

Application of SAN DIEGO GAS & ELECTRIC )  
COMPANY for authority to update its gas and )  
electric revenue requirement and base rates )  
effective January 1, 2016 (U 902-M) )

Application No. 14-11-\_\_\_\_  
Exhibit No: (SDG&E-20-WP)

WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF PETER R. WALL  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

NOVEMBER 2014





# Sempra Energy Corporate Center Test Year 2016 General Rate Case Workpaper Index

Witness: Peter R. Wall

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## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Finance

Workpaper: A

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	209	204	197	206	200	211	212	212
Labor Costs	\$ 22,704	\$ 21,991	\$ 21,866	\$ 23,074	\$ 24,265	\$ 23,945	\$ 23,921	\$ 23,921
Non-Labor Costs	28,727	50,462	35,260	44,793	38,490	34,224	34,822	35,201
<b>Total Costs</b>	<b>\$ 51,431</b>	<b>\$ 72,453</b>	<b>\$ 57,127</b>	<b>\$ 67,867</b>	<b>\$ 62,755</b>	<b>\$ 58,170</b>	<b>\$ 58,743</b>	<b>\$ 59,122</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2,759	\$ 3,831	\$ 3,673	\$ 3,972	\$ 3,410	\$ 1,437	\$ 2,241	\$ 2,219
So Cal Gas	2,551	3,395	3,222	3,558	2,625	2,814	3,304	3,035
<b>Subtotal - Utilities</b>	<b>\$ 5,310</b>	<b>\$ 7,227</b>	<b>\$ 6,895</b>	<b>\$ 7,530</b>	<b>\$ 6,035</b>	<b>\$ 4,252</b>	<b>\$ 5,545</b>	<b>\$ 5,254</b>
Global/Retained	10,321	31,954	15,043	23,168	16,919	11,217	10,471	11,049
<b>Total Direct Assignments</b>	<b>\$ 15,632</b>	<b>\$ 39,180</b>	<b>\$ 21,938</b>	<b>\$ 30,698</b>	<b>\$ 22,953</b>	<b>\$ 15,469</b>	<b>\$ 16,016</b>	<b>\$ 16,303</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 10,014	\$ 11,191	\$ 11,007	\$ 11,583	\$ 12,837	\$ 12,443	\$ 12,488	\$ 12,504
So Cal Gas	10,842	10,329	9,840	9,644	10,858	11,636	11,627	11,587
<b>Subtotal - Utilities</b>	<b>\$ 20,856</b>	<b>\$ 21,520</b>	<b>\$ 20,847</b>	<b>\$ 21,227</b>	<b>\$ 23,694</b>	<b>\$ 24,080</b>	<b>\$ 24,115</b>	<b>\$ 24,091</b>
Global/Retained	14,943	11,753	14,342	15,942	16,107	18,621	18,612	18,728
<b>Total Allocations</b>	<b>\$ 35,800</b>	<b>\$ 33,273</b>	<b>\$ 35,189</b>	<b>\$ 37,169</b>	<b>\$ 39,802</b>	<b>\$ 42,701</b>	<b>\$ 42,727</b>	<b>\$ 42,819</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 12,773	\$ 15,022	\$ 14,680	\$ 15,555	\$ 16,246	\$ 13,881	\$ 14,729	\$ 14,723
So Cal Gas	13,394	13,724	13,062	13,202	13,483	14,451	14,931	14,622
<b>Subtotal - Utilities</b>	<b>\$ 26,167</b>	<b>\$ 28,746</b>	<b>\$ 27,742</b>	<b>\$ 28,757</b>	<b>\$ 29,729</b>	<b>\$ 28,331</b>	<b>\$ 29,660</b>	<b>\$ 29,345</b>
Global/Retained	25,265	43,706	29,385	39,110	33,026	29,838	29,083	29,777
<b>Total Billed Costs</b>	<b>\$ 51,431</b>	<b>\$ 72,453</b>	<b>\$ 57,127</b>	<b>\$ 67,867</b>	<b>\$ 62,755</b>	<b>\$ 58,170</b>	<b>\$ 58,743</b>	<b>\$ 59,122</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Finance

Workpaper: A Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 16,246</b>	<b>\$ 13,483</b>	<b>\$ 33,026</b>	<b>\$ 62,755</b>	<b>200</b>
Non-recurring Line of Credit, Trustee, Financing Charges and Underwriting fees	(123)	100	(4,086)	(4,109)	
Non-recurring Consulting.	(974)	(496)	(1,474)	(2,944)	
Elimination of Risk Management Special Projects groups.	(809)	(67)	(43)	(919)	(3)
Full year impact of other staffing and filled vacancies.	165	205	608	978	15
Increased Rating Agency Fees based on average outstanding debt and new debt issuance activity.	37	772	1,311	2,120	
Increased External Audit Fees, Software Licenses and Dues.	203	342	696	1,241	
Change in Allocations 2013-2016	(40)	282	(242)	0	
Total Change from 2013	<u>(1,524)</u>	<u>1,139</u>	<u>(3,249)</u>	<u>(3,633)</u>	<u>12</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 14,723</u></b>	<b><u>\$ 14,622</u></b>	<b><u>\$ 29,777</u></b>	<b><u>\$ 59,122</u></b>	<b><u>212</u></b>
Allocations	\$ 12,504	\$ 11,587	\$ 18,728	\$ 42,819	
Direct Assignments	<u>2,219</u>	<u>3,035</u>	<u>11,049</u>	<u>16,303</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 14,723</u></b>	<b><u>\$ 14,622</u></b>	<b><u>\$ 29,777</u></b>	<b><u>\$ 59,122</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2016 General Rate Case**  
**Summary of Allocation Change for Utilities**  
**(2013 \$ - 000's)**

Division: Finance

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&amp;E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
A-1.1	1100-0039-EXECUTIVE VP & CFO	(11)	12	1
	A-1 CFO	(11)	12	1
A-2.1	1100-0338- SVP & CONTROLLER	(19)	(11)	(30)
A-2.2	1100-0054-ASSISTANT CONTROLLER - CORP	2	6	8
A-2.3	1100-0390-SOX COMPLIANCE	(57)	(51)	(108)
A-2.4	1100-0347-ACCOUNTING RESEARCH	2	6	8
A-2.5	1100-0299-CORPORATE PLANNING	(9)	9	-
A-2.6	1100-0049-CORPORATE CENTER ACCOUNTING	1	3	4
A-2.7	1100-0051-CORPORATE & GLOBAL ACCTG	(6)	6	-
A-2.8	1100-0014-TAX ACCOUNTS	4	6	10
A-2.9	1100-0047-FINANCIAL REPORTING	20	38	58
A-2.10	1100-0219-D&T AUDIT FEES	25	96	121
	A-2 Accounting Services	(37)	108	71
A-3.1	1100-0373-CORPORATE TAX SERVICES	80	116	196
	A-3 Tax Services	80	116	196
A-4.1	1100-0112-VP TREASURY	(7)	(4)	(11)
A-4.2	1100-0119-ASSISTANT TREASURER	-	-	-
A-4.3	1100-0114-INSURANCE RISK ADVISORY	2	9	11
A-4.4	1100-0120-PENS & TRUST INV DIR	5	-	5
A-4.5	1100-0121-ENERGY RISK MGMT	-	-	-
A-4.6	1100-0010-DIR ENTERPRISE RISK MGMT	-	-	-
A-4.7	1100-0061-RISK ANALYSIS - SPECIAL PROJECTS	-	-	-
A-4.8	1100-0113-CASH MANAGEMENT	4	14	18
A-4.9	1100-0053-PLANNING AND ANALYSIS	(4)	4	-
A-4.10	1100-0224-CORPORATE - CASH MGMT	-	1	1
A-4.11	1100-0225-CORP - TTEE & RATE AGNCY	-	-	-
A-4.12	1100-0052-PROJECT FINANCE	-	-	-
A-4.13	1100-0393-CORPORATE ECONOMICS	-	-	-
	A-4 Treasury	-	24	24
A-5.1	1100-0375-VP - INVESTOR RELATIONS	2	8	10
A-5.2	1100-0042-INVESTOR RELATIONS	9	26	35
	A-5 Investor Relations	11	34	45
A-6.1	1100-0349-VP AUDIT SERVICES	(76)	(57)	(133)
A-6.2	1100-0041-AUDIT SERVICES	(5)	42	37
A-6.3	1100-0453-AUDIT - LATIN AMERICA	-	-	-
	A-6 Audit Services	(81)	(15)	(96)
A-7.1	1100-0059-SVP CORPORATE DEVELOPMENT	-	-	-
A-7.2	1100-0392-CORPORATE DEVELOPMENT	-	-	-
	A-7 Development / M&A	-	-	-
A-8.1	1100-0340-ACCTG & FINANCE ROTATION	(2)	5	3
	A-8 Financial Leadership Program	(2)	5	3
<b>A</b>	<b>Finance Total</b>	<b>(40)</b>	<b>284</b>	<b>244</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Escalation Reconciliation**

(\$000's)

Division: Finance

Witness: Peter R. Wall

Workpaper: A Esc Recon

*This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpaper Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers A Escalated Department Summaries*

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
<b>A-1 CFO</b>						
Labor	\$ 638	\$ -	\$ 638	2.1458	\$ 685	\$ 685
Non-Labor	441	-	441	2.1524	475	475
<b>Total</b>	<u>1,079</u>	<u>-</u>	<u>1,079</u>		<u>1,160</u>	<u>1,160</u>
<b>A-2 Accounting Services</b>						
Labor	5,558	-	5,558	2.1458	5,963	5,963
Non-Labor	8,037	-	8,037	2.1524	8,649	8,649
<b>Total</b>	<u>13,595</u>	<u>-</u>	<u>13,595</u>		<u>14,612</u>	<u>14,612</u>
<b>A-3 Tax Services</b>						
Labor	6,088	-	6,088	2.1458	6,532	6,532
Non-Labor	3,809	-	3,809	2.1524	4,100	4,100
<b>Total</b>	<u>9,898</u>	<u>-</u>	<u>9,898</u>		<u>10,632</u>	<u>10,632</u>
<b>A-4 Treasury</b>						
Labor	4,782	-	4,782	2.1458	5,131	5,131
Non-Labor	1,936	16,563	18,500	2.1524	2,084	18,647
<b>Total</b>	<u>6,718</u>	<u>16,563</u>	<u>23,281</u>		<u>7,215</u>	<u>23,778</u>
<b>A-5 Investor Relations</b>						
Labor	931	-	931	2.1458	999	999
Non-Labor	824	430	1,254	2.1524	887	1,317
<b>Total</b>	<u>1,755</u>	<u>430</u>	<u>2,185</u>		<u>1,886</u>	<u>2,316</u>
<b>A-6 Audit Services</b>						
Labor	4,101	-	4,101	2.1458	4,400	4,400
Non-Labor	2,691	-	2,691	2.1524	2,896	2,896
<b>Total</b>	<u>6,793</u>	<u>-</u>	<u>6,793</u>		<u>7,297</u>	<u>7,297</u>
<b>A-7 Development / M&amp;A</b>						
Labor	897	-	897	2.1458	962	962
Non-Labor	354	-	354	2.1524	381	381
<b>Total</b>	<u>1,251</u>	<u>-</u>	<u>1,251</u>		<u>1,344</u>	<u>1,344</u>
<b>A-8 Financial Leadership Program</b>						
Labor	925	-	925	2.1458	992	992
Non-Labor	115	-	115	2.1524	124	124
<b>Total</b>	<u>1,251</u>	<u>-</u>	<u>1,251</u>		<u>1,344</u>	<u>1,344</u>
<b>Finance</b>						
Labor	23,921	-	23,921		25,665	25,665
Non-Labor	18,208	16,993	35,201		19,595	36,589
<b>Total</b>	<u>\$ 42,129</u>	<u>\$ 16,993</u>	<u>\$ 59,122</u>		<u>\$ 45,260</u>	<u>\$ 62,253</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Finance

Workpaper: A Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	209	204	197	206	200	211	212	212
Labor Costs	\$ 22,704	\$ 21,991	\$ 21,866	\$ 23,074	\$ 24,265	\$ 24,422	\$ 24,990	\$ 25,665
Non-Labor Costs	28,727	50,462	35,260	44,793	38,490	34,600	35,694	36,589
<b>Total Costs</b>	<b>\$ 51,431</b>	<b>\$ 72,453</b>	<b>\$ 57,127</b>	<b>\$ 67,867</b>	<b>\$ 62,755</b>	<b>\$ 59,022</b>	<b>\$ 60,684</b>	<b>\$ 62,253</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2,759	\$ 3,831	\$ 3,673	\$ 3,972	\$ 3,410	\$ 1,442	\$ 2,253	\$ 2,239
So Cal Gas	2,551	3,395	3,222	3,558	2,625	2,820	3,316	3,050
<b>Subtotal - Utilities</b>	<b>\$ 5,310</b>	<b>\$ 7,227</b>	<b>\$ 6,895</b>	<b>\$ 7,530</b>	<b>\$ 6,035</b>	<b>\$ 4,262</b>	<b>\$ 5,569</b>	<b>\$ 5,289</b>
Global/Retained	10,321	31,954	15,043	23,168	16,919	11,225	10,489	11,079
<b>Total Direct Assignments</b>	<b>\$ 15,632</b>	<b>\$ 39,180</b>	<b>\$ 21,938</b>	<b>\$ 30,698</b>	<b>\$ 22,953</b>	<b>\$ 15,487</b>	<b>\$ 16,059</b>	<b>\$ 16,368</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 10,014	\$ 11,191	\$ 11,007	\$ 11,583	\$ 12,837	\$ 12,689	\$ 13,051	\$ 13,420
So Cal Gas	10,842	10,329	9,840	9,644	10,858	11,866	12,152	12,436
<b>Subtotal - Utilities</b>	<b>\$ 20,856</b>	<b>\$ 21,520</b>	<b>\$ 20,847</b>	<b>\$ 21,227</b>	<b>\$ 23,694</b>	<b>\$ 24,555</b>	<b>\$ 25,203</b>	<b>\$ 25,856</b>
Global/Retained	14,943	11,753	14,342	15,942	16,107	18,980	19,422	20,029
<b>Total Allocations</b>	<b>\$ 35,800</b>	<b>\$ 33,273</b>	<b>\$ 35,189</b>	<b>\$ 37,169</b>	<b>\$ 39,802</b>	<b>\$ 43,535</b>	<b>\$ 44,625</b>	<b>\$ 45,885</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 12,773	\$ 15,022	\$ 14,680	\$ 15,555	\$ 16,246	\$ 14,131	\$ 15,304	\$ 15,659
So Cal Gas	13,394	13,724	13,062	13,202	13,483	14,686	15,468	15,486
<b>Subtotal - Utilities</b>	<b>\$ 26,167</b>	<b>\$ 28,746</b>	<b>\$ 27,742</b>	<b>\$ 28,757</b>	<b>\$ 29,729</b>	<b>\$ 28,817</b>	<b>\$ 30,773</b>	<b>\$ 31,145</b>
Global/Retained	25,265	43,706	29,385	39,110	33,026	30,205	29,911	31,108
<b>Total Billed Costs</b>	<b>\$ 51,431</b>	<b>\$ 72,453</b>	<b>\$ 57,127</b>	<b>\$ 67,867</b>	<b>\$ 62,755</b>	<b>\$ 59,022</b>	<b>\$ 60,684</b>	<b>\$ 62,253</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-1 CFO

Witness: Peter R. Wall

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	2	2	2
Labor Costs	\$ 664	\$ 673	\$ 673	\$ 646	\$ 675	\$ 638	\$ 638	\$ 638
Non-Labor Costs	336	354	483	385	253	441	441	441
<b>Total Costs</b>	<b>\$ 1,000</b>	<b>\$ 1,026</b>	<b>\$ 1,156</b>	<b>\$ 1,031</b>	<b>\$ 929</b>	<b>\$ 1,079</b>	<b>\$ 1,079</b>	<b>\$ 1,079</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	54	189	2	43	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ 197</b>	<b>\$ 2</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 219	\$ 427	\$ 284	\$ 270	\$ 260	\$ 303	\$ 304	\$ 304
So Cal Gas	234	344	279	238	208	268	267	267
<b>Subtotal - Utilities</b>	<b>\$ 453</b>	<b>\$ 771</b>	<b>\$ 563</b>	<b>\$ 508</b>	<b>\$ 468</b>	<b>\$ 571</b>	<b>\$ 571</b>	<b>\$ 571</b>
Global/Retained	547	201	395	521	418	509	508	508
<b>Total Allocations</b>	<b>\$ 1,000</b>	<b>\$ 972</b>	<b>\$ 959</b>	<b>\$ 1,029</b>	<b>\$ 886</b>	<b>\$ 1,079</b>	<b>\$ 1,079</b>	<b>\$ 1,079</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 219	\$ 427	\$ 288	\$ 270	\$ 260	\$ 303	\$ 304	\$ 304
So Cal Gas	234	344	283	238	208	268	267	267
<b>Subtotal - Utilities</b>	<b>\$ 453</b>	<b>\$ 771</b>	<b>\$ 571</b>	<b>\$ 508</b>	<b>\$ 468</b>	<b>\$ 571</b>	<b>\$ 571</b>	<b>\$ 571</b>
Global/Retained	547	255	585	523	461	509	508	508
<b>Total Billed Costs</b>	<b>\$ 1,000</b>	<b>\$ 1,026</b>	<b>\$ 1,156</b>	<b>\$ 1,031</b>	<b>\$ 929</b>	<b>\$ 1,079</b>	<b>\$ 1,079</b>	<b>\$ 1,079</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-1 CFO  
Cost Center: 1100-0039-EXECUTIVE VP & CFO  
Workpaper: A-1.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 260</b>	<b>\$ 208</b>	<b>\$ 461</b>	<b>\$ 929</b>	<b>2</b>
Consulting	54	48	49	151	
Change in Allocations 2013-2016	(11)	12	(1)	(0)	
Total Change from 2013	<u>44</u>	<u>59</u>	<u>48</u>	<u>151</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 304</u></b>	<b><u>\$ 267</u></b>	<b><u>\$ 508</u></b>	<b><u>\$ 1,079</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
VPCFO	<u>28.1%</u>	<u>24.8%</u>	<u>47.1%</u>	<u>100.0%</u>	
Allocations	\$ 304	\$ 267	\$ 508	\$ 1,079	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 304</u></b>	<b><u>\$ 267</u></b>	<b><u>\$ 508</u></b>	<b><u>\$ 1,079</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-1 CFO

Witness: Peter R. Wall

Cost Center: 1100-0039-EXECUTIVE VP & CFO

Workpaper: A-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	2	2	2
Labor Costs	\$ 664	\$ 673	\$ 673	\$ 646	\$ 675	\$ 651	\$ 667	\$ 685
Non-Labor Costs	336	354	483	385	253	450	462	475
<b>Total Costs</b>	<b>\$ 1,000</b>	<b>\$ 1,026</b>	<b>\$ 1,156</b>	<b>\$ 1,031</b>	<b>\$ 929</b>	<b>\$ 1,101</b>	<b>\$ 1,129</b>	<b>\$ 1,160</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	54	189	2	43	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ 197</b>	<b>\$ 2</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 219	\$ 427	\$ 284	\$ 270	\$ 260	\$ 309	\$ 318	\$ 326
So Cal Gas	234	344	279	238	208	273	280	287
<b>Subtotal - Utilities</b>	<b>\$ 453</b>	<b>\$ 771</b>	<b>\$ 563</b>	<b>\$ 508</b>	<b>\$ 468</b>	<b>\$ 582</b>	<b>\$ 597</b>	<b>\$ 613</b>
Global/Retained	547	201	395	521	418	519	532	546
<b>Total Allocations</b>	<b>\$ 1,000</b>	<b>\$ 972</b>	<b>\$ 959</b>	<b>\$ 1,029</b>	<b>\$ 886</b>	<b>\$ 1,101</b>	<b>\$ 1,129</b>	<b>\$ 1,160</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 219	\$ 427	\$ 288	\$ 270	\$ 260	\$ 309	\$ 318	\$ 326
So Cal Gas	234	344	283	238	208	273	280	287
<b>Subtotal - Utilities</b>	<b>\$ 453</b>	<b>\$ 771</b>	<b>\$ 571</b>	<b>\$ 508</b>	<b>\$ 468</b>	<b>\$ 582</b>	<b>\$ 597</b>	<b>\$ 613</b>
Global/Retained	547	255	585	523	461	519	532	546
<b>Total Billed Costs</b>	<b>\$ 1,000</b>	<b>\$ 1,026</b>	<b>\$ 1,156</b>	<b>\$ 1,031</b>	<b>\$ 929</b>	<b>\$ 1,101</b>	<b>\$ 1,129</b>	<b>\$ 1,160</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-2 Accounting Services

Workpaper: A-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	57	52	42	43	45	50	52	52
Labor Costs	\$ 5,548	\$ 4,898	\$ 4,429	\$ 5,116	\$ 5,213	\$ 5,370	\$ 5,558	\$ 5,558
Non-Labor Costs	7,219	6,179	7,181	6,816	7,792	8,366	8,272	8,037
<b>Total Costs</b>	<b>\$ 12,767</b>	<b>\$ 11,077</b>	<b>\$ 11,609</b>	<b>\$ 11,932</b>	<b>\$ 13,005</b>	<b>\$ 13,736</b>	<b>\$ 13,830</b>	<b>\$ 13,595</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 168	\$ 92	\$ 60	\$ 45	\$ 94	\$ 100	\$ 100	\$ 100
So Cal Gas	240	117	65	39	(6)	50	50	50
<b>Subtotal - Utilities</b>	<b>\$ 408</b>	<b>\$ 209</b>	<b>\$ 125</b>	<b>\$ 84</b>	<b>\$ 88</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 150</b>
Global/Retained	545	169	1,230	716	215	201	201	201
<b>Total Direct Assignments</b>	<b>\$ 953</b>	<b>\$ 377</b>	<b>\$ 1,354</b>	<b>\$ 800</b>	<b>\$ 303</b>	<b>\$ 351</b>	<b>\$ 351</b>	<b>\$ 351</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 3,999	\$ 3,939	\$ 3,532	\$ 3,902	\$ 4,452	\$ 4,439	\$ 4,567	\$ 4,561
So Cal Gas	4,531	4,053	3,739	4,036	4,317	4,579	4,606	4,560
<b>Subtotal - Utilities</b>	<b>\$ 8,531</b>	<b>\$ 7,992</b>	<b>\$ 7,272</b>	<b>\$ 7,938</b>	<b>\$ 8,768</b>	<b>\$ 9,018</b>	<b>\$ 9,173</b>	<b>\$ 9,121</b>
Global/Retained	3,283	2,708	2,983	3,193	3,933	4,368	4,306	4,124
<b>Total Allocations</b>	<b>\$ 11,814</b>	<b>\$ 10,700</b>	<b>\$ 10,255</b>	<b>\$ 11,131</b>	<b>\$ 12,702</b>	<b>\$ 13,386</b>	<b>\$ 13,479</b>	<b>\$ 13,244</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,167	\$ 4,031	\$ 3,592	\$ 3,947	\$ 4,546	\$ 4,539	\$ 4,667	\$ 4,661
So Cal Gas	4,771	4,170	3,805	4,075	4,311	4,629	4,656	4,610
<b>Subtotal - Utilities</b>	<b>\$ 8,938</b>	<b>\$ 8,200</b>	<b>\$ 7,397</b>	<b>\$ 8,022</b>	<b>\$ 8,857</b>	<b>\$ 9,168</b>	<b>\$ 9,323</b>	<b>\$ 9,271</b>
Global/Retained	3,828	2,876	4,213	3,909	4,148	4,569	4,506	4,324
<b>Total Billed Costs</b>	<b>\$ 12,767</b>	<b>\$ 11,077</b>	<b>\$ 11,609</b>	<b>\$ 11,932</b>	<b>\$ 13,005</b>	<b>\$ 13,736</b>	<b>\$ 13,830</b>	<b>\$ 13,595</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Workpaper: A-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 4,546</b>	<b>\$ 4,311</b>	<b>\$ 4,148</b>	<b>\$ 13,005</b>	<b>45</b>
Full year impact of staffing and filled vacancies, due to leave of absence and transfers from tax services.	90	122	181	393	7
Annual maintenance for new Financial Systems Reporting Software needed to support SEC filing requirements.	43	48	56	147	
Increased PCAOB dues based on several factors including market capitalization.	19	22	9	50	
Change in Allocations 2013-2016	(37)	108	(70)	0	
Total Change from 2013	<u>115</u>	<u>299</u>	<u>176</u>	<u>590</u>	<u>7</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 4,661</u></b>	<b><u>\$ 4,610</u></b>	<b><u>\$ 4,324</u></b>	<b><u>\$ 13,595</u></b>	<b><u>52</u></b>
Allocations	\$ 4,561	\$ 4,560	\$ 4,124	\$ 13,244	
Direct Assignments	<u>100</u>	<u>50</u>	<u>201</u>	<u>351</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 4,661</u></b>	<b><u>\$ 4,610</u></b>	<b><u>\$ 4,324</u></b>	<b><u>\$ 13,595</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-2 Accounting Services

Workpaper: A-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	57	52	42	43	45	50	52	52
Labor Costs	\$ 5,548	\$ 4,898	\$ 4,429	\$ 5,116	\$ 5,213	\$ 5,477	\$ 5,806	\$ 5,963
Non-Labor Costs	7,219	6,179	7,181	6,816	7,792	8,535	8,661	8,649
<b>Total Costs</b>	<b>\$ 12,767</b>	<b>\$ 11,077</b>	<b>\$ 11,609</b>	<b>\$ 11,932</b>	<b>\$ 13,005</b>	<b>\$ 14,012</b>	<b>\$ 14,468</b>	<b>\$ 14,612</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 168	\$ 92	\$ 60	\$ 45	\$ 94	\$ 102	\$ 105	\$ 108
So Cal Gas	240	117	65	39	(6)	51	52	54
<b>Subtotal - Utilities</b>	<b>\$ 408</b>	<b>\$ 209</b>	<b>\$ 125</b>	<b>\$ 84</b>	<b>\$ 88</b>	<b>\$ 153</b>	<b>\$ 157</b>	<b>\$ 161</b>
Global/Retained	545	169	1,230	716	215	205	210	216
<b>Total Direct Assignments</b>	<b>\$ 953</b>	<b>\$ 377</b>	<b>\$ 1,354</b>	<b>\$ 800</b>	<b>\$ 303</b>	<b>\$ 358</b>	<b>\$ 367</b>	<b>\$ 377</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 3,999	\$ 3,939	\$ 3,532	\$ 3,902	\$ 4,452	\$ 4,528	\$ 4,779	\$ 4,903
So Cal Gas	4,531	4,053	3,739	4,036	4,317	4,671	4,819	4,902
<b>Subtotal - Utilities</b>	<b>\$ 8,531</b>	<b>\$ 7,992</b>	<b>\$ 7,272</b>	<b>\$ 7,938</b>	<b>\$ 8,768</b>	<b>\$ 9,199</b>	<b>\$ 9,597</b>	<b>\$ 9,804</b>
Global/Retained	3,283	2,708	2,983	3,193	3,933	4,456	4,503	4,430
<b>Total Allocations</b>	<b>\$ 11,814</b>	<b>\$ 10,700</b>	<b>\$ 10,255</b>	<b>\$ 11,131</b>	<b>\$ 12,702</b>	<b>\$ 13,655</b>	<b>\$ 14,101</b>	<b>\$ 14,235</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,167	\$ 4,031	\$ 3,592	\$ 3,947	\$ 4,546	\$ 4,630	\$ 4,883	\$ 5,010
So Cal Gas	4,771	4,170	3,805	4,075	4,311	4,722	4,871	4,955
<b>Subtotal - Utilities</b>	<b>\$ 8,938</b>	<b>\$ 8,200</b>	<b>\$ 7,397</b>	<b>\$ 8,022</b>	<b>\$ 8,857</b>	<b>\$ 9,352</b>	<b>\$ 9,754</b>	<b>\$ 9,966</b>
Global/Retained	3,828	2,876	4,213	3,909	4,148	4,660	4,713	4,646
<b>Total Billed Costs</b>	<b>\$ 12,767</b>	<b>\$ 11,077</b>	<b>\$ 11,609</b>	<b>\$ 11,932</b>	<b>\$ 13,005</b>	<b>\$ 14,012</b>	<b>\$ 14,468</b>	<b>\$ 14,612</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	-	2	1	2	2	2
Labor Costs	\$ 560	\$ 547	\$ 484	\$ 496	\$ 417	\$ 390	\$ 390	\$ 390
Non-Labor Costs	156	101	76	(289)	139	110	110	110
<b>Total Costs</b>	<b>\$ 716</b>	<b>\$ 648</b>	<b>\$ 560</b>	<b>\$ 207</b>	<b>\$ 557</b>	<b>\$ 501</b>	<b>\$ 501</b>	<b>\$ 501</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	52	85	37	-	3	1	1	1
<b>Total Direct Assignments</b>	<b>\$ 52</b>	<b>\$ 85</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 148	\$ 149	\$ 149
So Cal Gas	163	146	149	141	177	151	150	150
<b>Subtotal - Utilities</b>	<b>\$ 313</b>	<b>\$ 293</b>	<b>\$ 299</b>	<b>\$ 260</b>	<b>\$ 361</b>	<b>\$ 300</b>	<b>\$ 299</b>	<b>\$ 299</b>
Global/Retained	352	269	225	(53)	193	200	201	201
<b>Total Allocations</b>	<b>\$ 665</b>	<b>\$ 563</b>	<b>\$ 524</b>	<b>\$ 207</b>	<b>\$ 554</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 148	\$ 149	\$ 149
So Cal Gas	163	146	149	141	177	151	150	150
<b>Subtotal - Utilities</b>	<b>\$ 313</b>	<b>\$ 293</b>	<b>\$ 299</b>	<b>\$ 260</b>	<b>\$ 361</b>	<b>\$ 300</b>	<b>\$ 299</b>	<b>\$ 299</b>
Global/Retained	403	355	261	(53)	196	201	201	201
<b>Total Billed Costs</b>	<b>\$ 716</b>	<b>\$ 648</b>	<b>\$ 560</b>	<b>\$ 207</b>	<b>\$ 557</b>	<b>\$ 501</b>	<b>\$ 501</b>	<b>\$ 501</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 184</b>	<b>\$ 177</b>	<b>195,845</b>	<b>\$ 557</b>	<b>1</b>
Admin FTE vacancy at year end 2013, replaced in January 2014 at lower salary.	(2)	(2)	(4)	(8)	1
Non-recurring expenses	(14)	(14)	(19)	(48)	
Change in Allocations 2013-2016	(19)	(11)	29	0	
Total Change from 2013	<u>(35)</u>	<u>(27)</u>	<u>6</u>	<u>(56)</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 149</u></b>	<b><u>\$ 150</u></b>	<b><u>\$ 201</u></b>	<b><u>\$ 501</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>VPCONTR</b>	<u>29.9%</u>	<u>29.9%</u>	<u>40.2%</u>	<u>100.0%</u>	
Allocations	\$ 149	\$ 150	\$ 201	\$ 500	
Direct Assignments	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 149</u></b>	<b><u>\$ 150</u></b>	<b><u>\$ 201</u></b>	<b><u>\$ 501</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0338- SVP & CONTROLLER

Workpaper: A-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	-	2	1	2	2	2
Labor Costs	\$ 560	\$ 547	\$ 484	\$ 496	\$ 417	\$ 398	\$ 408	\$ 419
Non-Labor Costs	156	101	76	(289)	139	113	116	119
<b>Total Costs</b>	<b>\$ 716</b>	<b>\$ 648</b>	<b>\$ 560</b>	<b>\$ 207</b>	<b>\$ 557</b>	<b>\$ 511</b>	<b>\$ 523</b>	<b>\$ 538</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	0	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	52	85	37	-	3	1	1	1
<b>Total Direct Assignments</b>	<b>\$ 52</b>	<b>\$ 85</b>	<b>\$ 37</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 151	\$ 156	\$ 160
So Cal Gas	163	146	149	141	177	154	157	161
<b>Subtotal - Utilities</b>	<b>\$ 313</b>	<b>\$ 293</b>	<b>\$ 299</b>	<b>\$ 260</b>	<b>\$ 361</b>	<b>\$ 306</b>	<b>\$ 313</b>	<b>\$ 321</b>
Global/Retained	352	269	225	(53)	193	204	210	216
<b>Total Allocations</b>	<b>\$ 665</b>	<b>\$ 563</b>	<b>\$ 524</b>	<b>\$ 207</b>	<b>\$ 554</b>	<b>\$ 510</b>	<b>\$ 523</b>	<b>\$ 537</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 150	\$ 147	\$ 150	\$ 119	\$ 184	\$ 151	\$ 156	\$ 160
So Cal Gas	163	146	149	141	177	154	157	161
<b>Subtotal - Utilities</b>	<b>\$ 313</b>	<b>\$ 293</b>	<b>\$ 299</b>	<b>\$ 260</b>	<b>\$ 361</b>	<b>\$ 306</b>	<b>\$ 313</b>	<b>\$ 321</b>
Global/Retained	403	355	261	(53)	196	205	211	216
<b>Total Billed Costs</b>	<b>\$ 716</b>	<b>\$ 648</b>	<b>\$ 560</b>	<b>\$ 207</b>	<b>\$ 557</b>	<b>\$ 511</b>	<b>\$ 523</b>	<b>\$ 538</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	1	2	2	2	2
Labor Costs	\$ 214	\$ 232	\$ 262	\$ 359	\$ 401	\$ 299	\$ 273	\$ 273
Non-Labor Costs	12	50	34	62	15	15	15	15
<b>Total Costs</b>	<b>\$ 226</b>	<b>\$ 283</b>	<b>\$ 296</b>	<b>\$ 421</b>	<b>\$ 416</b>	<b>\$ 314</b>	<b>\$ 288</b>	<b>\$ 288</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 3	\$ (0)	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(0)	(0)	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ (0)</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	4	(0)	0	0	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ (0)</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 86	\$ 111	\$ 111	\$ 156	\$ 160	\$ 117	\$ 110	\$ 112
So Cal Gas	98	114	118	160	156	122	112	112
<b>Subtotal - Utilities</b>	<b>\$ 185</b>	<b>\$ 225</b>	<b>\$ 228</b>	<b>\$ 316</b>	<b>\$ 316</b>	<b>\$ 239</b>	<b>\$ 222</b>	<b>\$ 224</b>
Global/Retained	41	51	68	103	100	75	66	64
<b>Total Allocations</b>	<b>\$ 226</b>	<b>\$ 276</b>	<b>\$ 297</b>	<b>\$ 419</b>	<b>\$ 416</b>	<b>\$ 314</b>	<b>\$ 288</b>	<b>\$ 288</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 86	\$ 113	\$ 111	\$ 157	\$ 160	\$ 117	\$ 110	\$ 112
So Cal Gas	98	114	117	161	156	122	112	112
<b>Subtotal - Utilities</b>	<b>\$ 185</b>	<b>\$ 228</b>	<b>\$ 228</b>	<b>\$ 318</b>	<b>\$ 316</b>	<b>\$ 239</b>	<b>\$ 222</b>	<b>\$ 224</b>
Global/Retained	41	55	68	103	100	75	66	64
<b>Total Billed Costs</b>	<b>\$ 226</b>	<b>\$ 283</b>	<b>\$ 296</b>	<b>\$ 421</b>	<b>\$ 416</b>	<b>\$ 314</b>	<b>\$ 288</b>	<b>\$ 288</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 160</b>	<b>\$ 156</b>	<b>\$ 100</b>	<b>\$ 416</b>	<b>2</b>
Non-recurring relocation costs	(50)	(50)	(29)	(128)	
Change in Allocations 2013-2016	2	6	(8)	(0)	
Total Change from 2013	<u>(48)</u>	<u>(43)</u>	<u>(37)</u>	<u>(128)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 112</u></b>	<b><u>\$ 112</u></b>	<b><u>\$ 64</u></b>	<b><u>\$ 288</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 112	\$ 112	\$ 64	\$ 288	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 112</u></b>	<b><u>\$ 112</u></b>	<b><u>\$ 64</u></b>	<b><u>\$ 288</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0054-ASSISTANT CONTROLLER - CORP

Workpaper: A-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	1	2	2	2	2
Labor Costs	\$ 214	\$ 232	\$ 262	\$ 359	\$ 401	\$ 305	\$ 285	\$ 292
Non-Labor Costs	12	50	34	62	15	16	16	17
<b>Total Costs</b>	<b>\$ 226</b>	<b>\$ 283</b>	<b>\$ 296</b>	<b>\$ 421</b>	<b>\$ 416</b>	<b>\$ 321</b>	<b>\$ 301</b>	<b>\$ 309</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 3	\$ (0)	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(0)	(0)	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ (0)</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	4	(0)	0	0	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ (0)</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 86	\$ 111	\$ 111	\$ 156	\$ 160	\$ 120	\$ 115	\$ 120
So Cal Gas	98	114	118	160	156	125	117	120
<b>Subtotal - Utilities</b>	<b>\$ 185</b>	<b>\$ 225</b>	<b>\$ 228</b>	<b>\$ 316</b>	<b>\$ 316</b>	<b>\$ 244</b>	<b>\$ 232</b>	<b>\$ 241</b>
Global/Retained	41	51	68	103	100	76	69	68
<b>Total Allocations</b>	<b>\$ 226</b>	<b>\$ 276</b>	<b>\$ 297</b>	<b>\$ 419</b>	<b>\$ 416</b>	<b>\$ 321</b>	<b>\$ 301</b>	<b>\$ 309</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 86	\$ 113	\$ 111	\$ 157	\$ 160	\$ 120	\$ 115	\$ 120
So Cal Gas	98	114	117	161	156	125	117	120
<b>Subtotal - Utilities</b>	<b>\$ 185</b>	<b>\$ 228</b>	<b>\$ 228</b>	<b>\$ 318</b>	<b>\$ 316</b>	<b>\$ 244</b>	<b>\$ 232</b>	<b>\$ 241</b>
Global/Retained	41	55	68	103	100	76	69	68
<b>Total Billed Costs</b>	<b>\$ 226</b>	<b>\$ 283</b>	<b>\$ 296</b>	<b>\$ 421</b>	<b>\$ 416</b>	<b>\$ 321</b>	<b>\$ 301</b>	<b>\$ 309</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	4	4	3	3	4	4	4
Labor Costs	\$ 334	\$ 335	\$ 360	\$ 400	\$ 303	\$ 383	\$ 383	\$ 383
Non-Labor Costs	281	64	362	183	111	143	135	130
<b>Total Costs</b>	<b>\$ 615</b>	<b>\$ 400</b>	<b>\$ 722</b>	<b>\$ 583</b>	<b>\$ 414</b>	<b>\$ 526</b>	<b>\$ 518</b>	<b>\$ 512</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 23	\$ 3	\$ 11	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	26	3	12	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 49</b>	<b>\$ 7</b>	<b>\$ 22</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	173	25	80	9	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 221</b>	<b>\$ 31</b>	<b>\$ 102</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 151	\$ 148	\$ 230	\$ 212	\$ 159	\$ 129	\$ 128	\$ 127
So Cal Gas	171	152	245	219	155	134	131	129
<b>Subtotal - Utilities</b>	<b>\$ 322</b>	<b>\$ 300</b>	<b>\$ 475</b>	<b>\$ 431</b>	<b>\$ 315</b>	<b>\$ 263</b>	<b>\$ 259</b>	<b>\$ 256</b>
Global/Retained	71	68	144	140	100	263	259	256
<b>Total Allocations</b>	<b>\$ 393</b>	<b>\$ 368</b>	<b>\$ 619</b>	<b>\$ 571</b>	<b>\$ 414</b>	<b>\$ 526</b>	<b>\$ 518</b>	<b>\$ 512</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 174	\$ 151	\$ 241	\$ 214	\$ 159	\$ 129	\$ 128	\$ 127
So Cal Gas	197	156	256	220	155	134	131	129
<b>Subtotal - Utilities</b>	<b>\$ 371</b>	<b>\$ 307</b>	<b>\$ 498</b>	<b>\$ 434</b>	<b>\$ 315</b>	<b>\$ 263</b>	<b>\$ 259</b>	<b>\$ 256</b>
Global/Retained	244	93	224	149	100	263	259	256
<b>Total Billed Costs</b>	<b>\$ 615</b>	<b>\$ 400</b>	<b>\$ 722</b>	<b>\$ 583</b>	<b>\$ 414</b>	<b>\$ 526</b>	<b>\$ 518</b>	<b>\$ 512</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 159	\$ 155	\$ 100	\$ 414	3
New FTE required for growing international audit requirements; allocation method was switched to reflect this change.	24	25	49	98	1
Change in Allocations 2013-2016	(57)	(51)	107	-	
Total Change from 2013	<u>(33)</u>	<u>(26)</u>	<u>156</u>	<u>98</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 127</u></b>	<b><u>\$ 129</u></b>	<b><u>\$ 256</u></b>	<b><u>\$ 512</u></b>	<b><u>4</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFSPPLIT</b>	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 127	\$ 129	\$ 256	\$ 512	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 127</u></b>	<b><u>\$ 129</u></b>	<b><u>\$ 256</u></b>	<b><u>\$ 512</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0390-SOX COMPLIANCE

Workpaper: A-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	4	4	3	3	4	4	4
Labor Costs	\$ 334	\$ 335	\$ 360	\$ 400	\$ 303	\$ 390	\$ 400	\$ 410
Non-Labor Costs	281	64	362	183	111	146	142	140
<b>Total Costs</b>	<b>\$ 615</b>	<b>\$ 400</b>	<b>\$ 722</b>	<b>\$ 583</b>	<b>\$ 414</b>	<b>\$ 536</b>	<b>\$ 541</b>	<b>\$ 550</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 23	\$ 3	\$ 11	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	26	3	12	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 49</b>	<b>\$ 7</b>	<b>\$ 22</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	173	25	80	9	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 221</b>	<b>\$ 31</b>	<b>\$ 102</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 151	\$ 148	\$ 230	\$ 212	\$ 159	\$ 132	\$ 134	\$ 136
So Cal Gas	171	152	245	219	155	136	137	139
<b>Subtotal - Utilities</b>	<b>\$ 322</b>	<b>\$ 300</b>	<b>\$ 475</b>	<b>\$ 431</b>	<b>\$ 315</b>	<b>\$ 268</b>	<b>\$ 271</b>	<b>\$ 275</b>
Global/Retained	71	68	144	140	100	268	271	275
<b>Total Allocations</b>	<b>\$ 393</b>	<b>\$ 368</b>	<b>\$ 619</b>	<b>\$ 571</b>	<b>\$ 414</b>	<b>\$ 536</b>	<b>\$ 541</b>	<b>\$ 550</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 174	\$ 151	\$ 241	\$ 214	\$ 159	\$ 132	\$ 134	\$ 136
So Cal Gas	197	156	256	220	155	136	137	139
<b>Subtotal - Utilities</b>	<b>\$ 371</b>	<b>\$ 307</b>	<b>\$ 498</b>	<b>\$ 434</b>	<b>\$ 315</b>	<b>\$ 268</b>	<b>\$ 271</b>	<b>\$ 275</b>
Global/Retained	244	93	224	149	100	268	271	275
<b>Total Billed Costs</b>	<b>\$ 615</b>	<b>\$ 400</b>	<b>\$ 722</b>	<b>\$ 583</b>	<b>\$ 414</b>	<b>\$ 536</b>	<b>\$ 541</b>	<b>\$ 550</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	2	2	2	2	3	3	3
Labor Costs	\$ 389	\$ 267	\$ 253	\$ 264	\$ 321	\$ 374	\$ 374	\$ 374
Non-Labor Costs	46	25	32	18	48	42	42	42
<b>Total Costs</b>	<b>\$ 435</b>	<b>\$ 292</b>	<b>\$ 285</b>	<b>\$ 282</b>	<b>\$ 370</b>	<b>\$ 416</b>	<b>\$ 416</b>	<b>\$ 416</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ 0	\$ -	\$ (6)	\$ -	\$ -	\$ -
So Cal Gas	-	0	0	-	(6)	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	0	-	(4)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (16)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 148	\$ 155	\$ 159	\$ 162
So Cal Gas	189	121	113	108	144	162	162	162
<b>Subtotal - Utilities</b>	<b>\$ 356</b>	<b>\$ 237</b>	<b>\$ 220</b>	<b>\$ 213</b>	<b>\$ 293</b>	<b>\$ 317</b>	<b>\$ 321</b>	<b>\$ 324</b>
Global/Retained	79	54	65	69	93	99	95	92
<b>Total Allocations</b>	<b>\$ 435</b>	<b>\$ 291</b>	<b>\$ 284</b>	<b>\$ 282</b>	<b>\$ 385</b>	<b>\$ 416</b>	<b>\$ 416</b>	<b>\$ 416</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 142	\$ 155	\$ 159	\$ 162
So Cal Gas	189	121	113	108	138	162	162	162
<b>Subtotal - Utilities</b>	<b>\$ 356</b>	<b>\$ 238</b>	<b>\$ 220</b>	<b>\$ 213</b>	<b>\$ 281</b>	<b>\$ 317</b>	<b>\$ 321</b>	<b>\$ 324</b>
Global/Retained	79	54	65	69	89	99	95	92
<b>Total Billed Costs</b>	<b>\$ 435</b>	<b>\$ 292</b>	<b>\$ 285</b>	<b>\$ 282</b>	<b>\$ 370</b>	<b>\$ 416</b>	<b>\$ 416</b>	<b>\$ 416</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-2 Accounting Services  
Cost Center: 1100-0347-ACCOUNTING RESEARCH  
Workpaper: A-2.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 142</b>	<b>\$ 138</b>	<b>\$ 89</b>	<b>\$ 370</b>	<b>2</b>
Return of Director from maternity leave in 2013.	18	18	10	46	1
Change in Allocations 2013-2016	2	6	(8)	0	
Total Change from 2013	<u>20</u>	<u>24</u>	<u>3</u>	<u>46</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 162</u></b>	<b><u>\$ 162</u></b>	<b><u>\$ 92</u></b>	<b><u>\$ 416</u></b>	<b><u>3</u></b>
<b>2016 ALLOCATION METHOD</b>					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 162	\$ 162	\$ 92	\$ 416	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 162</u></b>	<b><u>\$ 162</u></b>	<b><u>\$ 92</u></b>	<b><u>\$ 416</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0347-ACCOUNTING RESEARCH

Workpaper: A-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	2	2	2	2	3	3	3
Labor Costs	\$ 389	\$ 267	\$ 253	\$ 264	\$ 321	\$ 382	\$ 391	\$ 402
Non-Labor Costs	46	25	32	18	48	42	44	45
<b>Total Costs</b>	<b>\$ 435</b>	<b>\$ 292</b>	<b>\$ 285</b>	<b>\$ 282</b>	<b>\$ 370</b>	<b>\$ 424</b>	<b>\$ 435</b>	<b>\$ 446</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ 0	\$ -	\$ (6)	\$ -	\$ -	\$ -
So Cal Gas	-	0	0	-	(6)	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	0	-	(4)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ (16)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 148	\$ 158	\$ 166	\$ 174
So Cal Gas	189	121	113	108	144	165	169	174
<b>Subtotal - Utilities</b>	<b>\$ 356</b>	<b>\$ 237</b>	<b>\$ 220</b>	<b>\$ 213</b>	<b>\$ 293</b>	<b>\$ 323</b>	<b>\$ 335</b>	<b>\$ 348</b>
Global/Retained	79	54	65	69	93	101	99	99
<b>Total Allocations</b>	<b>\$ 435</b>	<b>\$ 291</b>	<b>\$ 284</b>	<b>\$ 282</b>	<b>\$ 385</b>	<b>\$ 424</b>	<b>\$ 435</b>	<b>\$ 446</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 167	\$ 117	\$ 106	\$ 105	\$ 142	\$ 158	\$ 166	\$ 174
So Cal Gas	189	121	113	108	138	165	169	174
<b>Subtotal - Utilities</b>	<b>\$ 356</b>	<b>\$ 238</b>	<b>\$ 220</b>	<b>\$ 213</b>	<b>\$ 281</b>	<b>\$ 323</b>	<b>\$ 335</b>	<b>\$ 348</b>
Global/Retained	79	54	65	69	89	101	99	99
<b>Total Billed Costs</b>	<b>\$ 435</b>	<b>\$ 292</b>	<b>\$ 285</b>	<b>\$ 282</b>	<b>\$ 370</b>	<b>\$ 424</b>	<b>\$ 435</b>	<b>\$ 446</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	3	12	9	9	9	11	11
Labor Costs	\$ 638	\$ 401	\$ 397	\$ 1,158	\$ 985	\$ 1,007	\$ 1,106	\$ 1,106
Non-Labor Costs	146	70	119	330	628	747	661	431
<b>Total Costs</b>	<b>\$ 784</b>	<b>\$ 471</b>	<b>\$ 516</b>	<b>\$ 1,488</b>	<b>\$ 1,613</b>	<b>\$ 1,754</b>	<b>\$ 1,767</b>	<b>\$ 1,537</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 10	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	10	0	-	-	0	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 21</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8	0	5	7	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 29</b>	<b>\$ 0</b>	<b>\$ 5</b>	<b>\$ 7</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 177	\$ 116	\$ 124	\$ 365	\$ 409	\$ 431	\$ 438	\$ 381
So Cal Gas	201	120	132	376	398	446	446	388
<b>Subtotal - Utilities</b>	<b>\$ 377</b>	<b>\$ 236</b>	<b>\$ 255</b>	<b>\$ 740</b>	<b>\$ 806</b>	<b>\$ 877</b>	<b>\$ 883</b>	<b>\$ 769</b>
Global/Retained	377	236	255	740	806	877	883	769
<b>Total Allocations</b>	<b>\$ 755</b>	<b>\$ 471</b>	<b>\$ 510</b>	<b>\$ 1,481</b>	<b>\$ 1,613</b>	<b>\$ 1,754</b>	<b>\$ 1,767</b>	<b>\$ 1,537</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 187	\$ 116	\$ 124	\$ 365	\$ 409	\$ 431	\$ 438	\$ 381
So Cal Gas	211	120	132	376	398	446	446	388
<b>Subtotal - Utilities</b>	<b>\$ 398</b>	<b>\$ 236</b>	<b>\$ 255</b>	<b>\$ 740</b>	<b>\$ 806</b>	<b>\$ 877</b>	<b>\$ 883</b>	<b>\$ 769</b>
Global/Retained	385	236	261	748	806	877	883	769
<b>Total Billed Costs</b>	<b>\$ 784</b>	<b>\$ 471</b>	<b>\$ 516</b>	<b>\$ 1,488</b>	<b>\$ 1,613</b>	<b>\$ 1,754</b>	<b>\$ 1,767</b>	<b>\$ 1,537</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 409</b>	<b>\$ 398</b>	<b>\$ 806</b>	<b>\$ 1,613</b>	<b>9</b>
Reflects 2 staff on leave of absence in 2013.	35	36	71	142	2
Non-recurring financial systems consulting in 2013	(54)	(55)	(109)	(218)	
Change in Allocations 2013-2016	(9)	9	0	(0)	
Total Change from 2013	<u>(28)</u>	<u>(10)</u>	<u>(38)</u>	<u>(76)</u>	<u>2</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 381</u></b>	<b><u>\$ 388</u></b>	<b><u>\$ 769</u></b>	<b><u>\$ 1,537</u></b>	<b><u>11</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFSPPLIT</b>	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 381	\$ 388	\$ 769	\$ 1,537	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 381</u></b>	<b><u>\$ 388</u></b>	<b><u>\$ 769</u></b>	<b><u>\$ 1,537</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0299-CORPORATE PLANNING

Workpaper: A-2.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	3	12	9	9	9	11	11
Labor Costs	\$ 638	\$ 401	\$ 397	\$ 1,158	\$ 985	\$ 1,027	\$ 1,155	\$ 1,186
Non-Labor Costs	146	70	119	330	628	762	692	464
<b>Total Costs</b>	<b>\$ 784</b>	<b>\$ 471</b>	<b>\$ 516</b>	<b>\$ 1,488</b>	<b>\$ 1,613</b>	<b>\$ 1,789</b>	<b>\$ 1,847</b>	<b>\$ 1,651</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 10	\$ 0	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	10	0	-	-	0	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 21</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8	0	5	7	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 29</b>	<b>\$ 0</b>	<b>\$ 5</b>	<b>\$ 7</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 177	\$ 116	\$ 124	\$ 365	\$ 409	\$ 439	\$ 458	\$ 409
So Cal Gas	201	120	132	376	398	455	466	416
<b>Subtotal - Utilities</b>	<b>\$ 377</b>	<b>\$ 236</b>	<b>\$ 255</b>	<b>\$ 740</b>	<b>\$ 806</b>	<b>\$ 894</b>	<b>\$ 924</b>	<b>\$ 825</b>
Global/Retained	377	236	255	740	806	894	924	825
<b>Total Allocations</b>	<b>\$ 755</b>	<b>\$ 471</b>	<b>\$ 510</b>	<b>\$ 1,481</b>	<b>\$ 1,613</b>	<b>\$ 1,789</b>	<b>\$ 1,847</b>	<b>\$ 1,651</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 187	\$ 116	\$ 124	\$ 365	\$ 409	\$ 439	\$ 458	\$ 409
So Cal Gas	211	120	132	376	398	455	466	416
<b>Subtotal - Utilities</b>	<b>\$ 398</b>	<b>\$ 236</b>	<b>\$ 255</b>	<b>\$ 740</b>	<b>\$ 806</b>	<b>\$ 894</b>	<b>\$ 924</b>	<b>\$ 825</b>
Global/Retained	385	236	261	748	806	894	924	825
<b>Total Billed Costs</b>	<b>\$ 784</b>	<b>\$ 471</b>	<b>\$ 516</b>	<b>\$ 1,488</b>	<b>\$ 1,613</b>	<b>\$ 1,789</b>	<b>\$ 1,847</b>	<b>\$ 1,651</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	5	4	6	-	-	-	-
Labor Costs	\$ 650	\$ 518	\$ 311	\$ 325	\$ 161	\$ -	\$ -	\$ -
Non-Labor Costs	23	6	2	10	9	-	-	-
<b>Total Costs</b>	<b>\$ 673</b>	<b>\$ 524</b>	<b>\$ 313</b>	<b>\$ 335</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 551</b>	<b>\$ 427</b>	<b>\$ 242</b>	<b>\$ 253</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	122	97	71	82	41	-	-	-
<b>Total Allocations</b>	<b>\$ 673</b>	<b>\$ 524</b>	<b>\$ 313</b>	<b>\$ 335</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 551</b>	<b>\$ 427</b>	<b>\$ 242</b>	<b>\$ 253</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	122	97	71	82	41	-	-	-
<b>Total Billed Costs</b>	<b>\$ 673</b>	<b>\$ 524</b>	<b>\$ 313</b>	<b>\$ 335</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 65	\$ 64	\$ 41	\$ 170	0
This cost center was combined with 1100-0051 in 2013 and closed. See A-2.7 Recon.	(66)	(66)	(38)	(170)	
Change in Allocations 2013-2016	1	3	(3)	-	
Total Change from 2013	<u>(65)</u>	<u>(64)</u>	<u>(41)</u>	<u>(170)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0049-CORPORATE CENTER ACCOUNTING

Workpaper: A-2.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	5	4	6	-	-	-	-
Labor Costs	\$ 650	\$ 518	\$ 311	\$ 325	\$ 161	\$ -	\$ -	\$ -
Non-Labor Costs	23	6	2	10	9	-	-	-
<b>Total Costs</b>	<b>\$ 673</b>	<b>\$ 524</b>	<b>\$ 313</b>	<b>\$ 335</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
<b>ALLOCATIONS</b>								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 551</b>	<b>\$ 427</b>	<b>\$ 242</b>	<b>\$ 253</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	122	97	71	82	41	-	-	-
<b>Total Allocations</b>	<b>\$ 673</b>	<b>\$ 524</b>	<b>\$ 313</b>	<b>\$ 335</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 258	\$ 210	\$ 117	\$ 124	\$ 65	\$ -	\$ -	\$ -
So Cal Gas	293	217	125	128	64	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 551</b>	<b>\$ 427</b>	<b>\$ 242</b>	<b>\$ 253</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	122	97	71	82	41	-	-	-
<b>Total Billed Costs</b>	<b>\$ 673</b>	<b>\$ 524</b>	<b>\$ 313</b>	<b>\$ 335</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	6	5	6	12	12	12	12
Labor Costs	\$ 230	\$ 508	\$ 477	\$ 534	\$ 1,010	\$ 1,183	\$ 1,183	\$ 1,183
Non-Labor Costs	34	18	40	24	29	62	62	62
<b>Total Costs</b>	<b>\$ 264</b>	<b>\$ 526</b>	<b>\$ 517</b>	<b>\$ 557</b>	<b>\$ 1,039</b>	<b>\$ 1,245</b>	<b>\$ 1,245</b>	<b>\$ 1,245</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
Global/Retained	27	-	-	6	6	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 306	\$ 308	\$ 308
So Cal Gas	-	134	133	140	255	317	314	314
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 263</b>	<b>\$ 258</b>	<b>\$ 276</b>	<b>\$ 517</b>	<b>\$ 622</b>	<b>\$ 622</b>	<b>\$ 622</b>
Global/Retained	236	263	258	276	517	622	622	622
<b>Total Allocations</b>	<b>\$ 236</b>	<b>\$ 526</b>	<b>\$ 517</b>	<b>\$ 551</b>	<b>\$ 1,033</b>	<b>\$ 1,245</b>	<b>\$ 1,245</b>	<b>\$ 1,245</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 306	\$ 308	\$ 308
So Cal Gas	-	134	133	140	255	317	314	314
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 263</b>	<b>\$ 258</b>	<b>\$ 276</b>	<b>\$ 517</b>	<b>\$ 622</b>	<b>\$ 622</b>	<b>\$ 622</b>
Global/Retained	264	263	258	282	523	622	622	622
<b>Total Billed Costs</b>	<b>\$ 264</b>	<b>\$ 526</b>	<b>\$ 517</b>	<b>\$ 557</b>	<b>\$ 1,039</b>	<b>\$ 1,245</b>	<b>\$ 1,245</b>	<b>\$ 1,245</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-2 Accounting Services  
Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG  
Workpaper: A-2.7 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 262</b>	<b>\$ 255</b>	<b>\$ 523</b>	<b>\$ 1,039</b>	<b>12</b>
Residual charges related to FTE's transferred from 1100-0047. See A-2.6 Recon.	52	53	100	205	
Change in Allocations 2013-2016	(6)	6	0	(0)	
Total Change from 2013	<u>47</u>	<u>59</u>	<u>99</u>	<u>205</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 308</u></b>	<b><u>\$ 314</u></b>	<b><u>\$ 622</u></b>	<b><u>\$ 1,245</u></b>	<b><u>12</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFSPPLIT</b>	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 308	\$ 314	\$ 622	\$ 1,245	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 308</u></b>	<b><u>\$ 314</u></b>	<b><u>\$ 622</u></b>	<b><u>\$ 1,245</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0051-CORPORATE & GLOBAL ACCTG

Workpaper: A-2.7 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	6	5	6	12	12	12	12
Labor Costs	\$ 230	\$ 508	\$ 477	\$ 534	\$ 1,010	\$ 1,206	\$ 1,236	\$ 1,269
Non-Labor Costs	34	18	40	24	29	63	65	66
<b>Total Costs</b>	<b>\$ 264</b>	<b>\$ 526</b>	<b>\$ 517</b>	<b>\$ 557</b>	<b>\$ 1,039</b>	<b>\$ 1,269</b>	<b>\$ 1,300</b>	<b>\$ 1,336</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
Global/Retained	27	-	-	6	6	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 312	\$ 322	\$ 331
So Cal Gas	-	134	133	140	255	323	328	337
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 263</b>	<b>\$ 258</b>	<b>\$ 276</b>	<b>\$ 517</b>	<b>\$ 635</b>	<b>\$ 650</b>	<b>\$ 668</b>
Global/Retained	236	263	258	276	517	635	650	668
<b>Total Allocations</b>	<b>\$ 236</b>	<b>\$ 526</b>	<b>\$ 517</b>	<b>\$ 551</b>	<b>\$ 1,033</b>	<b>\$ 1,269</b>	<b>\$ 1,300</b>	<b>\$ 1,336</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 130	\$ 125	\$ 136	\$ 262	\$ 312	\$ 322	\$ 331
So Cal Gas	-	134	133	140	255	323	328	337
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 263</b>	<b>\$ 258</b>	<b>\$ 276</b>	<b>\$ 517</b>	<b>\$ 635</b>	<b>\$ 650</b>	<b>\$ 668</b>
Global/Retained	264	263	258	282	523	635	650	668
<b>Total Billed Costs</b>	<b>\$ 264</b>	<b>\$ 526</b>	<b>\$ 517</b>	<b>\$ 557</b>	<b>\$ 1,039</b>	<b>\$ 1,269</b>	<b>\$ 1,300</b>	<b>\$ 1,336</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0014-TAX ACCOUNTS

Workpaper: A-2.8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	3	3	5	5	5
Labor Costs	\$ -	\$ -	\$ -	\$ 141	\$ 371	\$ 556	\$ 556	\$ 556
Non-Labor Costs	-	-	-	24	8	146	146	146
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 379</u>	<u>\$ 702</u>	<u>\$ 702</u>	<u>\$ 702</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	0	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 40	\$ 101	\$ 193	\$ 194	\$ 194
So Cal Gas	-	-	-	37	85	168	167	167
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 186</u>	<u>\$ 361</u>	<u>\$ 362</u>	<u>\$ 362</u>
Global/Retained	-	-	-	84	193	341	340	340
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162</u>	<u>\$ 379</u>	<u>\$ 702</u>	<u>\$ 702</u>	<u>\$ 702</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 44	\$ 101	\$ 193	\$ 194	\$ 194
So Cal Gas	-	-	-	37	85	168	167	167
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81</u>	<u>\$ 186</u>	<u>\$ 361</u>	<u>\$ 362</u>	<u>\$ 362</u>
Global/Retained	-	-	-	84	194	341	340	340
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 379</u>	<u>\$ 702</u>	<u>\$ 702</u>	<u>\$ 702</u>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-2 Accounting Services  
Cost Center: 1100-0014-TAX ACCOUNTS  
Workpaper: A-2.8 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 101</b>	<b>\$ 85</b>	<b>\$ 194</b>	<b>\$ 379</b>	<b>3</b>
Transferred 2 FTE and associated costs for tax accounting and tax financial reporting functions from Tax Department A-3.1.	62	53	108	223	2
Consulting previously expensed from Tax Department A-3.1	28	24	48	100	
Change in Allocations 2013-2016	4	6	(10)	(0)	
Total Change from 2013	<u>93</u>	<u>83</u>	<u>147</u>	<u>323</u>	<u>2</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 194</u></b>	<b><u>\$ 167</u></b>	<b><u>\$ 340</u></b>	<b><u>\$ 702</u></b>	<b><u>5</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBTIMETAX</b>	<u>27.7%</u>	<u>23.8%</u>	<u>48.5%</u>	<u>100.0%</u>	
Allocations	\$ 194	\$ 167	\$ 340	\$ 702	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 194</u></b>	<b><u>\$ 167</u></b>	<b><u>\$ 340</u></b>	<b><u>\$ 702</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0014-TAX ACCOUNTS

Workpaper: A-2.8 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	3	3	5	5	5
Labor Costs	\$ -	\$ -	\$ -	\$ 141	\$ 371	\$ 567	\$ 581	\$ 597
Non-Labor Costs	-	-	-	24	8	149	153	157
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 379</u>	<u>\$ 716</u>	<u>\$ 734</u>	<u>\$ 754</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	0	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 40	\$ 101	\$ 197	\$ 203	\$ 208
So Cal Gas	-	-	-	37	85	171	175	180
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77</u>	<u>\$ 186</u>	<u>\$ 368</u>	<u>\$ 378</u>	<u>\$ 388</u>
Global/Retained	-	-	-	84	193	348	356	366
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 162</u>	<u>\$ 379</u>	<u>\$ 716</u>	<u>\$ 734</u>	<u>\$ 754</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 44	\$ 101	\$ 197	\$ 203	\$ 208
So Cal Gas	-	-	-	37	85	171	175	180
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81</u>	<u>\$ 186</u>	<u>\$ 368</u>	<u>\$ 378</u>	<u>\$ 388</u>
Global/Retained	-	-	-	84	194	348	356	366
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 379</u>	<u>\$ 716</u>	<u>\$ 734</u>	<u>\$ 754</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.9

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	11	11	13	13	13	13
Labor Costs	\$ 209	\$ 213	\$ 635	\$ 1,157	\$ 1,244	\$ 1,178	\$ 1,293	\$ 1,293
Non-Labor Costs	269	47	63	330	325	501	501	501
<b>Total Costs</b>	<b>\$ 478</b>	<b>\$ 261</b>	<b>\$ 698</b>	<b>\$ 1,486</b>	<b>\$ 1,569</b>	<b>\$ 1,679</b>	<b>\$ 1,794</b>	<b>\$ 1,794</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 183	\$ 105	\$ 243	\$ 552	\$ 590	\$ 627	\$ 687	\$ 697
So Cal Gas	207	108	254	569	574	652	697	700
<b>Subtotal - Utilities</b>	<b>\$ 390</b>	<b>\$ 213</b>	<b>\$ 497</b>	<b>\$ 1,121</b>	<b>\$ 1,164</b>	<b>\$ 1,279</b>	<b>\$ 1,384</b>	<b>\$ 1,397</b>
Global/Retained	86	48	201	365	405	400	410	397
<b>Total Allocations</b>	<b>\$ 476</b>	<b>\$ 261</b>	<b>\$ 698</b>	<b>\$ 1,486</b>	<b>\$ 1,569</b>	<b>\$ 1,679</b>	<b>\$ 1,794</b>	<b>\$ 1,794</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 184	\$ 105	\$ 243	\$ 552	\$ 590	\$ 627	\$ 687	\$ 697
So Cal Gas	207	108	254	569	574	652	697	700
<b>Subtotal - Utilities</b>	<b>\$ 391</b>	<b>\$ 213</b>	<b>\$ 497</b>	<b>\$ 1,121</b>	<b>\$ 1,164</b>	<b>\$ 1,279</b>	<b>\$ 1,384</b>	<b>\$ 1,397</b>
Global/Retained	86	48	201	365	405	400	410	397
<b>Total Billed Costs</b>	<b>\$ 478</b>	<b>\$ 261</b>	<b>\$ 698</b>	<b>\$ 1,486</b>	<b>\$ 1,569</b>	<b>\$ 1,679</b>	<b>\$ 1,794</b>	<b>\$ 1,794</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-2 Accounting Services  
Cost Center: 1100-0047-FINANCIAL REPORTING  
Workpaper: A-2.9 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 590</b>	<b>\$ 574</b>	<b>\$ 405</b>	<b>\$ 1,569</b>	<b>13</b>
Reflects position added mid-year 2013 to support increased financial reporting requirements.	27	28	15	70	
Annual maintenance for new Financial Systems Reporting Software needed to support SEC filing requirements.	43	43	24	110	
Increased PCAOB dues based on several factors including market capitalization.	17	18	10	45	
Change in Allocations 2013-2016	20	38	(58)	0	
Total Change from 2013	<u>108</u>	<u>126</u>	<u>(9)</u>	<u>225</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 697</u></b>	<b><u>\$ 700</u></b>	<b><u>\$ 397</u></b>	<b><u>\$ 1,794</u></b>	<b><u>13</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFBASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 697	\$ 700	\$ 397	\$ 1,794	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 697</u></b>	<b><u>\$ 700</u></b>	<b><u>\$ 397</u></b>	<b><u>\$ 1,794</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0047-FINANCIAL REPORTING

Workpaper: A-2.9 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	11	11	13	13	13	13
Labor Costs	\$ 209	\$ 213	\$ 635	\$ 1,157	\$ 1,244	\$ 1,202	\$ 1,351	\$ 1,388
Non-Labor Costs	269	47	63	330	325	511	524	539
<b>Total Costs</b>	<b>\$ 478</b>	<b>\$ 261</b>	<b>\$ 698</b>	<b>\$ 1,486</b>	<b>\$ 1,569</b>	<b>\$ 1,712</b>	<b>\$ 1,875</b>	<b>\$ 1,926</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 183	\$ 105	\$ 243	\$ 552	\$ 590	\$ 639	\$ 718	\$ 749
So Cal Gas	207	108	254	569	574	665	729	751
<b>Subtotal - Utilities</b>	<b>\$ 390</b>	<b>\$ 213</b>	<b>\$ 497</b>	<b>\$ 1,121</b>	<b>\$ 1,164</b>	<b>\$ 1,304</b>	<b>\$ 1,447</b>	<b>\$ 1,500</b>
Global/Retained	86	48	201	365	405	408	429	426
<b>Total Allocations</b>	<b>\$ 476</b>	<b>\$ 261</b>	<b>\$ 698</b>	<b>\$ 1,486</b>	<b>\$ 1,569</b>	<b>\$ 1,712</b>	<b>\$ 1,875</b>	<b>\$ 1,926</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 184	\$ 105	\$ 243	\$ 552	\$ 590	\$ 639	\$ 718	\$ 749
So Cal Gas	207	108	254	569	574	665	729	751
<b>Subtotal - Utilities</b>	<b>\$ 391</b>	<b>\$ 213</b>	<b>\$ 497</b>	<b>\$ 1,121</b>	<b>\$ 1,164</b>	<b>\$ 1,304</b>	<b>\$ 1,447</b>	<b>\$ 1,500</b>
Global/Retained	86	48	201	365	405	408	429	426
<b>Total Billed Costs</b>	<b>\$ 478</b>	<b>\$ 261</b>	<b>\$ 698</b>	<b>\$ 1,486</b>	<b>\$ 1,569</b>	<b>\$ 1,712</b>	<b>\$ 1,875</b>	<b>\$ 1,926</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0219-D&T AUDIT FEES

Workpaper: A-2.10

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,321	5,439	5,784	5,939	6,478	6,600	6,600	6,600
<b>Total Costs</b>	<b>\$ 5,321</b>	<b>\$ 5,439</b>	<b>\$ 5,784</b>	<b>\$ 5,939</b>	<b>\$ 6,478</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 18	\$ -	\$ -	\$ 100	\$ 100	\$ 100	\$ 100
So Cal Gas	-	23	-	-	-	50	50	50
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 41</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 150</b>	<b>\$ 150</b>	<b>\$ 150</b>
Global/Retained	95	-	1,063	638	210	200	200	200
<b>Total Direct Assignments</b>	<b>\$ 95</b>	<b>\$ 41</b>	<b>\$ 1,063</b>	<b>\$ 638</b>	<b>\$ 310</b>	<b>\$ 350</b>	<b>\$ 350</b>	<b>\$ 350</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,004	\$ 2,168	\$ 1,760	\$ 1,969	\$ 2,373	\$ 2,333	\$ 2,393	\$ 2,430
So Cal Gas	2,275	2,234	1,870	2,030	2,310	2,427	2,428	2,438
<b>Subtotal - Utilities</b>	<b>\$ 4,279</b>	<b>\$ 4,402</b>	<b>\$ 3,630</b>	<b>\$ 3,999</b>	<b>\$ 4,683</b>	<b>\$ 4,760</b>	<b>\$ 4,821</b>	<b>\$ 4,868</b>
Global/Retained	948	997	1,091	1,302	1,485	1,490	1,429	1,383
<b>Total Allocations</b>	<b>\$ 5,227</b>	<b>\$ 5,398</b>	<b>\$ 4,721</b>	<b>\$ 5,301</b>	<b>\$ 6,168</b>	<b>\$ 6,250</b>	<b>\$ 6,250</b>	<b>\$ 6,250</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,004	\$ 2,186	\$ 1,760	\$ 1,969	\$ 2,473	\$ 2,433	\$ 2,493	\$ 2,530
So Cal Gas	2,275	2,257	1,870	2,030	2,310	2,477	2,478	2,488
<b>Subtotal - Utilities</b>	<b>\$ 4,279</b>	<b>\$ 4,443</b>	<b>\$ 3,630</b>	<b>\$ 3,999</b>	<b>\$ 4,783</b>	<b>\$ 4,910</b>	<b>\$ 4,971</b>	<b>\$ 5,018</b>
Global/Retained	1,042	997	2,154	1,940	1,694	1,690	1,629	1,583
<b>Total Billed Costs</b>	<b>\$ 5,321</b>	<b>\$ 5,439</b>	<b>\$ 5,784</b>	<b>\$ 5,939</b>	<b>\$ 6,478</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>	<b>\$ 6,600</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-2 Accounting Services

Cost Center: 1100-0219-D&T AUDIT FEES

Workpaper: A-2.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,473</b>	<b>\$ 2,310</b>	<b>\$ 1,694</b>	<b>\$ 6,478</b>	<b>0</b>
Escalation of fees to reflect overall growth and compliance needs.	32	82	8	122	
Change in Allocations 2013-2016	25	96	(120)	-	
Total Change from 2013	<u>57</u>	<u>178</u>	<u>(112)</u>	<u>122</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,530</u></b>	<b><u>\$ 2,488</u></b>	<b><u>\$ 1,583</u></b>	<b><u>\$ 6,600</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFBASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 2,430	\$ 2,438	\$ 1,383	\$ 6,250	
Direct Assignments	<u>100</u>	<u>50</u>	<u>200</u>	<u>350</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,530</u></b>	<b><u>\$ 2,488</u></b>	<b><u>\$ 1,583</u></b>	<b><u>\$ 6,600</u></b>	
Direct Assignment Details					
Regulatory Matters and Filings	100	50	200	350	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0219-D&T AUDIT FEES

Workpaper: A-2.10 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5,321	5,439	5,784	5,939	6,478	6,733	6,911	7,103
<b>Total Costs</b>	<b>\$ 5,321</b>	<b>\$ 5,439</b>	<b>\$ 5,784</b>	<b>\$ 5,939</b>	<b>\$ 6,478</b>	<b>\$ 6,733</b>	<b>\$ 6,911</b>	<b>\$ 7,103</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 18	\$ -	\$ -	\$ 100	\$ 102	\$ 105	\$ 108
So Cal Gas	-	23	-	-	-	51	52	54
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 41</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 153</b>	<b>\$ 157</b>	<b>\$ 161</b>
Global/Retained	95	-	1,063	638	210	204	209	215
<b>Total Direct Assignments</b>	<b>\$ 95</b>	<b>\$ 41</b>	<b>\$ 1,063</b>	<b>\$ 638</b>	<b>\$ 310</b>	<b>\$ 357</b>	<b>\$ 366</b>	<b>\$ 377</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,004	\$ 2,168	\$ 1,760	\$ 1,969	\$ 2,373	\$ 2,380	\$ 2,506	\$ 2,615
So Cal Gas	2,275	2,234	1,870	2,030	2,310	2,476	2,542	2,623
<b>Subtotal - Utilities</b>	<b>\$ 4,279</b>	<b>\$ 4,402</b>	<b>\$ 3,630</b>	<b>\$ 3,999</b>	<b>\$ 4,683</b>	<b>\$ 4,856</b>	<b>\$ 5,048</b>	<b>\$ 5,238</b>
Global/Retained	948	997	1,091	1,302	1,485	1,520	1,496	1,488
<b>Total Allocations</b>	<b>\$ 5,227</b>	<b>\$ 5,398</b>	<b>\$ 4,721</b>	<b>\$ 5,301</b>	<b>\$ 6,168</b>	<b>\$ 6,376</b>	<b>\$ 6,544</b>	<b>\$ 6,726</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,004	\$ 2,186	\$ 1,760	\$ 1,969	\$ 2,473	\$ 2,482	\$ 2,611	\$ 2,723
So Cal Gas	2,275	2,257	1,870	2,030	2,310	2,527	2,595	2,677
<b>Subtotal - Utilities</b>	<b>\$ 4,279</b>	<b>\$ 4,443</b>	<b>\$ 3,630</b>	<b>\$ 3,999</b>	<b>\$ 4,783</b>	<b>\$ 5,009</b>	<b>\$ 5,205</b>	<b>\$ 5,400</b>
Global/Retained	1,042	997	2,154	1,940	1,694	1,724	1,705	1,703
<b>Total Billed Costs</b>	<b>\$ 5,321</b>	<b>\$ 5,439</b>	<b>\$ 5,784</b>	<b>\$ 5,939</b>	<b>\$ 6,478</b>	<b>\$ 6,733</b>	<b>\$ 6,911</b>	<b>\$ 7,103</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0044-ASSISTANT CONTROLLER

Workpaper: A-2.11

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	-	-	-	-	-	-	-
Labor Costs	\$ 245	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	43	8	0	1	-	-	-	-
<b>Total Costs</b>	<b>\$ 288</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	5	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 20	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	22	4	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 42</b>	<b>\$ 8</b>	<b>\$ -</b>					
Global/Retained	240	62	0	1	-	-	-	-
<b>Total Allocations</b>	<b>\$ 282</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 20	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	22	4	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 43</b>	<b>\$ 8</b>	<b>\$ -</b>					
Global/Retained	245	62	0	1	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 288</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0012-CORPORATE ACCT SPECIAL PROJECTS

Workpaper: A-2.12

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	2	-	-	-	-	-
Labor Costs	\$ -	\$ 205	\$ 278	\$ 288	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	11	72	44	-	-	-	-
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 216</b>	<b>\$ 350</b>	<b>\$ 332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 87	\$ 130	\$ 123	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	89	138	127	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 176</b>	<b>\$ 269</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	40	81	82	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 216</b>	<b>\$ 350</b>	<b>\$ 332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 87	\$ 130	\$ 123	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	89	138	127	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 176</b>	<b>\$ 269</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	40	81	82	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 216</b>	<b>\$ 350</b>	<b>\$ 332</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0345-DIR OF CORP FINL ACCTG

Workpaper: A-2.13

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	-	-	-	-	-
Labor Costs	\$ 212	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	40	21	0	0	-	-	-	-
<b>Total Costs</b>	<b>\$ 252</b>	<b>\$ 102</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	0	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 96	\$ 41	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	109	42	-	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 205</b>	<b>\$ 83</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	45	19	0	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 251</b>	<b>\$ 102</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 97	\$ 41	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	110	42	-	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 207</b>	<b>\$ 83</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	46	19	0	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 252</b>	<b>\$ 102</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0048-FINANCIAL REPORTING

Workpaper: A-2.14

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	9	9	-	-	-	-	-	-
Labor Costs	\$ 779	\$ 793	\$ 460	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	33	45	215	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 813</b>	<b>\$ 838</b>	<b>\$ 675</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 312	\$ 337	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	354	347	270	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 665</b>	<b>\$ 683</b>	<b>\$ 525</b>	<b>\$ -</b>				
Global/Retained	147	155	150	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 813</b>	<b>\$ 838</b>	<b>\$ 675</b>	<b>\$ -</b>				
<b>BILLED COSTS</b>								
SDG&E	\$ 312	\$ 337	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	354	347	270	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 665</b>	<b>\$ 683</b>	<b>\$ 525</b>	<b>\$ -</b>				
Global/Retained	147	155	150	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 813</b>	<b>\$ 838</b>	<b>\$ 675</b>	<b>\$ -</b>				

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0326-CORP BUDGETS & REPORTING

Workpaper: A-2.15

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	3	-	-	-	-	-	-
Labor Costs	\$ 214	\$ 283	\$ 222	\$ (5)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	329	4	5	2	-	-	-	-
<b>Total Costs</b>	<b>\$ 543</b>	<b>\$ 287</b>	<b>\$ 227</b>	<b>\$ (3)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	1	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 127	\$ 70	\$ 55	\$ (1)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	73	58	(1)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 271</b>	<b>\$ 143</b>	<b>\$ 113</b>	<b>\$ (3)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	271	143	113	(3)	-	-	-	-
<b>Total Allocations</b>	<b>\$ 542</b>	<b>\$ 286</b>	<b>\$ 225</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 127	\$ 71	\$ 55	\$ (0)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	73	59	(0)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 271</b>	<b>\$ 144</b>	<b>\$ 114</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	272	143	113	(3)	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 543</b>	<b>\$ 287</b>	<b>\$ 227</b>	<b>\$ (3)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services  
Cost Center: 1100-0342-FINL SYSTEMS  
Workpaper: A-2.16

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	3	-	-	-	-	-	-
Labor Costs	\$ 256	\$ 286	\$ 289	\$ (1)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	366	251	378	139	-	-	-	-
<b>Total Costs</b>	<b>\$ 622</b>	<b>\$ 536</b>	<b>\$ 667</b>	<b>\$ 137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 91	\$ 58	\$ 48	\$ 38	\$ -	\$ -	\$ -	\$ -
So Cal Gas	101	65	53	36	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 191</b>	<b>\$ 123</b>	<b>\$ 101</b>	<b>\$ 74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	82	53	45	55	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 274</b>	<b>\$ 176</b>	<b>\$ 145</b>	<b>\$ 129</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 82	\$ 89	\$ 126	\$ 2	\$ -	\$ -	\$ -	\$ -
So Cal Gas	93	91	134	2	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 174</b>	<b>\$ 180</b>	<b>\$ 260</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	174	180	261	4	-	-	-	-
<b>Total Allocations</b>	<b>\$ 348</b>	<b>\$ 360</b>	<b>\$ 521</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 172	\$ 147	\$ 174	\$ 40	\$ -	\$ -	\$ -	\$ -
So Cal Gas	193	156	187	38	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 365</b>	<b>\$ 303</b>	<b>\$ 361</b>	<b>\$ 78</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	256	233	305	59	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 622</b>	<b>\$ 536</b>	<b>\$ 667</b>	<b>\$ 137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-2 Accounting Services

Witness: Peter R. Wall

Cost Center: 1100-0346-BANK REC & ESCHEATMENT

Workpaper: A-2.17

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	10	9	-	-	-	-	-	-
Labor Costs	\$ 617	\$ 167	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	122	18	0	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 738</b>	<b>\$ 185</b>	<b>\$ 0</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 42	\$ 9	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	102	26	0	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 144</b>	<b>\$ 35</b>	<b>\$ 0</b>	<b>\$ -</b>				
Global/Retained	102	1	0	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 246</b>	<b>\$ 36</b>	<b>\$ 0</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 187	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	212	62	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 400</b>	<b>\$ 121</b>	<b>\$ -</b>					
Global/Retained	93	27	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 493</b>	<b>\$ 149</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 229	\$ 69	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	315	87	0	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 544</b>	<b>\$ 156</b>	<b>\$ 0</b>	<b>\$ -</b>				
Global/Retained	195	29	0	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 738</b>	<b>\$ 185</b>	<b>\$ 0</b>	<b>\$ -</b>				

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: A Finance  
Cost Center: A-3 Tax Services  
Workpaper: A-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	54	52	50	51	48	51	51	51
Labor Costs	\$ 5,878	\$ 5,798	\$ 5,729	\$ 5,941	\$ 5,913	\$ 6,088	\$ 6,088	\$ 6,088
Non-Labor Costs	2,171	1,162	2,161	5,501	6,149	3,809	3,809	3,809
<b>Total Costs</b>	<b>\$ 8,048</b>	<b>\$ 6,960</b>	<b>\$ 7,889</b>	<b>\$ 11,442</b>	<b>\$ 12,062</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 7	\$ 76	\$ 1,293	\$ 1,133	\$ 43	\$ 43	\$ 43
So Cal Gas	3	26	33	776	635	37	37	37
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 33</b>	<b>\$ 110</b>	<b>\$ 2,069</b>	<b>\$ 1,768</b>	<b>\$ 80</b>	<b>\$ 80</b>	<b>\$ 80</b>
Global/Retained	332	145	185	1,723	2,504	75	75	75
<b>Total Direct Assignments</b>	<b>\$ 335</b>	<b>\$ 178</b>	<b>\$ 295</b>	<b>\$ 3,792</b>	<b>\$ 4,272</b>	<b>\$ 155</b>	<b>\$ 155</b>	<b>\$ 155</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,738	\$ 1,387	\$ 1,789	\$ 1,904	\$ 2,074	\$ 2,680	\$ 2,694	\$ 2,694
So Cal Gas	1,788	1,316	1,709	1,748	1,742	2,327	2,323	2,323
<b>Subtotal - Utilities</b>	<b>\$ 3,526</b>	<b>\$ 2,703</b>	<b>\$ 3,498</b>	<b>\$ 3,652</b>	<b>\$ 3,816</b>	<b>\$ 5,007</b>	<b>\$ 5,017</b>	<b>\$ 5,017</b>
Global/Retained	4,188	4,078	4,096	3,998	3,974	4,735	4,725	4,725
<b>Total Allocations</b>	<b>\$ 7,713</b>	<b>\$ 6,782</b>	<b>\$ 7,595</b>	<b>\$ 7,650</b>	<b>\$ 7,790</b>	<b>\$ 9,743</b>	<b>\$ 9,743</b>	<b>\$ 9,743</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,738	\$ 1,393	\$ 1,865	\$ 3,197	\$ 3,207	\$ 2,723	\$ 2,737	\$ 2,737
So Cal Gas	1,791	1,343	1,743	2,524	2,377	2,364	2,360	2,360
<b>Subtotal - Utilities</b>	<b>\$ 3,529</b>	<b>\$ 2,736</b>	<b>\$ 3,608</b>	<b>\$ 5,721</b>	<b>\$ 5,584</b>	<b>\$ 5,087</b>	<b>\$ 5,097</b>	<b>\$ 5,097</b>
Global/Retained	4,519	4,224	4,282	5,721	6,478	4,811	4,801	4,801
<b>Total Billed Costs</b>	<b>\$ 8,048</b>	<b>\$ 6,960</b>	<b>\$ 7,889</b>	<b>\$ 11,442</b>	<b>\$ 12,062</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	19	21	46	51	48	51	51	51
Labor Costs	\$ 1,448	\$ 1,881	\$ 2,002	\$ 5,878	\$ 5,913	\$ 6,088	\$ 6,088	\$ 6,088
Non-Labor Costs	499	223	394	5,531	6,149	3,809	3,809	3,809
<b>Total Costs</b>	<b>\$ 1,947</b>	<b>\$ 2,104</b>	<b>\$ 2,397</b>	<b>\$ 11,408</b>	<b>\$ 12,062</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 1	\$ 2	\$ 1,293	\$ 1,133	\$ 43	\$ 43	\$ 43
So Cal Gas	-	1	1	771	635	37	37	37
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2,064</b>	<b>\$ 1,768</b>	<b>\$ 80</b>	<b>\$ 80</b>	<b>\$ 80</b>
Global/Retained	-	4	4	1,696	2,504	75	75	75
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ 7</b>	<b>\$ 3,759</b>	<b>\$ 4,272</b>	<b>\$ 155</b>	<b>\$ 155</b>	<b>\$ 155</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 440	\$ 429	\$ 563	\$ 1,904	\$ 2,074	\$ 2,680	\$ 2,694	\$ 2,694
So Cal Gas	451	407	538	1,747	1,742	2,327	2,323	2,323
<b>Subtotal - Utilities</b>	<b>\$ 892</b>	<b>\$ 836</b>	<b>\$ 1,101</b>	<b>\$ 3,651</b>	<b>\$ 3,816</b>	<b>\$ 5,007</b>	<b>\$ 5,017</b>	<b>\$ 5,017</b>
Global/Retained	1,056	1,262	1,288	3,998	3,974	4,735	4,725	4,725
<b>Total Allocations</b>	<b>\$ 1,947</b>	<b>\$ 2,098</b>	<b>\$ 2,389</b>	<b>\$ 7,649</b>	<b>\$ 7,790</b>	<b>\$ 9,743</b>	<b>\$ 9,743</b>	<b>\$ 9,743</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 440	\$ 430	\$ 565	\$ 3,197	\$ 3,207	\$ 2,723	\$ 2,737	\$ 2,737
So Cal Gas	451	408	539	2,518	2,377	2,364	2,360	2,360
<b>Subtotal - Utilities</b>	<b>\$ 892</b>	<b>\$ 838</b>	<b>\$ 1,105</b>	<b>\$ 5,715</b>	<b>\$ 5,584</b>	<b>\$ 5,087</b>	<b>\$ 5,097</b>	<b>\$ 5,097</b>
Global/Retained	1,056	1,266	1,292	5,693	6,478	4,811	4,801	4,801
<b>Total Billed Costs</b>	<b>\$ 1,947</b>	<b>\$ 2,104</b>	<b>\$ 2,397</b>	<b>\$ 11,408</b>	<b>\$ 12,062</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>	<b>\$ 9,898</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-3 Tax Services

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 3,207</b>	<b>\$ 2,377</b>	<b>\$ 6,478</b>	<b>\$ 12,062</b>	<b>48</b>
Addition of expert staffing intended to reduce need for regular external consulting services.	116	99	203	418	5
Transfer of Tax Accounting staff to Accounting Services department (A-2.8).	(62)	(53)	(108)	223	(2)
Non-recurring consulting and travel, partially replaced by in-house staff, and transfer of \$100K budget to department Accounting Services (A-2.8).	(604)	(178)	(1,577)	(2,359)	
Change in Allocations 2013-2016	80	116	(195)	-	
Total Change from 2013	<u>(470)</u>	<u>(17)</u>	<u>(1,677)</u>	<u>(2,164)</u>	<u>3</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,737</u></b>	<b><u>\$ 2,360</u></b>	<b><u>\$ 4,801</u></b>	<b><u>\$ 9,898</u></b>	<b><u>51</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBTIMETAX</b>	<u>27.7%</u>	<u>23.8%</u>	<u>48.5%</u>	<u>100.0%</u>	
Allocations	\$ 2,694	\$ 2,323	\$ 4,725	\$ 9,743	
Direct Assignments	<u>43</u>	<u>37</u>	<u>75</u>	<u>155</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,737</u></b>	<b><u>\$ 2,360</u></b>	<b><u>\$ 4,801</u></b>	<b><u>\$ 9,898</u></b>	
<b>Direct Assignment Details</b>					
Annual Corporate Tax Licensing Fee	43	37	75	155	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0373-CORPORATE TAX SERVICES

Workpaper: A-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	19	21	46	51	48	51	51	51
Labor Costs	\$ 1,448	\$ 1,881	\$ 2,002	\$ 5,878	\$ 5,913	\$ 6,210	\$ 6,361	\$ 6,532
Non-Labor Costs	499	223	394	5,531	6,149	3,886	3,989	4,100
<b>Total Costs</b>	<b>\$ 1,947</b>	<b>\$ 2,104</b>	<b>\$ 2,397</b>	<b>\$ 11,408</b>	<b>\$ 12,062</b>	<b>\$ 10,096</b>	<b>\$ 10,349</b>	<b>\$ 10,632</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 1	\$ 2	\$ 1,293	\$ 1,133	\$ 43	\$ 45	\$ 46
So Cal Gas	-	1	1	771	635	38	39	40
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ 2,064</b>	<b>\$ 1,768</b>	<b>\$ 81</b>	<b>\$ 84</b>	<b>\$ 86</b>
Global/Retained	-	4	4	1,696	2,504	77	79	81
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ 7</b>	<b>\$ 3,759</b>	<b>\$ 4,272</b>	<b>\$ 158</b>	<b>\$ 162</b>	<b>\$ 167</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 440	\$ 429	\$ 563	\$ 1,904	\$ 2,074	\$ 2,734	\$ 2,817	\$ 2,894
So Cal Gas	451	407	538	1,747	1,742	2,374	2,429	2,495
<b>Subtotal - Utilities</b>	<b>\$ 892</b>	<b>\$ 836</b>	<b>\$ 1,101</b>	<b>\$ 3,651</b>	<b>\$ 3,816</b>	<b>\$ 5,108</b>	<b>\$ 5,246</b>	<b>\$ 5,389</b>
Global/Retained	1,056	1,262	1,288	3,998	3,974	4,830	4,941	5,076
<b>Total Allocations</b>	<b>\$ 1,947</b>	<b>\$ 2,098</b>	<b>\$ 2,389</b>	<b>\$ 7,649</b>	<b>\$ 7,790</b>	<b>\$ 9,938</b>	<b>\$ 10,187</b>	<b>\$ 10,465</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 440	\$ 430	\$ 565	\$ 3,197	\$ 3,207	\$ 2,777	\$ 2,862	\$ 2,940
So Cal Gas	451	408	539	2,518	2,377	2,412	2,468	2,535
<b>Subtotal - Utilities</b>	<b>\$ 892</b>	<b>\$ 838</b>	<b>\$ 1,105</b>	<b>\$ 5,715</b>	<b>\$ 5,584</b>	<b>\$ 5,189</b>	<b>\$ 5,330</b>	<b>\$ 5,475</b>
Global/Retained	1,056	1,266	1,292	5,693	6,478	4,907	5,020	5,157
<b>Total Billed Costs</b>	<b>\$ 1,947</b>	<b>\$ 2,104</b>	<b>\$ 2,397</b>	<b>\$ 11,408</b>	<b>\$ 12,062</b>	<b>\$ 10,096</b>	<b>\$ 10,349</b>	<b>\$ 10,632</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0046-VP OF CORPORATE TAX

Workpaper: A-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	2	-	-	-	-	-	-
Labor Costs	\$ 650	\$ 603	\$ 528	\$ 6	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	138	131	144	10	-	-	-	-
<b>Total Costs</b>	<b>\$ 788</b>	<b>\$ 733</b>	<b>\$ 671</b>	<b>\$ 16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	21	2	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 21</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 172	\$ 146	\$ 158	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	183	138	151	4	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 355</b>	<b>\$ 284</b>	<b>\$ 309</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	433	428	360	8	-	-	-	-
<b>Total Allocations</b>	<b>\$ 788</b>	<b>\$ 712</b>	<b>\$ 670</b>	<b>\$ 16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 172	\$ 146	\$ 158	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	183	138	151	4	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 355</b>	<b>\$ 284</b>	<b>\$ 309</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	433	450	362	8	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 788</b>	<b>\$ 733</b>	<b>\$ 671</b>	<b>\$ 16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0045-CORPORATE TAX ACCTG & SYSTEMS

Workpaper: A-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	16	9	-	-	-	-	-	-
Labor Costs	\$ 1,342	\$ 1,024	\$ 546	\$ (4)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	373	323	680	(7)	-	-	-	-
<b>Total Costs</b>	<b>\$ 1,715</b>	<b>\$ 1,347</b>	<b>\$ 1,226</b>	<b>\$ (11)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	0	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 388	\$ 276	\$ 289	\$ (3)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	398	262	276	(3)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 785</b>	<b>\$ 537</b>	<b>\$ 565</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	930	810	661	(6)	-	-	-	-
<b>Total Allocations</b>	<b>\$ 1,715</b>	<b>\$ 1,347</b>	<b>\$ 1,226</b>	<b>\$ (11)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 388	\$ 276	\$ 289	\$ (3)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	398	262	276	(3)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 785</b>	<b>\$ 537</b>	<b>\$ 565</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	930	810	661	(6)	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,715</b>	<b>\$ 1,347</b>	<b>\$ 1,226</b>	<b>\$ (11)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services  
Cost Center: 1100-0374-INTL TAX  
Workpaper: A-3.4

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	7	4	-	-	-	-	-
Labor Costs	\$ 799	\$ 750	\$ 833	\$ 45	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	572	264	435	(144)	-	-	-	-
<b>Total Costs</b>	<b>\$ 1,371</b>	<b>\$ 1,014</b>	<b>\$ 1,268</b>	<b>\$ (99)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	1	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	259	64	128	1	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 261</b>	<b>\$ 64</b>	<b>\$ 129</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 251	\$ 194	\$ 268	\$ (25)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	257	184	256	(23)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 508</b>	<b>\$ 378</b>	<b>\$ 523</b>	<b>\$ (48)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	602	571	615	(52)	-	-	-	-
<b>Total Allocations</b>	<b>\$ 1,110</b>	<b>\$ 949</b>	<b>\$ 1,138</b>	<b>\$ (100)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 251	\$ 194	\$ 268	\$ (25)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	259	184	257	(23)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 510</b>	<b>\$ 378</b>	<b>\$ 524</b>	<b>\$ (48)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	861	635	743	(51)	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,371</b>	<b>\$ 1,014</b>	<b>\$ 1,268</b>	<b>\$ (99)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0376-TRANSACTIONAL TAX

Workpaper: A-3.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	8	-	-	-	-	-	-
Labor Costs	\$ 750	\$ 823	\$ 785	\$ (5)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	90	141	320	108	-	-	-	-
<b>Total Costs</b>	<b>\$ 840</b>	<b>\$ 963</b>	<b>\$ 1,105</b>	<b>\$ 103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 4	\$ 72	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	25	31	6	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ 29</b>	<b>\$ 103</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	28	24	43	26	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 29</b>	<b>\$ 53</b>	<b>\$ 145</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 183	\$ 186	\$ 226	\$ 18	\$ -	\$ -	\$ -	\$ -
So Cal Gas	188	177	216	16	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 371</b>	<b>\$ 363</b>	<b>\$ 442</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	440	547	518	37	-	-	-	-
<b>Total Allocations</b>	<b>\$ 811</b>	<b>\$ 910</b>	<b>\$ 960</b>	<b>\$ 72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 183	\$ 190	\$ 298	\$ 18	\$ -	\$ -	\$ -	\$ -
So Cal Gas	190	202	247	22	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 373</b>	<b>\$ 392</b>	<b>\$ 545</b>	<b>\$ 40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	467	571	560	63	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 840</b>	<b>\$ 963</b>	<b>\$ 1,105</b>	<b>\$ 103</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0399-TAX LAW GROUP

Workpaper: A-3.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	5	-	-	-	-	-	-
Labor Costs	\$ 889	\$ 717	\$ 745	\$ 20	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	499	81	141	(8)	-	-	-	-
<b>Total Costs</b>	<b>\$ 1,387</b>	<b>\$ 798</b>	<b>\$ 886</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	45	32	9	1	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 45</b>	<b>\$ 34</b>	<b>\$ 11</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 304	\$ 156	\$ 206	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	311	148	197	3	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 615</b>	<b>\$ 305</b>	<b>\$ 403</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	728	460	472	6	-	-	-	-
<b>Total Allocations</b>	<b>\$ 1,342</b>	<b>\$ 764</b>	<b>\$ 875</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 304	\$ 158	\$ 208	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	311	148	197	3	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 615</b>	<b>\$ 306</b>	<b>\$ 405</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	773	492	481	6	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,387</b>	<b>\$ 798</b>	<b>\$ 886</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-3 Tax Services

Witness: Peter R. Wall

Cost Center: 1100-0076-TAX STRATEGY

Workpaper: A-3.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 290	\$ 2	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	47	11	-	-	-	-
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 337</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ 79	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	76	3	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	182	7	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 337</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ 79	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	76	3	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 155</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	182	7	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 337</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: A Finance  
Cost Center: A-4 Treasury  
Workpaper: A-4

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	32	39	41	48	45	44	43	43
Labor Costs	\$ 4,075	\$ 4,585	\$ 4,969	\$ 5,171	\$ 5,473	\$ 4,864	\$ 4,782	\$ 4,782
Non-Labor Costs	16,119	40,178	22,422	28,623	19,987	17,193	17,886	18,500
<b>Total Costs</b>	<b>\$ 20,194</b>	<b>\$ 44,763</b>	<b>\$ 27,391</b>	<b>\$ 33,794</b>	<b>\$ 25,461</b>	<b>\$ 22,057</b>	<b>\$ 22,668</b>	<b>\$ 23,281</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2,466	\$ 3,750	\$ 3,524	\$ 2,302	\$ 2,053	\$ 1,244	\$ 2,047	\$ 2,024
So Cal Gas	2,107	3,327	3,313	2,523	1,840	2,675	3,165	2,895
<b>Subtotal - Utilities</b>	<b>\$ 4,573</b>	<b>\$ 7,076</b>	<b>\$ 6,837</b>	<b>\$ 4,825</b>	<b>\$ 3,893</b>	<b>\$ 3,919</b>	<b>\$ 5,211</b>	<b>\$ 4,919</b>
Global/Retained	9,368	31,240	12,408	21,125	13,925	10,909	10,164	10,743
<b>Total Direct Assignments</b>	<b>\$ 13,941</b>	<b>\$ 38,316</b>	<b>\$ 19,245</b>	<b>\$ 25,950</b>	<b>\$ 17,818</b>	<b>\$ 14,828</b>	<b>\$ 15,375</b>	<b>\$ 15,663</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,280	\$ 2,325	\$ 2,711	\$ 2,574	\$ 2,183	\$ 1,517	\$ 1,438	\$ 1,448
So Cal Gas	1,446	1,606	1,581	1,468	1,795	1,768	1,763	1,766
<b>Subtotal - Utilities</b>	<b>\$ 2,726</b>	<b>\$ 3,931</b>	<b>\$ 4,292</b>	<b>\$ 4,042</b>	<b>\$ 3,978</b>	<b>\$ 3,285</b>	<b>\$ 3,201</b>	<b>\$ 3,214</b>
Global/Retained	3,527	2,516	3,854	3,802	3,665	3,944	4,091	4,405
<b>Total Allocations</b>	<b>\$ 6,253</b>	<b>\$ 6,447</b>	<b>\$ 8,146</b>	<b>\$ 7,844</b>	<b>\$ 7,643</b>	<b>\$ 7,229</b>	<b>\$ 7,292</b>	<b>\$ 7,619</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 3,745	\$ 6,075	\$ 6,235	\$ 4,876	\$ 4,236	\$ 2,761	\$ 3,485	\$ 3,472
So Cal Gas	3,554	4,933	4,894	3,991	3,635	4,443	4,928	4,661
<b>Subtotal - Utilities</b>	<b>\$ 7,299</b>	<b>\$ 11,007</b>	<b>\$ 11,129</b>	<b>\$ 8,867</b>	<b>\$ 7,871</b>	<b>\$ 7,205</b>	<b>\$ 8,412</b>	<b>\$ 8,133</b>
Global/Retained	12,895	33,756	16,261	24,927	17,590	14,853	14,255	15,148
<b>Total Billed Costs</b>	<b>\$ 20,194</b>	<b>\$ 44,763</b>	<b>\$ 27,391</b>	<b>\$ 33,794</b>	<b>\$ 25,461</b>	<b>\$ 22,057</b>	<b>\$ 22,668</b>	<b>\$ 23,281</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Workpaper: A-4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 4,236</b>	<b>\$ 3,635</b>	<b>\$ 17,590</b>	<b>\$ 25,461</b>	<b>45</b>
Full year impact of staffing changes and related expenses.	57	59	156	272	1
Cost centers for Risk Management Special Projects eliminated (A-4.6, A-4.7)	(809)	(67)	(43)	(919)	(3)
System update benefiting operations groups increases costs for processing electronic checks.	67	198	2	267	
Non-recurring direct Line of Credit, Trustee, Financing and Underwriting fees	(123)	100	(4,086)	(4,109)	
Increased Rating Agency Fees direct-charged based on average outstanding debt and new debt issuance activity.	37	772	1,311	2,120	
Reflects allocation correction in 2013 of a prior year accrual for NDA Audit 2012.	(66)	(134)	200	-	
New Database implementation, maintenance and support	74	74	42	190	
Change in Allocations 2013-2016	(0)	24	(24)	(0)	
Total Change from 2013	<u>(764)</u>	<u>1,026</u>	<u>(2,442)</u>	<u>(2,179)</u>	<u>(2)</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 3,472</u></b>	<b><u>\$ 4,661</u></b>	<b><u>\$ 15,148</u></b>	<b><u>\$ 23,281</u></b>	<b><u>43</u></b>
Allocations	\$ 1,448	\$ 1,766	\$ 4,405	\$ 7,619	
Direct Assignments	<u>2,024</u>	<u>2,895</u>	<u>10,743</u>	<u>15,663</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 3,472</u></b>	<b><u>\$ 4,661</u></b>	<b><u>\$ 15,148</u></b>	<b><u>\$ 23,281</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance  
Cost Center: A-4 Treasury  
Workpaper: A-4 Esc

Witness: Peter R. Wall

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	32	39	41	48	45	44	43	43
Labor Costs	\$ 4,075	\$ 4,585	\$ 4,969	\$ 5,171	\$ 5,473	\$ 4,961	\$ 4,996	\$ 5,131
Non-Labor Costs	16,119	40,178	22,422	28,623	19,987	17,234	17,980	18,647
<b>Total Costs</b>	<b>\$ 20,194</b>	<b>\$ 44,763</b>	<b>\$ 27,391</b>	<b>\$ 33,794</b>	<b>\$ 25,461</b>	<b>\$ 22,195</b>	<b>\$ 22,975</b>	<b>\$ 23,778</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2,466	\$ 3,750	\$ 3,524	\$ 2,302	\$ 2,053	\$ 1,246	\$ 2,049	\$ 2,028
So Cal Gas	2,107	3,327	3,313	2,523	1,840	2,677	3,170	2,900
<b>Subtotal - Utilities</b>	<b>\$ 4,573</b>	<b>\$ 7,076</b>	<b>\$ 6,837</b>	<b>\$ 4,825</b>	<b>\$ 3,893</b>	<b>\$ 3,923</b>	<b>\$ 5,220</b>	<b>\$ 4,928</b>
Global/Retained	9,368	31,240	12,408	21,125	13,925	10,911	10,168	10,751
<b>Total Direct Assignments</b>	<b>\$ 13,941</b>	<b>\$ 38,316</b>	<b>\$ 19,245</b>	<b>\$ 25,950</b>	<b>\$ 17,818</b>	<b>\$ 14,834</b>	<b>\$ 15,388</b>	<b>\$ 15,679</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,280	\$ 2,325	\$ 2,711	\$ 2,574	\$ 2,183	\$ 1,547	\$ 1,503	\$ 1,554
So Cal Gas	1,446	1,606	1,581	1,468	1,795	1,803	1,843	1,895
<b>Subtotal - Utilities</b>	<b>\$ 2,726</b>	<b>\$ 3,931</b>	<b>\$ 4,292</b>	<b>\$ 4,042</b>	<b>\$ 3,978</b>	<b>\$ 3,350</b>	<b>\$ 3,345</b>	<b>\$ 3,449</b>
Global/Retained	3,527	2,516	3,854	3,802	3,665	4,011	4,242	4,649
<b>Total Allocations</b>	<b>\$ 6,253</b>	<b>\$ 6,447</b>	<b>\$ 8,146</b>	<b>\$ 7,844</b>	<b>\$ 7,643</b>	<b>\$ 7,361</b>	<b>\$ 7,587</b>	<b>\$ 8,099</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 3,745	\$ 6,075	\$ 6,235	\$ 4,876	\$ 4,236	\$ 2,793	\$ 3,552	\$ 3,583
So Cal Gas	3,554	4,933	4,894	3,991	3,635	4,481	5,013	4,795
<b>Subtotal - Utilities</b>	<b>\$ 7,299</b>	<b>\$ 11,007</b>	<b>\$ 11,129</b>	<b>\$ 8,867</b>	<b>\$ 7,871</b>	<b>\$ 7,273</b>	<b>\$ 8,565</b>	<b>\$ 8,378</b>
Global/Retained	12,895	33,756	16,261	24,927	17,590	14,922	14,410	15,400
<b>Total Billed Costs</b>	<b>\$ 20,194</b>	<b>\$ 44,763</b>	<b>\$ 27,391</b>	<b>\$ 33,794</b>	<b>\$ 25,461</b>	<b>\$ 22,195</b>	<b>\$ 22,975</b>	<b>\$ 23,778</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0112-VP TREASURY

Workpaper: A-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	3	2	2	2
Labor Costs	\$ 422	\$ 430	\$ 431	\$ 478	\$ 351	\$ 365	\$ 365	\$ 365
Non-Labor Costs	142	1,199	208	126	171	104	104	104
<b>Total Costs</b>	<b>\$ 564</b>	<b>\$ 1,629</b>	<b>\$ 639</b>	<b>\$ 604</b>	<b>\$ 523</b>	<b>\$ 469</b>	<b>\$ 469</b>	<b>\$ 469</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	9	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 18</b>	<b>\$ -</b>				
Global/Retained	-	1,087	92	32	87	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 1,087</b>	<b>\$ 110</b>	<b>\$ 32</b>	<b>\$ 87</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 58	\$ 218	\$ 157	\$ 167	\$ 100	\$ 106	\$ 100	\$ 100
So Cal Gas	65	224	166	172	98	100	102	102
<b>Subtotal - Utilities</b>	<b>\$ 123</b>	<b>\$ 442</b>	<b>\$ 323</b>	<b>\$ 338</b>	<b>\$ 199</b>	<b>\$ 207</b>	<b>\$ 202</b>	<b>\$ 202</b>
Global/Retained	441	100	206	233	237	262	267	267
<b>Total Allocations</b>	<b>\$ 564</b>	<b>\$ 542</b>	<b>\$ 529</b>	<b>\$ 571</b>	<b>\$ 435</b>	<b>\$ 469</b>	<b>\$ 469</b>	<b>\$ 469</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 58	\$ 218	\$ 166	\$ 167	\$ 100	\$ 106	\$ 100	\$ 100
So Cal Gas	65	224	175	172	98	100	102	102
<b>Subtotal - Utilities</b>	<b>\$ 123</b>	<b>\$ 442</b>	<b>\$ 340</b>	<b>\$ 338</b>	<b>\$ 199</b>	<b>\$ 207</b>	<b>\$ 202</b>	<b>\$ 202</b>
Global/Retained	441	1,187	299	265	324	262	267	267
<b>Total Billed Costs</b>	<b>\$ 564</b>	<b>\$ 1,629</b>	<b>\$ 639</b>	<b>\$ 604</b>	<b>\$ 523</b>	<b>\$ 469</b>	<b>\$ 469</b>	<b>\$ 469</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Cost Center: 1100-0112-VP TREASURY  
Workpaper: A-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 100</b>	<b>\$ 98</b>	<b>\$ 324</b>	<b>\$ 523</b>	<b>3</b>
Transitional administrative staffing support at year end 2013. Position went from a shared to a full-time position.	3	3	8	14	(1)
Non-recurring travel for special projects in 2013	-	-	(87)	(87)	
Travel expected for business projects and Bankers Conference	4	4	11	19	
Change in Allocations 2013-2016	(7)	(4)	11	0	
Total Change from 2013	<u>0</u>	<u>4</u>	<u>(57)</u>	<u>(54)</u>	<u>(1)</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 100</u></b>	<b><u>\$ 102</u></b>	<b><u>\$ 267</u></b>	<b><u>\$ 469</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>VPTREAS</b>	<u>21.3%</u>	<u>21.8%</u>	<u>56.9%</u>	<u>100.0%</u>	
Allocations	\$ 100	\$ 102	\$ 267	\$ 469	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 100</u></b>	<b><u>\$ 102</u></b>	<b><u>\$ 267</u></b>	<b><u>\$ 469</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0112-VP TREASURY

Workpaper: A-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	3	2	2	2
Labor Costs	\$ 422	\$ 430	\$ 431	\$ 478	\$ 351	\$ 373	\$ 382	\$ 392
Non-Labor Costs	142	1,199	208	126	171	106	108	111
<b>Total Costs</b>	<b>\$ 564</b>	<b>\$ 1,629</b>	<b>\$ 639</b>	<b>\$ 604</b>	<b>\$ 523</b>	<b>\$ 478</b>	<b>\$ 490</b>	<b>\$ 504</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	9	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	1,087	92	32	87	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 1,087</b>	<b>\$ 110</b>	<b>\$ 32</b>	<b>\$ 87</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 58	\$ 218	\$ 157	\$ 167	\$ 100	\$ 109	\$ 105	\$ 107
So Cal Gas	65	224	166	172	98	102	107	110
<b>Subtotal - Utilities</b>	<b>\$ 123</b>	<b>\$ 442</b>	<b>\$ 323</b>	<b>\$ 338</b>	<b>\$ 199</b>	<b>\$ 211</b>	<b>\$ 211</b>	<b>\$ 217</b>
Global/Retained	441	100	206	233	237	267	279	286
<b>Total Allocations</b>	<b>\$ 564</b>	<b>\$ 542</b>	<b>\$ 529</b>	<b>\$ 571</b>	<b>\$ 435</b>	<b>\$ 478</b>	<b>\$ 490</b>	<b>\$ 504</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 58	\$ 218	\$ 166	\$ 167	\$ 100	\$ 109	\$ 105	\$ 107
So Cal Gas	65	224	175	172	98	102	107	110
<b>Subtotal - Utilities</b>	<b>\$ 123</b>	<b>\$ 442</b>	<b>\$ 340</b>	<b>\$ 338</b>	<b>\$ 199</b>	<b>\$ 211</b>	<b>\$ 211</b>	<b>\$ 217</b>
Global/Retained	441	1,187	299	265	324	267	279	286
<b>Total Billed Costs</b>	<b>\$ 564</b>	<b>\$ 1,629</b>	<b>\$ 639</b>	<b>\$ 604</b>	<b>\$ 523</b>	<b>\$ 478</b>	<b>\$ 490</b>	<b>\$ 504</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0119-ASSISTANT TREASURER

Workpaper: A-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	4	5	6	6	6	6	6
Labor Costs	\$ 620	\$ 644	\$ 565	\$ 601	\$ 700	\$ 697	\$ 697	\$ 697
Non-Labor Costs	121	124	139	154	149	224	224	224
<b>Total Costs</b>	<b>\$ 741</b>	<b>\$ 768</b>	<b>\$ 703</b>	<b>\$ 755</b>	<b>\$ 849</b>	<b>\$ 922</b>	<b>\$ 922</b>	<b>\$ 922</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	5	9	29	5	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 17</b>	<b>\$ 30</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 284	\$ 307	\$ 256	\$ 269	\$ 211	\$ 230	\$ 230	\$ 230
So Cal Gas	323	316	272	277	211	230	230	230
<b>Subtotal - Utilities</b>	<b>\$ 607</b>	<b>\$ 623</b>	<b>\$ 528</b>	<b>\$ 546</b>	<b>\$ 422</b>	<b>\$ 461</b>	<b>\$ 461</b>	<b>\$ 461</b>
Global/Retained	134	141	159	178	422	461	461	461
<b>Total Allocations</b>	<b>\$ 741</b>	<b>\$ 764</b>	<b>\$ 686</b>	<b>\$ 724</b>	<b>\$ 844</b>	<b>\$ 922</b>	<b>\$ 922</b>	<b>\$ 922</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 284	\$ 307	\$ 260	\$ 270	\$ 211	\$ 230	\$ 230	\$ 230
So Cal Gas	323	316	276	278	211	230	230	230
<b>Subtotal - Utilities</b>	<b>\$ 607</b>	<b>\$ 623</b>	<b>\$ 536</b>	<b>\$ 548</b>	<b>\$ 422</b>	<b>\$ 461</b>	<b>\$ 461</b>	<b>\$ 461</b>
Global/Retained	134	146	168	207	427	461	461	461
<b>Total Billed Costs</b>	<b>\$ 741</b>	<b>\$ 768</b>	<b>\$ 703</b>	<b>\$ 755</b>	<b>\$ 849</b>	<b>\$ 922</b>	<b>\$ 922</b>	<b>\$ 922</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Cost Center: 1100-0119-ASSISTANT TREASURER  
Workpaper: A-4.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 211	\$ 211	\$ 427	\$ 849	6
Increased engagement of staff participating in Bankers Conference.	13	13	18	44	
Additional training and travel requirements to support business projects and Bankers Conference.	7	7	15	29	
Change in Allocations 2013-2016	-	(0)	0	-	
Total Change from 2013	<u>20</u>	<u>20</u>	<u>34</u>	<u>73</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b>\$ 230</b>	<b>\$ 230</b>	<b>\$ 461</b>	<b>\$ 922</b>	<b><u>6</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBTREAS</b>	<u>25.0%</u>	<u>25.0%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 230	\$ 230	\$ 461	\$ 922	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 230</u></b>	<b><u>\$ 230</u></b>	<b><u>\$ 461</u></b>	<b><u>\$ 922</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0119-ASSISTANT TREASURER

Workpaper: A-4.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	4	5	6	6	6	6	6
Labor Costs	\$ 620	\$ 644	\$ 565	\$ 601	\$ 700	\$ 711	\$ 728	\$ 748
Non-Labor Costs	121	124	139	154	149	229	235	242
<b>Total Costs</b>	<b>\$ 741</b>	<b>\$ 768</b>	<b>\$ 703</b>	<b>\$ 755</b>	<b>\$ 849</b>	<b>\$ 940</b>	<b>\$ 963</b>	<b>\$ 990</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	4	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	5	9	29	5	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ 17</b>	<b>\$ 30</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 284	\$ 307	\$ 256	\$ 269	\$ 211	\$ 235	\$ 241	\$ 247
So Cal Gas	323	316	272	277	211	235	241	247
<b>Subtotal - Utilities</b>	<b>\$ 607</b>	<b>\$ 623</b>	<b>\$ 528</b>	<b>\$ 546</b>	<b>\$ 422</b>	<b>\$ 470</b>	<b>\$ 482</b>	<b>\$ 495</b>
Global/Retained	134	141	159	178	422	470	482	495
<b>Total Allocations</b>	<b>\$ 741</b>	<b>\$ 764</b>	<b>\$ 686</b>	<b>\$ 724</b>	<b>\$ 844</b>	<b>\$ 940</b>	<b>\$ 963</b>	<b>\$ 990</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 284	\$ 307	\$ 260	\$ 270	\$ 211	\$ 235	\$ 241	\$ 247
So Cal Gas	323	316	276	278	211	235	241	247
<b>Subtotal - Utilities</b>	<b>\$ 607</b>	<b>\$ 623</b>	<b>\$ 536</b>	<b>\$ 548</b>	<b>\$ 422</b>	<b>\$ 470</b>	<b>\$ 482</b>	<b>\$ 495</b>
Global/Retained	134	146	168	207	427	470	482	495
<b>Total Billed Costs</b>	<b>\$ 741</b>	<b>\$ 768</b>	<b>\$ 703</b>	<b>\$ 755</b>	<b>\$ 849</b>	<b>\$ 940</b>	<b>\$ 963</b>	<b>\$ 990</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0114-INSURANCE RISK ADVISORY

Workpaper: A-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	5	5	5	6	6	6	6
Labor Costs	\$ 523	\$ 544	\$ 501	\$ 622	\$ 556	\$ 589	\$ 589	\$ 589
Non-Labor Costs	82	65	69	117	82	303	298	298
<b>Total Costs</b>	<b>\$ 605</b>	<b>\$ 608</b>	<b>\$ 570</b>	<b>\$ 739</b>	<b>\$ 638</b>	<b>\$ 892</b>	<b>\$ 887</b>	<b>\$ 887</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	6	2	2	2
<b>Subtotal - Utilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>
Global/Retained	-	1	-	-	43	20	20	20
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 49</b>	<b>\$ 22</b>	<b>\$ 22</b>	<b>\$ 22</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 227	\$ 325	\$ 331	\$ 336
So Cal Gas	263	251	229	283	221	338	336	337
<b>Subtotal - Utilities</b>	<b>\$ 495</b>	<b>\$ 495</b>	<b>\$ 443</b>	<b>\$ 558</b>	<b>\$ 447</b>	<b>\$ 663</b>	<b>\$ 667</b>	<b>\$ 673</b>
Global/Retained	110	112	127	182	142	207	198	191
<b>Total Allocations</b>	<b>\$ 605</b>	<b>\$ 608</b>	<b>\$ 570</b>	<b>\$ 739</b>	<b>\$ 589</b>	<b>\$ 870</b>	<b>\$ 865</b>	<b>\$ 865</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 226	\$ 325	\$ 331	\$ 336
So Cal Gas	263	251	229	283	227	340	338	339
<b>Subtotal - Utilities</b>	<b>\$ 495</b>	<b>\$ 496</b>	<b>\$ 444</b>	<b>\$ 558</b>	<b>\$ 453</b>	<b>\$ 665</b>	<b>\$ 669</b>	<b>\$ 675</b>
Global/Retained	110	113	127	182	185	227	218	211
<b>Total Billed Costs</b>	<b>\$ 605</b>	<b>\$ 608</b>	<b>\$ 570</b>	<b>\$ 739</b>	<b>\$ 638</b>	<b>\$ 892</b>	<b>\$ 887</b>	<b>\$ 887</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0114-INSURANCE RISK ADVISORY

Workpaper: A-4.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 226</b>	<b>\$ 227</b>	<b>\$ 185</b>	<b>\$ 638</b>	<b>6</b>
Full year impact of staffing (2 analysts hired mid-year to support company growth)	33	29	29	91	
Non-recurring Labor for LNG project			(33)	(33)	
Annual maintenance and support for new database to help identify risk exposures, deliver risk management information, and streamline processes.	74	74	42	190	
Change in Allocations 2013-2016	2	9	(11)	(0)	
Total Change from 2013	<u>110</u>	<u>113</u>	<u>26</u>	<u>248</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 336</u></b>	<b><u>\$ 339</u></b>	<b><u>\$ 211</u></b>	<b><u>\$ 887</u></b>	<b><u>6</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 336	\$ 337	\$ 191	\$ 865	
Direct Assignments	<u>-</u>	<u>2</u>	<u>20</u>	<u>22</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 336</u></b>	<b><u>\$ 339</u></b>	<b><u>\$ 211</u></b>	<b><u>\$ 887</u></b>	
<b>Direct Assignment Details</b>					
Travel specific to business units	-	2	20	22	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0114-INSURANCE RISK ADVISORY

Workpaper: A-4.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	5	5	5	6	6	6	6
Labor Costs	\$ 523	\$ 544	\$ 501	\$ 622	\$ 556	\$ 601	\$ 615	\$ 632
Non-Labor Costs	82	65	69	117	82	309	312	320
<b>Total Costs</b>	<b>\$ 605</b>	<b>\$ 608</b>	<b>\$ 570</b>	<b>\$ 739</b>	<b>\$ 638</b>	<b>\$ 910</b>	<b>\$ 927</b>	<b>\$ 952</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	0	6	2	2	2
<b>Subtotal - Utilities</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>
Global/Retained	-	1	-	-	43	20	21	22
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 49</b>	<b>\$ 22</b>	<b>\$ 23</b>	<b>\$ 24</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 227	\$ 331	\$ 346	\$ 361
So Cal Gas	263	251	229	283	221	345	351	362
<b>Subtotal - Utilities</b>	<b>\$ 495</b>	<b>\$ 495</b>	<b>\$ 443</b>	<b>\$ 558</b>	<b>\$ 447</b>	<b>\$ 676</b>	<b>\$ 697</b>	<b>\$ 723</b>
Global/Retained	110	112	127	182	142	212	207	205
<b>Total Allocations</b>	<b>\$ 605</b>	<b>\$ 608</b>	<b>\$ 570</b>	<b>\$ 739</b>	<b>\$ 589</b>	<b>\$ 888</b>	<b>\$ 904</b>	<b>\$ 929</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 232	\$ 244	\$ 215	\$ 275	\$ 226	\$ 331	\$ 346	\$ 361
So Cal Gas	263	251	229	283	227	347	353	364
<b>Subtotal - Utilities</b>	<b>\$ 495</b>	<b>\$ 496</b>	<b>\$ 444</b>	<b>\$ 558</b>	<b>\$ 453</b>	<b>\$ 678</b>	<b>\$ 699</b>	<b>\$ 725</b>
Global/Retained	110	113	127	182	185	232	228	227
<b>Total Billed Costs</b>	<b>\$ 605</b>	<b>\$ 608</b>	<b>\$ 570</b>	<b>\$ 739</b>	<b>\$ 638</b>	<b>\$ 910</b>	<b>\$ 927</b>	<b>\$ 952</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	3	2	2	2	3	3	3
Labor Costs	\$ 289	\$ 353	\$ 375	\$ 399	\$ 301	\$ 299	\$ 299	\$ 299
Non-Labor Costs	324	427	352	346	420	440	440	440
<b>Total Costs</b>	<b>\$ 612</b>	<b>\$ 780</b>	<b>\$ 727</b>	<b>\$ 744</b>	<b>\$ 722</b>	<b>\$ 738</b>	<b>\$ 738</b>	<b>\$ 738</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 3	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	20	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	221	(208)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224</b>	<b>\$ (168)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 203	\$ 238	\$ 201	\$ 201	\$ 201
So Cal Gas	267	323	288	169	607	504	504	504
<b>Subtotal - Utilities</b>	<b>\$ 501</b>	<b>\$ 636</b>	<b>\$ 559</b>	<b>\$ 373</b>	<b>\$ 845</b>	<b>\$ 705</b>	<b>\$ 705</b>	<b>\$ 705</b>
Global/Retained	111	144	168	148	44	33	33	33
<b>Total Allocations</b>	<b>\$ 612</b>	<b>\$ 780</b>	<b>\$ 727</b>	<b>\$ 520</b>	<b>\$ 889</b>	<b>\$ 738</b>	<b>\$ 738</b>	<b>\$ 738</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 206	\$ 258	\$ 201	\$ 201	\$ 201
So Cal Gas	267	323	288	169	627	504	504	504
<b>Subtotal - Utilities</b>	<b>\$ 501</b>	<b>\$ 636</b>	<b>\$ 559</b>	<b>\$ 376</b>	<b>\$ 885</b>	<b>\$ 705</b>	<b>\$ 705</b>	<b>\$ 705</b>
Global/Retained	111	144	168	369	(164)	33	33	33
<b>Total Billed Costs</b>	<b>\$ 612</b>	<b>\$ 780</b>	<b>\$ 727</b>	<b>\$ 744</b>	<b>\$ 722</b>	<b>\$ 738</b>	<b>\$ 738</b>	<b>\$ 738</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 258</b>	<b>\$ 627</b>	<b>\$ (164)</b>	<b>\$ 722</b>	<b>2</b>
Staff returning from leave of absence at year end 2013.	5	11	1	17	1
Reflects allocation correction in 2013 of a prior year accrual for NDA Audit 2012.	(67)	(134)	200	-	
Change in Allocations 2013-2016	5	(0)	(4)	(0)	
Total Change from 2013	<u>(57)</u>	<u>(123)</u>	<u>197</u>	<u>17</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 201</u></b>	<b><u>\$ 504</u></b>	<b><u>\$ 33</u></b>	<b><u>\$ 738</u></b>	<b><u>3</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBPENSION</b>	<u>27.3%</u>	<u>68.2%</u>	<u>4.5%</u>	<u>100.0%</u>	
Allocations	\$ 201	\$ 504	\$ 33	\$ 738	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 201</u></b>	<b><u>\$ 504</u></b>	<b><u>\$ 33</u></b>	<b><u>\$ 738</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0120-PENS & TRUST INV DIR

Workpaper: A-4.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	3	2	2	2	3	3	3
Labor Costs	\$ 289	\$ 353	\$ 375	\$ 399	\$ 301	\$ 304	\$ 312	\$ 320
Non-Labor Costs	324	427	352	346	420	449	461	473
<b>Total Costs</b>	<b>\$ 612</b>	<b>\$ 780</b>	<b>\$ 727</b>	<b>\$ 744</b>	<b>\$ 722</b>	<b>\$ 753</b>	<b>\$ 772</b>	<b>\$ 794</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 3	\$ 20	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	20	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	221	(208)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 224</b>	<b>\$ (168)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 203	\$ 238	\$ 205	\$ 211	\$ 217
So Cal Gas	267	323	288	169	607	514	527	542
<b>Subtotal - Utilities</b>	<b>\$ 501</b>	<b>\$ 636</b>	<b>\$ 559</b>	<b>\$ 373</b>	<b>\$ 845</b>	<b>\$ 719</b>	<b>\$ 738</b>	<b>\$ 758</b>
Global/Retained	111	144	168	148	44	34	35	36
<b>Total Allocations</b>	<b>\$ 612</b>	<b>\$ 780</b>	<b>\$ 727</b>	<b>\$ 520</b>	<b>\$ 889</b>	<b>\$ 753</b>	<b>\$ 772</b>	<b>\$ 794</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 235	\$ 313	\$ 271	\$ 206	\$ 258	\$ 205	\$ 211	\$ 217
So Cal Gas	267	323	288	169	627	514	527	542
<b>Subtotal - Utilities</b>	<b>\$ 501</b>	<b>\$ 636</b>	<b>\$ 559</b>	<b>\$ 376</b>	<b>\$ 885</b>	<b>\$ 719</b>	<b>\$ 738</b>	<b>\$ 758</b>
Global/Retained	111	144	168	369	(164)	34	35	36
<b>Total Billed Costs</b>	<b>\$ 612</b>	<b>\$ 780</b>	<b>\$ 727</b>	<b>\$ 744</b>	<b>\$ 722</b>	<b>\$ 753</b>	<b>\$ 772</b>	<b>\$ 794</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0121-ENERGY RISK MGMT

Workpaper: A-4.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	3	3	5	5	5	5
Labor Costs	\$ -	\$ -	\$ 262	\$ 140	\$ 536	\$ 535	\$ 535	\$ 535
Non-Labor Costs	-	1	661	555	213	250	250	250
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 923</b>	<b>\$ 695</b>	<b>\$ 749</b>	<b>\$ 785</b>	<b>\$ 785</b>	<b>\$ 785</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	28	(27)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28</b>	<b>\$ (27)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 41	\$ 41	\$ 41
So Cal Gas	-	-	-	17	47	48	48	48
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33</b>	<b>\$ 88</b>	<b>\$ 89</b>	<b>\$ 89</b>	<b>\$ 89</b>
Global/Retained	-	1	923	633	688	696	696	696
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 923</b>	<b>\$ 667</b>	<b>\$ 776</b>	<b>\$ 785</b>	<b>\$ 785</b>	<b>\$ 785</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 41	\$ 41	\$ 41
So Cal Gas	-	-	-	17	47	48	48	48
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33</b>	<b>\$ 88</b>	<b>\$ 89</b>	<b>\$ 89</b>	<b>\$ 89</b>
Global/Retained	-	1	923	661	662	696	696	696
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 923</b>	<b>\$ 695</b>	<b>\$ 749</b>	<b>\$ 785</b>	<b>\$ 785</b>	<b>\$ 785</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Cost Center: 1100-0121-ENERGY RISK MGMT  
Workpaper: A-4.5 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 40	\$ 47	\$ 662	\$ 749	5
Subscription for services to monitor electricity price data, enhancing risk management abilities	0	1	35	36	
Change in Allocations 2013-2016	(0)	(0)	0	0	
Total Change from 2013	<u>0</u>	<u>1</u>	<u>35</u>	<u>36</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 41</u></b>	<b><u>\$ 48</u></b>	<b><u>\$ 696</u></b>	<b><u>\$ 785</u></b>	<b><u>5</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBGLOBRISK</b>	<u>5.2%</u>	<u>6.1%</u>	<u>88.7%</u>	<u>100.0%</u>	
Allocations	\$ 41	\$ 48	\$ 696	\$ 785	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 41</u></b>	<b><u>\$ 48</u></b>	<b><u>\$ 696</u></b>	<b><u>\$ 785</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0121-ENERGY RISK MGMT

Workpaper: A-4.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	3	3	5	5	5	5
Labor Costs	\$ -	\$ -	\$ 262	\$ 140	\$ 536	\$ 546	\$ 559	\$ 574
Non-Labor Costs	-	1	661	555	213	255	262	269
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 923</b>	<b>\$ 695</b>	<b>\$ 749</b>	<b>\$ 801</b>	<b>\$ 821</b>	<b>\$ 843</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	28	(27)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28</b>	<b>\$ (27)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 42	\$ 43	\$ 44
So Cal Gas	-	-	-	17	47	49	50	52
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33</b>	<b>\$ 88</b>	<b>\$ 91</b>	<b>\$ 93</b>	<b>\$ 95</b>
Global/Retained	-	1	923	633	688	710	728	748
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 923</b>	<b>\$ 667</b>	<b>\$ 776</b>	<b>\$ 801</b>	<b>\$ 821</b>	<b>\$ 843</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 17	\$ 40	\$ 42	\$ 43	\$ 44
So Cal Gas	-	-	-	17	47	49	50	52
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33</b>	<b>\$ 88</b>	<b>\$ 91</b>	<b>\$ 93</b>	<b>\$ 95</b>
Global/Retained	-	1	923	661	662	710	728	748
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 923</b>	<b>\$ 695</b>	<b>\$ 749</b>	<b>\$ 801</b>	<b>\$ 821</b>	<b>\$ 843</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0010-DIR ENTERPRISE RISK MGMT

Workpaper: A-4.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	1	1	2	2	-	-	-
Labor Costs	\$ -	\$ 542	\$ 279	\$ 241	\$ 337	\$ -	\$ -	\$ -
Non-Labor Costs	-	123	168	109	91	-	-	-
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 665</b>	<b>\$ 447</b>	<b>\$ 350</b>	<b>\$ 428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	-	93	47	67	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 664</b>	<b>\$ 234</b>	<b>\$ 302</b>	<b>\$ 385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	(0)	213	48	43	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 664</b>	<b>\$ 447</b>	<b>\$ 350</b>	<b>\$ 428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	0	93	47	67	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 664</b>	<b>\$ 234</b>	<b>\$ 302</b>	<b>\$ 385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	213	48	43	-	-	-
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 665</b>	<b>\$ 447</b>	<b>\$ 350</b>	<b>\$ 428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0010-DIR ENTERPRISE RISK MGMT

Workpaper: A-4.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 318</b>	<b>\$ 67</b>	<b>\$ 43</b>	<b>\$ 428</b>	<b>2</b>
<span style="border: 1px solid black; padding: 2px;">Cost center eliminated.</span>	(318)	(67)	(43)	(428)	(2)
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(318)</u>	<u>(67)</u>	<u>(43)</u>	<u>(428)</u>	<u>(2)</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>0</u></b>

### 2016 ALLOCATION METHOD

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0010-DIR ENTERPRISE RISK MGMT

Workpaper: A-4.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	1	1	2	2	-	-	-
Labor Costs	\$ -	\$ 542	\$ 279	\$ 241	\$ 337	\$ -	\$ -	\$ -
Non-Labor Costs	-	123	168	109	91	-	-	-
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 665</b>	<b>\$ 447</b>	<b>\$ 350</b>	<b>\$ 428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	-	93	47	67	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 664</b>	<b>\$ 234</b>	<b>\$ 302</b>	<b>\$ 385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	(0)	213	48	43	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 664</b>	<b>\$ 447</b>	<b>\$ 350</b>	<b>\$ 428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 664	\$ 140	\$ 256	\$ 318	\$ -	\$ -	\$ -
So Cal Gas	-	0	93	47	67	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 664</b>	<b>\$ 234</b>	<b>\$ 302</b>	<b>\$ 385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	213	48	43	-	-	-
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 665</b>	<b>\$ 447</b>	<b>\$ 350</b>	<b>\$ 428</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0061-RISK ANALYSIS - SPECIAL PROJECTS

Workpaper: A-4.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	3	9	7	1	1	-	-
Labor Costs	\$ -	\$ 68	\$ 719	\$ 649	\$ 448	\$ 82	\$ -	\$ -
Non-Labor Costs	-	115	447	250	44	4	-	-
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 183</b>	<b>\$ 1,167</b>	<b>\$ 899</b>	<b>\$ 491</b>	<b>\$ 86</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 75</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	(75)	-	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 101	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 101</b>	<b>\$ 1,167</b>	<b>\$ 899</b>	<b>\$ 491</b>	<b>\$ 86</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	82	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 183</b>	<b>\$ 1,167</b>	<b>\$ 899</b>	<b>\$ 491</b>	<b>\$ 86</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 176	\$ 1,167	\$ 899	\$ 491	\$ 86	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 176</b>	<b>\$ 1,167</b>	<b>\$ 899</b>	<b>\$ 491</b>	<b>\$ 86</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	7	-	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 183</b>	<b>\$ 1,167</b>	<b>\$ 899</b>	<b>\$ 491</b>	<b>\$ 86</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0061-RISK ANALYSIS - SPECIAL PROJECTS

Workpaper: A-4.7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 491	\$ -	\$ -	\$ 491	1
<span style="border: 1px solid black; padding: 2px;">Cost center eliminated.</span>	(491)	-	-	(491)	(1)
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(491)</u>	<u>-</u>	<u>-</u>	<u>(491)</u>	<u>(1)</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>

### 2016 ALLOCATION METHOD

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0061-RISK ANALYSIS - SPECIAL PROJECTS

Workpaper: A-4.7 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	3	9	7	1	1	-	-
Labor Costs	\$ -	\$ 68	\$ 719	\$ 649	\$ 448	\$ 84	\$ -	\$ -
Non-Labor Costs	-	115	447	250	44	4	-	-
<b>Total Costs</b>	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	(75)	-	0	-	-	-	-
<b>Total Direct Assignments</b>	\$ -	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 101	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	\$ -	\$ 101	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
Global/Retained	-	82	-	-	-	-	-	-
<b>Total Allocations</b>	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 176	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	\$ -	\$ 176	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -
Global/Retained	-	7	-	0	-	-	-	-
<b>Total Billed Costs</b>	\$ -	\$ 183	\$ 1,167	\$ 899	\$ 491	\$ 88	\$ -	\$ -

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	8	8	8	8	8	8	8
Labor Costs	\$ 551	\$ 674	\$ 661	\$ 684	\$ 731	\$ 728	\$ 728	\$ 728
Non-Labor Costs	177	108	108	144	172	136	128	128
<b>Total Costs</b>	<b>\$ 729</b>	<b>\$ 782</b>	<b>\$ 769</b>	<b>\$ 828</b>	<b>\$ 903</b>	<b>\$ 864</b>	<b>\$ 856</b>	<b>\$ 856</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	9	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ 18</b>	<b>\$ -</b>					
Global/Retained	8	4	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 11</b>	<b>\$ 22</b>	<b>\$ -</b>					
<b>ALLOCATIONS</b>								
SDG&E	\$ 275	\$ 305	\$ 287	\$ 308	\$ 347	\$ 323	\$ 328	\$ 333
So Cal Gas	312	315	305	317	338	336	333	334
<b>Subtotal - Utilities</b>	<b>\$ 588</b>	<b>\$ 620</b>	<b>\$ 593</b>	<b>\$ 625</b>	<b>\$ 686</b>	<b>\$ 658</b>	<b>\$ 660</b>	<b>\$ 667</b>
Global/Retained	130	140	176	203	217	206	196	189
<b>Total Allocations</b>	<b>\$ 718</b>	<b>\$ 760</b>	<b>\$ 769</b>	<b>\$ 828</b>	<b>\$ 903</b>	<b>\$ 864</b>	<b>\$ 856</b>	<b>\$ 856</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 277	\$ 314	\$ 287	\$ 308	\$ 347	\$ 323	\$ 328	\$ 333
So Cal Gas	314	324	305	317	338	336	333	334
<b>Subtotal - Utilities</b>	<b>\$ 590</b>	<b>\$ 637</b>	<b>\$ 593</b>	<b>\$ 625</b>	<b>\$ 686</b>	<b>\$ 658</b>	<b>\$ 660</b>	<b>\$ 667</b>
Global/Retained	138	144	176	203	217	206	196	189
<b>Total Billed Costs</b>	<b>\$ 729</b>	<b>\$ 782</b>	<b>\$ 769</b>	<b>\$ 828</b>	<b>\$ 903</b>	<b>\$ 864</b>	<b>\$ 856</b>	<b>\$ 856</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Cost Center: 1100-0113-CASH MANAGEMENT  
Workpaper: A-4.8 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 347	\$ 338	\$ 217	\$ 903	8
Lower software maintenance and consulting expected from the new Cash Management System implementation in 2014.	(18)	(18)	(10)	(47)	
Change in Allocations 2013-2016	4	14	(18)	(0)	
Total Change from 2013	<u>(15)</u>	<u>(4)</u>	<u>(28)</u>	<u>(47)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 333</u></b>	<b><u>\$ 334</u></b>	<b><u>\$ 189</u></b>	<b><u>\$ 856</u></b>	<b><u>8</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 333	\$ 334	\$ 189	\$ 856	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 333</u></b>	<b><u>\$ 334</u></b>	<b><u>\$ 189</u></b>	<b><u>\$ 856</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0113-CASH MANAGEMENT

Workpaper: A-4.8 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	8	8	8	8	8	8	8
Labor Costs	\$ 551	\$ 674	\$ 661	\$ 684	\$ 731	\$ 743	\$ 761	\$ 781
Non-Labor Costs	177	108	108	144	172	139	134	138
<b>Total Costs</b>	<b>\$ 729</b>	<b>\$ 782</b>	<b>\$ 769</b>	<b>\$ 828</b>	<b>\$ 903</b>	<b>\$ 881</b>	<b>\$ 895</b>	<b>\$ 919</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	9	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ 18</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8	4	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 11</b>	<b>\$ 22</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 275	\$ 305	\$ 287	\$ 308	\$ 347	\$ 329	\$ 343	\$ 357
So Cal Gas	312	315	305	317	338	342	348	358
<b>Subtotal - Utilities</b>	<b>\$ 588</b>	<b>\$ 620</b>	<b>\$ 593</b>	<b>\$ 625</b>	<b>\$ 686</b>	<b>\$ 671</b>	<b>\$ 690</b>	<b>\$ 716</b>
Global/Retained	130	140	176	203	217	210	205	203
<b>Total Allocations</b>	<b>\$ 718</b>	<b>\$ 760</b>	<b>\$ 769</b>	<b>\$ 828</b>	<b>\$ 903</b>	<b>\$ 881</b>	<b>\$ 895</b>	<b>\$ 919</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 277	\$ 314	\$ 287	\$ 308	\$ 347	\$ 329	\$ 343	\$ 357
So Cal Gas	314	324	305	317	338	342	348	358
<b>Subtotal - Utilities</b>	<b>\$ 590</b>	<b>\$ 637</b>	<b>\$ 593</b>	<b>\$ 625</b>	<b>\$ 686</b>	<b>\$ 671</b>	<b>\$ 690</b>	<b>\$ 716</b>
Global/Retained	138	144	176	203	217	210	205	203
<b>Total Billed Costs</b>	<b>\$ 729</b>	<b>\$ 782</b>	<b>\$ 769</b>	<b>\$ 828</b>	<b>\$ 903</b>	<b>\$ 881</b>	<b>\$ 895</b>	<b>\$ 919</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0053-PLANNING AND ANALYSIS

Workpaper: A-4.9

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	3	-	6	7	7	7	7
Labor Costs	\$ 283	\$ 280	\$ 245	\$ 389	\$ 678	\$ 710	\$ 710	\$ 710
Non-Labor Costs	25	(7)	4	41	52	62	62	62
<b>Total Costs</b>	<b>\$ 308</b>	<b>\$ 273</b>	<b>\$ 249</b>	<b>\$ 430</b>	<b>\$ 731</b>	<b>\$ 771</b>	<b>\$ 771</b>	<b>\$ 771</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	0	0	-	1	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1	0	0	3	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 71	\$ 67	\$ 60	\$ 105	\$ 185	\$ 189	\$ 191	\$ 191
So Cal Gas	81	69	64	108	180	196	195	195
<b>Subtotal - Utilities</b>	<b>\$ 152</b>	<b>\$ 137</b>	<b>\$ 124</b>	<b>\$ 213</b>	<b>\$ 365</b>	<b>\$ 386</b>	<b>\$ 386</b>	<b>\$ 386</b>
Global/Retained	152	137	125	213	365	386	386	386
<b>Total Allocations</b>	<b>\$ 304</b>	<b>\$ 273</b>	<b>\$ 249</b>	<b>\$ 427</b>	<b>\$ 729</b>	<b>\$ 771</b>	<b>\$ 771</b>	<b>\$ 771</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 73	\$ 67	\$ 60	\$ 105	\$ 185	\$ 189	\$ 191	\$ 191
So Cal Gas	82	69	64	108	181	196	195	195
<b>Subtotal - Utilities</b>	<b>\$ 155</b>	<b>\$ 137</b>	<b>\$ 125</b>	<b>\$ 213</b>	<b>\$ 366</b>	<b>\$ 386</b>	<b>\$ 386</b>	<b>\$ 386</b>
Global/Retained	153	137	125	217	365	386	386	386
<b>Total Billed Costs</b>	<b>\$ 308</b>	<b>\$ 273</b>	<b>\$ 249</b>	<b>\$ 430</b>	<b>\$ 731</b>	<b>\$ 771</b>	<b>\$ 771</b>	<b>\$ 771</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Cost Center: 1100-0053-PLANNING AND ANALYSIS  
Workpaper: A-4.9 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 185</b>	<b>\$ 181</b>	<b>\$ 365</b>	<b>\$ 731</b>	<b>7</b>
Full year impact of staffing added in 2013 and related expenses.	10	9	21	41	
Change in Allocations 2013-2016	(4)	4	0	(0)	
Total Change from 2013	<u>6</u>	<u>13</u>	<u>21</u>	<u>41</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 191</u></b>	<b><u>\$ 195</u></b>	<b><u>\$ 386</u></b>	<b><u>\$ 771</u></b>	<b><u>7</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFSPPLIT</b>	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 191	\$ 195	\$ 386	\$ 771	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 191</u></b>	<b><u>\$ 195</u></b>	<b><u>\$ 386</u></b>	<b><u>\$ 771</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0053-PLANNING AND ANALYSIS

Workpaper: A-4.9 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	3	-	6	7	7	7	7
Labor Costs	\$ 283	\$ 280	\$ 245	\$ 389	\$ 678	\$ 724	\$ 742	\$ 762
Non-Labor Costs	25	(7)	4	41	52	63	65	66
<b>Total Costs</b>	<b>\$ 308</b>	<b>\$ 273</b>	<b>\$ 249</b>	<b>\$ 430</b>	<b>\$ 731</b>	<b>\$ 787</b>	<b>\$ 806</b>	<b>\$ 828</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	0	0	-	1	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1	0	0	3	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 3</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 71	\$ 67	\$ 60	\$ 105	\$ 185	\$ 193	\$ 200	\$ 205
So Cal Gas	81	69	64	108	180	200	203	209
<b>Subtotal - Utilities</b>	<b>\$ 152</b>	<b>\$ 137</b>	<b>\$ 124</b>	<b>\$ 213</b>	<b>\$ 365</b>	<b>\$ 393</b>	<b>\$ 403</b>	<b>\$ 414</b>
Global/Retained	152	137	125	213	365	393	403	414
<b>Total Allocations</b>	<b>\$ 304</b>	<b>\$ 273</b>	<b>\$ 249</b>	<b>\$ 427</b>	<b>\$ 729</b>	<b>\$ 787</b>	<b>\$ 806</b>	<b>\$ 828</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 73	\$ 67	\$ 60	\$ 105	\$ 185	\$ 193	\$ 200	\$ 205
So Cal Gas	82	69	64	108	181	200	203	209
<b>Subtotal - Utilities</b>	<b>\$ 155</b>	<b>\$ 137</b>	<b>\$ 125</b>	<b>\$ 213</b>	<b>\$ 366</b>	<b>\$ 393</b>	<b>\$ 403</b>	<b>\$ 414</b>
Global/Retained	153	137	125	217	365	393	403	414
<b>Total Billed Costs</b>	<b>\$ 308</b>	<b>\$ 273</b>	<b>\$ 249</b>	<b>\$ 430</b>	<b>\$ 731</b>	<b>\$ 787</b>	<b>\$ 806</b>	<b>\$ 828</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.10

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,026	1,896	1,685	1,706	1,718	1,985	1,985	1,985
<b>Total Costs</b>	<b>\$ 2,026</b>	<b>\$ 1,896</b>	<b>\$ 1,685</b>	<b>\$ 1,706</b>	<b>\$ 1,718</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 450	\$ 414	\$ 281	\$ 365	\$ 347	\$ 425	\$ 425	\$ 425
So Cal Gas	1,270	1,240	1,128	1,059	1,041	1,250	1,250	1,250
<b>Subtotal - Utilities</b>	<b>\$ 1,720</b>	<b>\$ 1,654</b>	<b>\$ 1,409</b>	<b>\$ 1,423</b>	<b>\$ 1,388</b>	<b>\$ 1,675</b>	<b>\$ 1,675</b>	<b>\$ 1,675</b>
Global/Retained	200	172	199	182	262	270	270	270
<b>Total Direct Assignments</b>	<b>\$ 1,920</b>	<b>\$ 1,826</b>	<b>\$ 1,608</b>	<b>\$ 1,605</b>	<b>\$ 1,650</b>	<b>\$ 1,945</b>	<b>\$ 1,945</b>	<b>\$ 1,945</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 41	\$ 28	\$ 29	\$ 37	\$ 26	\$ 15	\$ 15	\$ 16
So Cal Gas	46	29	31	39	25	16	16	16
<b>Subtotal - Utilities</b>	<b>\$ 87</b>	<b>\$ 57</b>	<b>\$ 60</b>	<b>\$ 76</b>	<b>\$ 51</b>	<b>\$ 30</b>	<b>\$ 31</b>	<b>\$ 31</b>
Global/Retained	19	13	17	25	16	10	9	9
<b>Total Allocations</b>	<b>\$ 106</b>	<b>\$ 70</b>	<b>\$ 77</b>	<b>\$ 101</b>	<b>\$ 68</b>	<b>\$ 40</b>	<b>\$ 40</b>	<b>\$ 40</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 491	\$ 442	\$ 310	\$ 402	\$ 373	\$ 440	\$ 440	\$ 441
So Cal Gas	1,316	1,269	1,159	1,097	1,066	1,266	1,266	1,266
<b>Subtotal - Utilities</b>	<b>\$ 1,807</b>	<b>\$ 1,711</b>	<b>\$ 1,469</b>	<b>\$ 1,499</b>	<b>\$ 1,440</b>	<b>\$ 1,705</b>	<b>\$ 1,706</b>	<b>\$ 1,706</b>
Global/Retained	219	185	216	207	278	280	279	279
<b>Total Billed Costs</b>	<b>\$ 2,026</b>	<b>\$ 1,896</b>	<b>\$ 1,685</b>	<b>\$ 1,706</b>	<b>\$ 1,718</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.10 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 373</b>	<b>\$ 1,066</b>	<b>\$ 278</b>	<b>\$ 1,718</b>	<b>0</b>
Increased fees for proprocessing electronic transactions, primarily from utility customers.	67	198	2	267	
Change in Allocations 2013-2016	0	1	(1)	0	
Total Change from 2013	<u>67</u>	<u>199</u>	<u>1</u>	<u>267</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 441</u></b>	<b><u>\$ 1,266</u></b>	<b><u>\$ 279</u></b>	<b><u>\$ 1,985</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 16	\$ 16	\$ 9	\$ 40	
Direct Assignments	<u>425</u>	<u>1,250</u>	<u>270</u>	<u>1,945</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 441</u></b>	<b><u>\$ 1,266</u></b>	<b><u>\$ 279</u></b>	<b><u>\$ 1,985</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0224-CORPORATE - CASH MGMT

Workpaper: A-4.10 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,026	1,896	1,685	1,706	1,718	1,985	1,985	1,985
<b>Total Costs</b>	<b>\$ 2,026</b>	<b>\$ 1,896</b>	<b>\$ 1,685</b>	<b>\$ 1,706</b>	<b>\$ 1,718</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 450	\$ 414	\$ 281	\$ 365	\$ 347	\$ 425	\$ 425	\$ 425
So Cal Gas	1,270	1,240	1,128	1,059	1,041	1,250	1,250	1,250
<b>Subtotal - Utilities</b>	<b>\$ 1,720</b>	<b>\$ 1,654</b>	<b>\$ 1,409</b>	<b>\$ 1,423</b>	<b>\$ 1,388</b>	<b>\$ 1,675</b>	<b>\$ 1,675</b>	<b>\$ 1,675</b>
Global/Retained	200	172	199	182	262	270	270	270
<b>Total Direct Assignments</b>	<b>\$ 1,920</b>	<b>\$ 1,826</b>	<b>\$ 1,608</b>	<b>\$ 1,605</b>	<b>\$ 1,650</b>	<b>\$ 1,945</b>	<b>\$ 1,945</b>	<b>\$ 1,945</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 41	\$ 28	\$ 29	\$ 37	\$ 26	\$ 15	\$ 15	\$ 16
So Cal Gas	46	29	31	39	25	16	16	16
<b>Subtotal - Utilities</b>	<b>\$ 87</b>	<b>\$ 57</b>	<b>\$ 60</b>	<b>\$ 76</b>	<b>\$ 51</b>	<b>\$ 30</b>	<b>\$ 31</b>	<b>\$ 31</b>
Global/Retained	19	13	17	25	16	10	9	9
<b>Total Allocations</b>	<b>\$ 106</b>	<b>\$ 70</b>	<b>\$ 77</b>	<b>\$ 101</b>	<b>\$ 68</b>	<b>\$ 40</b>	<b>\$ 40</b>	<b>\$ 40</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 491	\$ 442	\$ 310	\$ 402	\$ 373	\$ 440	\$ 440	\$ 441
So Cal Gas	1,316	1,269	1,159	1,097	1,066	1,266	1,266	1,266
<b>Subtotal - Utilities</b>	<b>\$ 1,807</b>	<b>\$ 1,711</b>	<b>\$ 1,469</b>	<b>\$ 1,499</b>	<b>\$ 1,440</b>	<b>\$ 1,705</b>	<b>\$ 1,706</b>	<b>\$ 1,706</b>
Global/Retained	219	185	216	207	278	280	279	279
<b>Total Billed Costs</b>	<b>\$ 2,026</b>	<b>\$ 1,896</b>	<b>\$ 1,685</b>	<b>\$ 1,706</b>	<b>\$ 1,718</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>	<b>\$ 1,985</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.11

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	12,956	35,856	18,119	24,580	16,684	13,371	14,084	14,698
<b>Total Costs</b>	<b>\$ 12,956</b>	<b>\$ 35,856</b>	<b>\$ 18,119</b>	<b>\$ 24,580</b>	<b>\$ 16,684</b>	<b>\$ 13,371</b>	<b>\$ 14,084</b>	<b>\$ 14,698</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 819	\$ 1,622	\$ 1,599
So Cal Gas	835	2,077	2,172	1,464	771	1,423	1,913	1,643
<b>Subtotal - Utilities</b>	<b>\$ 2,848</b>	<b>\$ 5,329</b>	<b>\$ 5,403</b>	<b>\$ 3,373</b>	<b>\$ 2,457</b>	<b>\$ 2,242</b>	<b>\$ 3,534</b>	<b>\$ 3,242</b>
Global/Retained	9,163	29,943	12,107	20,578	13,703	10,547	9,802	10,381
<b>Total Direct Assignments</b>	<b>\$ 12,011</b>	<b>\$ 35,272</b>	<b>\$ 17,510</b>	<b>\$ 23,951</b>	<b>\$ 16,160</b>	<b>\$ 12,789</b>	<b>\$ 13,336</b>	<b>\$ 13,624</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	945	584	609	630	524	582	748	1,075
<b>Total Allocations</b>	<b>\$ 945</b>	<b>\$ 584</b>	<b>\$ 609</b>	<b>\$ 630</b>	<b>\$ 524</b>	<b>\$ 582</b>	<b>\$ 748</b>	<b>\$ 1,075</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 819	\$ 1,622	\$ 1,599
So Cal Gas	835	2,077	2,172	1,464	771	1,423	1,913	1,643
<b>Subtotal - Utilities</b>	<b>\$ 2,848</b>	<b>\$ 5,329</b>	<b>\$ 5,403</b>	<b>\$ 3,373</b>	<b>\$ 2,457</b>	<b>\$ 2,242</b>	<b>\$ 3,534</b>	<b>\$ 3,242</b>
Global/Retained	10,108	30,527	12,716	21,208	14,227	11,129	10,550	11,456
<b>Total Billed Costs</b>	<b>\$ 12,956</b>	<b>\$ 35,856</b>	<b>\$ 18,119</b>	<b>\$ 24,580</b>	<b>\$ 16,684</b>	<b>\$ 13,371</b>	<b>\$ 14,084</b>	<b>\$ 14,698</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-4 Treasury

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.11 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
<b>2013 - BASE YEAR</b>	<b>\$ 1,686</b>	<b>\$ 771</b>	<b>\$ 14,227</b>	<b>\$ 16,684</b>	<b>0</b>
Non-recurring credit fees related to Mexico in 2013.	-	-	(1,353)	(1,353)	
New bond issue fees per business unit.	48	60	(9)	99	
Direct charged Trustee Fees per business unit.	(50)	76	(28)	(2)	
Increased Rating Agency Fees based on average outstanding debt and new debt issuance activity.	37	772	1,311	2,120	
Non-recurring underwriting fees for SDG&E and right of way expense for SCG. Non-recurring Finance Charges for Global.	(121)	(36)	(2,692)	(2,849)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	(87)	872	(2,771)	(1,986)	0
<b>2016 - TEST YEAR</b>	<b><u>\$ 1,599</u></b>	<b><u>\$ 1,643</u></b>	<b><u>\$ 11,456</u></b>	<b><u>\$ 14,698</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 1,075	\$ 1,075	
Direct Assignments	1,599	1,643	10,381	13,624	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 1,599</u></b>	<b><u>\$ 1,643</u></b>	<b><u>\$ 11,456</u></b>	<b><u>\$ 14,698</u></b>	
Direct Assignment Details					
Line of Credit Fees	\$ 683	\$ 683	\$ 5,700	\$ 7,066	
Trustee Fees	275	167	70	512	
Rating Agency Fees	691	742	1,372	2,805	
Financing Charges	-	-	3,131	3,131	
	<u>\$ 1,649</u>	<u>\$ 1,591</u>	<u>\$ 10,274</u>	<u>\$ 13,514</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0225-CORP - TTEE & RATE AGENCY

Workpaper: A-4.11 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	12,956	35,856	18,119	24,580	16,684	13,375	14,093	14,707
<b>Total Costs</b>	<b>\$ 12,956</b>	<b>\$ 35,856</b>	<b>\$ 18,119</b>	<b>\$ 24,580</b>	<b>\$ 16,684</b>	<b>\$ 13,375</b>	<b>\$ 14,093</b>	<b>\$ 14,707</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 821	\$ 1,624	\$ 1,603
So Cal Gas	835	2,077	2,172	1,464	771	1,425	1,918	1,648
<b>Subtotal - Utilities</b>	<b>\$ 2,848</b>	<b>\$ 5,329</b>	<b>\$ 5,403</b>	<b>\$ 3,373</b>	<b>\$ 2,457</b>	<b>\$ 2,246</b>	<b>\$ 3,543</b>	<b>\$ 3,251</b>
Global/Retained	9,163	29,943	12,107	20,578	13,703	10,547	9,802	10,381
<b>Total Direct Assignments</b>	<b>\$ 12,011</b>	<b>\$ 35,272</b>	<b>\$ 17,510</b>	<b>\$ 23,951</b>	<b>\$ 16,160</b>	<b>\$ 12,793</b>	<b>\$ 13,345</b>	<b>\$ 13,633</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	945	584	609	630	524	582	748	1,075
<b>Total Allocations</b>	<b>\$ 945</b>	<b>\$ 584</b>	<b>\$ 609</b>	<b>\$ 630</b>	<b>\$ 524</b>	<b>\$ 582</b>	<b>\$ 748</b>	<b>\$ 1,075</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,013	\$ 3,252	\$ 3,231	\$ 1,909	\$ 1,686	\$ 821	\$ 1,624	\$ 1,603
So Cal Gas	835	2,077	2,172	1,464	771	1,425	1,918	1,648
<b>Subtotal - Utilities</b>	<b>\$ 2,848</b>	<b>\$ 5,329</b>	<b>\$ 5,403</b>	<b>\$ 3,373</b>	<b>\$ 2,457</b>	<b>\$ 2,246</b>	<b>\$ 3,543</b>	<b>\$ 3,251</b>
Global/Retained	10,108	30,527	12,716	21,208	14,227	11,129	10,550	11,456
<b>Total Billed Costs</b>	<b>\$ 12,956</b>	<b>\$ 35,856</b>	<b>\$ 18,119</b>	<b>\$ 24,580</b>	<b>\$ 16,684</b>	<b>\$ 13,375</b>	<b>\$ 14,093</b>	<b>\$ 14,707</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0052-PROJECT FINANCE

Workpaper: A-4.12

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	2	3	3	3	3
Labor Costs	\$ 389	\$ 216	\$ -	\$ 241	\$ 415	\$ 445	\$ 445	\$ 445
Non-Labor Costs	129	130	3	97	103	115	115	115
<b>Total Costs</b>	<b>\$ 518</b>	<b>\$ 346</b>	<b>\$ 3</b>	<b>\$ 337</b>	<b>\$ 518</b>	<b>\$ 560</b>	<b>\$ 560</b>	<b>\$ 560</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	99	-	71	59	72	72	72
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 99</b>	<b>\$ -</b>	<b>\$ 71</b>	<b>\$ 59</b>	<b>\$ 72</b>	<b>\$ 72</b>	<b>\$ 72</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	518	248	3	267	459	488	488	488
<b>Total Allocations</b>	<b>\$ 518</b>	<b>\$ 248</b>	<b>\$ 3</b>	<b>\$ 267</b>	<b>\$ 459</b>	<b>\$ 488</b>	<b>\$ 488</b>	<b>\$ 488</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	518	346	3	337	518	560	560	560
<b>Total Billed Costs</b>	<b>\$ 518</b>	<b>\$ 346</b>	<b>\$ 3</b>	<b>\$ 337</b>	<b>\$ 518</b>	<b>\$ 560</b>	<b>\$ 560</b>	<b>\$ 560</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Cost Center: 1100-0052-PROJECT FINANCE  
Workpaper: A-4.12 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 518	\$ 518	3
Full year impact of staffing and related expenses	-	-	41	41	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>41</u>	<u>41</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 560</u></b>	<b><u>\$ 560</u></b>	<b><u>3</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFINANCE</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 488	\$ 488	
Direct Assignments	<u>-</u>	<u>-</u>	<u>72</u>	<u>72</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 560</u></b>	<b><u>\$ 560</u></b>	
<b>Direct Assignment Details</b>					
LNG related expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 72</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0052-PROJECT FINANCE

Workpaper: A-4.12 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	2	3	3	3	3
Labor Costs	\$ 389	\$ 216	\$ -	\$ 241	\$ 415	\$ 454	\$ 465	\$ 477
Non-Labor Costs	129	130	3	97	103	117	120	124
<b>Total Costs</b>	<b>\$ 518</b>	<b>\$ 346</b>	<b>\$ 3</b>	<b>\$ 337</b>	<b>\$ 518</b>	<b>\$ 571</b>	<b>\$ 585</b>	<b>\$ 601</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	99	-	71	59	73	75	77
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 99</b>	<b>\$ -</b>	<b>\$ 71</b>	<b>\$ 59</b>	<b>\$ 73</b>	<b>\$ 75</b>	<b>\$ 77</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	518	248	3	267	459	497	510	523
<b>Total Allocations</b>	<b>\$ 518</b>	<b>\$ 248</b>	<b>\$ 3</b>	<b>\$ 267</b>	<b>\$ 459</b>	<b>\$ 497</b>	<b>\$ 510</b>	<b>\$ 523</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	518	346	3	337	518	571	585	601
<b>Total Billed Costs</b>	<b>\$ 518</b>	<b>\$ 346</b>	<b>\$ 3</b>	<b>\$ 337</b>	<b>\$ 518</b>	<b>\$ 571</b>	<b>\$ 585</b>	<b>\$ 601</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0393-CORPORATE ECONOMICS

Workpaper: A-4.13

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	4	2	3	2	3	3	3
Labor Costs	\$ 744	\$ 569	\$ 446	\$ 417	\$ 414	\$ 414	\$ 414	\$ 414
Non-Labor Costs	114	110	253	335	93	199	196	196
<b>Total Costs</b>	<b>\$ 859</b>	<b>\$ 679</b>	<b>\$ 699</b>	<b>\$ 752</b>	<b>\$ 507</b>	<b>\$ 613</b>	<b>\$ 610</b>	<b>\$ 610</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	(4)	4	-	1	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (4)</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 86</b>	<b>\$ 68</b>	<b>\$ -</b>					
Global/Retained	777	608	699	750	507	613	610	610
<b>Total Allocations</b>	<b>\$ 863</b>	<b>\$ 675</b>	<b>\$ 699</b>	<b>\$ 750</b>	<b>\$ 507</b>	<b>\$ 613</b>	<b>\$ 610</b>	<b>\$ 610</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 86</b>	<b>\$ 68</b>	<b>\$ -</b>					
Global/Retained	772	612	699	752	507	613	610	610
<b>Total Billed Costs</b>	<b>\$ 859</b>	<b>\$ 679</b>	<b>\$ 699</b>	<b>\$ 752</b>	<b>\$ 507</b>	<b>\$ 613</b>	<b>\$ 610</b>	<b>\$ 610</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-4 Treasury  
Cost Center: 1100-0393-CORPORATE ECONOMICS  
Workpaper: A-4.13 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 507	\$ 507	2
Additional Consulting for business growth	-	-	103	103	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>103</u>	<u>103</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 610</u></b>	<b><u>\$ 610</u></b>	<b><u>3</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 610	\$ 610	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 610</u></b>	<b><u>\$ 610</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0393-CORPORATE ECONOMICS

Workpaper: A-4.13 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	4	2	3	2	3	3	3
Labor Costs	\$ 744	\$ 569	\$ 446	\$ 417	\$ 414	\$ 422	\$ 432	\$ 444
Non-Labor Costs	114	110	253	335	93	203	206	211
<b>Total Costs</b>	<b>\$ 859</b>	<b>\$ 679</b>	<b>\$ 699</b>	<b>\$ 752</b>	<b>\$ 507</b>	<b>\$ 625</b>	<b>\$ 638</b>	<b>\$ 655</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	(4)	4	-	1	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (4)</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 86</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	777	608	699	750	507	625	638	655
<b>Total Allocations</b>	<b>\$ 863</b>	<b>\$ 675</b>	<b>\$ 699</b>	<b>\$ 750</b>	<b>\$ 507</b>	<b>\$ 625</b>	<b>\$ 638</b>	<b>\$ 655</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 43	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	43	34	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 86</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	772	612	699	752	507	625	638	655
<b>Total Billed Costs</b>	<b>\$ 859</b>	<b>\$ 679</b>	<b>\$ 699</b>	<b>\$ 752</b>	<b>\$ 507</b>	<b>\$ 625</b>	<b>\$ 638</b>	<b>\$ 655</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0062-CREDIT

Workpaper: A-4.14

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	2	2	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 204	\$ 224	\$ 5	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	147	50	(5)	-	-	-
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ 275</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ 44	\$ 17	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	44	17	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	263	240	(0)	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ 274</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ 44	\$ 17	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	44	17	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	263	240	(0)	-	-	-
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350</b>	<b>\$ 275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0013-FIN MGR - PENSION AND TRUSTS

Workpaper: A-4.15

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ 3	\$ 18	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	22	5	-	-	-	-
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 24	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	(21)	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ 8	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	9	2	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	8	14	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ 8	\$ 27	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	9	2	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	8	(7)	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-4 Treasury

Witness: Peter R. Wall

Cost Center: 1100-0298-VP - CORPORATE PLANNING

Workpaper: A-4.16

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	-	-	-	-	-
Labor Costs	\$ 254	\$ 265	\$ 277	\$ 70	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	22	32	37	8	-	-	-	-
<b>Total Costs</b>	<b>\$ 276</b>	<b>\$ 297</b>	<b>\$ 315</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 40	\$ 44	\$ 76	\$ 19	\$ -	\$ -	\$ -	\$ -
So Cal Gas	46	45	81	20	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 86</b>	<b>\$ 89</b>	<b>\$ 157</b>	<b>\$ 39</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	190	207	157	39	-	-	-	-
<b>Total Allocations</b>	<b>\$ 276</b>	<b>\$ 296</b>	<b>\$ 315</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 40	\$ 44	\$ 76	\$ 19	\$ -	\$ -	\$ -	\$ -
So Cal Gas	46	45	81	20	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 86</b>	<b>\$ 89</b>	<b>\$ 157</b>	<b>\$ 39</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	190	207	157	39	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 276</b>	<b>\$ 297</b>	<b>\$ 315</b>	<b>\$ 77</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-5 Investor Relations

Workpaper: A-5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	7	7	8	6	6	7	7	7
Labor Costs	\$ 846	\$ 984	\$ 1,029	\$ 900	\$ 887	\$ 931	\$ 931	\$ 931
Non-Labor Costs	1,087	1,170	1,193	1,187	1,293	1,254	1,254	1,254
<b>Total Costs</b>	<b>\$ 1,934</b>	<b>\$ 2,155</b>	<b>\$ 2,222</b>	<b>\$ 2,087</b>	<b>\$ 2,180</b>	<b>\$ 2,185</b>	<b>\$ 2,185</b>	<b>\$ 2,185</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 73	\$ 65	\$ 81	\$ 50	\$ 100	\$ 50	\$ 52	\$ 52
So Cal Gas	51	38	57	24	66	52	52	53
<b>Subtotal - Utilities</b>	<b>\$ 124</b>	<b>\$ 102</b>	<b>\$ 139</b>	<b>\$ 75</b>	<b>\$ 166</b>	<b>\$ 103</b>	<b>\$ 104</b>	<b>\$ 105</b>
Global/Retained	50	76	176	45	50	32	31	30
<b>Total Direct Assignments</b>	<b>\$ 174</b>	<b>\$ 178</b>	<b>\$ 314</b>	<b>\$ 120</b>	<b>\$ 216</b>	<b>\$ 135</b>	<b>\$ 135</b>	<b>\$ 135</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 675	\$ 794	\$ 718	\$ 731	\$ 753	\$ 765	\$ 785	\$ 797
So Cal Gas	766	818	763	753	733	796	796	799
<b>Subtotal - Utilities</b>	<b>\$ 1,440</b>	<b>\$ 1,611</b>	<b>\$ 1,481</b>	<b>\$ 1,484</b>	<b>\$ 1,485</b>	<b>\$ 1,561</b>	<b>\$ 1,581</b>	<b>\$ 1,597</b>
Global/Retained	319	365	427	483	479	489	469	453
<b>Total Allocations</b>	<b>\$ 1,759</b>	<b>\$ 1,976</b>	<b>\$ 1,908</b>	<b>\$ 1,967</b>	<b>\$ 1,964</b>	<b>\$ 2,050</b>	<b>\$ 2,050</b>	<b>\$ 2,050</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 748	\$ 858	\$ 799	\$ 781	\$ 852	\$ 816	\$ 837	\$ 850
So Cal Gas	817	856	820	778	799	849	849	852
<b>Subtotal - Utilities</b>	<b>\$ 1,565</b>	<b>\$ 1,714</b>	<b>\$ 1,619</b>	<b>\$ 1,559</b>	<b>\$ 1,651</b>	<b>\$ 1,664</b>	<b>\$ 1,685</b>	<b>\$ 1,702</b>
Global/Retained	369	441	602	528	529	521	499	483
<b>Total Billed Costs</b>	<b>\$ 1,934</b>	<b>\$ 2,155</b>	<b>\$ 2,222</b>	<b>\$ 2,087</b>	<b>\$ 2,180</b>	<b>\$ 2,185</b>	<b>\$ 2,185</b>	<b>\$ 2,185</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-5 Investor Relations

Workpaper: A-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 852</b>	<b>\$ 799</b>	<b>\$ 529</b>	<b>\$ 2,180</b>	<b>6</b>
Return of staff from leave of absence.	19	19	11	49	1
Non-recurring expenses for 2013 including direct charges for Consulting.	(3)	(1)	(10)	(14)	
Non-recurring stock listing fee.	(30)	-	-	(30)	
Change in Allocations 2013-2016	11	33	(44)	0	
Total Change from 2013	<u>(2)</u>	<u>52</u>	<u>(46)</u>	<u>4</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 850</u></b>	<b><u>\$ 850</u></b>	<b><u>\$ 483</u></b>	<b><u>\$ 2,185</u></b>	<b><u>7</u></b>
Allocations	\$ 798	\$ 798	\$ 454	\$ 2,049	
Direct Assignments	<u>52</u>	<u>53</u>	<u>30</u>	<u>135</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 850</u></b>	<b><u>\$ 850</u></b>	<b><u>\$ 483</u></b>	<b><u>\$ 2,184</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-5 Investor Relations

Workpaper: A-5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	7	7	8	6	6	7	7	7
Labor Costs	\$ 846	\$ 984	\$ 1,029	\$ 900	\$ 887	\$ 949	\$ 973	\$ 999
Non-Labor Costs	1,087	1,170	1,193	1,187	1,293	1,271	1,293	1,317
<b>Total Costs</b>	<b>\$ 1,934</b>	<b>\$ 2,155</b>	<b>\$ 2,222</b>	<b>\$ 2,087</b>	<b>\$ 2,180</b>	<b>\$ 2,220</b>	<b>\$ 2,265</b>	<b>\$ 2,316</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 73	\$ 65	\$ 81	\$ 50	\$ 100	\$ 51	\$ 54	\$ 56
So Cal Gas	51	38	57	24	66	53	55	57
<b>Subtotal - Utilities</b>	<b>\$ 124</b>	<b>\$ 102</b>	<b>\$ 139</b>	<b>\$ 75</b>	<b>\$ 166</b>	<b>\$ 105</b>	<b>\$ 109</b>	<b>\$ 113</b>
Global/Retained	50	76	176	45	50	33	32	32
<b>Total Direct Assignments</b>	<b>\$ 174</b>	<b>\$ 178</b>	<b>\$ 314</b>	<b>\$ 120</b>	<b>\$ 216</b>	<b>\$ 138</b>	<b>\$ 141</b>	<b>\$ 145</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 675	\$ 794	\$ 718	\$ 731	\$ 753	\$ 777	\$ 813	\$ 844
So Cal Gas	766	818	763	753	733	809	825	846
<b>Subtotal - Utilities</b>	<b>\$ 1,440</b>	<b>\$ 1,611</b>	<b>\$ 1,481</b>	<b>\$ 1,484</b>	<b>\$ 1,485</b>	<b>\$ 1,586</b>	<b>\$ 1,638</b>	<b>\$ 1,690</b>
Global/Retained	319	365	427	483	479	496	486	480
<b>Total Allocations</b>	<b>\$ 1,759</b>	<b>\$ 1,976</b>	<b>\$ 1,908</b>	<b>\$ 1,967</b>	<b>\$ 1,964</b>	<b>\$ 2,082</b>	<b>\$ 2,124</b>	<b>\$ 2,170</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 748	\$ 858	\$ 799	\$ 781	\$ 852	\$ 829	\$ 867	\$ 900
So Cal Gas	817	856	820	778	799	862	880	903
<b>Subtotal - Utilities</b>	<b>\$ 1,565</b>	<b>\$ 1,714</b>	<b>\$ 1,619</b>	<b>\$ 1,559</b>	<b>\$ 1,651</b>	<b>\$ 1,691</b>	<b>\$ 1,748</b>	<b>\$ 1,803</b>
Global/Retained	369	441	602	528	529	529	518	512
<b>Total Billed Costs</b>	<b>\$ 1,934</b>	<b>\$ 2,155</b>	<b>\$ 2,222</b>	<b>\$ 2,087</b>	<b>\$ 2,180</b>	<b>\$ 2,220</b>	<b>\$ 2,265</b>	<b>\$ 2,316</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	2	2	1	1	1	1	1
Labor Costs	\$ 259	\$ 370	\$ 422	\$ 385	\$ 356	\$ 346	\$ 346	\$ 346
Non-Labor Costs	93	153	83	114	138	142	142	142
<b>Total Costs</b>	<b>\$ 352</b>	<b>\$ 523</b>	<b>\$ 505</b>	<b>\$ 499</b>	<b>\$ 494</b>	<b>\$ 488</b>	<b>\$ 488</b>	<b>\$ 488</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	7	1	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 12</b>	<b>\$ 2</b>	<b>\$ -</b>					
Global/Retained	3	0	-	-	2	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 15</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 129	\$ 209	\$ 189	\$ 185	\$ 189	\$ 182	\$ 187	\$ 190
So Cal Gas	147	215	201	191	184	190	190	190
<b>Subtotal - Utilities</b>	<b>\$ 276</b>	<b>\$ 424</b>	<b>\$ 390</b>	<b>\$ 377</b>	<b>\$ 374</b>	<b>\$ 372</b>	<b>\$ 377</b>	<b>\$ 380</b>
Global/Retained	61	96	115	123	118	116	112	108
<b>Total Allocations</b>	<b>\$ 337</b>	<b>\$ 520</b>	<b>\$ 505</b>	<b>\$ 499</b>	<b>\$ 492</b>	<b>\$ 488</b>	<b>\$ 488</b>	<b>\$ 488</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 135	\$ 210	\$ 189	\$ 185	\$ 189	\$ 182	\$ 187	\$ 190
So Cal Gas	153	216	201	191	184	190	190	190
<b>Subtotal - Utilities</b>	<b>\$ 288</b>	<b>\$ 426</b>	<b>\$ 390</b>	<b>\$ 377</b>	<b>\$ 374</b>	<b>\$ 372</b>	<b>\$ 377</b>	<b>\$ 380</b>
Global/Retained	64	96	115	123	120	116	112	108
<b>Total Billed Costs</b>	<b>\$ 352</b>	<b>\$ 523</b>	<b>\$ 505</b>	<b>\$ 499</b>	<b>\$ 494</b>	<b>\$ 488</b>	<b>\$ 488</b>	<b>\$ 488</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-5 Investor Relations

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 189</b>	<b>\$ 184</b>	<b>\$ 120</b>	<b>\$ 494</b>	<b>1</b>
Savings from sharing administrative support staff	(1)	(1)	(2)	(5)	
Change in Allocations 2013-2016	2	8	(10)	-	
Total Change from 2013	<u>0</u>	<u>6</u>	<u>(12)</u>	<u>(5)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 190</u></b>	<b><u>\$ 190</u></b>	<b><u>\$ 108</u></b>	<b><u>\$ 488</u></b>	<b><u>1</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 190	\$ 190	\$ 108	\$ 488	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 190</u></b>	<b><u>\$ 190</u></b>	<b><u>\$ 108</u></b>	<b><u>\$ 488</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0375-VP - INVESTOR RELATIONS

Workpaper: A-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	2	2	1	1	1	1	1
Labor Costs	\$ 259	\$ 370	\$ 422	\$ 385	\$ 356	\$ 353	\$ 362	\$ 371
Non-Labor Costs	93	153	83	114	138	145	149	153
<b>Total Costs</b>	<b>\$ 352</b>	<b>\$ 523</b>	<b>\$ 505</b>	<b>\$ 499</b>	<b>\$ 494</b>	<b>\$ 498</b>	<b>\$ 510</b>	<b>\$ 524</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	7	1	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 12</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3	0	-	-	2	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 15</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 129	\$ 209	\$ 189	\$ 185	\$ 189	\$ 186	\$ 195	\$ 204
So Cal Gas	147	215	201	191	184	193	198	205
<b>Subtotal - Utilities</b>	<b>\$ 276</b>	<b>\$ 424</b>	<b>\$ 390</b>	<b>\$ 377</b>	<b>\$ 374</b>	<b>\$ 379</b>	<b>\$ 394</b>	<b>\$ 408</b>
Global/Retained	61	96	115	123	118	119	117	116
<b>Total Allocations</b>	<b>\$ 337</b>	<b>\$ 520</b>	<b>\$ 505</b>	<b>\$ 499</b>	<b>\$ 492</b>	<b>\$ 498</b>	<b>\$ 510</b>	<b>\$ 524</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 135	\$ 210	\$ 189	\$ 185	\$ 189	\$ 186	\$ 195	\$ 204
So Cal Gas	153	216	201	191	184	193	198	205
<b>Subtotal - Utilities</b>	<b>\$ 288</b>	<b>\$ 426</b>	<b>\$ 390</b>	<b>\$ 377</b>	<b>\$ 374</b>	<b>\$ 379</b>	<b>\$ 394</b>	<b>\$ 408</b>
Global/Retained	64	96	115	123	120	119	117	116
<b>Total Billed Costs</b>	<b>\$ 352</b>	<b>\$ 523</b>	<b>\$ 505</b>	<b>\$ 499</b>	<b>\$ 494</b>	<b>\$ 498</b>	<b>\$ 510</b>	<b>\$ 524</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	5	6	5	5	6	6	6
Labor Costs	\$ 587	\$ 614	\$ 607	\$ 515	\$ 531	\$ 585	\$ 585	\$ 585
Non-Labor Costs	994	1,018	1,110	1,073	1,156	1,112	1,112	1,112
<b>Total Costs</b>	<b>\$ 1,582</b>	<b>\$ 1,632</b>	<b>\$ 1,717</b>	<b>\$ 1,588</b>	<b>\$ 1,687</b>	<b>\$ 1,697</b>	<b>\$ 1,697</b>	<b>\$ 1,697</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 67	\$ 64	\$ 81	\$ 50	\$ 100	\$ 50	\$ 52	\$ 52
So Cal Gas	45	37	57	24	66	52	52	53
<b>Subtotal - Utilities</b>	<b>\$ 112</b>	<b>\$ 101</b>	<b>\$ 139</b>	<b>\$ 75</b>	<b>\$ 166</b>	<b>\$ 103</b>	<b>\$ 104</b>	<b>\$ 105</b>
Global/Retained	47	75	176	45	49	32	31	30
<b>Total Direct Assignments</b>	<b>\$ 159</b>	<b>\$ 176</b>	<b>\$ 314</b>	<b>\$ 120</b>	<b>\$ 215</b>	<b>\$ 135</b>	<b>\$ 135</b>	<b>\$ 135</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 545	\$ 585	\$ 528	\$ 545	\$ 563	\$ 583	\$ 598	\$ 607
So Cal Gas	619	602	562	562	548	607	607	609
<b>Subtotal - Utilities</b>	<b>\$ 1,165</b>	<b>\$ 1,187</b>	<b>\$ 1,090</b>	<b>\$ 1,108</b>	<b>\$ 1,112</b>	<b>\$ 1,189</b>	<b>\$ 1,205</b>	<b>\$ 1,216</b>
Global/Retained	258	269	312	361	360	372	357	345
<b>Total Allocations</b>	<b>\$ 1,422</b>	<b>\$ 1,456</b>	<b>\$ 1,403</b>	<b>\$ 1,468</b>	<b>\$ 1,472</b>	<b>\$ 1,562</b>	<b>\$ 1,562</b>	<b>\$ 1,562</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 613	\$ 648	\$ 610	\$ 596	\$ 663	\$ 633	\$ 650	\$ 660
So Cal Gas	664	639	619	587	615	659	659	662
<b>Subtotal - Utilities</b>	<b>\$ 1,277</b>	<b>\$ 1,288</b>	<b>\$ 1,229</b>	<b>\$ 1,182</b>	<b>\$ 1,278</b>	<b>\$ 1,292</b>	<b>\$ 1,309</b>	<b>\$ 1,321</b>
Global/Retained	305	344	488	406	409	404	388	375
<b>Total Billed Costs</b>	<b>\$ 1,582</b>	<b>\$ 1,632</b>	<b>\$ 1,717</b>	<b>\$ 1,588</b>	<b>\$ 1,687</b>	<b>\$ 1,697</b>	<b>\$ 1,697</b>	<b>\$ 1,697</b>

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-5 Investor Relations

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Recon

<b>EVALUATION OF CHANGE</b>	<b>SDGE</b>	<b>SoCal Gas</b>	<b>Global/ Retained</b>	<b>TOTAL</b>	<b>FTE's</b>
<b>2013 - BASE YEAR</b>	<b>\$ 663</b>	<b>\$ 615</b>	<b>\$ 409</b>	<b>\$ 1,687</b>	<b>5</b>
Return of staff from leave of absence.	21	21	13	54	1
Non-recurring expenses for 2013 including direct charges for Consulting.	(3)	(1)	(10)	(14)	
Non-recurring stock listing fee.	(30)	-	-	(30)	
Change in Allocations 2013-2016	9	26	(35)	0	
Total Change from 2013	<u>(3)</u>	<u>47</u>	<u>(34)</u>	<u>10</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 660</u></b>	<b><u>\$ 662</u></b>	<b><u>\$ 375</u></b>	<b><u>\$ 1,697</u></b>	<b><u>6</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 608	\$ 609	\$ 345	\$ 1,562	
Direct Assignments	<u>52</u>	<u>53</u>	<u>30</u>	<u>135</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 660</u></b>	<b><u>\$ 662</u></b>	<b><u>\$ 375</u></b>	<b><u>\$ 1,697</u></b>	
<b>Direct Assignment Details</b>					
Analyst Conference	\$ 52	\$ 53	\$ 30	\$ 135	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-5 Investor Relations

Witness: Peter R. Wall

Cost Center: 1100-0042-INVESTOR RELATIONS

Workpaper: A-5.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	5	6	5	5	6	6	6
Labor Costs	\$ 587	\$ 614	\$ 607	\$ 515	\$ 531	\$ 596	\$ 611	\$ 627
Non-Labor Costs	994	1,018	1,110	1,073	1,156	1,126	1,144	1,164
<b>Total Costs</b>	<b>\$ 1,582</b>	<b>\$ 1,632</b>	<b>\$ 1,717</b>	<b>\$ 1,588</b>	<b>\$ 1,687</b>	<b>\$ 1,722</b>	<b>\$ 1,755</b>	<b>\$ 1,791</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 67	\$ 64	\$ 81	\$ 50	\$ 100	\$ 51	\$ 54	\$ 56
So Cal Gas	45	37	57	24	66	53	55	57
<b>Subtotal - Utilities</b>	<b>\$ 112</b>	<b>\$ 101</b>	<b>\$ 139</b>	<b>\$ 75</b>	<b>\$ 166</b>	<b>\$ 105</b>	<b>\$ 109</b>	<b>\$ 113</b>
Global/Retained	47	75	176	45	49	33	32	32
<b>Total Direct Assignments</b>	<b>\$ 159</b>	<b>\$ 176</b>	<b>\$ 314</b>	<b>\$ 120</b>	<b>\$ 215</b>	<b>\$ 138</b>	<b>\$ 141</b>	<b>\$ 145</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 545	\$ 585	\$ 528	\$ 545	\$ 563	\$ 591	\$ 618	\$ 640
So Cal Gas	619	602	562	562	548	615	627	642
<b>Subtotal - Utilities</b>	<b>\$ 1,165</b>	<b>\$ 1,187</b>	<b>\$ 1,090</b>	<b>\$ 1,108</b>	<b>\$ 1,112</b>	<b>\$ 1,207</b>	<b>\$ 1,245</b>	<b>\$ 1,282</b>
Global/Retained	258	269	312	361	360	378	369	364
<b>Total Allocations</b>	<b>\$ 1,422</b>	<b>\$ 1,456</b>	<b>\$ 1,403</b>	<b>\$ 1,468</b>	<b>\$ 1,472</b>	<b>\$ 1,584</b>	<b>\$ 1,614</b>	<b>\$ 1,646</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 613	\$ 648	\$ 610	\$ 596	\$ 663	\$ 643	\$ 672	\$ 696
So Cal Gas	664	639	619	587	615	669	682	699
<b>Subtotal - Utilities</b>	<b>\$ 1,277</b>	<b>\$ 1,288</b>	<b>\$ 1,229</b>	<b>\$ 1,182</b>	<b>\$ 1,278</b>	<b>\$ 1,312</b>	<b>\$ 1,354</b>	<b>\$ 1,395</b>
Global/Retained	305	344	488	406	409	411	401	396
<b>Total Billed Costs</b>	<b>\$ 1,582</b>	<b>\$ 1,632</b>	<b>\$ 1,717</b>	<b>\$ 1,588</b>	<b>\$ 1,687</b>	<b>\$ 1,722</b>	<b>\$ 1,755</b>	<b>\$ 1,791</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-6 Audit Services

Workpaper: A-6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	31	32	32	35	35	38	38	38
Labor Costs	\$ 3,129	\$ 3,241	\$ 3,309	\$ 3,698	\$ 4,216	\$ 4,115	\$ 4,101	\$ 4,101
Non-Labor Costs	1,056	908	1,493	2,076	2,820	2,691	2,691	2,691
<b>Total Costs</b>	<b>\$ 4,185</b>	<b>\$ 4,148</b>	<b>\$ 4,801</b>	<b>\$ 5,775</b>	<b>\$ 7,036</b>	<b>\$ 6,806</b>	<b>\$ 6,793</b>	<b>\$ 6,793</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 43	\$ (86)	\$ (72)	\$ 282	\$ 31	\$ -	\$ -	\$ -
So Cal Gas	139	(122)	(252)	195	90	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 182</b>	<b>\$ (207)</b>	<b>\$ (324)</b>	<b>\$ 476</b>	<b>\$ 120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(174)	220	799	(446)	182	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 8</b>	<b>\$ 13</b>	<b>\$ 475</b>	<b>\$ 31</b>	<b>\$ 302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,636	\$ 1,789	\$ 1,673	\$ 1,762	\$ 2,729	\$ 2,314	\$ 2,315	\$ 2,315
So Cal Gas	1,546	1,645	1,449	1,162	1,926	1,739	1,729	1,729
<b>Subtotal - Utilities</b>	<b>\$ 3,182</b>	<b>\$ 3,435</b>	<b>\$ 3,123</b>	<b>\$ 2,924</b>	<b>\$ 4,655</b>	<b>\$ 4,053</b>	<b>\$ 4,044</b>	<b>\$ 4,044</b>
Global/Retained	995	701	1,204	2,820	2,079	2,752	2,748	2,748
<b>Total Allocations</b>	<b>\$ 4,177</b>	<b>\$ 4,135</b>	<b>\$ 4,326</b>	<b>\$ 5,744</b>	<b>\$ 6,734</b>	<b>\$ 6,806</b>	<b>\$ 6,793</b>	<b>\$ 6,793</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,679	\$ 1,704	\$ 1,601	\$ 2,043	\$ 2,759	\$ 2,314	\$ 2,315	\$ 2,315
So Cal Gas	1,686	1,524	1,198	1,357	2,016	1,739	1,729	1,729
<b>Subtotal - Utilities</b>	<b>\$ 3,364</b>	<b>\$ 3,227</b>	<b>\$ 2,798</b>	<b>\$ 3,400</b>	<b>\$ 4,775</b>	<b>\$ 4,053</b>	<b>\$ 4,044</b>	<b>\$ 4,044</b>
Global/Retained	821	921	2,003	2,375	2,261	2,752	2,748	2,748
<b>Total Billed Costs</b>	<b>\$ 4,185</b>	<b>\$ 4,148</b>	<b>\$ 4,801</b>	<b>\$ 5,775</b>	<b>\$ 7,036</b>	<b>\$ 6,806</b>	<b>\$ 6,793</b>	<b>\$ 6,793</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-6 Audit Services

Workpaper: A-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,759</b>	<b>\$ 2,016</b>	<b>\$ 2,261</b>	<b>\$ 7,036</b>	<b>35</b>
Savings from filling vacancies at lower levels in 2016.	(55)	(41)	(44)	(140)	3
Non-recurring Consulting in 2013.	(306)	(229)	(154)	(690)	
Increased audits planned for South America business units.	-	-	587	587	
Change in Allocations 2013-2016	(81)	(15)	96	-	
Total Change from 2013	<u>(444)</u>	<u>(287)</u>	<u>487</u>	<u>(243)</u>	<u>3</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,315</u></b>	<b><u>\$ 1,729</u></b>	<b><u>\$ 2,748</u></b>	<b><u>\$ 6,793</u></b>	<b><u>38</u></b>
Allocations	\$ 2,315	\$ 1,729	\$ 2,748	\$ 6,793	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,315</u></b>	<b><u>\$ 1,729</u></b>	<b><u>\$ 2,748</u></b>	<b><u>\$ 6,793</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-6 Audit Services

Workpaper: A-6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	31	32	32	35	35	38	38	38
Labor Costs	\$ 3,129	\$ 3,241	\$ 3,309	\$ 3,698	\$ 4,216	\$ 4,197	\$ 4,285	\$ 4,400
Non-Labor Costs	1,056	908	1,493	2,076	2,820	2,745	2,818	2,896
<b>Total Costs</b>	<b>\$ 4,185</b>	<b>\$ 4,148</b>	<b>\$ 4,801</b>	<b>\$ 5,775</b>	<b>\$ 7,036</b>	<b>\$ 6,942</b>	<b>\$ 7,103</b>	<b>\$ 7,297</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 43	\$ (86)	\$ (72)	\$ 282	\$ 31	\$ -	\$ -	\$ -
So Cal Gas	139	(122)	(252)	195	90	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 182</b>	<b>\$ (207)</b>	<b>\$ (324)</b>	<b>\$ 476</b>	<b>\$ 120</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(174)	220	799	(446)	182	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 8</b>	<b>\$ 13</b>	<b>\$ 475</b>	<b>\$ 31</b>	<b>\$ 302</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,636	\$ 1,789	\$ 1,673	\$ 1,762	\$ 2,729	\$ 2,361	\$ 2,421	\$ 2,487
So Cal Gas	1,546	1,645	1,449	1,162	1,926	1,774	1,808	1,857
<b>Subtotal - Utilities</b>	<b>\$ 3,182</b>	<b>\$ 3,435</b>	<b>\$ 3,123</b>	<b>\$ 2,924</b>	<b>\$ 4,655</b>	<b>\$ 4,134</b>	<b>\$ 4,229</b>	<b>\$ 4,344</b>
Global/Retained	995	701	1,204	2,820	2,079	2,808	2,874	2,953
<b>Total Allocations</b>	<b>\$ 4,177</b>	<b>\$ 4,135</b>	<b>\$ 4,326</b>	<b>\$ 5,744</b>	<b>\$ 6,734</b>	<b>\$ 6,942</b>	<b>\$ 7,103</b>	<b>\$ 7,297</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,679	\$ 1,704	\$ 1,601	\$ 2,043	\$ 2,759	\$ 2,361	\$ 2,421	\$ 2,487
So Cal Gas	1,686	1,524	1,198	1,357	2,016	1,774	1,808	1,857
<b>Subtotal - Utilities</b>	<b>\$ 3,364</b>	<b>\$ 3,227</b>	<b>\$ 2,798</b>	<b>\$ 3,400</b>	<b>\$ 4,775</b>	<b>\$ 4,134</b>	<b>\$ 4,229</b>	<b>\$ 4,344</b>
Global/Retained	821	921	2,003	2,375	2,261	2,808	2,874	2,953
<b>Total Billed Costs</b>	<b>\$ 4,185</b>	<b>\$ 4,148</b>	<b>\$ 4,801</b>	<b>\$ 5,775</b>	<b>\$ 7,036</b>	<b>\$ 6,942</b>	<b>\$ 7,103</b>	<b>\$ 7,297</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: A-6.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	1	1	1	1	1
Labor Costs	\$ 290	\$ 335	\$ 353	\$ 344	\$ 330	\$ 267	\$ 267	\$ 267
Non-Labor Costs	133	37	1,104	(36)	39	60	60	60
<b>Total Costs</b>	<b>\$ 424</b>	<b>\$ 372</b>	<b>\$ 1,457</b>	<b>\$ 309</b>	<b>\$ 369</b>	<b>\$ 327</b>	<b>\$ 327</b>	<b>\$ 327</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 3	\$ (9)	\$ (5)	\$ 21	\$ 66	\$ -	\$ -	\$ -
So Cal Gas	13	(12)	(49)	15	48	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 17</b>	<b>\$ (21)</b>	<b>\$ (54)</b>	<b>\$ 36</b>	<b>\$ 114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(17)	21	359	(86)	(114)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 306</b>	<b>\$ (51)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 167	\$ 161	\$ 445	\$ 110	\$ 125	\$ 102	\$ 102	\$ 102
So Cal Gas	158	148	385	73	88	70	70	70
<b>Subtotal - Utilities</b>	<b>\$ 325</b>	<b>\$ 309</b>	<b>\$ 830</b>	<b>\$ 183</b>	<b>\$ 213</b>	<b>\$ 171</b>	<b>\$ 172</b>	<b>\$ 172</b>
Global/Retained	99	63	321	176	156	155	155	155
<b>Total Allocations</b>	<b>\$ 424</b>	<b>\$ 372</b>	<b>\$ 1,151</b>	<b>\$ 359</b>	<b>\$ 369</b>	<b>\$ 327</b>	<b>\$ 327</b>	<b>\$ 327</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 170	\$ 153	\$ 440	\$ 131	\$ 190	\$ 102	\$ 102	\$ 102
So Cal Gas	171	136	336	87	136	70	70	70
<b>Subtotal - Utilities</b>	<b>\$ 342</b>	<b>\$ 288</b>	<b>\$ 776</b>	<b>\$ 219</b>	<b>\$ 326</b>	<b>\$ 171</b>	<b>\$ 172</b>	<b>\$ 172</b>
Global/Retained	82	84	681	90	43	155	155	155
<b>Total Billed Costs</b>	<b>\$ 424</b>	<b>\$ 372</b>	<b>\$ 1,457</b>	<b>\$ 309</b>	<b>\$ 369</b>	<b>\$ 327</b>	<b>\$ 327</b>	<b>\$ 327</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance  
Department: A-6 Audit Services  
Cost Center: 1100-0349-VP AUDIT SERVICES  
Workpaper: A-6.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 190</b>	<b>\$ 136</b>	<b>\$ 43</b>	<b>\$ 369</b>	<b>1</b>
Savings as Senior Vice President (SVP) replaced with VP	(13)	(9)	(20)	(42)	
Change in Allocations 2013-2016	(76)	(57)	133	-	
Total Change from 2013	<u>(88)</u>	<u>(66)</u>	<u>113</u>	<u>(42)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 102</u></b>	<b><u>\$ 70</u></b>	<b><u>\$ 155</u></b>	<b><u>\$ 327</u></b>	<b><u>1</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBAUDITPLAN</b>	<u>31.2%</u>	<u>21.3%</u>	<u>47.5%</u>	<u>100.0%</u>	
Allocations	\$ 102	\$ 70	\$ 155	\$ 327	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 102</u></b>	<b><u>\$ 70</u></b>	<b><u>\$ 155</u></b>	<b><u>\$ 327</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0349-VP AUDIT SERVICES

Workpaper: A-6.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	1	1	1	1	1
Labor Costs	\$ 290	\$ 335	\$ 353	\$ 344	\$ 330	\$ 272	\$ 279	\$ 286
Non-Labor Costs	133	37	1,104	(36)	39	62	63	65
<b>Total Costs</b>	<b>\$ 424</b>	<b>\$ 372</b>	<b>\$ 1,457</b>	<b>\$ 309</b>	<b>\$ 369</b>	<b>\$ 333</b>	<b>\$ 342</b>	<b>\$ 351</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 3	\$ (9)	\$ (5)	\$ 21	\$ 66	\$ -	\$ -	\$ -
So Cal Gas	13	(12)	(49)	15	48	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 17</b>	<b>\$ (21)</b>	<b>\$ (54)</b>	<b>\$ 36</b>	<b>\$ 114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(17)	21	359	(86)	(114)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ (0)</b>	<b>\$ 306</b>	<b>\$ (51)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 167	\$ 161	\$ 445	\$ 110	\$ 125	\$ 104	\$ 106	\$ 109
So Cal Gas	158	148	385	73	88	71	73	75
<b>Subtotal - Utilities</b>	<b>\$ 325</b>	<b>\$ 309</b>	<b>\$ 830</b>	<b>\$ 183</b>	<b>\$ 213</b>	<b>\$ 175</b>	<b>\$ 179</b>	<b>\$ 184</b>
Global/Retained	99	63	321	176	156	159	162	167
<b>Total Allocations</b>	<b>\$ 424</b>	<b>\$ 372</b>	<b>\$ 1,151</b>	<b>\$ 359</b>	<b>\$ 369</b>	<b>\$ 333</b>	<b>\$ 342</b>	<b>\$ 351</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 170	\$ 153	\$ 440	\$ 131	\$ 190	\$ 104	\$ 106	\$ 109
So Cal Gas	171	136	336	87	136	71	73	75
<b>Subtotal - Utilities</b>	<b>\$ 342</b>	<b>\$ 288</b>	<b>\$ 776</b>	<b>\$ 219</b>	<b>\$ 326</b>	<b>\$ 175</b>	<b>\$ 179</b>	<b>\$ 184</b>
Global/Retained	82	84	681	90	43	159	162	167
<b>Total Billed Costs</b>	<b>\$ 424</b>	<b>\$ 372</b>	<b>\$ 1,457</b>	<b>\$ 309</b>	<b>\$ 369</b>	<b>\$ 333</b>	<b>\$ 342</b>	<b>\$ 351</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	9	29	34	28	31	31	31
Labor Costs	\$ 725	\$ 726	\$ 847	\$ 3,272	\$ 3,304	\$ 3,207	\$ 3,194	\$ 3,194
Non-Labor Costs	338	289	150	2,016	2,455	1,776	1,776	1,776
<b>Total Costs</b>	<b>\$ 1,063</b>	<b>\$ 1,015</b>	<b>\$ 996</b>	<b>\$ 5,288</b>	<b>\$ 5,758</b>	<b>\$ 4,983</b>	<b>\$ 4,970</b>	<b>\$ 4,970</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 10	\$ (20)	\$ (11)	\$ 261	\$ (35)	\$ -	\$ -	\$ -
So Cal Gas	34	(28)	(67)	180	41	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ (49)</b>	<b>\$ (78)</b>	<b>\$ 441</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(47)	49	150	(359)	114	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (3)</b>	<b>\$ -</b>	<b>\$ 72</b>	<b>\$ 81</b>	<b>\$ 121</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 418	\$ 439	\$ 358	\$ 1,597	\$ 2,604	\$ 2,213	\$ 2,213	\$ 2,213
So Cal Gas	395	404	310	1,053	1,838	1,669	1,660	1,660
<b>Subtotal - Utilities</b>	<b>\$ 813</b>	<b>\$ 843</b>	<b>\$ 668</b>	<b>\$ 2,650</b>	<b>\$ 4,442</b>	<b>\$ 3,882</b>	<b>\$ 3,873</b>	<b>\$ 3,873</b>
Global/Retained	252	172	257	2,556	1,195	1,101	1,097	1,097
<b>Total Allocations</b>	<b>\$ 1,066</b>	<b>\$ 1,015</b>	<b>\$ 924</b>	<b>\$ 5,207</b>	<b>\$ 5,637</b>	<b>\$ 4,983</b>	<b>\$ 4,970</b>	<b>\$ 4,970</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 428	\$ 419	\$ 347	\$ 1,857	\$ 2,569	\$ 2,213	\$ 2,213	\$ 2,213
So Cal Gas	429	376	243	1,233	1,880	1,669	1,660	1,660
<b>Subtotal - Utilities</b>	<b>\$ 857</b>	<b>\$ 795</b>	<b>\$ 589</b>	<b>\$ 3,091</b>	<b>\$ 4,449</b>	<b>\$ 3,882</b>	<b>\$ 3,873</b>	<b>\$ 3,873</b>
Global/Retained	206	221	407	2,197	1,310	1,101	1,097	1,097
<b>Total Billed Costs</b>	<b>\$ 1,063</b>	<b>\$ 1,015</b>	<b>\$ 996</b>	<b>\$ 5,288</b>	<b>\$ 5,758</b>	<b>\$ 4,983</b>	<b>\$ 4,970</b>	<b>\$ 4,970</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-6 Audit Services

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,569</b>	<b>\$ 1,880</b>	<b>\$ 1,310</b>	<b>\$ 5,758</b>	<b>28</b>
Non-recurring Consulting in 2013.	(306)	(229)	(154)	(690)	
Savings from retirement of Senior Director offset by filling vacant staff positions.	(44)	(33)	(22)	(98)	3
Change in Allocations 2013-2016	(5)	42	(37)	-	
Total Change from 2013	<u>(355)</u>	<u>(220)</u>	<u>(213)</u>	<u>(788)</u>	<u>3</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,213</u></b>	<b><u>\$ 1,660</u></b>	<b><u>\$ 1,097</u></b>	<b><u>\$ 4,970</u></b>	<b><u>31</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBAUDITUS</b>	<u>44.5%</u>	<u>33.4%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 2,213	\$ 1,660	\$ 1,097	\$ 4,970	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,213</u></b>	<b><u>\$ 1,660</u></b>	<b><u>\$ 1,097</u></b>	<b><u>\$ 4,970</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0041-AUDIT SERVICES

Workpaper: A-6.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	9	29	34	28	31	31	31
Labor Costs	\$ 725	\$ 726	\$ 847	\$ 3,272	\$ 3,304	\$ 3,271	\$ 3,337	\$ 3,427
Non-Labor Costs	338	289	150	2,016	2,455	1,812	1,860	1,911
<b>Total Costs</b>	<b>\$ 1,063</b>	<b>\$ 1,015</b>	<b>\$ 996</b>	<b>\$ 5,288</b>	<b>\$ 5,758</b>	<b>\$ 5,083</b>	<b>\$ 5,196</b>	<b>\$ 5,338</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 10	\$ (20)	\$ (11)	\$ 261	\$ (35)	\$ -	\$ -	\$ -
So Cal Gas	34	(28)	(67)	180	41	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ (49)</b>	<b>\$ (78)</b>	<b>\$ 441</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(47)	49	150	(359)	114	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (3)</b>	<b>\$ -</b>	<b>\$ 72</b>	<b>\$ 81</b>	<b>\$ 121</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 418	\$ 439	\$ 358	\$ 1,597	\$ 2,604	\$ 2,257	\$ 2,314	\$ 2,377
So Cal Gas	395	404	310	1,053	1,838	1,703	1,735	1,783
<b>Subtotal - Utilities</b>	<b>\$ 813</b>	<b>\$ 843</b>	<b>\$ 668</b>	<b>\$ 2,650</b>	<b>\$ 4,442</b>	<b>\$ 3,959</b>	<b>\$ 4,049</b>	<b>\$ 4,160</b>
Global/Retained	252	172	257	2,556	1,195	1,123	1,147	1,178
<b>Total Allocations</b>	<b>\$ 1,066</b>	<b>\$ 1,015</b>	<b>\$ 924</b>	<b>\$ 5,207</b>	<b>\$ 5,637</b>	<b>\$ 5,083</b>	<b>\$ 5,196</b>	<b>\$ 5,338</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 428	\$ 419	\$ 347	\$ 1,857	\$ 2,569	\$ 2,257	\$ 2,314	\$ 2,377
So Cal Gas	429	376	243	1,233	1,880	1,703	1,735	1,783
<b>Subtotal - Utilities</b>	<b>\$ 857</b>	<b>\$ 795</b>	<b>\$ 589</b>	<b>\$ 3,091</b>	<b>\$ 4,449</b>	<b>\$ 3,959</b>	<b>\$ 4,049</b>	<b>\$ 4,160</b>
Global/Retained	206	221	407	2,197	1,310	1,123	1,147	1,178
<b>Total Billed Costs</b>	<b>\$ 1,063</b>	<b>\$ 1,015</b>	<b>\$ 996</b>	<b>\$ 5,288</b>	<b>\$ 5,758</b>	<b>\$ 5,083</b>	<b>\$ 5,196</b>	<b>\$ 5,338</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	8	1	-	6	6	6	6
Labor Costs	\$ 846	\$ 798	\$ 762	\$ 52	\$ 582	\$ 641	\$ 641	\$ 641
Non-Labor Costs	282	217	163	91	326	855	855	855
<b>Total Costs</b>	<b>\$ 1,128</b>	<b>\$ 1,015</b>	<b>\$ 925</b>	<b>\$ 143</b>	<b>\$ 909</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 12	\$ (21)	\$ (23)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	38	(30)	(46)	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 49</b>	<b>\$ (52)</b>	<b>\$ (69)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(42)	53	159	-	181	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 7</b>	<b>\$ 1</b>	<b>\$ 90</b>	<b>\$ -</b>	<b>\$ 181</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 439	\$ 439	\$ 323	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	415	403	280	29	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 854</b>	<b>\$ 842</b>	<b>\$ 603</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	267	172	232	70	728	1,496	1,496	1,496
<b>Total Allocations</b>	<b>\$ 1,121</b>	<b>\$ 1,014</b>	<b>\$ 835</b>	<b>\$ 143</b>	<b>\$ 728</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 451	\$ 417	\$ 300	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	452	373	234	29	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 903</b>	<b>\$ 790</b>	<b>\$ 534</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	225	224	391	70	909	1,496	1,496	1,496
<b>Total Billed Costs</b>	<b>\$ 1,128</b>	<b>\$ 1,015</b>	<b>\$ 925</b>	<b>\$ 143</b>	<b>\$ 909</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-6 Audit Services

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 909	\$ 909	6
Increased audits planned for South America operations.	-	-	587	587	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	587	587	0
<b>2016 - TEST YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>	<b>6</b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBAUDITLATIN</b>	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 1,496	\$ 1,496	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,496</b>	<b>\$ 1,496</b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0453-AUDIT - LATIN AMERICA

Workpaper: A-6.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	8	1	-	6	6	6	6
Labor Costs	\$ 846	\$ 798	\$ 762	\$ 52	\$ 582	\$ 654	\$ 670	\$ 688
Non-Labor Costs	282	217	163	91	326	872	895	920
<b>Total Costs</b>	<b>\$ 1,128</b>	<b>\$ 1,015</b>	<b>\$ 925</b>	<b>\$ 143</b>	<b>\$ 909</b>	<b>\$ 1,526</b>	<b>\$ 1,565</b>	<b>\$ 1,608</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 12	\$ (21)	\$ (23)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	38	(30)	(46)	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 49</b>	<b>\$ (52)</b>	<b>\$ (69)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(42)	53	159	-	181	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 7</b>	<b>\$ 1</b>	<b>\$ 90</b>	<b>\$ -</b>	<b>\$ 181</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 439	\$ 439	\$ 323	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	415	403	280	29	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 854</b>	<b>\$ 842</b>	<b>\$ 603</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	267	172	232	70	728	1,526	1,565	1,608
<b>Total Allocations</b>	<b>\$ 1,121</b>	<b>\$ 1,014</b>	<b>\$ 835</b>	<b>\$ 143</b>	<b>\$ 728</b>	<b>\$ 1,526</b>	<b>\$ 1,565</b>	<b>\$ 1,608</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 451	\$ 417	\$ 300	\$ 44	\$ -	\$ -	\$ -	\$ -
So Cal Gas	452	373	234	29	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 903</b>	<b>\$ 790</b>	<b>\$ 534</b>	<b>\$ 73</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	225	224	391	70	909	1,526	1,565	1,608
<b>Total Billed Costs</b>	<b>\$ 1,128</b>	<b>\$ 1,015</b>	<b>\$ 925</b>	<b>\$ 143</b>	<b>\$ 909</b>	<b>\$ 1,526</b>	<b>\$ 1,565</b>	<b>\$ 1,608</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0454-AUDIT - INFO TECH

Workpaper: A-6.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	7	8	-	-	-	-	-	-
Labor Costs	\$ 769	\$ 884	\$ 902	\$ 17	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	155	324	50	4	-	-	-	-
<b>Total Costs</b>	<b>\$ 924</b>	<b>\$ 1,208</b>	<b>\$ 952</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 9	\$ (24)	\$ (28)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	32	(35)	(55)	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 41</b>	<b>\$ (59)</b>	<b>\$ (83)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(41)	59	83	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 361	\$ 523	\$ 368	\$ 6	\$ -	\$ -	\$ -	\$ -
So Cal Gas	342	481	319	4	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 703</b>	<b>\$ 1,004</b>	<b>\$ 687</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	221	205	264	10	-	-	-	-
<b>Total Allocations</b>	<b>\$ 924</b>	<b>\$ 1,208</b>	<b>\$ 952</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 371	\$ 498	\$ 340	\$ 6	\$ -	\$ -	\$ -	\$ -
So Cal Gas	373	446	264	4	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 744</b>	<b>\$ 945</b>	<b>\$ 605</b>	<b>\$ 11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	180	264	347	10	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 924</b>	<b>\$ 1,208</b>	<b>\$ 952</b>	<b>\$ 21</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0380-ENVIRONMENTAL COMPLIANCE

Workpaper: A-6.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	5	-	-	-	-	-	-
Labor Costs	\$ 352	\$ 474	\$ 445	\$ 13	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	129	40	26	1	-	-	-	-
<b>Total Costs</b>	<b>\$ 480</b>	<b>\$ 514</b>	<b>\$ 471</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 6	\$ (11)	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	(15)	(35)	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 23</b>	<b>\$ (26)</b>	<b>\$ (41)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(20)	38	48	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ 12</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 186	\$ 217	\$ 179	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	175	200	155	3	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 361</b>	<b>\$ 417</b>	<b>\$ 335</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	116	85	129	7	-	-	-	-
<b>Total Allocations</b>	<b>\$ 477</b>	<b>\$ 502</b>	<b>\$ 464</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 192	\$ 207	\$ 174	\$ 4	\$ -	\$ -	\$ -	\$ -
So Cal Gas	193	185	121	3	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 384</b>	<b>\$ 391</b>	<b>\$ 294</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	96	123	177	7	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 480</b>	<b>\$ 514</b>	<b>\$ 471</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-6 Audit Services

Witness: Peter R. Wall

Cost Center: 1100-0050-AUDIT QUALITY ASSURANCE

Workpaper: A-6.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	-	-	-	-	-	-	-
Labor Costs	\$ 147	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	19	1	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 167</b>	<b>\$ 23</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	6	(1)	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 8</b>	<b>\$ (1)</b>	<b>\$ -</b>					
Global/Retained	(7)	1	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>					
<b>ALLOCATIONS</b>								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	61	9	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 126</b>	<b>\$ 19</b>	<b>\$ -</b>					
Global/Retained	39	4	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 166</b>	<b>\$ 23</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 67	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	67	8	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 134</b>	<b>\$ 18</b>	<b>\$ -</b>					
Global/Retained	33	5	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 167</b>	<b>\$ 23</b>	<b>\$ -</b>					

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-7 Development / M&A

Workpaper: A-7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	4	3	3	6	6	6	6
Labor Costs	\$ 1,487	\$ 663	\$ 484	\$ 392	\$ 921	\$ 897	\$ 897	\$ 897
Non-Labor Costs	569	328	188	94	121	354	354	354
<b>Total Costs</b>	<b>\$ 2,056</b>	<b>\$ 991</b>	<b>\$ 672</b>	<b>\$ 486</b>	<b>\$ 1,042</b>	<b>\$ 1,251</b>	<b>\$ 1,251</b>	<b>\$ 1,251</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	192	44	56	3	0	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 192</b>	<b>\$ 51</b>	<b>\$ 56</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,864	940	616	483	1,042	1,251	1,251	1,251
<b>Total Allocations</b>	<b>\$ 1,864</b>	<b>\$ 940</b>	<b>\$ 616</b>	<b>\$ 483</b>	<b>\$ 1,042</b>	<b>\$ 1,251</b>	<b>\$ 1,251</b>	<b>\$ 1,251</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	2,056	984	672	486	1,042	1,251	1,251	1,251
<b>Total Billed Costs</b>	<b>\$ 2,056</b>	<b>\$ 991</b>	<b>\$ 672</b>	<b>\$ 486</b>	<b>\$ 1,042</b>	<b>\$ 1,251</b>	<b>\$ 1,251</b>	<b>\$ 1,251</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-7 Development / M&A

Workpaper: A-7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 1,042	\$ 1,042	6
Staffing hired mid 2013 to support business development projects.	-	-	209	209	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>209</u>	<u>209</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,251</u></b>	<b><u>\$ 1,251</u></b>	<b><u>6</u></b>
Allocations	\$ -	\$ -	\$ 1,251	\$ 1,251	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,251</u></b>	<b><u>\$ 1,251</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-7 Development / M&A

Workpaper: A-7 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	4	3	3	6	6	6	6
Labor Costs	\$ 1,487	\$ 663	\$ 484	\$ 392	\$ 921	\$ 915	\$ 937	\$ 962
Non-Labor Costs	569	328	188	94	121	361	371	381
<b>Total Costs</b>	<b>\$ 2,056</b>	<b>\$ 991</b>	<b>\$ 672</b>	<b>\$ 486</b>	<b>\$ 1,042</b>	<b>\$ 1,276</b>	<b>\$ 1,308</b>	<b>\$ 1,344</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	192	44	56	3	0	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 192</b>	<b>\$ 51</b>	<b>\$ 56</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,864	940	616	483	1,042	1,276	1,308	1,344
<b>Total Allocations</b>	<b>\$ 1,864</b>	<b>\$ 940</b>	<b>\$ 616</b>	<b>\$ 483</b>	<b>\$ 1,042</b>	<b>\$ 1,276</b>	<b>\$ 1,308</b>	<b>\$ 1,344</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	2,056	984	672	486	1,042	1,276	1,308	1,344
<b>Total Billed Costs</b>	<b>\$ 2,056</b>	<b>\$ 991</b>	<b>\$ 672</b>	<b>\$ 486</b>	<b>\$ 1,042</b>	<b>\$ 1,276</b>	<b>\$ 1,308</b>	<b>\$ 1,344</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-7.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	2	2	2	2
Labor Costs	\$ 64	\$ -	\$ -	\$ -	\$ 578	\$ 473	\$ 473	\$ 473
Non-Labor Costs	6	0	0	2	41	158	158	158
<b>Total Costs</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 619</b>	<b>\$ 632</b>	<b>\$ 632</b>	<b>\$ 632</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	0	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	70	0	0	2	619	632	632	632
<b>Total Allocations</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 619</b>	<b>\$ 632</b>	<b>\$ 632</b>	<b>\$ 632</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	70	0	0	2	619	632	632	632
<b>Total Billed Costs</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 619</b>	<b>\$ 632</b>	<b>\$ 632</b>	<b>\$ 632</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-7 Development / M&A

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 619	\$ 619	2
<span style="border: 1px solid black; padding: 2px;">Admin hired mid 2013 to support VP.</span>	-	-	13	13	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	13	13	0
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 632</u>	<u>\$ 632</u>	<u>2</u>
<b>2016 ALLOCATION METHOD</b>					
<span style="border: 1px solid black; padding: 2px;">RETAIN</span>	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 632	\$ 632	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 632</u>	<u>\$ 632</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0059-SVP CORPORATE DEVELOPMENT

Workpaper: A-7.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	2	2	2	2
Labor Costs	\$ 64	\$ -	\$ -	\$ -	\$ 578	\$ 483	\$ 495	\$ 508
Non-Labor Costs	6	0	0	2	41	161	166	170
<b>Total Costs</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 619</b>	<b>\$ 644</b>	<b>\$ 660</b>	<b>\$ 678</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	0	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	70	0	0	2	619	644	660	678
<b>Total Allocations</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 619</b>	<b>\$ 644</b>	<b>\$ 660</b>	<b>\$ 678</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	70	0	0	2	619	644	660	678
<b>Total Billed Costs</b>	<b>\$ 70</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2</b>	<b>\$ 619</b>	<b>\$ 644</b>	<b>\$ 660</b>	<b>\$ 678</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-7.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	4	3	3	4	4	4	4
Labor Costs	\$ 1,387	\$ 663	\$ 484	\$ 392	\$ 343	\$ 424	\$ 424	\$ 424
Non-Labor Costs	547	328	188	91	80	196	196	196
<b>Total Costs</b>	<b>\$ 1,934</b>	<b>\$ 990</b>	<b>\$ 672</b>	<b>\$ 484</b>	<b>\$ 423</b>	<b>\$ 619</b>	<b>\$ 619</b>	<b>\$ 619</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>					
Global/Retained	192	44	56	3	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 192</b>	<b>\$ 51</b>	<b>\$ 56</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,742	940	616	481	423	619	619	619
<b>Total Allocations</b>	<b>\$ 1,742</b>	<b>\$ 940</b>	<b>\$ 616</b>	<b>\$ 481</b>	<b>\$ 423</b>	<b>\$ 619</b>	<b>\$ 619</b>	<b>\$ 619</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>					
Global/Retained	1,934	983	672	484	423	619	619	619
<b>Total Billed Costs</b>	<b>\$ 1,934</b>	<b>\$ 990</b>	<b>\$ 672</b>	<b>\$ 484</b>	<b>\$ 423</b>	<b>\$ 619</b>	<b>\$ 619</b>	<b>\$ 619</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-7 Development / M&A

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-7.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 423	\$ 423	4
Staffing hired mid 2013 to support business development projects.	-	-	197	197	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>197</u>	<u>197</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 619</u></b>	<b><u>\$ 619</u></b>	<b><u>4</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 619	\$ 619	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 619</u></b>	<b><u>\$ 619</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0392-CORPORATE DEVELOPMENT

Workpaper: A-7.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	8	4	3	3	4	4	4	4
Labor Costs	\$ 1,387	\$ 663	\$ 484	\$ 392	\$ 343	\$ 432	\$ 442	\$ 454
Non-Labor Costs	547	328	188	91	80	200	205	211
<b>Total Costs</b>	<b>\$ 1,934</b>	<b>\$ 990</b>	<b>\$ 672</b>	<b>\$ 484</b>	<b>\$ 423</b>	<b>\$ 632</b>	<b>\$ 648</b>	<b>\$ 665</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	192	44	56	3	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 192</b>	<b>\$ 51</b>	<b>\$ 56</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,742	940	616	481	423	632	648	665
<b>Total Allocations</b>	<b>\$ 1,742</b>	<b>\$ 940</b>	<b>\$ 616</b>	<b>\$ 481</b>	<b>\$ 423</b>	<b>\$ 632</b>	<b>\$ 648</b>	<b>\$ 665</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	7	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,934	983	672	484	423	632	648	665
<b>Total Billed Costs</b>	<b>\$ 1,934</b>	<b>\$ 990</b>	<b>\$ 672</b>	<b>\$ 484</b>	<b>\$ 423</b>	<b>\$ 632</b>	<b>\$ 648</b>	<b>\$ 665</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-7 Development / M&A

Witness: Peter R. Wall

Cost Center: 1100-0060 CORPORATE DEVELOPMENT

Workpaper: A-7.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	16	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 52</b>	<b>\$ -</b>						
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	52	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 52</b>	<b>\$ -</b>						
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	52	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 52</b>	<b>\$ -</b>						

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A Finance

Witness: Peter R. Wall

Cost Center: A-8 Financial Leadership Program

Workpaper: A-8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	18	16	19	18	13	13	13	13
Labor Costs	\$ 1,077	\$ 1,149	\$ 1,246	\$ 1,209	\$ 967	\$ 1,041	\$ 925	\$ 925
Non-Labor Costs	171	184	141	111	74	115	115	115
<b>Total Costs</b>	<b>\$ 1,248</b>	<b>\$ 1,333</b>	<b>\$ 1,387</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,157</b>	<b>\$ 1,040</b>	<b>\$ 1,040</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 10	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	10	2	1	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 20</b>	<b>\$ 6</b>	<b>\$ 1</b>	<b>\$ -</b>				
Global/Retained	8	6	1	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 28</b>	<b>\$ 13</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 468	\$ 530	\$ 300	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	531	546	318	240	138	159	142	142
<b>Subtotal - Utilities</b>	<b>\$ 999</b>	<b>\$ 1,077</b>	<b>\$ 618</b>	<b>\$ 680</b>	<b>\$ 524</b>	<b>\$ 584</b>	<b>\$ 526</b>	<b>\$ 526</b>
Global/Retained	221	244	767	640	517	573	513	513
<b>Total Allocations</b>	<b>\$ 1,220</b>	<b>\$ 1,320</b>	<b>\$ 1,385</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,157</b>	<b>\$ 1,040</b>	<b>\$ 1,040</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 478	\$ 534	\$ 301	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	541	549	319	240	138	159	142	142
<b>Subtotal - Utilities</b>	<b>\$ 1,019</b>	<b>\$ 1,083</b>	<b>\$ 620</b>	<b>\$ 680</b>	<b>\$ 524</b>	<b>\$ 584</b>	<b>\$ 526</b>	<b>\$ 526</b>
Global/Retained	229	250	767	640	517	573	513	513
<b>Total Billed Costs</b>	<b>\$ 1,248</b>	<b>\$ 1,333</b>	<b>\$ 1,387</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,157</b>	<b>\$ 1,040</b>	<b>\$ 1,040</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-8 Financial Leadership Program

Witness: Peter R. Wall

Cost Center: 1100-0340-ACCTG & FINANCE ROTATION

Workpaper: A-8.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	18	16	19	18	13	13	13	13
Labor Costs	\$ 1,010	\$ 1,065	\$ 1,179	\$ 1,209	\$ 967	\$ 1,041	\$ 925	\$ 925
Non-Labor Costs	149	184	140	111	74	115	115	115
<b>Total Costs</b>	<b>\$ 1,159</b>	<b>\$ 1,249</b>	<b>\$ 1,318</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,157</b>	<b>\$ 1,040</b>	<b>\$ 1,040</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 10	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	10	2	1	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 20</b>	<b>\$ 6</b>	<b>\$ 1</b>	<b>\$ -</b>				
Global/Retained	8	6	1	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 28</b>	<b>\$ 13</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 434	\$ 496	\$ 300	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	492	512	318	240	138	159	142	142
<b>Subtotal - Utilities</b>	<b>\$ 926</b>	<b>\$ 1,008</b>	<b>\$ 618</b>	<b>\$ 680</b>	<b>\$ 524</b>	<b>\$ 584</b>	<b>\$ 526</b>	<b>\$ 526</b>
Global/Retained	205	228	698	640	517	573	513	513
<b>Total Allocations</b>	<b>\$ 1,131</b>	<b>\$ 1,236</b>	<b>\$ 1,316</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,157</b>	<b>\$ 1,040</b>	<b>\$ 1,040</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 444	\$ 501	\$ 301	\$ 441	\$ 386	\$ 425	\$ 384	\$ 384
So Cal Gas	502	514	319	240	138	159	142	142
<b>Subtotal - Utilities</b>	<b>\$ 946</b>	<b>\$ 1,015</b>	<b>\$ 620</b>	<b>\$ 680</b>	<b>\$ 524</b>	<b>\$ 584</b>	<b>\$ 526</b>	<b>\$ 526</b>
Global/Retained	213	234	699	640	517	573	513	513
<b>Total Billed Costs</b>	<b>\$ 1,159</b>	<b>\$ 1,249</b>	<b>\$ 1,318</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,157</b>	<b>\$ 1,040</b>	<b>\$ 1,040</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: A Finance

Witness: Peter R. Wall

Department: A-8 Financial Leadership Program

Cost Center: 1100-0340-ACCTG & FINANCE ROTATION

Workpaper: A-8.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 386</b>	<b>\$ 138</b>	<b>\$ 517</b>	<b>\$ 1,040</b>	<b>13</b>
<span style="border: 1px solid black; padding: 2px;">No changes</span>	-	-	-	-	
Change in Allocations 2013-2016	(2)	5	(3)	-	
Total Change from 2013	<u>(2)</u>	<u>4</u>	<u>(3)</u>	<u>(0)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 384</u></b>	<b><u>\$ 142</u></b>	<b><u>\$ 513</u></b>	<b><u>\$ 1,040</u></b>	<b><u>13</u></b>
<b>2016 ALLOCATION METHOD</b>					
<span style="border: 1px solid black; padding: 2px;">CBFLP</span>	<u>37.0%</u>	<u>13.6%</u>	<u>49.4%</u>	<u>99.9%</u>	
Allocations	\$ 384	\$ 142	\$ 513	\$ 1,040	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 384</u></b>	<b><u>\$ 142</u></b>	<b><u>\$ 513</u></b>	<b><u>\$ 1,040</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: A-8 Financial Leadership Program

Witness: Peter R. Wall

Cost Center: 1100-0340-ACCTG & FINANCE ROTATION

Workpaper: A-8.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	18	16	19	18	13	13	13	13
Labor Costs	\$ 1,010	\$ 1,065	\$ 1,179	\$ 1,209	\$ 967	\$ 1,062	\$ 966	\$ 992
Non-Labor Costs	149	184	140	111	74	117	121	124
<b>Total Costs</b>	<b>\$ 1,159</b>	<b>\$ 1,249</b>	<b>\$ 1,318</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,180</b>	<b>\$ 1,087</b>	<b>\$ 1,116</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 10	\$ 4	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	10	2	1	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 20</b>	<b>\$ 6</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8	6	1	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 28</b>	<b>\$ 13</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 434	\$ 496	\$ 300	\$ 441	\$ 386	\$ 434	\$ 402	\$ 412
So Cal Gas	492	512	318	240	138	162	149	153
<b>Subtotal - Utilities</b>	<b>\$ 926</b>	<b>\$ 1,008</b>	<b>\$ 618</b>	<b>\$ 680</b>	<b>\$ 524</b>	<b>\$ 596</b>	<b>\$ 550</b>	<b>\$ 565</b>
Global/Retained	205	228	698	640	517	584	536	551
<b>Total Allocations</b>	<b>\$ 1,131</b>	<b>\$ 1,236</b>	<b>\$ 1,316</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,180</b>	<b>\$ 1,087</b>	<b>\$ 1,116</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 444	\$ 501	\$ 301	\$ 441	\$ 386	\$ 434	\$ 402	\$ 412
So Cal Gas	502	514	319	240	138	162	149	153
<b>Subtotal - Utilities</b>	<b>\$ 946</b>	<b>\$ 1,015</b>	<b>\$ 620</b>	<b>\$ 680</b>	<b>\$ 524</b>	<b>\$ 596</b>	<b>\$ 550</b>	<b>\$ 565</b>
Global/Retained	213	234	699	640	517	584	536	551
<b>Total Billed Costs</b>	<b>\$ 1,159</b>	<b>\$ 1,249</b>	<b>\$ 1,318</b>	<b>\$ 1,321</b>	<b>\$ 1,040</b>	<b>\$ 1,180</b>	<b>\$ 1,087</b>	<b>\$ 1,116</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: A-8 Financial Leadership Program

Witness: Peter R. Wall

Cost Center: 1100-0344 INTERNSHIP PROGRAM

Workpaper: A-8.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 66	\$ 84	\$ 67	-	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	22	0	1	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 89</b>	<b>\$ 84</b>	<b>\$ 69</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	0	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 34	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	39	35	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 73</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	16	15	69	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 89</b>	<b>\$ 84</b>	<b>\$ 69</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 34	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	39	35	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 73</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	16	16	69	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 89</b>	<b>\$ 84</b>	<b>\$ 69</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Legal and Governance

Workpaper: B

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	130	46	46	50	50	53	54	55
Labor Costs	\$ 21,856	\$ 11,833	\$ 9,170	\$ 10,319	\$ 9,550	\$ 9,348	\$ 9,377	\$ 9,462
Non-Labor Costs	58,621	56,403	57,409	56,123	70,749	57,222	47,334	49,659
<b>Total Costs</b>	<b>\$ 80,477</b>	<b>\$ 68,236</b>	<b>\$ 66,579</b>	<b>\$ 66,442</b>	<b>\$ 80,299</b>	<b>\$ 66,570</b>	<b>\$ 56,711</b>	<b>\$ 59,120</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 27,092	\$ 32,371	\$ 23,852	\$ 19,061	\$ 22,628	\$ 15,475	\$ 17,463	\$ 19,451
So Cal Gas	5,388	3,081	10,080	8,435	6,822	6,085	6,257	6,430
<b>Subtotal - Utilities</b>	<b>\$ 32,480</b>	<b>\$ 35,452</b>	<b>\$ 33,932</b>	<b>\$ 27,496</b>	<b>\$ 29,450</b>	<b>\$ 21,560</b>	<b>\$ 23,720</b>	<b>\$ 25,881</b>
Global/Retained	19,013	14,322	15,534	20,454	31,368	28,872	16,481	16,778
<b>Total Direct Assignments</b>	<b>\$ 51,493</b>	<b>\$ 49,774</b>	<b>\$ 49,466</b>	<b>\$ 47,950</b>	<b>\$ 60,818</b>	<b>\$ 50,432</b>	<b>\$ 40,201</b>	<b>\$ 42,659</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 11,313	\$ 5,700	\$ 4,814	\$ 4,862	\$ 5,521	\$ 4,962	\$ 5,094	\$ 5,185
So Cal Gas	7,946	4,114	3,757	3,635	4,496	3,397	3,421	3,454
<b>Subtotal - Utilities</b>	<b>\$ 19,259</b>	<b>\$ 9,814</b>	<b>\$ 8,570</b>	<b>\$ 8,498</b>	<b>\$ 10,017</b>	<b>\$ 8,359</b>	<b>\$ 8,515</b>	<b>\$ 8,638</b>
Global/Retained	9,725	8,647	8,543	9,994	9,464	7,779	7,996	7,824
<b>Total Allocations</b>	<b>\$ 28,984</b>	<b>\$ 18,461</b>	<b>\$ 17,113</b>	<b>\$ 18,492</b>	<b>\$ 19,481</b>	<b>\$ 16,138</b>	<b>\$ 16,511</b>	<b>\$ 16,462</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 38,406	\$ 38,071	\$ 28,665	\$ 23,923	\$ 28,150	\$ 20,436	\$ 22,557	\$ 24,635
So Cal Gas	13,333	7,195	13,837	12,070	11,318	9,482	9,678	9,884
<b>Subtotal - Utilities</b>	<b>\$ 51,739</b>	<b>\$ 45,266</b>	<b>\$ 42,502</b>	<b>\$ 35,993</b>	<b>\$ 39,467</b>	<b>\$ 29,918</b>	<b>\$ 32,234</b>	<b>\$ 34,519</b>
Global/Retained	28,738	22,969	24,077	30,448	40,832	36,651	24,477	24,602
<b>Total Billed Costs</b>	<b>\$ 80,477</b>	<b>\$ 68,236</b>	<b>\$ 66,579</b>	<b>\$ 66,442</b>	<b>\$ 80,299</b>	<b>\$ 66,570</b>	<b>\$ 56,711</b>	<b>\$ 59,120</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Legal and Governance

Workpaper: B Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 28,150</b>	<b>\$ 11,318</b>	<b>\$ 40,832</b>	<b>\$ 80,299</b>	<b>50</b>
Reduction in legal fees and service allocations due to exclusion of significant matters	(3,491)	(1,441)	(15,230)	(20,162)	
Non-recurring expenses in 2013	(82)	(103)	(832)	(1,017)	
Change in Allocations 2013-2016	58	110	(168)	0	
Total Change from 2013	<u>(3,515)</u>	<u>(1,434)</u>	<u>(16,230)</u>	<u>(21,179)</u>	<u>5</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 24,635</u></b>	<b><u>\$ 9,884</u></b>	<b><u>\$ 24,602</u></b>	<b><u>\$ 59,120</u></b>	<b><u>55</u></b>
Allocations	\$ 5,185	\$ 3,454	\$ 7,824	\$ 16,462	
Direct Assignments	<u>19,451</u>	<u>6,430</u>	<u>16,778</u>	<u>42,659</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 24,635</u></b>	<b><u>\$ 9,884</u></b>	<b><u>\$ 24,602</u></b>	<b><u>\$ 59,120</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Allocation Change for Utilities  
(2013 \$ - 000's)**

Division: Legal and Governance

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&amp;E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
B-1.1	1100-0141-EXECUTIVE VP & GENERAL CO	34	20	54
B-1.2	1100-0144-LEGAL	-	-	-
B-1.3	1100-0145-OUTSIDE LEGAL	-	-	-
	B-1 Legal Services	<u>34</u>	<u>20</u>	<u>54</u>
B-2.1	1100-0150-VP - COMPLIANCE & GOVERNANCE	1	6	7
B-2.2	1100-0348-CORPORATE COMPLIANCE DIRECTOR	4	17	21
B-2.3	1100-0143-CORPORATE SECRETARY	3	12	15
B-2.4	1100-0004-BOARD OF DIRECTORS	14	56	70
B-2.5	1100-0006-COMPLIANCE	-	-	-
	B-2 Governance	<u>22</u>	<u>91</u>	<u>113</u>
B-3.1	1100-0011-CEO	-	-	-
B-3.2	1100-0186-SEMPRA PRESIDENT	-	-	-
B-3.3	1100-0040-RETAINED EXECUTIVE COSTS	-	-	-
B-3.4	1100-0003-CHAIRMAN	-	-	-
B-3.5	1100-0002-PRESIDENT & COO	-	-	-
B-3.6	1100-0001-RETIRED CHAIRMAN	-	-	-
	B-3 Executive	<u>-</u>	<u>-</u>	<u>-</u>
<b>B</b>	<b>Legal and Governance Total</b>	<b><u>56</u></b>	<b><u>111</u></b>	<b><u>167</u></b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Escalation Reconciliation

(\$000's)

Division: Legal and Governance

Witness: Peter R. Wall

Workpaper: B Esc Recon

*This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpaper Department Summaries, to the 2016 \$'s as shown in Testimony and tables and in Workpapers B Escalated Department Summaries*

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
<b>B-1 Legal Services</b>						
Labor	\$ 6,262	\$ -	\$ 6,262	2.1458	\$ 6,718	\$ 6,718
Non-Labor	2,575	41,552	44,127	2.1524	2,772	44,324
Total	<u>8,837</u>	<u>41,552</u>	<u>50,389</u>		<u>9,490</u>	<u>51,042</u>
<b>B-2 Governance</b>						
Labor	1,234	-	1,234	2.1458	1,324	1,324
Non-Labor	4,584	-	4,584	2.1524	4,933	4,933
Total	<u>5,818</u>	<u>-</u>	<u>5,818</u>		<u>6,258</u>	<u>6,258</u>
<b>B-3 Executive</b>						
Labor	1,966	-	1,966	2.1458	2,109	2,109
Non-Labor	947	-	947	2.1524	1,019	1,019
Total	<u>2,913</u>	<u>-</u>	<u>2,913</u>		<u>3,129</u>	<u>3,129</u>
<b>Legal and Governance</b>						
Labor	9,462	-	9,462		10,152	10,152
Non-Labor	8,107	41,552	49,659		8,724	50,276
Total	<u>\$ 17,568</u>	<u>\$ 41,552</u>	<u>\$ 59,120</u>		<u>\$ 18,876</u>	<u>\$ 60,428</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Legal and Governance

Workpaper: B Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	130	46	46	50	50	53	54	55
Labor Costs	\$ 21,856	\$ 11,833	\$ 9,170	\$ 10,319	\$ 9,550	\$ 9,534	\$ 9,796	\$ 10,152
Non-Labor Costs	58,621	56,403	57,409	56,123	70,749	57,381	47,722	50,276
<b>Total Costs</b>	<b>\$ 80,477</b>	<b>\$ 68,236</b>	<b>\$ 66,579</b>	<b>\$ 66,442</b>	<b>\$ 80,299</b>	<b>\$ 66,915</b>	<b>\$ 57,518</b>	<b>\$ 60,428</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 27,092	\$ 32,371	\$ 23,852	\$ 19,061	\$ 22,628	\$ 15,483	\$ 17,481	\$ 19,481
So Cal Gas	5,388	3,081	10,080	8,435	6,822	6,087	6,261	6,436
<b>Subtotal - Utilities</b>	<b>\$ 32,480</b>	<b>\$ 35,452</b>	<b>\$ 33,932</b>	<b>\$ 27,496</b>	<b>\$ 29,450</b>	<b>\$ 21,569</b>	<b>\$ 23,742</b>	<b>\$ 25,917</b>
Global/Retained	19,013	14,322	15,534	20,454	31,368	28,885	16,511	16,826
<b>Total Direct Assignments</b>	<b>\$ 51,493</b>	<b>\$ 49,774</b>	<b>\$ 49,466</b>	<b>\$ 47,950</b>	<b>\$ 60,818</b>	<b>\$ 50,454</b>	<b>\$ 40,253</b>	<b>\$ 42,743</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 11,313	\$ 5,700	\$ 4,814	\$ 4,862	\$ 5,521	\$ 5,061	\$ 5,328	\$ 5,571
So Cal Gas	7,946	4,114	3,757	3,635	4,496	3,465	3,578	3,712
<b>Subtotal - Utilities</b>	<b>\$ 19,259</b>	<b>\$ 9,814</b>	<b>\$ 8,570</b>	<b>\$ 8,498</b>	<b>\$ 10,017</b>	<b>\$ 8,526</b>	<b>\$ 8,906</b>	<b>\$ 9,283</b>
Global/Retained	9,725	8,647	8,543	9,994	9,464	7,935	8,360	8,402
<b>Total Allocations</b>	<b>\$ 28,984</b>	<b>\$ 18,461</b>	<b>\$ 17,113</b>	<b>\$ 18,492</b>	<b>\$ 19,481</b>	<b>\$ 16,461</b>	<b>\$ 17,266</b>	<b>\$ 17,685</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 38,406	\$ 38,071	\$ 28,665	\$ 23,923	\$ 28,150	\$ 20,544	\$ 22,809	\$ 25,051
So Cal Gas	13,333	7,195	13,837	12,070	11,318	9,551	9,839	10,148
<b>Subtotal - Utilities</b>	<b>\$ 51,739</b>	<b>\$ 45,266</b>	<b>\$ 42,502</b>	<b>\$ 35,993</b>	<b>\$ 39,467</b>	<b>\$ 30,095</b>	<b>\$ 32,648</b>	<b>\$ 35,199</b>
Global/Retained	28,738	22,969	24,077	30,448	40,832	36,820	24,871	25,229
<b>Total Billed Costs</b>	<b>\$ 80,477</b>	<b>\$ 68,236</b>	<b>\$ 66,579</b>	<b>\$ 66,442</b>	<b>\$ 80,299</b>	<b>\$ 66,915</b>	<b>\$ 57,518</b>	<b>\$ 60,428</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-1 Legal Services

Workpaper: B-1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	121	36	36	37	38	40	41	42
Labor Costs	\$ 18,357	\$ 8,317	\$ 5,332	\$ 5,803	\$ 5,984	\$ 6,118	\$ 6,177	\$ 6,262
Non-Labor Costs	55,210	52,312	53,556	51,125	64,543	51,675	41,594	44,127
<b>Total Costs</b>	<b>\$ 73,567</b>	<b>\$ 60,628</b>	<b>\$ 58,887</b>	<b>\$ 56,928</b>	<b>\$ 70,527</b>	<b>\$ 57,794</b>	<b>\$ 47,771</b>	<b>\$ 50,389</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 27,091	\$ 32,359	\$ 23,875	\$ 19,048	\$ 22,614	\$ 15,460	\$ 17,448	\$ 19,436
So Cal Gas	5,387	3,069	10,106	8,434	6,820	6,083	6,255	6,428
<b>Subtotal - Utilities</b>	<b>\$ 32,477</b>	<b>\$ 35,428</b>	<b>\$ 33,981</b>	<b>\$ 27,482</b>	<b>\$ 29,434</b>	<b>\$ 21,543</b>	<b>\$ 23,703</b>	<b>\$ 25,864</b>
Global/Retained	18,831	14,192	15,454	20,040	30,944	28,236	15,845	16,142
<b>Total Direct Assignments</b>	<b>\$ 51,309</b>	<b>\$ 49,620</b>	<b>\$ 49,435</b>	<b>\$ 47,523</b>	<b>\$ 60,378</b>	<b>\$ 49,779</b>	<b>\$ 39,548</b>	<b>\$ 42,006</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 10,106	\$ 4,201	\$ 3,579	\$ 3,375	\$ 3,283	\$ 2,876	\$ 2,960	\$ 3,017
So Cal Gas	6,572	2,564	2,446	2,102	2,318	1,226	1,255	1,280
<b>Subtotal - Utilities</b>	<b>\$ 16,678</b>	<b>\$ 6,764</b>	<b>\$ 6,025</b>	<b>\$ 5,478</b>	<b>\$ 5,602</b>	<b>\$ 4,102</b>	<b>\$ 4,215</b>	<b>\$ 4,297</b>
Global/Retained	5,580	4,244	3,428	3,928	4,548	3,913	4,008	4,086
<b>Total Allocations</b>	<b>\$ 22,258</b>	<b>\$ 11,008</b>	<b>\$ 9,452</b>	<b>\$ 9,406</b>	<b>\$ 10,149</b>	<b>\$ 8,015</b>	<b>\$ 8,223</b>	<b>\$ 8,383</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 37,197	\$ 36,559	\$ 27,454	\$ 22,423	\$ 25,897	\$ 18,336	\$ 20,408	\$ 22,453
So Cal Gas	11,959	5,633	12,551	10,537	9,139	7,309	7,510	7,708
<b>Subtotal - Utilities</b>	<b>\$ 49,156</b>	<b>\$ 42,193</b>	<b>\$ 40,005</b>	<b>\$ 32,960</b>	<b>\$ 35,036</b>	<b>\$ 25,645</b>	<b>\$ 27,918</b>	<b>\$ 30,161</b>
Global/Retained	24,411	18,436	18,882	23,969	35,491	32,149	19,853	20,228
<b>Total Billed Costs</b>	<b>\$ 73,567</b>	<b>\$ 60,628</b>	<b>\$ 58,887</b>	<b>\$ 56,928</b>	<b>\$ 70,527</b>	<b>\$ 57,794</b>	<b>\$ 47,771</b>	<b>\$ 50,389</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: I CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Department: B Legal

Cost Center: B-1 Legal Services

Workpaper: B-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 25,897</b>	<b>\$ 9,144</b>	<b>\$ 35,491</b>	<b>\$ 70,532</b>	<b>38</b>
Reduction in legal fees and service allocations due to exclusion of significant matters	(3,704)	(1,552)	(15,519)	(20,775)	
Matter management and e-billing software maintenance.	80	34	107	221	
Net change in Legal staffing, offset by General Counsel reductions	145	62	203	410	4
Change in Allocations 2013-2016	34	20	(54)	0	
Total Change from 2013	<u>(3,444)</u>	<u>(1,431)</u>	<u>(15,264)</u>	<u>(20,138)</u>	<u>4</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 22,453</u></b>	<b><u>\$ 7,708</u></b>	<b><u>\$ 20,228</u></b>	<b><u>\$ 50,389</u></b>	<b><u>42</u></b>
Allocations	\$ 3,017	\$ 1,280	\$ 4,086	\$ 8,383	
Direct Assignments	<u>19,436</u>	<u>6,428</u>	<u>16,142</u>	<u>42,006</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 22,453</u></b>	<b><u>\$ 7,708</u></b>	<b><u>\$ 20,228</u></b>	<b><u>\$ 50,389</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in Escalated \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-1 Legal Services

Workpaper: B-1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	121	36	36	37	38	40	41	42
Labor Costs	\$ 18,357	\$ 8,317	\$ 5,332	\$ 5,803	\$ 5,984	\$ 6,240	\$ 6,453	\$ 6,718
Non-Labor Costs	55,210	52,312	53,556	51,125	64,543	51,723	41,712	44,324
<b>Total Costs</b>	<b>\$ 73,567</b>	<b>\$ 60,628</b>	<b>\$ 58,887</b>	<b>\$ 56,928</b>	<b>\$ 70,527</b>	<b>\$ 57,963</b>	<b>\$ 48,165</b>	<b>\$ 51,042</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 27,091	\$ 32,359	\$ 23,875	\$ 19,048	\$ 22,614	\$ 15,468	\$ 17,466	\$ 19,465
So Cal Gas	5,387	3,069	10,106	8,434	6,820	6,085	6,258	6,433
<b>Subtotal - Utilities</b>	<b>\$ 32,477</b>	<b>\$ 35,428</b>	<b>\$ 33,981</b>	<b>\$ 27,482</b>	<b>\$ 29,434</b>	<b>\$ 21,552</b>	<b>\$ 23,725</b>	<b>\$ 25,899</b>
Global/Retained	18,831	14,192	15,454	20,040	30,944	28,236	15,845	16,142
<b>Total Direct Assignments</b>	<b>\$ 51,309</b>	<b>\$ 49,620</b>	<b>\$ 49,435</b>	<b>\$ 47,523</b>	<b>\$ 60,378</b>	<b>\$ 49,788</b>	<b>\$ 39,570</b>	<b>\$ 42,041</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 10,106	\$ 4,201	\$ 3,579	\$ 3,375	\$ 3,283	\$ 2,933	\$ 3,094	\$ 3,240
So Cal Gas	6,572	2,564	2,446	2,102	2,318	1,251	1,312	1,374
<b>Subtotal - Utilities</b>	<b>\$ 16,678</b>	<b>\$ 6,764</b>	<b>\$ 6,025</b>	<b>\$ 5,478</b>	<b>\$ 5,602</b>	<b>\$ 4,184</b>	<b>\$ 4,406</b>	<b>\$ 4,614</b>
Global/Retained	5,580	4,244	3,428	3,928	4,548	3,991	4,189	4,387
<b>Total Allocations</b>	<b>\$ 22,258</b>	<b>\$ 11,008</b>	<b>\$ 9,452</b>	<b>\$ 9,406</b>	<b>\$ 10,149</b>	<b>\$ 8,175</b>	<b>\$ 8,595</b>	<b>\$ 9,001</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 37,197	\$ 36,559	\$ 27,454	\$ 22,423	\$ 25,897	\$ 18,401	\$ 20,560	\$ 22,705
So Cal Gas	11,959	5,633	12,551	10,537	9,139	7,335	7,571	7,808
<b>Subtotal - Utilities</b>	<b>\$ 49,156</b>	<b>\$ 42,193</b>	<b>\$ 40,005</b>	<b>\$ 32,960</b>	<b>\$ 35,036</b>	<b>\$ 25,736</b>	<b>\$ 28,131</b>	<b>\$ 30,513</b>
Global/Retained	24,411	18,436	18,882	23,969	35,491	32,227	20,034	20,529
<b>Total Billed Costs</b>	<b>\$ 73,567</b>	<b>\$ 60,628</b>	<b>\$ 58,887</b>	<b>\$ 56,928</b>	<b>\$ 70,527</b>	<b>\$ 57,963</b>	<b>\$ 48,165</b>	<b>\$ 51,042</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: B-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	1	1	1
Labor Costs	\$ 617	\$ 618	\$ 631	\$ 638	\$ 990	\$ 807	\$ 607	\$ 607
Non-Labor Costs	131	105	159	125	155	224	224	224
<b>Total Costs</b>	<b>\$ 747</b>	<b>\$ 722</b>	<b>\$ 790</b>	<b>\$ 763</b>	<b>\$ 1,145</b>	<b>\$ 1,031</b>	<b>\$ 831</b>	<b>\$ 831</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	1	0	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Global/Retained	-	-	19	-	0	0	0	0
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 370	\$ 299	\$ 299
So Cal Gas	249	232	209	163	155	158	127	127
<b>Subtotal - Utilities</b>	<b>\$ 578</b>	<b>\$ 546</b>	<b>\$ 539</b>	<b>\$ 461</b>	<b>\$ 532</b>	<b>\$ 528</b>	<b>\$ 426</b>	<b>\$ 426</b>
Global/Retained	169	176	232	302	612	503	405	405
<b>Total Allocations</b>	<b>\$ 747</b>	<b>\$ 722</b>	<b>\$ 771</b>	<b>\$ 763</b>	<b>\$ 1,144</b>	<b>\$ 1,031</b>	<b>\$ 831</b>	<b>\$ 831</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 370	\$ 299	\$ 299
So Cal Gas	249	232	209	164	155	158	127	127
<b>Subtotal - Utilities</b>	<b>\$ 578</b>	<b>\$ 546</b>	<b>\$ 539</b>	<b>\$ 462</b>	<b>\$ 533</b>	<b>\$ 528</b>	<b>\$ 426</b>	<b>\$ 426</b>
Global/Retained	169	176	251	302	612	503	405	405
<b>Total Billed Costs</b>	<b>\$ 747</b>	<b>\$ 722</b>	<b>\$ 790</b>	<b>\$ 763</b>	<b>\$ 1,145</b>	<b>\$ 1,031</b>	<b>\$ 831</b>	<b>\$ 831</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-1 Legal Services

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: B-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 378</b>	<b>\$ 155</b>	<b>\$ 612</b>	<b>\$ 1,145</b>	<b>2</b>
Non-recurring retirement and recruitment expenses associated with the new General Counsel in 2013.	(102)	(43)	(139)	(284)	
Savings from sharing an Administrative Asst starting in 2014	(11)	(5)	(14)	(30)	(1)
Change in Allocations 2013-2016	34	20	(54)	0	
Total Change from 2013	<u>(79)</u>	<u>(28)</u>	<u>(207)</u>	<u>(314)</u>	<u>(1)</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 299</u></b>	<b><u>\$ 127</u></b>	<b><u>\$ 405</u></b>	<b><u>\$ 831</u></b>	<b><u>1</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBLAWDEPT</b>	<u>36.0%</u>	<u>15.3%</u>	<u>48.7%</u>	<u>100.0%</u>	
Allocations	\$ 299	\$ 127	\$ 405	\$ 831	
Direct Assignments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 299</u></b>	<b><u>\$ 127</u></b>	<b><u>\$ 405</u></b>	<b><u>\$ 831</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0141-EXECUTIVE VP & GENERAL CO

Workpaper: B-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	1	1	1
Labor Costs	\$ 617	\$ 618	\$ 631	\$ 638	\$ 990	\$ 823	\$ 634	\$ 651
Non-Labor Costs	131	105	159	125	155	228	234	241
<b>Total Costs</b>	<b>\$ 747</b>	<b>\$ 722</b>	<b>\$ 790</b>	<b>\$ 763</b>	<b>\$ 1,145</b>	<b>\$ 1,052</b>	<b>\$ 869</b>	<b>\$ 892</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	1	0	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
Global/Retained	-	-	19	-	0	0	0	0
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 377	\$ 313	\$ 321
So Cal Gas	249	232	209	163	155	161	133	136
<b>Subtotal - Utilities</b>	<b>\$ 578</b>	<b>\$ 546</b>	<b>\$ 539</b>	<b>\$ 461</b>	<b>\$ 532</b>	<b>\$ 538</b>	<b>\$ 445</b>	<b>\$ 457</b>
Global/Retained	169	176	232	302	612	513	423	435
<b>Total Allocations</b>	<b>\$ 747</b>	<b>\$ 722</b>	<b>\$ 771</b>	<b>\$ 763</b>	<b>\$ 1,144</b>	<b>\$ 1,051</b>	<b>\$ 868</b>	<b>\$ 892</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 329	\$ 314	\$ 330	\$ 298	\$ 378	\$ 377	\$ 313	\$ 321
So Cal Gas	249	232	209	164	155	161	133	136
<b>Subtotal - Utilities</b>	<b>\$ 578</b>	<b>\$ 546</b>	<b>\$ 539</b>	<b>\$ 462</b>	<b>\$ 533</b>	<b>\$ 538</b>	<b>\$ 445</b>	<b>\$ 457</b>
Global/Retained	169	176	251	302	612	513	423	435
<b>Total Billed Costs</b>	<b>\$ 747</b>	<b>\$ 722</b>	<b>\$ 790</b>	<b>\$ 763</b>	<b>\$ 1,145</b>	<b>\$ 1,052</b>	<b>\$ 869</b>	<b>\$ 892</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0144-LEGAL

Workpaper: B-1.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	119	34	34	35	36	39	40	41
Labor Costs	\$ 17,741	\$ 7,699	\$ 4,700	\$ 5,160	\$ 4,994	\$ 5,311	\$ 5,570	\$ 5,655
Non-Labor Costs	4,080	2,752	3,522	3,790	2,374	2,127	2,277	2,352
<b>Total Costs</b>	<b>\$ 21,820</b>	<b>\$ 10,451</b>	<b>\$ 8,222</b>	<b>\$ 8,951</b>	<b>\$ 7,368</b>	<b>\$ 7,438</b>	<b>\$ 7,846</b>	<b>\$ 8,006</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1,376	\$ 1,788	\$ 1,893	\$ 1,621	\$ 954	\$ 384	\$ 384	\$ 384
So Cal Gas	674	357	189	496	(121)	70	70	70
<b>Subtotal - Utilities</b>	<b>\$ 2,050</b>	<b>\$ 2,145</b>	<b>\$ 2,082</b>	<b>\$ 2,117</b>	<b>\$ 833</b>	<b>\$ 454</b>	<b>\$ 454</b>	<b>\$ 454</b>
Global/Retained	314	27	345	257	436	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 2,364</b>	<b>\$ 2,172</b>	<b>\$ 2,427</b>	<b>\$ 2,374</b>	<b>\$ 1,269</b>	<b>\$ 454</b>	<b>\$ 454</b>	<b>\$ 454</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 8,848	\$ 3,128	\$ 2,053	\$ 2,310	\$ 1,788	\$ 2,506	\$ 2,661	\$ 2,718
So Cal Gas	5,720	1,993	1,325	1,148	1,075	1,069	1,128	1,153
<b>Subtotal - Utilities</b>	<b>\$ 14,568</b>	<b>\$ 5,121</b>	<b>\$ 3,378</b>	<b>\$ 3,458</b>	<b>\$ 2,863</b>	<b>\$ 3,574</b>	<b>\$ 3,789</b>	<b>\$ 3,871</b>
Global/Retained	4,888	3,158	2,417	3,119	3,236	3,410	3,603	3,681
<b>Total Allocations</b>	<b>\$ 19,456</b>	<b>\$ 8,279</b>	<b>\$ 5,795</b>	<b>\$ 6,577</b>	<b>\$ 6,099</b>	<b>\$ 6,984</b>	<b>\$ 7,392</b>	<b>\$ 7,552</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 10,224	\$ 4,916	\$ 3,946	\$ 3,931	\$ 2,741	\$ 2,890	\$ 3,045	\$ 3,102
So Cal Gas	6,394	2,351	1,514	1,644	954	1,139	1,198	1,223
<b>Subtotal - Utilities</b>	<b>\$ 16,618</b>	<b>\$ 7,267</b>	<b>\$ 5,460</b>	<b>\$ 5,575</b>	<b>\$ 3,696</b>	<b>\$ 4,028</b>	<b>\$ 4,243</b>	<b>\$ 4,325</b>
Global/Retained	5,202	3,185	2,762	3,376	3,672	3,410	3,603	3,681
<b>Total Billed Costs</b>	<b>\$ 21,820</b>	<b>\$ 10,451</b>	<b>\$ 8,222</b>	<b>\$ 8,951</b>	<b>\$ 7,368</b>	<b>\$ 7,438</b>	<b>\$ 7,846</b>	<b>\$ 8,006</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal  
Department: B-1 Legal Services  
Cost Center: 1100-0144-LEGAL  
Workpaper: B-1.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,741</b>	<b>\$ 954</b>	<b>\$ 3,672</b>	<b>\$ 7,368</b>	<b>36</b>
Add 5 staff (2 attorneys, 3 support) and upgraded 1 Legal Research to Counsel -- to provide in-house response to new regulatory and development matters consistent with Sempra's capital plans.	258	110	356	724	5
Matter management and e-billing software maintenance.	80	34	107	221	
Shift from direct legal services and credits charged in 2013 to forecast allocations	22	125	(454)	(307)	
Total Change from 2013	<u>361</u>	<u>268</u>	<u>9</u>	<u>638</u>	<u>5</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 3,102</u></b>	<b><u>\$ 1,223</u></b>	<b><u>\$ 3,681</u></b>	<b><u>\$ 8,006</u></b>	<b><u>41</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBLAWDEPT</b>	<u>36.0%</u>	<u>15.3%</u>	<u>48.7%</u>	<u>100.0%</u>	
Allocations	\$ 2,718	\$ 1,153	\$ 3,681	\$ 7,552	
Direct Assignments	<u>384</u>	<u>70</u>	<u>-</u>	<u>454</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 3,102</u></b>	<b><u>\$ 1,223</u></b>	<b><u>\$ 3,681</u></b>	<b><u>\$ 8,006</u></b>	
<b>Direct Assignment Details</b>					
Arbitration Fees	200			200	
Court Fees		5		5	
Legal/Regulatory Transcripts	164	64		228	
Trial Exhibit Costs	<u>20</u>	<u>1</u>		<u>21</u>	
	384	70		454	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0144-LEGAL

Workpaper: B-1.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	119	34	34	35	36	39	40	41
Labor Costs	\$ 17,741	\$ 7,699	\$ 4,700	\$ 5,160	\$ 4,994	\$ 5,417	\$ 5,819	\$ 6,067
Non-Labor Costs	4,080	2,752	3,522	3,790	2,374	2,169	2,384	2,531
<b>Total Costs</b>	<b>\$ 21,820</b>	<b>\$ 10,451</b>	<b>\$ 8,222</b>	<b>\$ 8,951</b>	<b>\$ 7,368</b>	<b>\$ 7,587</b>	<b>\$ 8,202</b>	<b>\$ 8,598</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1,376	\$ 1,788	\$ 1,893	\$ 1,621	\$ 954	\$ 392	\$ 402	\$ 413
So Cal Gas	674	357	189	496	(121)	71	73	75
<b>Subtotal - Utilities</b>	<b>\$ 2,050</b>	<b>\$ 2,145</b>	<b>\$ 2,082</b>	<b>\$ 2,117</b>	<b>\$ 833</b>	<b>\$ 463</b>	<b>\$ 475</b>	<b>\$ 489</b>
Global/Retained	314	27	345	257	436	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 2,364</b>	<b>\$ 2,172</b>	<b>\$ 2,427</b>	<b>\$ 2,374</b>	<b>\$ 1,269</b>	<b>\$ 463</b>	<b>\$ 475</b>	<b>\$ 489</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 8,848	\$ 3,128	\$ 2,053	\$ 2,310	\$ 1,788	\$ 2,556	\$ 2,781	\$ 2,919
So Cal Gas	5,720	1,993	1,325	1,148	1,075	1,090	1,180	1,238
<b>Subtotal - Utilities</b>	<b>\$ 14,568</b>	<b>\$ 5,121</b>	<b>\$ 3,378</b>	<b>\$ 3,458</b>	<b>\$ 2,863</b>	<b>\$ 3,646</b>	<b>\$ 3,961</b>	<b>\$ 4,157</b>
Global/Retained	4,888	3,158	2,417	3,119	3,236	3,478	3,766	3,952
<b>Total Allocations</b>	<b>\$ 19,456</b>	<b>\$ 8,279</b>	<b>\$ 5,795</b>	<b>\$ 6,577</b>	<b>\$ 6,099</b>	<b>\$ 7,123</b>	<b>\$ 7,727</b>	<b>\$ 8,109</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 10,224	\$ 4,916	\$ 3,946	\$ 3,931	\$ 2,741	\$ 2,948	\$ 3,183	\$ 3,332
So Cal Gas	6,394	2,351	1,514	1,644	954	1,161	1,253	1,313
<b>Subtotal - Utilities</b>	<b>\$ 16,618</b>	<b>\$ 7,267</b>	<b>\$ 5,460</b>	<b>\$ 5,575</b>	<b>\$ 3,696</b>	<b>\$ 4,109</b>	<b>\$ 4,436</b>	<b>\$ 4,645</b>
Global/Retained	5,202	3,185	2,762	3,376	3,672	3,478	3,766	3,952
<b>Total Billed Costs</b>	<b>\$ 21,820</b>	<b>\$ 10,451</b>	<b>\$ 8,222</b>	<b>\$ 8,951</b>	<b>\$ 7,368</b>	<b>\$ 7,587</b>	<b>\$ 8,202</b>	<b>\$ 8,598</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ 0	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	51,000	49,455	49,875	47,210	62,014	49,325	39,094	41,552
<b>Total Costs</b>	<b>\$ 51,000</b>	<b>\$ 49,455</b>	<b>\$ 49,875</b>	<b>\$ 47,214</b>	<b>\$ 62,014</b>	<b>\$ 49,325</b>	<b>\$ 39,094</b>	<b>\$ 41,552</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 25,714	\$ 30,571	\$ 21,983	\$ 17,427	\$ 21,660	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	4,713	2,712	9,917	7,938	6,941	6,013	6,185	6,358
<b>Subtotal - Utilities</b>	<b>\$ 30,428</b>	<b>\$ 33,283</b>	<b>\$ 31,899</b>	<b>\$ 25,365</b>	<b>\$ 28,601</b>	<b>\$ 21,089</b>	<b>\$ 23,249</b>	<b>\$ 25,410</b>
Global/Retained	18,517	14,165	15,089	19,784	30,507	28,236	15,845	16,142
<b>Total Direct Assignments</b>	<b>\$ 48,945</b>	<b>\$ 47,448</b>	<b>\$ 46,989</b>	<b>\$ 45,148</b>	<b>\$ 59,108</b>	<b>\$ 49,325</b>	<b>\$ 39,094</b>	<b>\$ 41,552</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 930	\$ 759	\$ 1,196	\$ 767	\$ 1,118	\$ -	\$ -	\$ -
So Cal Gas	603	339	912	791	1,088	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,532</b>	<b>\$ 1,097</b>	<b>\$ 2,107</b>	<b>\$ 1,558</b>	<b>\$ 2,206</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	523	910	779	507	699	-	-	-
<b>Total Allocations</b>	<b>\$ 2,055</b>	<b>\$ 2,007</b>	<b>\$ 2,887</b>	<b>\$ 2,066</b>	<b>\$ 2,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 26,644	\$ 31,329	\$ 23,178	\$ 18,194	\$ 22,778	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	5,316	3,050	10,828	8,729	8,029	6,013	6,185	6,358
<b>Subtotal - Utilities</b>	<b>\$ 31,960</b>	<b>\$ 34,380</b>	<b>\$ 34,007</b>	<b>\$ 26,923</b>	<b>\$ 30,807</b>	<b>\$ 21,089</b>	<b>\$ 23,249</b>	<b>\$ 25,410</b>
Global/Retained	19,040	15,075	15,869	20,291	31,207	28,236	15,845	16,142
<b>Total Billed Costs</b>	<b>\$ 51,000</b>	<b>\$ 49,455</b>	<b>\$ 49,875</b>	<b>\$ 47,214</b>	<b>\$ 62,014</b>	<b>\$ 49,325</b>	<b>\$ 39,094</b>	<b>\$ 41,552</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-1 Legal Services

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 22,778</b>	<b>\$ 8,035</b>	<b>\$ 31,207</b>	<b>\$ 62,020</b>	<b>0</b>
2013 fees for matters not requested in this GRC	(8,516)	(3,196)	(15,065)	(26,777)	
Five-year trend of legal fees for all other matters	4,790	1,519	0	6,309	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(3,726)</u>	<u>(1,677)</u>	<u>(15,065)</u>	<u>(20,468)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 19,052</u></b>	<b><u>\$ 6,358</u></b>	<b><u>\$ 16,142</u></b>	<b><u>\$ 41,552</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFBASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>19,052</u>	<u>6,358</u>	<u>16,142</u>	<u>41,552</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 19,052</u></b>	<b><u>\$ 6,358</u></b>	<b><u>\$ 16,142</u></b>	<b><u>\$ 41,552</u></b>	
<b>Direct Assignment Details</b>					
All outside legal fees directly assigned by business unit	\$19,052	\$6,358	\$16,142	\$41,552	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-1 Legal Services

Witness: Peter R. Wall

Cost Center: 1100-0145-OUTSIDE LEGAL

Workpaper: B-1.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ 0	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	51,000	49,455	49,875	47,210	62,014	49,325	39,094	41,552
<b>Total Costs</b>	<b>\$ 51,000</b>	<b>\$ 49,455</b>	<b>\$ 49,875</b>	<b>\$ 47,214</b>	<b>\$ 62,014</b>	<b>\$ 49,325</b>	<b>\$ 39,094</b>	<b>\$ 41,552</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 25,714	\$ 30,571	\$ 21,983	\$ 17,427	\$ 21,660	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	4,713	2,712	9,917	7,938	6,941	6,013	6,185	6,358
<b>Subtotal - Utilities</b>	<b>\$ 30,428</b>	<b>\$ 33,283</b>	<b>\$ 31,899</b>	<b>\$ 25,365</b>	<b>\$ 28,601</b>	<b>\$ 21,089</b>	<b>\$ 23,249</b>	<b>\$ 25,410</b>
Global/Retained	18,517	14,165	15,089	19,784	30,507	28,236	15,845	16,142
<b>Total Direct Assignments</b>	<b>\$ 48,945</b>	<b>\$ 47,448</b>	<b>\$ 46,989</b>	<b>\$ 45,148</b>	<b>\$ 59,108</b>	<b>\$ 49,325</b>	<b>\$ 39,094</b>	<b>\$ 41,552</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 930	\$ 759	\$ 1,196	\$ 767	\$ 1,118	\$ -	\$ -	\$ -
So Cal Gas	603	339	912	791	1,088	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,532</b>	<b>\$ 1,097</b>	<b>\$ 2,107</b>	<b>\$ 1,558</b>	<b>\$ 2,206</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	523	910	779	507	699	-	-	-
<b>Total Allocations</b>	<b>\$ 2,055</b>	<b>\$ 2,007</b>	<b>\$ 2,887</b>	<b>\$ 2,066</b>	<b>\$ 2,906</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 26,644	\$ 31,329	\$ 23,178	\$ 18,194	\$ 22,778	\$ 15,076	\$ 17,064	\$ 19,052
So Cal Gas	5,316	3,050	10,828	8,729	8,029	6,013	6,185	6,358
<b>Subtotal - Utilities</b>	<b>\$ 31,960</b>	<b>\$ 34,380</b>	<b>\$ 34,007</b>	<b>\$ 26,923</b>	<b>\$ 30,807</b>	<b>\$ 21,089</b>	<b>\$ 23,249</b>	<b>\$ 25,410</b>
Global/Retained	19,040	15,075	15,869	20,291	31,207	28,236	15,845	16,142
<b>Total Billed Costs</b>	<b>\$ 51,000</b>	<b>\$ 49,455</b>	<b>\$ 49,875</b>	<b>\$ 47,214</b>	<b>\$ 62,014</b>	<b>\$ 49,325</b>	<b>\$ 39,094</b>	<b>\$ 41,552</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-2 Governance

Workpaper: B-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	4	4	8	7	9	9	9
Labor Costs	\$ 1,094	\$ 726	\$ 648	\$ 925	\$ 1,431	\$ 1,234	\$ 1,234	\$ 1,234
Non-Labor Costs	2,468	3,388	2,919	3,308	4,460	4,599	4,584	4,584
<b>Total Costs</b>	<b>\$ 3,562</b>	<b>\$ 4,113</b>	<b>\$ 3,566</b>	<b>\$ 4,233</b>	<b>\$ 5,891</b>	<b>\$ 5,833</b>	<b>\$ 5,818</b>	<b>\$ 5,818</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ 12	\$ (18)	\$ 13	\$ 15	\$ 14	\$ 14	\$ 14
So Cal Gas	1	11	(25)	1	1	2	2	2
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 24</b>	<b>\$ (43)</b>	<b>\$ 14</b>	<b>\$ 16</b>	<b>\$ 16</b>	<b>\$ 16</b>	<b>\$ 16</b>
Global/Retained	90	107	75	190	59	228	228	228
<b>Total Direct Assignments</b>	<b>\$ 93</b>	<b>\$ 131</b>	<b>\$ 32</b>	<b>\$ 203</b>	<b>\$ 75</b>	<b>\$ 244</b>	<b>\$ 244</b>	<b>\$ 244</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,207	\$ 1,500	\$ 1,235	\$ 1,487	\$ 2,238	\$ 2,086	\$ 2,134	\$ 2,167
So Cal Gas	1,374	1,550	1,311	1,533	2,178	2,171	2,165	2,174
<b>Subtotal - Utilities</b>	<b>\$ 2,581</b>	<b>\$ 3,050</b>	<b>\$ 2,546</b>	<b>\$ 3,020</b>	<b>\$ 4,416</b>	<b>\$ 4,257</b>	<b>\$ 4,300</b>	<b>\$ 4,341</b>
Global/Retained	888	933	989	1,009	1,400	1,332	1,274	1,233
<b>Total Allocations</b>	<b>\$ 3,469</b>	<b>\$ 3,982</b>	<b>\$ 3,534</b>	<b>\$ 4,029</b>	<b>\$ 5,815</b>	<b>\$ 5,589</b>	<b>\$ 5,574</b>	<b>\$ 5,574</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,209	\$ 1,512	\$ 1,217	\$ 1,500	\$ 2,253	\$ 2,101	\$ 2,149	\$ 2,182
So Cal Gas	1,375	1,562	1,286	1,533	2,179	2,173	2,168	2,176
<b>Subtotal - Utilities</b>	<b>\$ 2,583</b>	<b>\$ 3,074</b>	<b>\$ 2,502</b>	<b>\$ 3,034</b>	<b>\$ 4,432</b>	<b>\$ 4,273</b>	<b>\$ 4,316</b>	<b>\$ 4,357</b>
Global/Retained	979	1,040	1,064	1,199	1,459	1,560	1,502	1,461
<b>Total Billed Costs</b>	<b>\$ 3,562</b>	<b>\$ 4,113</b>	<b>\$ 3,566</b>	<b>\$ 4,233</b>	<b>\$ 5,891</b>	<b>\$ 5,833</b>	<b>\$ 5,818</b>	<b>\$ 5,818</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal and Governance

Witness: Peter R. Wall

Department: B-2 Governance

Workpaper: B-2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,253</b>	<b>\$ 2,179</b>	<b>\$ 1,459</b>	<b>\$ 5,891</b>	<b>7</b>
Non-recurring expenses and credits in 2013	(25)	(26)	39	(11)	
Reduced salary of Compliance VP to Director-level, offset by cost of new BOD Project Manager	(69)	(68)	(49)	(185)	2
Increased international travel for BOD and VP	-	-	126	126	
Change in Allocations 2013-2016	23	90	(113)	-	
Total Change from 2013	<u>(71)</u>	<u>(3)</u>	<u>2</u>	<u>(72)</u>	<u>2</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,182</u></b>	<b><u>\$ 2,176</u></b>	<b><u>\$ 1,461</u></b>	<b><u>\$ 5,818</u></b>	<b><u>9</u></b>
Allocations	\$ 2,167	\$ 2,174	\$ 1,233	\$ 5,574	
Direct Assignments	<u>14</u>	<u>2</u>	<u>228</u>	<u>244</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,182</u></b>	<b><u>\$ 2,176</u></b>	<b><u>\$ 1,461</u></b>	<b><u>\$ 5,818</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-2 Governance

Workpaper: B-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	4	4	8	7	9	9	9
Labor Costs	\$ 1,094	\$ 726	\$ 648	\$ 925	\$ 1,431	\$ 1,259	\$ 1,289	\$ 1,324
Non-Labor Costs	2,468	3,388	2,919	3,308	4,460	4,692	4,800	4,933
<b>Total Costs</b>	<b>\$ 3,562</b>	<b>\$ 4,113</b>	<b>\$ 3,566</b>	<b>\$ 4,233</b>	<b>\$ 5,891</b>	<b>\$ 5,951</b>	<b>\$ 6,089</b>	<b>\$ 6,258</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ 12	\$ (18)	\$ 13	\$ 15	\$ 15	\$ 15	\$ 16
So Cal Gas	1	11	(25)	1	1	2	2	2
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 24</b>	<b>\$ (43)</b>	<b>\$ 14</b>	<b>\$ 16</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ 18</b>
Global/Retained	90	107	75	190	59	232	239	245
<b>Total Direct Assignments</b>	<b>\$ 93</b>	<b>\$ 131</b>	<b>\$ 32</b>	<b>\$ 203</b>	<b>\$ 75</b>	<b>\$ 249</b>	<b>\$ 256</b>	<b>\$ 263</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,207	\$ 1,500	\$ 1,235	\$ 1,487	\$ 2,238	\$ 2,128	\$ 2,234	\$ 2,331
So Cal Gas	1,374	1,550	1,311	1,533	2,178	2,214	2,266	2,338
<b>Subtotal - Utilities</b>	<b>\$ 2,581</b>	<b>\$ 3,050</b>	<b>\$ 2,546</b>	<b>\$ 3,020</b>	<b>\$ 4,416</b>	<b>\$ 4,342</b>	<b>\$ 4,500</b>	<b>\$ 4,669</b>
Global/Retained	888	933	989	1,009	1,400	1,359	1,334	1,326
<b>Total Allocations</b>	<b>\$ 3,469</b>	<b>\$ 3,982</b>	<b>\$ 3,534</b>	<b>\$ 4,029</b>	<b>\$ 5,815</b>	<b>\$ 5,701</b>	<b>\$ 5,834</b>	<b>\$ 5,995</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,209	\$ 1,512	\$ 1,217	\$ 1,500	\$ 2,253	\$ 2,143	\$ 2,249	\$ 2,346
So Cal Gas	1,375	1,562	1,286	1,533	2,179	2,216	2,268	2,340
<b>Subtotal - Utilities</b>	<b>\$ 2,583</b>	<b>\$ 3,074</b>	<b>\$ 2,502</b>	<b>\$ 3,034</b>	<b>\$ 4,432</b>	<b>\$ 4,359</b>	<b>\$ 4,517</b>	<b>\$ 4,686</b>
Global/Retained	979	1,040	1,064	1,199	1,459	1,592	1,572	1,571
<b>Total Billed Costs</b>	<b>\$ 3,562</b>	<b>\$ 4,113</b>	<b>\$ 3,566</b>	<b>\$ 4,233</b>	<b>\$ 5,891</b>	<b>\$ 5,951</b>	<b>\$ 6,089</b>	<b>\$ 6,258</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0150-VP - COMPLIANCE & GOVERNANCE

Workpaper: B-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	1	1	1	1	1	1	1
Labor Costs	\$ 332	\$ 313	\$ 363	\$ 274	\$ 298	\$ 292	\$ 292	\$ 292
Non-Labor Costs	142	109	56	55	88	135	135	135
<b>Total Costs</b>	<b>\$ 474</b>	<b>\$ 422</b>	<b>\$ 418</b>	<b>\$ 329</b>	<b>\$ 387</b>	<b>\$ 427</b>	<b>\$ 427</b>	<b>\$ 427</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>				
Global/Retained	-	18	7	10	25	49	49	49
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 18</b>	<b>\$ 9</b>	<b>\$ 10</b>	<b>\$ 25</b>	<b>\$ 49</b>	<b>\$ 49</b>	<b>\$ 49</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 59	\$ 62	\$ 99	\$ 109	\$ 139	\$ 141	\$ 145	\$ 147
So Cal Gas	70	69	104	112	135	147	147	147
<b>Subtotal - Utilities</b>	<b>\$ 129</b>	<b>\$ 131</b>	<b>\$ 203</b>	<b>\$ 221</b>	<b>\$ 275</b>	<b>\$ 287</b>	<b>\$ 291</b>	<b>\$ 294</b>
Global/Retained	345	273	207	98	87	90	86	83
<b>Total Allocations</b>	<b>\$ 474</b>	<b>\$ 404</b>	<b>\$ 410</b>	<b>\$ 319</b>	<b>\$ 362</b>	<b>\$ 377</b>	<b>\$ 377</b>	<b>\$ 377</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 59	\$ 62	\$ 101	\$ 109	\$ 139	\$ 141	\$ 145	\$ 147
So Cal Gas	70	69	104	112	135	147	147	147
<b>Subtotal - Utilities</b>	<b>\$ 129</b>	<b>\$ 131</b>	<b>\$ 205</b>	<b>\$ 221</b>	<b>\$ 275</b>	<b>\$ 287</b>	<b>\$ 291</b>	<b>\$ 294</b>
Global/Retained	345	291	213	108	112	139	136	133
<b>Total Billed Costs</b>	<b>\$ 474</b>	<b>\$ 422</b>	<b>\$ 418</b>	<b>\$ 329</b>	<b>\$ 387</b>	<b>\$ 427</b>	<b>\$ 427</b>	<b>\$ 427</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-2 Governance

Cost Center: 1100-0150-VP - COMPLIANCE & GOVERNANCE

Workpaper: B-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 139	\$ 135	\$ 112	\$ 387	1
Increased BOD travel - international travel not allocated to the utilities	-	-	25	25	
Training and meeting expenses assumed from retired Compliance VP (B-2.2)	7	6	3	16	
Change in Allocations 2013-2016	1	6	(7)	(0)	
Total Change from 2013	<u>8</u>	<u>12</u>	<u>21</u>	<u>40</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 147</u></b>	<b><u>\$ 147</u></b>	<b><u>\$ 133</u></b>	<b><u>\$ 427</u></b>	<b><u>1</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFBASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 147	\$ 147	\$ 83	\$ 377	
Direct Assignments	-	-	49	49	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 147</u></b>	<b><u>\$ 147</u></b>	<b><u>\$ 133</u></b>	<b><u>\$ 427</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0150-VP - COMPLIANCE & GOVERNANCE

Workpaper: B-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	1	1	1	1	1	1	1
Labor Costs	\$ 332	\$ 313	\$ 363	\$ 274	\$ 298	\$ 298	\$ 305	\$ 313
Non-Labor Costs	142	109	56	55	88	138	141	145
<b>Total Costs</b>	<b>\$ 474</b>	<b>\$ 422</b>	<b>\$ 418</b>	<b>\$ 329</b>	<b>\$ 387</b>	<b>\$ 435</b>	<b>\$ 446</b>	<b>\$ 458</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	18	7	10	25	50	52	53
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 18</b>	<b>\$ 9</b>	<b>\$ 10</b>	<b>\$ 25</b>	<b>\$ 50</b>	<b>\$ 52</b>	<b>\$ 53</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 59	\$ 62	\$ 99	\$ 109	\$ 139	\$ 144	\$ 151	\$ 158
So Cal Gas	70	69	104	112	135	150	153	158
<b>Subtotal - Utilities</b>	<b>\$ 129</b>	<b>\$ 131</b>	<b>\$ 203</b>	<b>\$ 221</b>	<b>\$ 275</b>	<b>\$ 293</b>	<b>\$ 304</b>	<b>\$ 316</b>
Global/Retained	345	273	207	98	87	92	90	90
<b>Total Allocations</b>	<b>\$ 474</b>	<b>\$ 404</b>	<b>\$ 410</b>	<b>\$ 319</b>	<b>\$ 362</b>	<b>\$ 385</b>	<b>\$ 395</b>	<b>\$ 405</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 59	\$ 62	\$ 101	\$ 109	\$ 139	\$ 144	\$ 151	\$ 158
So Cal Gas	70	69	104	112	135	150	153	158
<b>Subtotal - Utilities</b>	<b>\$ 129</b>	<b>\$ 131</b>	<b>\$ 205</b>	<b>\$ 221</b>	<b>\$ 275</b>	<b>\$ 293</b>	<b>\$ 304</b>	<b>\$ 316</b>
Global/Retained	345	291	213	108	112	142	142	143
<b>Total Billed Costs</b>	<b>\$ 474</b>	<b>\$ 422</b>	<b>\$ 418</b>	<b>\$ 329</b>	<b>\$ 387</b>	<b>\$ 435</b>	<b>\$ 446</b>	<b>\$ 458</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0348-CORPORATE COMPLIANCE DIRECTOR

Workpaper: B-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	3	1	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 228	\$ 567	\$ 287	\$ 287	\$ 287
Non-Labor Costs	-	-	-	147	458	519	519	519
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 1,025</u>	<u>\$ 805</u>	<u>\$ 805</u>	<u>\$ 805</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	60	(46)	10	10	10
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ (46)</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 297	\$ 305	\$ 309
So Cal Gas	-	-	-	121	401	309	309	310
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 813</u>	<u>\$ 606</u>	<u>\$ 614</u>	<u>\$ 619</u>
Global/Retained	-	-	-	77	258	190	182	176
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 1,071</u>	<u>\$ 795</u>	<u>\$ 795</u>	<u>\$ 795</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 297	\$ 305	\$ 309
So Cal Gas	-	-	-	121	401	309	309	310
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 813</u>	<u>\$ 606</u>	<u>\$ 614</u>	<u>\$ 619</u>
Global/Retained	-	-	-	137	212	200	192	186
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 1,025</u>	<u>\$ 805</u>	<u>\$ 805</u>	<u>\$ 805</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-2 Governance

Cost Center: 1100-0348-CORPORATE COMPLIANCE DIRECTOR

Workpaper: B-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 412</b>	<b>\$ 401</b>	<b>\$ 212</b>	<b>\$ 1,025</b>	<b>1</b>
Non-recurring credit retained in 2013, due to prior year accrual	-	-	59	59	
Non-recurring labor expenses related to 2013 retirement of VP, replaced by a Director in 2014	(107)	(108)	(64)	(279)	1
Change in Allocations 2013-2016	4	17	(21)	0	
Total Change from 2013	<u>(103)</u>	<u>(91)</u>	<u>(26)</u>	<u>(220)</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 309</u></b>	<b><u>\$ 310</u></b>	<b><u>\$ 186</u></b>	<b><u>\$ 805</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFBASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 309	\$ 310	\$ 176	\$ 795	
Direct Assignments	-	-	10	10	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 309</u></b>	<b><u>\$ 310</u></b>	<b><u>\$ 186</u></b>	<b><u>\$ 805</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0348-CORPORATE COMPLIANCE DIRECTOR

Workpaper: B-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	3	1	2	2	2
Labor Costs	\$ -	\$ -	\$ -	\$ 228	\$ 567	\$ 292	\$ 299	\$ 307
Non-Labor Costs	-	-	-	147	458	529	543	558
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 1,025</u>	<u>\$ 822</u>	<u>\$ 843</u>	<u>\$ 866</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	60	(46)	10	10	11
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ (46)</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 11</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 303	\$ 319	\$ 332
So Cal Gas	-	-	-	121	401	315	323	333
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 813</u>	<u>\$ 618</u>	<u>\$ 642</u>	<u>\$ 666</u>
Global/Retained	-	-	-	77	258	193	190	189
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 315</u>	<u>\$ 1,071</u>	<u>\$ 811</u>	<u>\$ 832</u>	<u>\$ 855</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 117	\$ 412	\$ 303	\$ 319	\$ 332
So Cal Gas	-	-	-	121	401	315	323	333
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 238</u>	<u>\$ 813</u>	<u>\$ 618</u>	<u>\$ 642</u>	<u>\$ 666</u>
Global/Retained	-	-	-	137	212	204	201	200
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 1,025</u>	<u>\$ 822</u>	<u>\$ 843</u>	<u>\$ 866</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	3	3	4	5	6	6	6
Labor Costs	\$ 481	\$ 381	\$ 285	\$ 423	\$ 566	\$ 656	\$ 656	\$ 656
Non-Labor Costs	269	234	420	378	316	400	395	395
<b>Total Costs</b>	<b>\$ 749</b>	<b>\$ 615</b>	<b>\$ 705</b>	<b>\$ 801</b>	<b>\$ 882</b>	<b>\$ 1,055</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ 11	\$ 5	\$ 13	\$ 15	\$ 14	\$ 14	\$ 14
So Cal Gas	1	10	1	1	1	2	2	2
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 21</b>	<b>\$ 6</b>	<b>\$ 14</b>	<b>\$ 16</b>	<b>\$ 16</b>	<b>\$ 16</b>	<b>\$ 16</b>
Global/Retained	90	60	71	102	77	71	71	71
<b>Total Direct Assignments</b>	<b>\$ 93</b>	<b>\$ 81</b>	<b>\$ 76</b>	<b>\$ 116</b>	<b>\$ 93</b>	<b>\$ 87</b>	<b>\$ 87</b>	<b>\$ 87</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 252	\$ 214	\$ 234	\$ 255	\$ 303	\$ 361	\$ 369	\$ 375
So Cal Gas	286	221	249	262	295	376	374	376
<b>Subtotal - Utilities</b>	<b>\$ 537</b>	<b>\$ 435</b>	<b>\$ 483</b>	<b>\$ 517</b>	<b>\$ 599</b>	<b>\$ 738</b>	<b>\$ 743</b>	<b>\$ 750</b>
Global/Retained	119	99	145	168	190	231	220	213
<b>Total Allocations</b>	<b>\$ 656</b>	<b>\$ 534</b>	<b>\$ 629</b>	<b>\$ 685</b>	<b>\$ 788</b>	<b>\$ 968</b>	<b>\$ 963</b>	<b>\$ 963</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 253	\$ 226	\$ 239	\$ 268	\$ 318	\$ 376	\$ 383	\$ 389
So Cal Gas	287	231	250	263	296	378	376	378
<b>Subtotal - Utilities</b>	<b>\$ 540</b>	<b>\$ 457</b>	<b>\$ 489</b>	<b>\$ 530</b>	<b>\$ 615</b>	<b>\$ 754</b>	<b>\$ 760</b>	<b>\$ 767</b>
Global/Retained	209	158	216	270	267	301	291	284
<b>Total Billed Costs</b>	<b>\$ 749</b>	<b>\$ 615</b>	<b>\$ 705</b>	<b>\$ 801</b>	<b>\$ 882</b>	<b>\$ 1,055</b>	<b>\$ 1,050</b>	<b>\$ 1,050</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-2 Governance

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.3 Recon

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
<b>2013 - BASE YEAR</b>	<b>\$ 318</b>	<b>\$ 296</b>	<b>\$ 267</b>	<b>\$ 882</b>	<b>5</b>
New hire - Project Manager for executive and BOD support.	38	40	15	94	1
Hotel costs for annual meeting in 2013 were unusually low due to credits received.	14	14	8	37	
Internal database software (GEMS) invoice for 2013 not paid until 2014. Ongoing expense.	15	15	9	39	
				-	
Change in Allocations 2013-2016	3	12	(15)	(0)	
Total Change from 2013	<u>71</u>	<u>81</u>	<u>17</u>	<u>169</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 389</u></b>	<b><u>\$ 378</u></b>	<b><u>\$ 284</u></b>	<b><u>\$ 1,050</u></b>	<b><u>6</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFBASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 375	\$ 376	\$ 213	\$ 963	
Direct Assignments	<u>14</u>	<u>2</u>	<u>71</u>	<u>87</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 389</u></b>	<b><u>\$ 378</u></b>	<b><u>\$ 284</u></b>	<b><u>\$ 1,050</u></b>	
<b>Direct Assignment Details</b>					
Sec of State filings for business units	4	0	23	27	
NRAI fees direct charged	<u>10</u>	<u>2</u>	<u>48</u>	<u>60</u>	
	<u>\$ 14</u>	<u>\$ 2</u>	<u>\$ 71</u>	<u>\$ 87</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0143-CORPORATE SECRETARY

Workpaper: B-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	3	3	4	5	6	6	6
Labor Costs	\$ 481	\$ 381	\$ 285	\$ 423	\$ 566	\$ 669	\$ 685	\$ 704
Non-Labor Costs	269	234	420	378	316	408	413	425
<b>Total Costs</b>	<b>\$ 749</b>	<b>\$ 615</b>	<b>\$ 705</b>	<b>\$ 801</b>	<b>\$ 882</b>	<b>\$ 1,077</b>	<b>\$ 1,098</b>	<b>\$ 1,128</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ 11	\$ 5	\$ 13	\$ 15	\$ 15	\$ 15	\$ 16
So Cal Gas	1	10	1	1	1	2	2	2
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 21</b>	<b>\$ 6</b>	<b>\$ 14</b>	<b>\$ 16</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ 18</b>
Global/Retained	90	60	71	102	77	72	74	76
<b>Total Direct Assignments</b>	<b>\$ 93</b>	<b>\$ 81</b>	<b>\$ 76</b>	<b>\$ 116</b>	<b>\$ 93</b>	<b>\$ 89</b>	<b>\$ 91</b>	<b>\$ 94</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 252	\$ 214	\$ 234	\$ 255	\$ 303	\$ 369	\$ 386	\$ 402
So Cal Gas	286	221	249	262	295	384	391	404
<b>Subtotal - Utilities</b>	<b>\$ 537</b>	<b>\$ 435</b>	<b>\$ 483</b>	<b>\$ 517</b>	<b>\$ 599</b>	<b>\$ 752</b>	<b>\$ 777</b>	<b>\$ 806</b>
Global/Retained	119	99	145	168	190	235	230	229
<b>Total Allocations</b>	<b>\$ 656</b>	<b>\$ 534</b>	<b>\$ 629</b>	<b>\$ 685</b>	<b>\$ 788</b>	<b>\$ 988</b>	<b>\$ 1,007</b>	<b>\$ 1,035</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 253	\$ 226	\$ 239	\$ 268	\$ 318	\$ 383	\$ 401	\$ 418
So Cal Gas	287	231	250	263	296	386	393	406
<b>Subtotal - Utilities</b>	<b>\$ 540</b>	<b>\$ 457</b>	<b>\$ 489</b>	<b>\$ 530</b>	<b>\$ 615</b>	<b>\$ 769</b>	<b>\$ 794</b>	<b>\$ 824</b>
Global/Retained	209	158	216	270	267	307	304	305
<b>Total Billed Costs</b>	<b>\$ 749</b>	<b>\$ 615</b>	<b>\$ 705</b>	<b>\$ 801</b>	<b>\$ 882</b>	<b>\$ 1,077</b>	<b>\$ 1,098</b>	<b>\$ 1,128</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: B-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,962	2,994	2,441	2,726	3,597	3,546	3,536	3,536
<b>Total Costs</b>	<b>\$ 1,962</b>	<b>\$ 2,994</b>	<b>\$ 2,441</b>	<b>\$ 2,726</b>	<b>\$ 3,597</b>	<b>\$ 3,546</b>	<b>\$ 3,536</b>	<b>\$ 3,536</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 1	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	(26)	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ (51)</b>	<b>\$ -</b>				
Global/Retained	-	30	(2)	18	2	98	98	98
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 32</b>	<b>\$ (53)</b>	<b>\$ 18</b>	<b>\$ 2</b>	<b>\$ 98</b>	<b>\$ 98</b>	<b>\$ 98</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 752	\$ 1,190	\$ 902	\$ 1,006	\$ 1,383	\$ 1,287	\$ 1,316	\$ 1,337
So Cal Gas	854	1,226	958	1,037	1,346	1,339	1,336	1,341
<b>Subtotal - Utilities</b>	<b>\$ 1,606</b>	<b>\$ 2,415</b>	<b>\$ 1,860</b>	<b>\$ 2,043</b>	<b>\$ 2,729</b>	<b>\$ 2,626</b>	<b>\$ 2,652</b>	<b>\$ 2,677</b>
Global/Retained	356	547	634	666	865	822	786	760
<b>Total Allocations</b>	<b>\$ 1,962</b>	<b>\$ 2,962</b>	<b>\$ 2,494</b>	<b>\$ 2,708</b>	<b>\$ 3,595</b>	<b>\$ 3,448</b>	<b>\$ 3,438</b>	<b>\$ 3,438</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 752	\$ 1,191	\$ 877	\$ 1,006	\$ 1,383	\$ 1,287	\$ 1,316	\$ 1,337
So Cal Gas	854	1,227	931	1,037	1,346	1,339	1,336	1,341
<b>Subtotal - Utilities</b>	<b>\$ 1,606</b>	<b>\$ 2,418</b>	<b>\$ 1,808</b>	<b>\$ 2,043</b>	<b>\$ 2,729</b>	<b>\$ 2,626</b>	<b>\$ 2,652</b>	<b>\$ 2,677</b>
Global/Retained	356	576	632	683	868	920	884	858
<b>Total Billed Costs</b>	<b>\$ 1,962</b>	<b>\$ 2,994</b>	<b>\$ 2,441</b>	<b>\$ 2,726</b>	<b>\$ 3,597</b>	<b>\$ 3,546</b>	<b>\$ 3,536</b>	<b>\$ 3,536</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal  
Department: B-2 Governance  
Cost Center: 1100-0004-BOARD OF DIRECTORS  
Workpaper: B-2.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 1,383</b>	<b>\$ 1,346</b>	<b>\$ 868</b>	<b>\$ 3,597</b>	<b>0</b>
Non-recurring recruitment and meeting expenses	(61)	(61)	(40)	(162)	
Increased international travel - not allocated to the utilities	-	-	101	101	
Change in Allocations 2013-2016	14	56	(70)	(0)	
Total Change from 2013	(47)	(5)	(9)	(61)	0
<b>2016 - TEST YEAR</b>	<b>\$ 1,337</b>	<b>\$ 1,341</b>	<b>\$ 858</b>	<b>\$ 3,536</b>	<b>0</b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	38.9%	39.0%	22.1%	100.0%	
Allocations	\$ 1,337	\$ 1,341	\$ 760	\$ 3,438	
Direct Assignments	-	-	98	98	
<b>TOTAL 2016 ALLOCATIONS</b>	<b>\$ 1,337</b>	<b>\$ 1,341</b>	<b>\$ 858</b>	<b>\$ 3,536</b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0004-BOARD OF DIRECTORS

Workpaper: B-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,962	2,994	2,441	2,726	3,597	3,617	3,702	3,805
<b>Total Costs</b>	<b>\$ 1,962</b>	<b>\$ 2,994</b>	<b>\$ 2,441</b>	<b>\$ 2,726</b>	<b>\$ 3,597</b>	<b>\$ 3,617</b>	<b>\$ 3,702</b>	<b>\$ 3,805</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 1	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	(26)	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ (51)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	30	(2)	18	2	100	103	105
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 32</b>	<b>\$ (53)</b>	<b>\$ 18</b>	<b>\$ 2</b>	<b>\$ 100</b>	<b>\$ 103</b>	<b>\$ 105</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 752	\$ 1,190	\$ 902	\$ 1,006	\$ 1,383	\$ 1,313	\$ 1,378	\$ 1,438
So Cal Gas	854	1,226	958	1,037	1,346	1,366	1,398	1,443
<b>Subtotal - Utilities</b>	<b>\$ 1,606</b>	<b>\$ 2,415</b>	<b>\$ 1,860</b>	<b>\$ 2,043</b>	<b>\$ 2,729</b>	<b>\$ 2,679</b>	<b>\$ 2,777</b>	<b>\$ 2,881</b>
Global/Retained	356	547	634	666	865	838	823	818
<b>Total Allocations</b>	<b>\$ 1,962</b>	<b>\$ 2,962</b>	<b>\$ 2,494</b>	<b>\$ 2,708</b>	<b>\$ 3,595</b>	<b>\$ 3,517</b>	<b>\$ 3,600</b>	<b>\$ 3,700</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 752	\$ 1,191	\$ 877	\$ 1,006	\$ 1,383	\$ 1,313	\$ 1,378	\$ 1,438
So Cal Gas	854	1,227	931	1,037	1,346	1,366	1,398	1,443
<b>Subtotal - Utilities</b>	<b>\$ 1,606</b>	<b>\$ 2,418</b>	<b>\$ 1,808</b>	<b>\$ 2,043</b>	<b>\$ 2,729</b>	<b>\$ 2,679</b>	<b>\$ 2,777</b>	<b>\$ 2,881</b>
Global/Retained	356	576	632	683	868	938	926	924
<b>Total Billed Costs</b>	<b>\$ 1,962</b>	<b>\$ 2,994</b>	<b>\$ 2,441</b>	<b>\$ 2,726</b>	<b>\$ 3,597</b>	<b>\$ 3,617</b>	<b>\$ 3,702</b>	<b>\$ 3,805</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-2 Governance

Witness: Peter R. Wall

Cost Center: 1100-0006-COMPLIANCE

Workpaper: B-2.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	-	-	-	-	-	-	-
Labor Costs	\$ 281	\$ 32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	95	50	2	2	-	-	-	-
<b>Total Costs</b>	<b>\$ 377</b>	<b>\$ 83</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 144	\$ 34	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	164	35	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 308</b>	<b>\$ 69</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	68	14	2	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 377</b>	<b>\$ 83</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 144	\$ 34	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	164	35	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 308</b>	<b>\$ 69</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	68	14	2	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 377</b>	<b>\$ 83</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: B Legal  
Cost Center: B-3 Executive  
Workpaper: B-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	6	6	5	5	4	4	4
Labor Costs	\$ 2,404	\$ 2,790	\$ 3,191	\$ 3,591	\$ 2,135	\$ 1,995	\$ 1,966	\$ 1,966
Non-Labor Costs	944	703	935	1,689	1,746	947	1,156	947
<b>Total Costs</b>	<b>\$ 3,348</b>	<b>\$ 3,494</b>	<b>\$ 4,126</b>	<b>\$ 5,280</b>	<b>\$ 3,882</b>	<b>\$ 2,942</b>	<b>\$ 3,122</b>	<b>\$ 2,913</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>				
Global/Retained	92	23	4	224	365	408	408	408
<b>Total Direct Assignments</b>	<b>\$ 92</b>	<b>\$ 23</b>	<b>\$ (1)</b>	<b>\$ 224</b>	<b>\$ 365</b>	<b>\$ 408</b>	<b>\$ 408</b>	<b>\$ 408</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	3,256	3,470	4,127	5,057	3,517	2,534	2,714	2,505
<b>Total Allocations</b>	<b>\$ 3,256</b>	<b>\$ 3,470</b>	<b>\$ 4,127</b>	<b>\$ 5,057</b>	<b>\$ 3,517</b>	<b>\$ 2,534</b>	<b>\$ 2,714</b>	<b>\$ 2,505</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>				
Global/Retained	3,348	3,494	4,131	5,280	3,882	2,942	3,122	2,913
<b>Total Billed Costs</b>	<b>\$ 3,348</b>	<b>\$ 3,494</b>	<b>\$ 4,126</b>	<b>\$ 5,280</b>	<b>\$ 3,882</b>	<b>\$ 2,942</b>	<b>\$ 3,122</b>	<b>\$ 2,913</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Workpaper: B-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 3,882	\$ 3,882	5
Reduction of 1 Admin Asst and non-recurring costs in 2013	-	-	(969)	(969)	(1)
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(969)</u>	<u>(969)</u>	<u>(1)</u>
<b>2016 - TEST YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,913</u></u>	<u><u>\$ 2,913</u></u>	<u><u>4</u></u>
Allocations	\$ -	\$ -	\$ 2,505	\$ 2,505	
Direct Assignments	<u>-</u>	<u>-</u>	<u>408</u>	<u>408</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,913</u></u>	<u><u>\$ 2,913</u></u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B Legal

Witness: Peter R. Wall

Cost Center: B-3 Executive

Workpaper: B-3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	6	6	5	5	4	4	4
Labor Costs	\$ 2,404	\$ 2,790	\$ 3,191	\$ 3,591	\$ 2,135	\$ 2,035	\$ 2,054	\$ 2,109
Non-Labor Costs	944	703	935	1,689	1,746	966	1,210	1,019
<b>Total Costs</b>	<b>\$ 3,348</b>	<b>\$ 3,494</b>	<b>\$ 4,126</b>	<b>\$ 5,280</b>	<b>\$ 3,882</b>	<b>\$ 3,001</b>	<b>\$ 3,264</b>	<b>\$ 3,129</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	92	23	4	224	365	416	427	439
<b>Total Direct Assignments</b>	<b>\$ 92</b>	<b>\$ 23</b>	<b>\$ (1)</b>	<b>\$ 224</b>	<b>\$ 365</b>	<b>\$ 416</b>	<b>\$ 427</b>	<b>\$ 439</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	3,256	3,470	4,127	5,057	3,517	2,585	2,837	2,689
<b>Total Allocations</b>	<b>\$ 3,256</b>	<b>\$ 3,470</b>	<b>\$ 4,127</b>	<b>\$ 5,057</b>	<b>\$ 3,517</b>	<b>\$ 2,585</b>	<b>\$ 2,837</b>	<b>\$ 2,689</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,348	3,494	4,131	5,280	3,882	3,001	3,264	3,129
<b>Total Billed Costs</b>	<b>\$ 3,348</b>	<b>\$ 3,494</b>	<b>\$ 4,126</b>	<b>\$ 5,280</b>	<b>\$ 3,882</b>	<b>\$ 3,001</b>	<b>\$ 3,264</b>	<b>\$ 3,129</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0011-CEO

Workpaper: B-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	2	2	3	2	2	2
Labor Costs	\$ -	\$ 491	\$ 891	\$ 1,176	\$ 1,309	\$ 1,184	\$ 1,154	\$ 1,154
Non-Labor Costs	-	101	208	634	531	365	365	365
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 592</b>	<b>\$ 1,099</b>	<b>\$ 1,810</b>	<b>\$ 1,839</b>	<b>\$ 1,549</b>	<b>\$ 1,519</b>	<b>\$ 1,519</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	55	45	48	48	48
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55</b>	<b>\$ 45</b>	<b>\$ 48</b>	<b>\$ 48</b>	<b>\$ 48</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	592	1,099	1,754	1,794	1,501	1,471	1,471
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 592</b>	<b>\$ 1,099</b>	<b>\$ 1,754</b>	<b>\$ 1,794</b>	<b>\$ 1,501</b>	<b>\$ 1,471</b>	<b>\$ 1,471</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	592	1,099	1,810	1,839	1,549	1,519	1,519
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 592</b>	<b>\$ 1,099</b>	<b>\$ 1,810</b>	<b>\$ 1,839</b>	<b>\$ 1,549</b>	<b>\$ 1,519</b>	<b>\$ 1,519</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0011-CEO

Workpaper: B-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 1,839	\$ 1,839	3
Reduction of 1 Admin Asst and non-recurring consulting in 2013.	-	-	(320)	(320)	(1)
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(320)	(320)	(1)
<b>2016 - TEST YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,519</b>	<b>\$ 1,519</b>	<b>2</b>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 1,471	\$ 1,471	
Direct Assignments (Security)	-	-	48	48	
<b>TOTAL 2016 ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,519</b>	<b>\$ 1,519</b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0011-CEO

Workpaper: B-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	2	2	3	2	2	2
Labor Costs	\$ -	\$ 491	\$ 891	\$ 1,176	\$ 1,309	\$ 1,207	\$ 1,206	\$ 1,238
Non-Labor Costs	-	101	208	634	531	372	382	393
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 592</b>	<b>\$ 1,099</b>	<b>\$ 1,810</b>	<b>\$ 1,839</b>	<b>\$ 1,580</b>	<b>\$ 1,588</b>	<b>\$ 1,631</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	55	45	49	50	52
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55</b>	<b>\$ 45</b>	<b>\$ 49</b>	<b>\$ 50</b>	<b>\$ 52</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	592	1,099	1,754	1,794	1,531	1,538	1,580
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 592</b>	<b>\$ 1,099</b>	<b>\$ 1,754</b>	<b>\$ 1,794</b>	<b>\$ 1,531</b>	<b>\$ 1,538</b>	<b>\$ 1,580</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	592	1,099	1,810	1,839	1,580	1,588	1,631
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 592</b>	<b>\$ 1,099</b>	<b>\$ 1,810</b>	<b>\$ 1,839</b>	<b>\$ 1,580</b>	<b>\$ 1,588</b>	<b>\$ 1,631</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 135	\$ 797	\$ 815	\$ 812	\$ 812	\$ 812
Non-Labor Costs	-	-	56	627	390	428	428	428
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ 1,425</u>	<u>\$ 1,205</u>	<u>\$ 1,239</u>	<u>\$ 1,239</u>	<u>\$ 1,239</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	(0)	165	7	360	360	360
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 165</u>	<u>\$ 7</u>	<u>\$ 360</u>	<u>\$ 360</u>	<u>\$ 360</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	191	1,260	1,198	879	879	879
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ 1,260</u>	<u>\$ 1,198</u>	<u>\$ 879</u>	<u>\$ 879</u>	<u>\$ 879</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	191	1,425	1,205	1,239	1,239	1,239
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ 1,425</u>	<u>\$ 1,205</u>	<u>\$ 1,239</u>	<u>\$ 1,239</u>	<u>\$ 1,239</u>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 1,205	\$ 1,205	2
<span style="border: 1px solid black; padding: 2px;">Base salary increases.</span>	-	-	34	34	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	-	-	34	34	0
<b>2016 - TEST YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239</b>	<b>\$ 1,239</b>	<b>2</b>
<b>2016 ALLOCATION METHOD</b>					
<span style="border: 1px solid black; padding: 2px;">MFGLOBAL</span>	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 879	\$ 879	
Direct Assignments (retained consulting)	-	-	360	360	
<b>TOTAL 2016 ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239</b>	<b>\$ 1,239</b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0186-SEMPRA PRESIDENT

Workpaper: B-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	2	2	2	2	2	2
Labor Costs	\$ -	\$ -	\$ 135	\$ 797	\$ 815	\$ 828	\$ 848	\$ 871
Non-Labor Costs	-	-	56	627	390	436	448	460
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ 1,425</u>	<u>\$ 1,205</u>	<u>\$ 1,264</u>	<u>\$ 1,296</u>	<u>\$ 1,331</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	(0)	165	7	367	377	387
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 165</u>	<u>\$ 7</u>	<u>\$ 367</u>	<u>\$ 377</u>	<u>\$ 387</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	191	1,260	1,198	897	919	944
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ 1,260</u>	<u>\$ 1,198</u>	<u>\$ 897</u>	<u>\$ 919</u>	<u>\$ 944</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	191	1,425	1,205	1,264	1,296	1,331
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ 1,425</u>	<u>\$ 1,205</u>	<u>\$ 1,264</u>	<u>\$ 1,296</u>	<u>\$ 1,331</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 2	\$ 2	\$ 258	\$ 2	\$ -	\$ -	\$ -
Non-Labor Costs	285	113	73	75	739	118	327	118
<b>Total Costs</b>	<b>\$ 285</b>	<b>\$ 115</b>	<b>\$ 74</b>	<b>\$ 333</b>	<b>\$ 740</b>	<b>\$ 118</b>	<b>\$ 327</b>	<b>\$ 118</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	92	4	-	2	313	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 92</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	194	111	74	331	428	118	327	118
<b>Total Allocations</b>	<b>\$ 194</b>	<b>\$ 111</b>	<b>\$ 74</b>	<b>\$ 331</b>	<b>\$ 428</b>	<b>\$ 118</b>	<b>\$ 327</b>	<b>\$ 118</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	285	115	74	333	740	118	327	118
<b>Total Billed Costs</b>	<b>\$ 285</b>	<b>\$ 115</b>	<b>\$ 74</b>	<b>\$ 333</b>	<b>\$ 740</b>	<b>\$ 118</b>	<b>\$ 327</b>	<b>\$ 118</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 740	\$ 740	0
<span style="border: 1px solid black; padding: 2px;">Non-recurring expenses for 2013.</span>	-	-	(622)	(622)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(622)	(622)	0
<b>2016 - TEST YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118</b>	<b>\$ 118</b>	<b>0</b>
<b>2016 ALLOCATION METHOD</b>					
<span style="border: 1px solid black; padding: 2px;">RETAIN</span>	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 118	\$ 118	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118</b>	<b>\$ 118</b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0040-RETAINED EXECUTIVE COSTS

Workpaper: B-3.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 2	\$ 2	\$ 258	\$ 2	\$ -	\$ -	\$ -
Non-Labor Costs	285	113	73	75	739	121	342	127
<b>Total Costs</b>	<b>\$ 285</b>	<b>\$ 115</b>	<b>\$ 74</b>	<b>\$ 333</b>	<b>\$ 740</b>	<b>\$ 121</b>	<b>\$ 342</b>	<b>\$ 127</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	92	4	-	2	313	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 92</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ 313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	194	111	74	331	428	121	342	127
<b>Total Allocations</b>	<b>\$ 194</b>	<b>\$ 111</b>	<b>\$ 74</b>	<b>\$ 331</b>	<b>\$ 428</b>	<b>\$ 121</b>	<b>\$ 342</b>	<b>\$ 127</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	285	115	74	333	740	121	342	127
<b>Total Billed Costs</b>	<b>\$ 285</b>	<b>\$ 115</b>	<b>\$ 74</b>	<b>\$ 333</b>	<b>\$ 740</b>	<b>\$ 121</b>	<b>\$ 342</b>	<b>\$ 127</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0003-CHAIRMAN

Workpaper: B-3.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	1	-	-	-	-
Labor Costs	\$ 1,279	\$ 1,275	\$ 1,307	\$ 1,359	\$ 6	\$ -	\$ -	\$ -
Non-Labor Costs	312	328	486	300	46	-	-	-
<b>Total Costs</b>	<b>\$ 1,591</b>	<b>\$ 1,603</b>	<b>\$ 1,793</b>	<b>\$ 1,659</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	2	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,591	1,603	1,793	1,657	52	-	-	-
<b>Total Allocations</b>	<b>\$ 1,591</b>	<b>\$ 1,603</b>	<b>\$ 1,793</b>	<b>\$ 1,657</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,591	1,603	1,793	1,659	52	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,591</b>	<b>\$ 1,603</b>	<b>\$ 1,793</b>	<b>\$ 1,659</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal  
 Department: B-3 Executive  
 Cost Center: 1100-0003-CHAIRMAN  
 Workpaper: B-3.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 52	\$ 52	0
Retired Chairman - cost center closed in 2014.	-	-	(52)	(52)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(52)</u>	<u>(52)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0003-CHAIRMAN

Workpaper: B-3.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	1	-	-	-	-
Labor Costs	\$ 1,279	\$ 1,275	\$ 1,307	\$ 1,359	\$ 6	\$ -	\$ -	\$ -
Non-Labor Costs	312	328	486	300	46	-	-	-
<b>Total Costs</b>	<b>\$ 1,591</b>	<b>\$ 1,603</b>	<b>\$ 1,793</b>	<b>\$ 1,659</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	2	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,591	1,603	1,793	1,657	52	-	-	-
<b>Total Allocations</b>	<b>\$ 1,591</b>	<b>\$ 1,603</b>	<b>\$ 1,793</b>	<b>\$ 1,657</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,591	1,603	1,793	1,659	52	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,591</b>	<b>\$ 1,603</b>	<b>\$ 1,793</b>	<b>\$ 1,659</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	-	-	-	-	-	-
Labor Costs	\$ 923	\$ 1,018	\$ 855	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	224	99	83	24	3	-	-	-
<b>Total Costs</b>	<b>\$ 1,147</b>	<b>\$ 1,117</b>	<b>\$ 937</b>	<b>\$ 24</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	19	4	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 19</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,147	1,098	933	24	3	-	-	-
<b>Total Allocations</b>	<b>\$ 1,147</b>	<b>\$ 1,098</b>	<b>\$ 933</b>	<b>\$ 24</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,147	1,117	937	24	3	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,147</b>	<b>\$ 1,117</b>	<b>\$ 937</b>	<b>\$ 24</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 3	\$ 3	0
Retired President and COO - cost center closed in 2014.	-	-	(3)	(3)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(3)</u>	<u>(3)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></u>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0002-PRESIDENT & COO

Workpaper: B-3.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	-	-	-	-	-	-
Labor Costs	\$ 923	\$ 1,018	\$ 855	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	224	99	83	24	3	-	-	-
<b>Total Costs</b>	<b>\$ 1,147</b>	<b>\$ 1,117</b>	<b>\$ 937</b>	<b>\$ 24</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	19	4	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 19</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,147	1,098	933	24	3	-	-	-
<b>Total Allocations</b>	<b>\$ 1,147</b>	<b>\$ 1,098</b>	<b>\$ 933</b>	<b>\$ 24</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,147	1,117	937	24	3	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,147</b>	<b>\$ 1,117</b>	<b>\$ 937</b>	<b>\$ 24</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 4	\$ 4	\$ 2	\$ 1	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	56	25	21	28	39	36	36	36
<b>Total Costs</b>	<b>\$ 60</b>	<b>\$ 29</b>	<b>\$ 23</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 36</b>	<b>\$ 36</b>	<b>\$ 36</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>				
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	60	29	28	28	42	36	36	36
<b>Total Allocations</b>	<b>\$ 60</b>	<b>\$ 29</b>	<b>\$ 28</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 36</b>	<b>\$ 36</b>	<b>\$ 36</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>				
Global/Retained	60	29	28	28	42	36	36	36
<b>Total Billed Costs</b>	<b>\$ 60</b>	<b>\$ 29</b>	<b>\$ 23</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 36</b>	<b>\$ 36</b>	<b>\$ 36</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: B Legal

Witness: Peter R. Wall

Department: B-3 Executive

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 42	\$ 42	0
Reduction in services provided to retired exec.	-	-	(6)	(6)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(6)	(6)	0
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 36</u>	<u>0</u>
<b>2016 ALLOCATION METHOD</b>					
RETAIN	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 36	\$ 36	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 36</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0001-RETIRED CHAIRMAN

Workpaper: B-3.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 4	\$ 4	\$ 2	\$ 1	\$ 4	\$ -	\$ -	\$ -
Non-Labor Costs	56	25	21	28	39	37	38	39
<b>Total Costs</b>	<b>\$ 60</b>	<b>\$ 29</b>	<b>\$ 23</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 37</b>	<b>\$ 38</b>	<b>\$ 39</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	60	29	28	28	42	37	38	39
<b>Total Allocations</b>	<b>\$ 60</b>	<b>\$ 29</b>	<b>\$ 28</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 37</b>	<b>\$ 38</b>	<b>\$ 39</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	60	29	28	28	42	37	38	39
<b>Total Billed Costs</b>	<b>\$ 60</b>	<b>\$ 29</b>	<b>\$ 23</b>	<b>\$ 28</b>	<b>\$ 42</b>	<b>\$ 37</b>	<b>\$ 38</b>	<b>\$ 39</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: B-3 Executive

Witness: Peter R. Wall

Cost Center: 1100-0185-GROUP PRESIDENT FOR REGULATED

Workpaper: B-3.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	67	37	9	1	-	-	-	-
<b>Total Costs</b>	<b>\$ 265</b>	<b>\$ 37</b>	<b>\$ 9</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	265	37	9	1	-	-	-	-
<b>Total Allocations</b>	<b>\$ 265</b>	<b>\$ 37</b>	<b>\$ 9</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	265	37	9	1	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 265</b>	<b>\$ 37</b>	<b>\$ 9</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Human Resources

Workpaper: C

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	80	58	57	59	53	59	60	60
Labor Costs	\$ 7,678	\$ 6,330	\$ 5,898	\$ 5,909	\$ 5,989	\$ 6,226	\$ 6,278	\$ 6,278
Non-Labor Costs	12,250	10,678	9,374	10,325	12,523	9,857	10,247	10,398
<b>Total Costs</b>	<b>\$ 19,928</b>	<b>\$ 17,009</b>	<b>\$ 15,271</b>	<b>\$ 16,234</b>	<b>\$ 18,511</b>	<b>\$ 16,082</b>	<b>\$ 16,525</b>	<b>\$ 16,677</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 22	\$ 31	\$ 46	\$ 44	\$ 35	\$ 1	\$ 1	\$ 1
So Cal Gas	23	58	76	134	84	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ 89</b>	<b>\$ 122</b>	<b>\$ 178</b>	<b>\$ 119</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Global/Retained	136	87	114	136	2,225	89	89	89
<b>Total Direct Assignments</b>	<b>\$ 180</b>	<b>\$ 176</b>	<b>\$ 236</b>	<b>\$ 314</b>	<b>\$ 2,344</b>	<b>\$ 89</b>	<b>\$ 89</b>	<b>\$ 89</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 6,150	\$ 5,481	\$ 5,362	\$ 5,694	\$ 5,571	\$ 5,043	\$ 5,209	\$ 5,268
So Cal Gas	8,503	7,087	7,024	7,644	7,753	8,176	8,445	8,538
<b>Subtotal - Utilities</b>	<b>\$ 14,652</b>	<b>\$ 12,568</b>	<b>\$ 12,385</b>	<b>\$ 13,337</b>	<b>\$ 13,324</b>	<b>\$ 13,219</b>	<b>\$ 13,654</b>	<b>\$ 13,807</b>
Global/Retained	5,095	4,265	2,650	2,583	2,844	2,774	2,782	2,781
<b>Total Allocations</b>	<b>\$ 19,748</b>	<b>\$ 16,833</b>	<b>\$ 15,035</b>	<b>\$ 15,920</b>	<b>\$ 16,168</b>	<b>\$ 15,993</b>	<b>\$ 16,436</b>	<b>\$ 16,587</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 6,172	\$ 5,512	\$ 5,408	\$ 5,738	\$ 5,607	\$ 5,043	\$ 5,210	\$ 5,269
So Cal Gas	8,525	7,145	7,100	7,777	7,837	8,176	8,445	8,538
<b>Subtotal - Utilities</b>	<b>\$ 14,697</b>	<b>\$ 12,657</b>	<b>\$ 12,507</b>	<b>\$ 13,515</b>	<b>\$ 13,443</b>	<b>\$ 13,220</b>	<b>\$ 13,655</b>	<b>\$ 13,807</b>
Global/Retained	5,231	4,352	2,764	2,718	5,068	2,863	2,871	2,869
<b>Total Billed Costs</b>	<b>\$ 19,928</b>	<b>\$ 17,009</b>	<b>\$ 15,271</b>	<b>\$ 16,234</b>	<b>\$ 18,512</b>	<b>\$ 16,082</b>	<b>\$ 16,525</b>	<b>\$ 16,677</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Human Resources

Workpaper: C Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 5,607</b>	<b>\$ 7,837</b>	<b>\$ 5,068</b>	<b>\$ 18,512</b>	<b>53</b>
Non-recurring charitable contribution in 2013	-	-	(1,933)	(1,933)	
Filled positions partially vacant in 2013, net of temp labor charges	123	153	(91)	185	7
Changes in other HR programs	(19)	(88)	20	(88)	
Change in Allocations 2013-2016	(439)	635	(196)	(0)	
Total Change from 2013	<u>(338)</u>	<u>702</u>	<u>(2,199)</u>	<u>(1,835)</u>	<u>7</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 5,269</u></b>	<b><u>\$ 8,538</u></b>	<b><u>\$ 2,869</u></b>	<b><u>\$ 16,677</u></b>	<b><u>60</u></b>
Allocations	\$ 5,268	\$ 8,538	\$ 2,781	\$ 16,587	
Direct Assignments	<u>1</u>	<u>0</u>	<u>89</u>	<u>89</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 5,269</u></b>	<b><u>\$ 8,538</u></b>	<b><u>\$ 2,869</u></b>	<b><u>\$ 16,677</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Allocation Change for Utilities  
(2013 \$ - 000's)**

Division: Human Resources

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&amp;E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
C-1.1	1100-0122-SVP-HR DIVERSITY & INCLUSION	(38)	58	20
	C-1 Human Resources SVP	(38)	58	20
C-2.1	1100-0134-COMP & BENEFITS	(80)	91	11
C-2.2	1100-0135-COMPENSATION	(38)	44	6
C-2.3	1100-0136-EXECUTIVE COMPENSATION	(7)	34	27
C-2.4	1100-0137-HR ACCTG & BUDGETS	(31)	36	5
	C-2 Compensation & Benefits	(156)	205	49
C-3.1	1100-0383-MYINFO SERVICES	(239)	324	85
C-3.2	1100-0057-PAYROLL	(12)	14	2
	C-3 Payroll/HRIS (MyInfo)	(251)	338	87
C-4.1	1100-0130-CORP HR & BUSINESS CONDUCT	4	16	20
	C-4 Staffing & Development	4	16	20
C-5.1	1100-0155-CORP COMM PARTNERSHIPS	2	18	20
C-5.2	1100-0156-CONTRIBUTIONS & MEMBERSHIPS	-	-	-
	C-5 Employee Programs	2	18	20
C	Human Resources Total	<u>(439)</u>	<u>635</u>	<u>196</u>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Escalation Reconciliation**

(\$000's)

Division: Human Resources

Witness: Peter R. Wall

Workpaper: C Esc Recon

*This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers B Escalated Department Summaries*

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
<b>C-1 Human Resources SVP</b>						
Labor	\$ 508	\$ -	\$ 508	2.1458	\$ 545	\$ 545
Non-Labor	577	-	577	2.1524	621	621
Total	1,085	-	1,085		1,166	1,166
<b>C-2 Compensation &amp; Benefits</b>						
Labor	2,520	-	2,520	2.1458	2,704	2,704
Non-Labor	1,621	-	1,621	2.1524	1,744	1,744
Total	4,141	-	4,141		4,449	4,449
<b>C-3 Payroll/HRIS (MyInfo)</b>						
Labor	2,285	-	2,285	2.1458	2,452	2,452
Non-Labor	6,146	-	6,146	2.1524	6,614	6,614
Total	8,431	-	8,431		9,066	9,066
<b>C-4 Staffing &amp; Development</b>						
Labor	804	-	804	2.1458	862	862
Non-Labor	424	-	424	2.1524	457	457
Total	1,228	-	1,228		1,319	1,319
<b>C-5 Employee Programs</b>						
Labor	161	-	161	2.1458	172	172
Non-Labor	1,630	-	1,630	2.1524	1,754	1,754
Total	1,791	-	1,791		1,927	1,927
<b>Human Resources</b>						
Labor	6,278	-	6,278		6,736	6,736
Non-Labor	10,398	-	10,398		11,191	11,191
Total	\$ 16,677	\$ -	\$ 16,677		\$ 17,927	\$ 17,927

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Human Resources

Workpaper: C Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	80	58	57	59	53	59	60	60
Labor Costs	\$ 7,678	\$ 6,330	\$ 5,898	\$ 5,909	\$ 5,989	\$ 6,350	\$ 6,559	\$ 6,736
Non-Labor Costs	12,250	10,678	9,374	10,325	12,523	10,056	10,730	11,191
<b>Total Costs</b>	<b>\$ 19,928</b>	<b>\$ 17,009</b>	<b>\$ 15,271</b>	<b>\$ 16,234</b>	<b>\$ 18,511</b>	<b>\$ 16,405</b>	<b>\$ 17,289</b>	<b>\$ 17,927</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 22	\$ 31	\$ 46	\$ 44	\$ 35	\$ 1	\$ 1	\$ 1
So Cal Gas	23	58	76	134	84	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ 89</b>	<b>\$ 122</b>	<b>\$ 178</b>	<b>\$ 119</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Global/Retained	136	87	114	136	2,225	91	93	95
<b>Total Direct Assignments</b>	<b>\$ 180</b>	<b>\$ 176</b>	<b>\$ 236</b>	<b>\$ 314</b>	<b>\$ 2,344</b>	<b>\$ 91</b>	<b>\$ 94</b>	<b>\$ 96</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 6,150	\$ 5,481	\$ 5,362	\$ 5,694	\$ 5,571	\$ 5,144	\$ 5,449	\$ 5,663
So Cal Gas	8,503	7,087	7,024	7,644	7,753	8,340	8,834	9,177
<b>Subtotal - Utilities</b>	<b>\$ 14,652</b>	<b>\$ 12,568</b>	<b>\$ 12,385</b>	<b>\$ 13,337</b>	<b>\$ 13,324</b>	<b>\$ 13,484</b>	<b>\$ 14,284</b>	<b>\$ 14,840</b>
Global/Retained	5,095	4,265	2,650	2,583	2,844	2,830	2,912	2,991
<b>Total Allocations</b>	<b>\$ 19,748</b>	<b>\$ 16,833</b>	<b>\$ 15,035</b>	<b>\$ 15,920</b>	<b>\$ 16,168</b>	<b>\$ 16,314</b>	<b>\$ 17,195</b>	<b>\$ 17,830</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 6,172	\$ 5,512	\$ 5,408	\$ 5,738	\$ 5,607	\$ 5,145	\$ 5,450	\$ 5,663
So Cal Gas	8,525	7,145	7,100	7,777	7,837	8,340	8,834	9,177
<b>Subtotal - Utilities</b>	<b>\$ 14,697</b>	<b>\$ 12,657</b>	<b>\$ 12,507</b>	<b>\$ 13,515</b>	<b>\$ 13,443</b>	<b>\$ 13,485</b>	<b>\$ 14,284</b>	<b>\$ 14,841</b>
Global/Retained	5,231	4,352	2,764	2,718	5,068	2,920	3,004	3,086
<b>Total Billed Costs</b>	<b>\$ 19,928</b>	<b>\$ 17,009</b>	<b>\$ 15,271</b>	<b>\$ 16,234</b>	<b>\$ 18,512</b>	<b>\$ 16,405</b>	<b>\$ 17,289</b>	<b>\$ 17,927</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-1 Human Resources SVP

Witness: Peter R. Wall

Cost Center: 1100-0122-SVP-HR DIVERSITY & INCLUSION

Workpaper: C-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	2	2	2
Labor Costs	\$ 481	\$ 457	\$ 469	\$ 482	\$ 505	\$ 508	\$ 508	\$ 508
Non-Labor Costs	375	382	434	559	756	577	577	577
<b>Total Costs</b>	<b>\$ 856</b>	<b>\$ 839</b>	<b>\$ 903</b>	<b>\$ 1,041</b>	<b>\$ 1,260</b>	<b>\$ 1,085</b>	<b>\$ 1,085</b>	<b>\$ 1,085</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	20	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 378	\$ 379	\$ 379
So Cal Gas	379	361	469	541	640	610	610	610
<b>Subtotal - Utilities</b>	<b>\$ 655</b>	<b>\$ 661</b>	<b>\$ 831</b>	<b>\$ 948</b>	<b>\$ 1,111</b>	<b>\$ 988</b>	<b>\$ 989</b>	<b>\$ 989</b>
Global/Retained	201	178	72	93	130	97	96	96
<b>Total Allocations</b>	<b>\$ 856</b>	<b>\$ 839</b>	<b>\$ 903</b>	<b>\$ 1,041</b>	<b>\$ 1,241</b>	<b>\$ 1,085</b>	<b>\$ 1,085</b>	<b>\$ 1,085</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 378	\$ 379	\$ 379
So Cal Gas	379	361	469	541	640	610	610	610
<b>Subtotal - Utilities</b>	<b>\$ 655</b>	<b>\$ 661</b>	<b>\$ 831</b>	<b>\$ 948</b>	<b>\$ 1,111</b>	<b>\$ 988</b>	<b>\$ 989</b>	<b>\$ 989</b>
Global/Retained	201	178	72	93	149	97	96	96
<b>Total Billed Costs</b>	<b>\$ 856</b>	<b>\$ 839</b>	<b>\$ 903</b>	<b>\$ 1,041</b>	<b>\$ 1,260</b>	<b>\$ 1,085</b>	<b>\$ 1,085</b>	<b>\$ 1,085</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources

Witness: Peter R. Wall

Department: C-1 Human Resources SVP

Cost Center: 1100-0122-SVP-HR DIVERSITY & INCLUSION

Workpaper: C-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 471	\$ 640	\$ 149	\$ 1,260	2
Employee development consulting and training charged to VP cost center in 2013, but forecast in Staffing (C-4.1) and Employee Programs (C-5.1).	(54)	(87)	(33)	(175)	
Change in Allocations 2013-2016	(38)	58	(20)	0	
Total Change from 2013	<u>(93)</u>	<u>(29)</u>	<u>(53)</u>	<u>(175)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 379</u></b>	<b><u>\$ 610</u></b>	<b><u>\$ 96</u></b>	<b><u>\$ 1,085</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>VPHR</b>	<u>34.9%</u>	<u>56.3%</u>	<u>8.8%</u>	<u>100.0%</u>	
Allocations	\$ 379	\$ 610	\$ 96	\$ 1,085	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 379</u></b>	<b><u>\$ 610</u></b>	<b><u>\$ 96</u></b>	<b><u>\$ 1,085</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-1 Human Resources SVP

Witness: Peter R. Wall

Cost Center: 1100-0122-SVP-HR DIVERSITY & INCLUSION

Workpaper: C-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	2	2	2
Labor Costs	\$ 481	\$ 457	\$ 469	\$ 482	\$ 505	\$ 518	\$ 531	\$ 545
Non-Labor Costs	375	382	434	559	756	589	604	621
<b>Total Costs</b>	<b>\$ 856</b>	<b>\$ 839</b>	<b>\$ 903</b>	<b>\$ 1,041</b>	<b>\$ 1,260</b>	<b>\$ 1,107</b>	<b>\$ 1,135</b>	<b>\$ 1,166</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	20	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 386	\$ 396	\$ 407
So Cal Gas	379	361	469	541	640	623	639	656
<b>Subtotal - Utilities</b>	<b>\$ 655</b>	<b>\$ 661</b>	<b>\$ 831</b>	<b>\$ 948</b>	<b>\$ 1,111</b>	<b>\$ 1,008</b>	<b>\$ 1,035</b>	<b>\$ 1,063</b>
Global/Retained	201	178	72	93	130	99	100	103
<b>Total Allocations</b>	<b>\$ 856</b>	<b>\$ 839</b>	<b>\$ 903</b>	<b>\$ 1,041</b>	<b>\$ 1,241</b>	<b>\$ 1,107</b>	<b>\$ 1,135</b>	<b>\$ 1,166</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 276	\$ 299	\$ 361	\$ 408	\$ 471	\$ 386	\$ 396	\$ 407
So Cal Gas	379	361	469	541	640	623	639	656
<b>Subtotal - Utilities</b>	<b>\$ 655</b>	<b>\$ 661</b>	<b>\$ 831</b>	<b>\$ 948</b>	<b>\$ 1,111</b>	<b>\$ 1,008</b>	<b>\$ 1,035</b>	<b>\$ 1,063</b>
Global/Retained	201	178	72	93	149	99	100	103
<b>Total Billed Costs</b>	<b>\$ 856</b>	<b>\$ 839</b>	<b>\$ 903</b>	<b>\$ 1,041</b>	<b>\$ 1,260</b>	<b>\$ 1,107</b>	<b>\$ 1,135</b>	<b>\$ 1,166</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-2 Compensation & Benefits

Workpaper: C-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	24	24	25	25	23	24	25	25
Labor Costs	\$ 2,242	\$ 2,307	\$ 2,363	\$ 2,465	\$ 2,399	\$ 2,468	\$ 2,520	\$ 2,520
Non-Labor Costs	1,386	1,057	1,514	1,738	1,713	1,681	1,621	1,621
<b>Total Costs</b>	<b>\$ 3,628</b>	<b>\$ 3,364</b>	<b>\$ 3,877</b>	<b>\$ 4,204</b>	<b>\$ 4,112</b>	<b>\$ 4,149</b>	<b>\$ 4,141</b>	<b>\$ 4,141</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	4	-	-	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,736	\$ 1,583	\$ 1,440	\$ 1,439	\$ 1,439
So Cal Gas	1,777	1,596	1,830	2,089	2,013	2,202	2,197	2,197
<b>Subtotal - Utilities</b>	<b>\$ 3,095</b>	<b>\$ 2,949</b>	<b>\$ 3,390</b>	<b>\$ 3,825</b>	<b>\$ 3,596</b>	<b>\$ 3,642</b>	<b>\$ 3,636</b>	<b>\$ 3,636</b>
Global/Retained	529	415	486	376	516	507	505	505
<b>Total Allocations</b>	<b>\$ 3,624</b>	<b>\$ 3,365</b>	<b>\$ 3,877</b>	<b>\$ 4,201</b>	<b>\$ 4,112</b>	<b>\$ 4,149</b>	<b>\$ 4,141</b>	<b>\$ 4,141</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,737	\$ 1,583	\$ 1,440	\$ 1,439	\$ 1,439
So Cal Gas	1,777	1,596	1,830	2,090	2,013	2,202	2,197	2,197
<b>Subtotal - Utilities</b>	<b>\$ 3,095</b>	<b>\$ 2,949</b>	<b>\$ 3,390</b>	<b>\$ 3,827</b>	<b>\$ 3,596</b>	<b>\$ 3,642</b>	<b>\$ 3,636</b>	<b>\$ 3,636</b>
Global/Retained	533	415	486	376	516	507	505	505
<b>Total Billed Costs</b>	<b>\$ 3,628</b>	<b>\$ 3,365</b>	<b>\$ 3,877</b>	<b>\$ 4,204</b>	<b>\$ 4,112</b>	<b>\$ 4,149</b>	<b>\$ 4,141</b>	<b>\$ 4,141</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: C Human Resources  
Department: C-2 Compensation & Benefits  
Workpaper: C-2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 1,583</b>	<b>\$ 2,013</b>	<b>\$ 516</b>	<b>\$ 4,112</b>	<b>23</b>
Net reduction in Compensation studies and training	(11)	(62)	34	(39)	
Filled positions partially vacant in 2013	23	41	4	68	2
Change in Allocations 2013-2016	(156)	205	(49)	0	
Total Change from 2013	<u>(144)</u>	<u>184</u>	<u>(11)</u>	<u>29</u>	<u>2</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 1,439</u></b>	<b><u>\$ 2,197</u></b>	<b><u>\$ 505</u></b>	<b><u>\$ 4,141</u></b>	<b><u>25</u></b>
Allocations	\$ 1,439	\$ 2,197	\$ 505	\$ 4,141	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 1,439</u></b>	<b><u>\$ 2,197</u></b>	<b><u>\$ 505</u></b>	<b><u>\$ 4,141</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-2 Compensation & Benefits

Workpaper: C-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	24	24	25	25	23	24	25	25
Labor Costs	\$ 2,242	\$ 2,307	\$ 2,363	\$ 2,465	\$ 2,399	\$ 2,517	\$ 2,633	\$ 2,704
Non-Labor Costs	1,386	1,057	1,514	1,738	1,713	1,715	1,697	1,744
<b>Total Costs</b>	<b>\$ 3,628</b>	<b>\$ 3,364</b>	<b>\$ 3,877</b>	<b>\$ 4,204</b>	<b>\$ 4,112</b>	<b>\$ 4,232</b>	<b>\$ 4,330</b>	<b>\$ 4,449</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	4	-	-	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,736	\$ 1,583	\$ 1,469	\$ 1,505	\$ 1,546
So Cal Gas	1,777	1,596	1,830	2,089	2,013	2,246	2,297	2,360
<b>Subtotal - Utilities</b>	<b>\$ 3,095</b>	<b>\$ 2,949</b>	<b>\$ 3,390</b>	<b>\$ 3,825</b>	<b>\$ 3,596</b>	<b>\$ 3,715</b>	<b>\$ 3,802</b>	<b>\$ 3,906</b>
Global/Retained	529	415	486	376	516	517	529	543
<b>Total Allocations</b>	<b>\$ 3,624</b>	<b>\$ 3,365</b>	<b>\$ 3,877</b>	<b>\$ 4,201</b>	<b>\$ 4,112</b>	<b>\$ 4,232</b>	<b>\$ 4,330</b>	<b>\$ 4,449</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,318	\$ 1,353	\$ 1,560	\$ 1,737	\$ 1,583	\$ 1,469	\$ 1,505	\$ 1,546
So Cal Gas	1,777	1,596	1,830	2,090	2,013	2,246	2,297	2,360
<b>Subtotal - Utilities</b>	<b>\$ 3,095</b>	<b>\$ 2,949</b>	<b>\$ 3,390</b>	<b>\$ 3,827</b>	<b>\$ 3,596</b>	<b>\$ 3,715</b>	<b>\$ 3,802</b>	<b>\$ 3,906</b>
Global/Retained	533	415	486	376	516	517	529	543
<b>Total Billed Costs</b>	<b>\$ 3,628</b>	<b>\$ 3,365</b>	<b>\$ 3,877</b>	<b>\$ 4,204</b>	<b>\$ 4,112</b>	<b>\$ 4,232</b>	<b>\$ 4,330</b>	<b>\$ 4,449</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0134-COMP & BENEFITS

Workpaper: C-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	9	9	10	10	8	8	9	9
Labor Costs	\$ 889	\$ 895	\$ 924	\$ 989	\$ 979	\$ 905	\$ 957	\$ 957
Non-Labor Costs	536	377	635	743	732	498	498	498
<b>Total Costs</b>	<b>\$ 1,426</b>	<b>\$ 1,272</b>	<b>\$ 1,558</b>	<b>\$ 1,731</b>	<b>\$ 1,712</b>	<b>\$ 1,402</b>	<b>\$ 1,455</b>	<b>\$ 1,455</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3	-	-	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 728	\$ 668	\$ 482	\$ 500	\$ 500
So Cal Gas	790	676	832	979	936	842	873	873
<b>Subtotal - Utilities</b>	<b>\$ 1,336</b>	<b>\$ 1,194</b>	<b>\$ 1,466</b>	<b>\$ 1,707</b>	<b>\$ 1,605</b>	<b>\$ 1,324</b>	<b>\$ 1,374</b>	<b>\$ 1,374</b>
Global/Retained	87	78	92	22	107	78	81	81
<b>Total Allocations</b>	<b>\$ 1,423</b>	<b>\$ 1,272</b>	<b>\$ 1,558</b>	<b>\$ 1,729</b>	<b>\$ 1,712</b>	<b>\$ 1,402</b>	<b>\$ 1,455</b>	<b>\$ 1,455</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 729	\$ 668	\$ 482	\$ 500	\$ 500
So Cal Gas	790	676	832	980	936	842	873	873
<b>Subtotal - Utilities</b>	<b>\$ 1,336</b>	<b>\$ 1,194</b>	<b>\$ 1,466</b>	<b>\$ 1,709</b>	<b>\$ 1,605</b>	<b>\$ 1,324</b>	<b>\$ 1,374</b>	<b>\$ 1,374</b>
Global/Retained	90	78	92	22	107	78	81	81
<b>Total Billed Costs</b>	<b>\$ 1,426</b>	<b>\$ 1,272</b>	<b>\$ 1,558</b>	<b>\$ 1,731</b>	<b>\$ 1,712</b>	<b>\$ 1,402</b>	<b>\$ 1,455</b>	<b>\$ 1,455</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources  
Department: C-2 Compensation & Benefits  
Cost Center: 1100-0134-COMP & BENEFITS  
Workpaper: C-2.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	SDGE	SoCal Gas	Global/ Retained	TOTAL	FTE's
<b>2013 - BASE YEAR</b>	\$ 668	\$ 936	\$ 107	\$ 1,712	8
Compensation studies and training charged to Director in 2013, but forecast in other cost centers (see C-2.2, C-2.3, C-2.4).	(81)	(141)	(13)	(235)	
Replacment of vacancy at lower salary	(8)	(13)	(1)	(22)	1
Change in Allocations 2013-2016	(80)	91	(12)	0	
Total Change from 2013	<u>(168)</u>	<u>(63)</u>	<u>(26)</u>	<u>(257)</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 500</u></b>	<b><u>\$ 873</u></b>	<b><u>\$ 81</u></b>	<b><u>\$ 1,455</u></b>	<b><u>9</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFTE</b>	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 500	\$ 873	\$ 81	\$ 1,455	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 500</u></b>	<b><u>\$ 873</u></b>	<b><u>\$ 81</u></b>	<b><u>\$ 1,455</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0134-COMP & BENEFITS

Workpaper: C-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	9	9	10	10	8	8	9	9
Labor Costs	\$ 889	\$ 895	\$ 924	\$ 989	\$ 979	\$ 923	\$ 1,000	\$ 1,027
Non-Labor Costs	536	377	635	743	732	508	521	535
<b>Total Costs</b>	<b>\$ 1,426</b>	<b>\$ 1,272</b>	<b>\$ 1,558</b>	<b>\$ 1,731</b>	<b>\$ 1,712</b>	<b>\$ 1,430</b>	<b>\$ 1,521</b>	<b>\$ 1,562</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3	-	-	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 728	\$ 668	\$ 492	\$ 523	\$ 537
So Cal Gas	790	676	832	979	936	859	913	938
<b>Subtotal - Utilities</b>	<b>\$ 1,336</b>	<b>\$ 1,194</b>	<b>\$ 1,466</b>	<b>\$ 1,707</b>	<b>\$ 1,605</b>	<b>\$ 1,351</b>	<b>\$ 1,436</b>	<b>\$ 1,475</b>
Global/Retained	87	78	92	22	107	80	85	87
<b>Total Allocations</b>	<b>\$ 1,423</b>	<b>\$ 1,272</b>	<b>\$ 1,558</b>	<b>\$ 1,729</b>	<b>\$ 1,712</b>	<b>\$ 1,430</b>	<b>\$ 1,521</b>	<b>\$ 1,562</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 546	\$ 518	\$ 634	\$ 729	\$ 668	\$ 492	\$ 523	\$ 537
So Cal Gas	790	676	832	980	936	859	913	938
<b>Subtotal - Utilities</b>	<b>\$ 1,336</b>	<b>\$ 1,194</b>	<b>\$ 1,466</b>	<b>\$ 1,709</b>	<b>\$ 1,605</b>	<b>\$ 1,351</b>	<b>\$ 1,436</b>	<b>\$ 1,475</b>
Global/Retained	90	78	92	22	107	80	85	87
<b>Total Billed Costs</b>	<b>\$ 1,426</b>	<b>\$ 1,272</b>	<b>\$ 1,558</b>	<b>\$ 1,731</b>	<b>\$ 1,712</b>	<b>\$ 1,430</b>	<b>\$ 1,521</b>	<b>\$ 1,562</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0135-COMPENSATION

Workpaper: C-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	6	6	6	6	6	6	6
Labor Costs	\$ 540	\$ 611	\$ 628	\$ 647	\$ 597	\$ 669	\$ 669	\$ 669
Non-Labor Costs	102	96	137	219	221	242	182	182
<b>Total Costs</b>	<b>\$ 642</b>	<b>\$ 708</b>	<b>\$ 766</b>	<b>\$ 866</b>	<b>\$ 818</b>	<b>\$ 911</b>	<b>\$ 851</b>	<b>\$ 851</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>							
<b>ALLOCATIONS</b>								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 313	\$ 293	\$ 293
So Cal Gas	357	376	409	469	447	547	511	511
<b>Subtotal - Utilities</b>	<b>\$ 603</b>	<b>\$ 664</b>	<b>\$ 721</b>	<b>\$ 818</b>	<b>\$ 767</b>	<b>\$ 860</b>	<b>\$ 804</b>	<b>\$ 804</b>
Global/Retained	39	44	45	49	51	51	48	48
<b>Total Allocations</b>	<b>\$ 642</b>	<b>\$ 708</b>	<b>\$ 766</b>	<b>\$ 866</b>	<b>\$ 818</b>	<b>\$ 911</b>	<b>\$ 851</b>	<b>\$ 851</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 313	\$ 293	\$ 293
So Cal Gas	357	376	409	469	447	547	511	511
<b>Subtotal - Utilities</b>	<b>\$ 603</b>	<b>\$ 664</b>	<b>\$ 721</b>	<b>\$ 818</b>	<b>\$ 767</b>	<b>\$ 860</b>	<b>\$ 804</b>	<b>\$ 804</b>
Global/Retained	39	44	45	49	51	51	48	48
<b>Total Billed Costs</b>	<b>\$ 642</b>	<b>\$ 708</b>	<b>\$ 766</b>	<b>\$ 866</b>	<b>\$ 818</b>	<b>\$ 911</b>	<b>\$ 851</b>	<b>\$ 851</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources  
Department: C-2 Compensation & Benefits  
Cost Center: 1100-0135-COMPENSATION  
Workpaper: C-2.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 319</b>	<b>\$ 447</b>	<b>\$ 51</b>	<b>\$ 818</b>	<b>6</b>
Compensation studies charged in 2013 to Director's cost center (D-2.1)	11	20	2	33	
Change in Allocations 2013-2016	(38)	44	(6)	0	
Total Change from 2013	<u>(27)</u>	<u>64</u>	<u>(4)</u>	<u>33</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 293</u></b>	<b><u>\$ 511</u></b>	<b><u>\$ 48</u></b>	<b><u>\$ 851</u></b>	<b><u>6</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFTE</b>	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 293	\$ 511	\$ 48	\$ 851	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 293</u></b>	<b><u>\$ 511</u></b>	<b><u>\$ 48</u></b>	<b><u>\$ 851</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0135-COMPENSATION

Workpaper: C-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	6	6	6	6	6	6	6
Labor Costs	\$ 540	\$ 611	\$ 628	\$ 647	\$ 597	\$ 683	\$ 699	\$ 718
Non-Labor Costs	102	96	137	219	221	247	191	196
<b>Total Costs</b>	<b>\$ 642</b>	<b>\$ 708</b>	<b>\$ 766</b>	<b>\$ 866</b>	<b>\$ 818</b>	<b>\$ 929</b>	<b>\$ 890</b>	<b>\$ 914</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
<b>ALLOCATIONS</b>								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 319	\$ 306	\$ 314
So Cal Gas	357	376	409	469	447	558	534	549
<b>Subtotal - Utilities</b>	<b>\$ 603</b>	<b>\$ 664</b>	<b>\$ 721</b>	<b>\$ 818</b>	<b>\$ 767</b>	<b>\$ 878</b>	<b>\$ 840</b>	<b>\$ 863</b>
Global/Retained	39	44	45	49	51	52	50	51
<b>Total Allocations</b>	<b>\$ 642</b>	<b>\$ 708</b>	<b>\$ 766</b>	<b>\$ 866</b>	<b>\$ 818</b>	<b>\$ 929</b>	<b>\$ 890</b>	<b>\$ 914</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 246	\$ 288	\$ 311	\$ 349	\$ 319	\$ 319	\$ 306	\$ 314
So Cal Gas	357	376	409	469	447	558	534	549
<b>Subtotal - Utilities</b>	<b>\$ 603</b>	<b>\$ 664</b>	<b>\$ 721</b>	<b>\$ 818</b>	<b>\$ 767</b>	<b>\$ 878</b>	<b>\$ 840</b>	<b>\$ 863</b>
Global/Retained	39	44	45	49	51	52	50	51
<b>Total Billed Costs</b>	<b>\$ 642</b>	<b>\$ 708</b>	<b>\$ 766</b>	<b>\$ 866</b>	<b>\$ 818</b>	<b>\$ 929</b>	<b>\$ 890</b>	<b>\$ 914</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: C-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	2	2	2
Labor Costs	\$ 235	\$ 226	\$ 227	\$ 222	\$ 214	\$ 210	\$ 210	\$ 210
Non-Labor Costs	704	544	695	728	698	842	842	842
<b>Total Costs</b>	<b>\$ 939</b>	<b>\$ 770</b>	<b>\$ 922</b>	<b>\$ 951</b>	<b>\$ 912</b>	<b>\$ 1,052</b>	<b>\$ 1,052</b>	<b>\$ 1,052</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	1	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 375	\$ 377	\$ 377
So Cal Gas	285	217	252	286	263	343	342	342
<b>Subtotal - Utilities</b>	<b>\$ 573</b>	<b>\$ 515</b>	<b>\$ 610</b>	<b>\$ 682</b>	<b>\$ 596</b>	<b>\$ 718</b>	<b>\$ 719</b>	<b>\$ 719</b>
Global/Retained	366	256	312	269	316	334	333	333
<b>Total Allocations</b>	<b>\$ 938</b>	<b>\$ 770</b>	<b>\$ 922</b>	<b>\$ 951</b>	<b>\$ 912</b>	<b>\$ 1,052</b>	<b>\$ 1,052</b>	<b>\$ 1,052</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 375	\$ 377	\$ 377
So Cal Gas	285	217	252	286	263	343	342	342
<b>Subtotal - Utilities</b>	<b>\$ 573</b>	<b>\$ 515</b>	<b>\$ 610</b>	<b>\$ 682</b>	<b>\$ 596</b>	<b>\$ 718</b>	<b>\$ 719</b>	<b>\$ 719</b>
Global/Retained	366	256	312	269	316	334	333	333
<b>Total Billed Costs</b>	<b>\$ 939</b>	<b>\$ 770</b>	<b>\$ 922</b>	<b>\$ 951</b>	<b>\$ 912</b>	<b>\$ 1,052</b>	<b>\$ 1,052</b>	<b>\$ 1,052</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources  
Department: C-2 Compensation & Benefits  
Cost Center: 1100-0136-EXECUTIVE COMPENSATION  
Workpaper: C-2.3 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 334</b>	<b>\$ 263</b>	<b>\$ 316</b>	<b>\$ 912</b>	<b>2</b>
Compensation studies charged in 2013 to Director's cost center (D-2.1)	50	46	44	140	
Change in Allocations 2013-2016	(7)	34	(27)	0	
Total Change from 2013	<u>43</u>	<u>80</u>	<u>17</u>	<u>140</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 377</u></b>	<b><u>\$ 342</u></b>	<b><u>\$ 333</u></b>	<b><u>\$ 1,052</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFTEEXEC</b>	<u>35.8%</u>	<u>32.5%</u>	<u>31.6%</u>	<u>100.0%</u>	
Allocations	\$ 377	\$ 342	\$ 333	\$ 1,052	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 377</u></b>	<b><u>\$ 342</u></b>	<b><u>\$ 333</u></b>	<b><u>\$ 1,052</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0136-EXECUTIVE COMPENSATION

Workpaper: C-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	2	2	2	2
Labor Costs	\$ 235	\$ 226	\$ 227	\$ 222	\$ 214	\$ 214	\$ 220	\$ 225
Non-Labor Costs	704	544	695	728	698	859	882	906
<b>Total Costs</b>	<b>\$ 939</b>	<b>\$ 770</b>	<b>\$ 922</b>	<b>\$ 951</b>	<b>\$ 912</b>	<b>\$ 1,073</b>	<b>\$ 1,101</b>	<b>\$ 1,132</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	1	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 383	\$ 394	\$ 405
So Cal Gas	285	217	252	286	263	350	358	368
<b>Subtotal - Utilities</b>	<b>\$ 573</b>	<b>\$ 515</b>	<b>\$ 610</b>	<b>\$ 682</b>	<b>\$ 596</b>	<b>\$ 733</b>	<b>\$ 753</b>	<b>\$ 774</b>
Global/Retained	366	256	312	269	316	341	348	358
<b>Total Allocations</b>	<b>\$ 938</b>	<b>\$ 770</b>	<b>\$ 922</b>	<b>\$ 951</b>	<b>\$ 912</b>	<b>\$ 1,073</b>	<b>\$ 1,101</b>	<b>\$ 1,132</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 287	\$ 297	\$ 358	\$ 396	\$ 334	\$ 383	\$ 394	\$ 405
So Cal Gas	285	217	252	286	263	350	358	368
<b>Subtotal - Utilities</b>	<b>\$ 573</b>	<b>\$ 515</b>	<b>\$ 610</b>	<b>\$ 682</b>	<b>\$ 596</b>	<b>\$ 733</b>	<b>\$ 753</b>	<b>\$ 774</b>
Global/Retained	366	256	312	269	316	341	348	358
<b>Total Billed Costs</b>	<b>\$ 939</b>	<b>\$ 770</b>	<b>\$ 922</b>	<b>\$ 951</b>	<b>\$ 912</b>	<b>\$ 1,073</b>	<b>\$ 1,101</b>	<b>\$ 1,132</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0137-HR ACCTG & BUDGETS

Workpaper: C-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	7	7	7	7	7	8	8	8
Labor Costs	\$ 577	\$ 574	\$ 584	\$ 607	\$ 609	\$ 684	\$ 684	\$ 684
Non-Labor Costs	44	40	47	48	61	99	99	99
<b>Total Costs</b>	<b>\$ 621</b>	<b>\$ 615</b>	<b>\$ 631</b>	<b>\$ 655</b>	<b>\$ 670</b>	<b>\$ 783</b>	<b>\$ 783</b>	<b>\$ 783</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	0	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>						
<b>ALLOCATIONS</b>								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 269	\$ 269	\$ 269
So Cal Gas	345	327	337	355	367	470	470	470
<b>Subtotal - Utilities</b>	<b>\$ 583</b>	<b>\$ 577</b>	<b>\$ 594</b>	<b>\$ 618</b>	<b>\$ 628</b>	<b>\$ 739</b>	<b>\$ 740</b>	<b>\$ 740</b>
Global/Retained	38	38	37	37	42	44	44	44
<b>Total Allocations</b>	<b>\$ 621</b>	<b>\$ 615</b>	<b>\$ 631</b>	<b>\$ 655</b>	<b>\$ 670</b>	<b>\$ 783</b>	<b>\$ 783</b>	<b>\$ 783</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 269	\$ 269	\$ 269
So Cal Gas	345	327	337	355	367	470	470	470
<b>Subtotal - Utilities</b>	<b>\$ 583</b>	<b>\$ 577</b>	<b>\$ 594</b>	<b>\$ 618</b>	<b>\$ 628</b>	<b>\$ 739</b>	<b>\$ 740</b>	<b>\$ 740</b>
Global/Retained	38	38	37	37	42	44	44	44
<b>Total Billed Costs</b>	<b>\$ 621</b>	<b>\$ 615</b>	<b>\$ 631</b>	<b>\$ 655</b>	<b>\$ 670</b>	<b>\$ 783</b>	<b>\$ 783</b>	<b>\$ 783</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources  
Department: C-2 Compensation & Benefits  
Cost Center: 1100-0137-HR ACCTG & BUDGETS  
Workpaper: C-2.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 262</b>	<b>\$ 367</b>	<b>\$ 42</b>	<b>\$ 670</b>	<b>7</b>
Filled position in 2014 that was previously vacant in cost center 1100-0134 (C-2.1)	31	54	5	90	1
Employee training charged in 2013 to Director's cost center (D-2.1)	8	14	1	23	
Change in Allocations 2013-2016	(31)	36	(5)	0	
Total Change from 2013	<u>8</u>	<u>104</u>	<u>2</u>	<u>113</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 269</u></b>	<b><u>\$ 470</u></b>	<b><u>\$ 44</u></b>	<b><u>\$ 783</u></b>	<b><u>8</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFTE</b>	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 269	\$ 470	\$ 44	\$ 783	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 269</u></b>	<b><u>\$ 470</u></b>	<b><u>\$ 44</u></b>	<b><u>\$ 783</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-2 Compensation & Benefits

Witness: Peter R. Wall

Cost Center: 1100-0137-HR ACCTG & BUDGETS

Workpaper: C-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	7	7	7	7	7	8	8	8
Labor Costs	\$ 577	\$ 574	\$ 584	\$ 607	\$ 609	\$ 697	\$ 714	\$ 734
Non-Labor Costs	44	40	47	48	61	101	104	107
<b>Total Costs</b>	<b>\$ 621</b>	<b>\$ 615</b>	<b>\$ 631</b>	<b>\$ 655</b>	<b>\$ 670</b>	<b>\$ 799</b>	<b>\$ 818</b>	<b>\$ 841</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	0	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 275	\$ 281	\$ 289
So Cal Gas	345	327	337	355	367	480	491	505
<b>Subtotal - Utilities</b>	<b>\$ 583</b>	<b>\$ 577</b>	<b>\$ 594</b>	<b>\$ 618</b>	<b>\$ 628</b>	<b>\$ 754</b>	<b>\$ 773</b>	<b>\$ 794</b>
Global/Retained	38	38	37	37	42	45	46	47
<b>Total Allocations</b>	<b>\$ 621</b>	<b>\$ 615</b>	<b>\$ 631</b>	<b>\$ 655</b>	<b>\$ 670</b>	<b>\$ 799</b>	<b>\$ 818</b>	<b>\$ 841</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 238	\$ 250	\$ 256	\$ 264	\$ 262	\$ 275	\$ 281	\$ 289
So Cal Gas	345	327	337	355	367	480	491	505
<b>Subtotal - Utilities</b>	<b>\$ 583</b>	<b>\$ 577</b>	<b>\$ 594</b>	<b>\$ 618</b>	<b>\$ 628</b>	<b>\$ 754</b>	<b>\$ 773</b>	<b>\$ 794</b>
Global/Retained	38	38	37	37	42	45	46	47
<b>Total Billed Costs</b>	<b>\$ 621</b>	<b>\$ 615</b>	<b>\$ 631</b>	<b>\$ 655</b>	<b>\$ 670</b>	<b>\$ 799</b>	<b>\$ 818</b>	<b>\$ 841</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-3 Payroll/HRIS (MyInfo)

Workpaper: C-3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	23	24	22	22	20	22	22	22
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,305	\$ 2,285	\$ 2,285	\$ 2,285
Non-Labor Costs	5,591	5,529	5,512	6,076	6,147	5,444	5,995	6,146
<b>Total Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,453</b>	<b>\$ 7,730</b>	<b>\$ 8,280</b>	<b>\$ 8,431</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ 52</b>	<b>\$ 75</b>	<b>\$ 115</b>	<b>\$ 84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	13	2	40	61	134	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 57</b>	<b>\$ 54</b>	<b>\$ 115</b>	<b>\$ 176</b>	<b>\$ 218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 3,075	\$ 2,650	\$ 2,839	\$ 2,891
So Cal Gas	4,340	4,318	4,276	4,578	4,651	4,683	5,017	5,108
<b>Subtotal - Utilities</b>	<b>\$ 7,288</b>	<b>\$ 7,395</b>	<b>\$ 7,306</b>	<b>\$ 7,722</b>	<b>\$ 7,727</b>	<b>\$ 7,333</b>	<b>\$ 7,856</b>	<b>\$ 7,999</b>
Global/Retained	463	465	433	436	509	396	425	432
<b>Total Allocations</b>	<b>\$ 7,751</b>	<b>\$ 7,860</b>	<b>\$ 7,739</b>	<b>\$ 8,159</b>	<b>\$ 8,236</b>	<b>\$ 7,730</b>	<b>\$ 8,280</b>	<b>\$ 8,431</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 3,096	\$ 2,650	\$ 2,839	\$ 2,891
So Cal Gas	4,362	4,356	4,325	4,671	4,715	4,683	5,017	5,108
<b>Subtotal - Utilities</b>	<b>\$ 7,333</b>	<b>\$ 7,447</b>	<b>\$ 7,381</b>	<b>\$ 7,837</b>	<b>\$ 7,811</b>	<b>\$ 7,333</b>	<b>\$ 7,856</b>	<b>\$ 7,999</b>
Global/Retained	476	467	473	498	642	396	425	432
<b>Total Billed Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,453</b>	<b>\$ 7,730</b>	<b>\$ 8,280</b>	<b>\$ 8,431</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: C Human Resources  
Department: C-3 Payroll/HRIS (MyInfo)  
Workpaper: C-3 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 3,096</b>	<b>\$ 4,715</b>	<b>\$ 642</b>	<b>\$ 8,453</b>	<b>20</b>
Filled vacancies in 2014, net of direct loaned labor charges	46	55	(123)	(22)	2
Change in Allocations 2013-2016	(251)	338	(87)	(0)	
Total Change from 2013	<u>(205)</u>	<u>393</u>	<u>(210)</u>	<u>(22)</u>	<u>2</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,891</u></b>	<b><u>\$ 5,108</u></b>	<b><u>\$ 432</u></b>	<b><u>\$ 8,431</u></b>	<b><u>22</u></b>
Allocations	\$ 2,891	\$ 5,108	\$ 432	\$ 8,431	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,891</u></b>	<b><u>\$ 5,108</u></b>	<b><u>\$ 432</u></b>	<b><u>\$ 8,431</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-3 Payroll/HRIS (MyInfo)

Workpaper: C-3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	23	24	22	22	20	22	22	22
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,305	\$ 2,331	\$ 2,387	\$ 2,452
Non-Labor Costs	5,591	5,529	5,512	6,076	6,147	5,554	6,277	6,614
<b>Total Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,453</b>	<b>\$ 7,885</b>	<b>\$ 8,665</b>	<b>\$ 9,066</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ 52</b>	<b>\$ 75</b>	<b>\$ 115</b>	<b>\$ 84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	13	2	40	61	134	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 57</b>	<b>\$ 54</b>	<b>\$ 115</b>	<b>\$ 176</b>	<b>\$ 218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 3,075	\$ 2,704	\$ 2,971	\$ 3,109
So Cal Gas	4,340	4,318	4,276	4,578	4,651	4,777	5,249	5,493
<b>Subtotal - Utilities</b>	<b>\$ 7,288</b>	<b>\$ 7,395</b>	<b>\$ 7,306</b>	<b>\$ 7,722</b>	<b>\$ 7,727</b>	<b>\$ 7,481</b>	<b>\$ 8,221</b>	<b>\$ 8,602</b>
Global/Retained	463	465	433	436	509	404	444	465
<b>Total Allocations</b>	<b>\$ 7,751</b>	<b>\$ 7,860</b>	<b>\$ 7,739</b>	<b>\$ 8,159</b>	<b>\$ 8,236</b>	<b>\$ 7,885</b>	<b>\$ 8,665</b>	<b>\$ 9,066</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 3,096	\$ 2,704	\$ 2,971	\$ 3,109
So Cal Gas	4,362	4,356	4,325	4,671	4,715	4,777	5,249	5,493
<b>Subtotal - Utilities</b>	<b>\$ 7,333</b>	<b>\$ 7,447</b>	<b>\$ 7,381</b>	<b>\$ 7,837</b>	<b>\$ 7,811</b>	<b>\$ 7,481</b>	<b>\$ 8,221</b>	<b>\$ 8,602</b>
Global/Retained	476	467	473	498	642	404	444	465
<b>Total Billed Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,453</b>	<b>\$ 7,885</b>	<b>\$ 8,665</b>	<b>\$ 9,066</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0383-MYINFO SERVICES

Workpaper: C-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	23	24	22	19	17	19	19	19
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,044	\$ 2,023	\$ 2,023	\$ 2,023
Non-Labor Costs	5,591	5,529	5,512	6,076	6,142	5,430	5,981	6,132
<b>Total Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,186</b>	<b>\$ 7,453</b>	<b>\$ 8,004</b>	<b>\$ 8,155</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ 52</b>	<b>\$ 75</b>	<b>\$ 115</b>	<b>\$ 84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	13	2	40	61	134	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 57</b>	<b>\$ 54</b>	<b>\$ 115</b>	<b>\$ 176</b>	<b>\$ 218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 2,971	\$ 2,556	\$ 2,744	\$ 2,796
So Cal Gas	4,340	4,318	4,276	4,578	4,505	4,517	4,851	4,942
<b>Subtotal - Utilities</b>	<b>\$ 7,288</b>	<b>\$ 7,395</b>	<b>\$ 7,306</b>	<b>\$ 7,722</b>	<b>\$ 7,477</b>	<b>\$ 7,073</b>	<b>\$ 7,595</b>	<b>\$ 7,738</b>
Global/Retained	463	465	433	436	492	381	409	417
<b>Total Allocations</b>	<b>\$ 7,751</b>	<b>\$ 7,860</b>	<b>\$ 7,739</b>	<b>\$ 8,159</b>	<b>\$ 7,969</b>	<b>\$ 7,453</b>	<b>\$ 8,004</b>	<b>\$ 8,155</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 2,992	\$ 2,556	\$ 2,744	\$ 2,796
So Cal Gas	4,362	4,356	4,325	4,671	4,569	4,517	4,851	4,942
<b>Subtotal - Utilities</b>	<b>\$ 7,333</b>	<b>\$ 7,447</b>	<b>\$ 7,381</b>	<b>\$ 7,837</b>	<b>\$ 7,560</b>	<b>\$ 7,073</b>	<b>\$ 7,595</b>	<b>\$ 7,738</b>
Global/Retained	476	467	473	498	626	381	409	417
<b>Total Billed Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,186</b>	<b>\$ 7,453</b>	<b>\$ 8,004</b>	<b>\$ 8,155</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources  
Department: C-3 Payroll/HRIS (MyInfo)  
Cost Center: 1100-0383-MYINFO SERVICES  
Workpaper: C-3.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,992</b>	<b>\$ 4,569</b>	<b>\$ 626</b>	<b>\$ 8,186</b>	<b>17</b>
Non-recurring temp services directly assigned to affiliate.	-	-	(128)	(128)	
Filled vacancies in 2014, net of loaned labor charges	43	50	4	97	2
Change in Allocations 2013-2016	(239)	324	(85)	(0)	
Total Change from 2013	(196)	374	(209)	(31)	2
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,796</u></b>	<b><u>\$ 4,942</u></b>	<b><u>\$ 417</u></b>	<b><u>\$ 8,155</u></b>	<b><u>19</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFTEMYINFO</b>	34.3%	60.6%	5.1%	100.0%	
Allocations	\$ 2,796	\$ 4,942	\$ 417	\$ 8,155	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,796</u></b>	<b><u>\$ 4,942</u></b>	<b><u>\$ 417</u></b>	<b><u>\$ 8,155</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0383-MYINFO SERVICES

Workpaper: C-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	23	24	22	19	17	19	19	19
Labor Costs	\$ 2,218	\$ 2,385	\$ 2,342	\$ 2,259	\$ 2,044	\$ 2,064	\$ 2,114	\$ 2,171
Non-Labor Costs	5,591	5,529	5,512	6,076	6,142	5,540	6,263	6,599
<b>Total Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,186</b>	<b>\$ 7,603</b>	<b>\$ 8,376</b>	<b>\$ 8,770</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 23	\$ 14	\$ 26	\$ 22	\$ 21	\$ -	\$ -	\$ -
So Cal Gas	21	38	49	93	63	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 44</b>	<b>\$ 52</b>	<b>\$ 75</b>	<b>\$ 115</b>	<b>\$ 84</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	13	2	40	61	134	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 57</b>	<b>\$ 54</b>	<b>\$ 115</b>	<b>\$ 176</b>	<b>\$ 218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,948	\$ 3,077	\$ 3,030	\$ 3,144	\$ 2,971	\$ 2,607	\$ 2,872	\$ 3,007
So Cal Gas	4,340	4,318	4,276	4,578	4,505	4,608	5,076	5,315
<b>Subtotal - Utilities</b>	<b>\$ 7,288</b>	<b>\$ 7,395</b>	<b>\$ 7,306</b>	<b>\$ 7,722</b>	<b>\$ 7,477</b>	<b>\$ 7,215</b>	<b>\$ 7,948</b>	<b>\$ 8,322</b>
Global/Retained	463	465	433	436	492	389	428	448
<b>Total Allocations</b>	<b>\$ 7,751</b>	<b>\$ 7,860</b>	<b>\$ 7,739</b>	<b>\$ 8,159</b>	<b>\$ 7,969</b>	<b>\$ 7,603</b>	<b>\$ 8,376</b>	<b>\$ 8,770</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,971	\$ 3,091	\$ 3,056	\$ 3,166	\$ 2,992	\$ 2,607	\$ 2,872	\$ 3,007
So Cal Gas	4,362	4,356	4,325	4,671	4,569	4,608	5,076	5,315
<b>Subtotal - Utilities</b>	<b>\$ 7,333</b>	<b>\$ 7,447</b>	<b>\$ 7,381</b>	<b>\$ 7,837</b>	<b>\$ 7,560</b>	<b>\$ 7,215</b>	<b>\$ 7,948</b>	<b>\$ 8,322</b>
Global/Retained	476	467	473	498	626	389	428	448
<b>Total Billed Costs</b>	<b>\$ 7,808</b>	<b>\$ 7,914</b>	<b>\$ 7,854</b>	<b>\$ 8,335</b>	<b>\$ 8,186</b>	<b>\$ 7,603</b>	<b>\$ 8,376</b>	<b>\$ 8,770</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0057-PAYROLL

Workpaper: C-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	3	3	3	3	3
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ 262	\$ 262	\$ 262
Non-Labor Costs	-	-	-	-	6	14	14	14
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 276</u>	<u>\$ 276</u>	<u>\$ 276</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 95	\$ 95	\$ 95
So Cal Gas	-	-	-	-	146	166	166	166
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 261</u>	<u>\$ 261</u>	<u>\$ 261</u>
Global/Retained	-	-	-	-	17	15	15	15
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 276</u>	<u>\$ 276</u>	<u>\$ 276</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 95	\$ 95	\$ 95
So Cal Gas	-	-	-	-	146	166	166	166
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 261</u>	<u>\$ 261</u>	<u>\$ 261</u>
Global/Retained	-	-	-	-	17	15	15	15
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 276</u>	<u>\$ 276</u>	<u>\$ 276</u>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources  
Department: C-3 Payroll/HRIS (MyInfo)  
Cost Center: 1100-0057-PAYROLL  
Workpaper: C-3.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 104</b>	<b>\$ 146</b>	<b>\$ 17</b>	<b>\$ 267</b>	<b>3</b>
Employee training lower in 2013 due to vacancies.	3	6	1	9	
Change in Allocations 2013-2016	(12)	14	(2)	0	
Total Change from 2013	<u>(9)</u>	<u>20</u>	<u>(1)</u>	<u>9</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 95</u></b>	<b><u>\$ 166</u></b>	<b><u>\$ 15</u></b>	<b><u>\$ 276</u></b>	<b><u>3</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFTE</b>	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 95	\$ 166	\$ 15	\$ 276	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 95</u></b>	<b><u>\$ 166</u></b>	<b><u>\$ 15</u></b>	<b><u>\$ 276</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-3 Payroll/HRIS (MyInfo)

Witness: Peter R. Wall

Cost Center: 1100-0057-PAYROLL

Workpaper: C-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	3	3	3	3	3
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 261	\$ 267	\$ 274	\$ 281
Non-Labor Costs	-	-	-	-	6	14	15	15
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 282</u>	<u>\$ 288</u>	<u>\$ 296</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 97	\$ 99	\$ 102
So Cal Gas	-	-	-	-	146	169	173	178
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 266</u>	<u>\$ 272</u>	<u>\$ 280</u>
Global/Retained	-	-	-	-	17	16	16	17
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 282</u>	<u>\$ 288</u>	<u>\$ 296</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 97	\$ 99	\$ 102
So Cal Gas	-	-	-	-	146	169	173	178
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250</u>	<u>\$ 266</u>	<u>\$ 272</u>	<u>\$ 280</u>
Global/Retained	-	-	-	-	17	16	16	17
<b>Total Billed Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 267</u>	<u>\$ 282</u>	<u>\$ 288</u>	<u>\$ 296</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-4 Staffing & Development

Workpaper: C-4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	19	6	6	8	7	9	9	9
Labor Costs	\$ 1,858	\$ 904	\$ 648	\$ 606	\$ 700	\$ 804	\$ 804	\$ 804
Non-Labor Costs	1,043	519	387	352	332	424	424	424
<b>Total Costs</b>	<b>\$ 2,901</b>	<b>\$ 1,423</b>	<b>\$ 1,035</b>	<b>\$ 959</b>	<b>\$ 1,033</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 1	\$ -	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	12	-	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Global/Retained	0	0	1	1	-	1	1	1
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,039	\$ 571	\$ 362	\$ 351	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	1,245	595	386	363	387	476	476	478
<b>Subtotal - Utilities</b>	<b>\$ 2,284</b>	<b>\$ 1,166</b>	<b>\$ 748</b>	<b>\$ 714</b>	<b>\$ 784</b>	<b>\$ 934</b>	<b>\$ 946</b>	<b>\$ 955</b>
Global/Retained	614	256	285	231	249	292	280	271
<b>Total Allocations</b>	<b>\$ 2,898</b>	<b>\$ 1,421</b>	<b>\$ 1,034</b>	<b>\$ 945</b>	<b>\$ 1,033</b>	<b>\$ 1,227</b>	<b>\$ 1,227</b>	<b>\$ 1,227</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,040	\$ 572	\$ 363	\$ 352	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	1,246	595	386	375	387	477	477	479
<b>Subtotal - Utilities</b>	<b>\$ 2,286</b>	<b>\$ 1,167</b>	<b>\$ 749</b>	<b>\$ 727</b>	<b>\$ 784</b>	<b>\$ 935</b>	<b>\$ 947</b>	<b>\$ 956</b>
Global/Retained	615	256	286	232	249	293	281	272
<b>Total Billed Costs</b>	<b>\$ 2,901</b>	<b>\$ 1,423</b>	<b>\$ 1,035</b>	<b>\$ 959</b>	<b>\$ 1,033</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-4 Staffing & Development

Workpaper: C-4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	19	6	6	8	7	9	9	9
Labor Costs	\$ 1,858	\$ 904	\$ 648	\$ 606	\$ 700	\$ 820	\$ 840	\$ 862
Non-Labor Costs	1,043	519	387	352	332	433	444	457
<b>Total Costs</b>	<b>\$ 2,901</b>	<b>\$ 1,423</b>	<b>\$ 1,035</b>	<b>\$ 959</b>	<b>\$ 1,033</b>	<b>\$ 1,252</b>	<b>\$ 1,284</b>	<b>\$ 1,319</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 1	\$ -	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	12	-	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 13</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Global/Retained	0	0	1	1	-	1	1	1
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,039	\$ 571	\$ 362	\$ 351	\$ 397	\$ 467	\$ 491	\$ 512
So Cal Gas	1,245	595	386	363	387	486	498	514
<b>Subtotal - Utilities</b>	<b>\$ 2,284</b>	<b>\$ 1,166</b>	<b>\$ 748</b>	<b>\$ 714</b>	<b>\$ 784</b>	<b>\$ 953</b>	<b>\$ 989</b>	<b>\$ 1,026</b>
Global/Retained	614	256	285	231	249	298	293	291
<b>Total Allocations</b>	<b>\$ 2,898</b>	<b>\$ 1,421</b>	<b>\$ 1,034</b>	<b>\$ 945</b>	<b>\$ 1,033</b>	<b>\$ 1,251</b>	<b>\$ 1,282</b>	<b>\$ 1,317</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,040	\$ 572	\$ 363	\$ 352	\$ 397	\$ 467	\$ 492	\$ 513
So Cal Gas	1,246	595	386	375	387	486	498	514
<b>Subtotal - Utilities</b>	<b>\$ 2,286</b>	<b>\$ 1,167</b>	<b>\$ 749</b>	<b>\$ 727</b>	<b>\$ 784</b>	<b>\$ 954</b>	<b>\$ 990</b>	<b>\$ 1,027</b>
Global/Retained	615	256	286	232	249	299	294	292
<b>Total Billed Costs</b>	<b>\$ 2,901</b>	<b>\$ 1,423</b>	<b>\$ 1,035</b>	<b>\$ 959</b>	<b>\$ 1,033</b>	<b>\$ 1,252</b>	<b>\$ 1,284</b>	<b>\$ 1,319</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0130-CORP HR & BUSINESS CONDUCT

Workpaper: C-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	6	6	8	7	9	9	9
Labor Costs	\$ 456	\$ 472	\$ 576	\$ 606	\$ 700	\$ 804	\$ 804	\$ 804
Non-Labor Costs	103	290	382	346	332	424	424	424
<b>Total Costs</b>	<b>\$ 560</b>	<b>\$ 762</b>	<b>\$ 959</b>	<b>\$ 952</b>	<b>\$ 1,033</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 0	-	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	11	-	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Global/Retained	0	0	1	0	-	1	1	1
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 214	\$ 305	\$ 362	\$ 349	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	242	315	386	360	387	476	476	478
<b>Subtotal - Utilities</b>	<b>\$ 456</b>	<b>\$ 620</b>	<b>\$ 748</b>	<b>\$ 709</b>	<b>\$ 784</b>	<b>\$ 934</b>	<b>\$ 946</b>	<b>\$ 955</b>
Global/Retained	101	140	209	231	249	292	280	271
<b>Total Allocations</b>	<b>\$ 557</b>	<b>\$ 760</b>	<b>\$ 957</b>	<b>\$ 940</b>	<b>\$ 1,033</b>	<b>\$ 1,227</b>	<b>\$ 1,227</b>	<b>\$ 1,227</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 215	\$ 306	\$ 363	\$ 350	\$ 397	\$ 458	\$ 470	\$ 477
So Cal Gas	244	315	386	371	387	477	477	479
<b>Subtotal - Utilities</b>	<b>\$ 458</b>	<b>\$ 621</b>	<b>\$ 749</b>	<b>\$ 721</b>	<b>\$ 784</b>	<b>\$ 935</b>	<b>\$ 947</b>	<b>\$ 956</b>
Global/Retained	101	141	210	231	249	293	281	272
<b>Total Billed Costs</b>	<b>\$ 560</b>	<b>\$ 762</b>	<b>\$ 959</b>	<b>\$ 952</b>	<b>\$ 1,033</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>	<b>\$ 1,228</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources  
Department: C-4 Staffing & Development  
Cost Center: 1100-0130-CORP HR & BUSINESS CONDUCT  
Workpaper: C-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 397</b>	<b>\$ 387</b>	<b>\$ 249</b>	<b>\$ 1,033</b>	<b>7</b>
Filled vacant positions in 2014	49	49	28	125	2
Employee development and training charged to VP cost center (C-1.1) in 2013.	27	27	16	70	
Change in Allocations 2013-2016	4	16	(20)	(0)	
Total Change from 2013	<u>80</u>	<u>92</u>	<u>23</u>	<u>195</u>	<u>2</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 477</u></b>	<b><u>\$ 479</u></b>	<b><u>\$ 272</u></b>	<b><u>\$ 1,228</u></b>	<b><u>9</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFBASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 477	\$ 478	\$ 271	\$ 1,227	
Direct Assignments	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 477</u></b>	<b><u>\$ 479</u></b>	<b><u>\$ 272</u></b>	<b><u>\$ 1,228</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0130-CORP HR & BUSINESS CONDUCT

Workpaper: C-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	6	6	8	7	9	9	9
Labor Costs	\$ 456	\$ 472	\$ 576	\$ 606	\$ 700	\$ 820	\$ 840	\$ 862
Non-Labor Costs	103	290	382	346	332	433	444	457
<b>Total Costs</b>	<b>\$ 560</b>	<b>\$ 762</b>	<b>\$ 959</b>	<b>\$ 952</b>	<b>\$ 1,033</b>	<b>\$ 1,252</b>	<b>\$ 1,284</b>	<b>\$ 1,319</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ 1	\$ 0	\$ 0	\$ -	\$ 1	\$ 1	\$ 1
So Cal Gas	1	1	0	11	-	0	0	0
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 1</b>
Global/Retained	0	0	1	0	-	1	1	1
<b>Total Direct Assignments</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 214	\$ 305	\$ 362	\$ 349	\$ 397	\$ 467	\$ 491	\$ 512
So Cal Gas	242	315	386	360	387	486	498	514
<b>Subtotal - Utilities</b>	<b>\$ 456</b>	<b>\$ 620</b>	<b>\$ 748</b>	<b>\$ 709</b>	<b>\$ 784</b>	<b>\$ 953</b>	<b>\$ 989</b>	<b>\$ 1,026</b>
Global/Retained	101	140	209	231	249	298	293	291
<b>Total Allocations</b>	<b>\$ 557</b>	<b>\$ 760</b>	<b>\$ 957</b>	<b>\$ 940</b>	<b>\$ 1,033</b>	<b>\$ 1,251</b>	<b>\$ 1,282</b>	<b>\$ 1,317</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 215	\$ 306	\$ 363	\$ 350	\$ 397	\$ 467	\$ 492	\$ 513
So Cal Gas	244	315	386	371	387	486	498	514
<b>Subtotal - Utilities</b>	<b>\$ 458</b>	<b>\$ 621</b>	<b>\$ 749</b>	<b>\$ 721</b>	<b>\$ 784</b>	<b>\$ 954</b>	<b>\$ 990</b>	<b>\$ 1,027</b>
Global/Retained	101	141	210	231	249	299	294	292
<b>Total Billed Costs</b>	<b>\$ 560</b>	<b>\$ 762</b>	<b>\$ 959</b>	<b>\$ 952</b>	<b>\$ 1,033</b>	<b>\$ 1,252</b>	<b>\$ 1,284</b>	<b>\$ 1,319</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0269-EXECUTIVE DEVELOPMENT

Workpaper: C-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	-	-	-	-	-	-	-
Labor Costs	\$ 520	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	415	62	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 935</b>	<b>\$ 195</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 286	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	284	58	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 571</b>	<b>\$ 136</b>	<b>\$ -</b>					
Global/Retained	364	59	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 935</b>	<b>\$ 195</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 286	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	284	58	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 571</b>	<b>\$ 136</b>	<b>\$ -</b>					
Global/Retained	364	59	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 935</b>	<b>\$ 195</b>	<b>\$ -</b>					

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0055 BUSINESS CONDUCT

Workpaper: C-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	-	-	-	-	-	-	-
Labor Costs	\$ 291	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	234	109	0	0	-	-	-	-
<b>Total Costs</b>	<b>\$ 525</b>	<b>\$ 224</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 201	\$ 90	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	228	93	-	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 429</b>	<b>\$ 182</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	95	41	0	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 525</b>	<b>\$ 224</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 201	\$ 90	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	228	93	-	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 429</b>	<b>\$ 182</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	95	41	0	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 525</b>	<b>\$ 224</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-4 Staffing & Development

Witness: Peter R. Wall

Cost Center: 1100-0131-CORP DIVERSITY AFFAIRS

Workpaper: C-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	-	-	-	-	-	-	-
Labor Costs	\$ 591	\$ 184	\$ 72	\$ 0	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	291	58	4	6	-	-	-	-
<b>Total Costs</b>	<b>\$ 881</b>	<b>\$ 242</b>	<b>\$ 76</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	0	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 338	\$ 99	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -
So Cal Gas	490	129	-	3	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 828</b>	<b>\$ 227</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	54	15	76	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 881</b>	<b>\$ 242</b>	<b>\$ 76</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 338	\$ 99	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
So Cal Gas	490	129	-	4	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 828</b>	<b>\$ 227</b>	<b>\$ -</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	54	15	76	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 881</b>	<b>\$ 242</b>	<b>\$ 76</b>	<b>\$ 7</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-5 Employee Programs

Workpaper: C-5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	12	2	2	2	1	2	2	2
Labor Costs	\$ 880	\$ 278	\$ 75	\$ 96	\$ 79	\$ 161	\$ 161	\$ 161
Non-Labor Costs	3,855	3,190	1,528	1,599	3,575	1,730	1,630	1,630
<b>Total Costs</b>	<b>\$ 4,734</b>	<b>\$ 3,468</b>	<b>\$ 1,603</b>	<b>\$ 1,695</b>	<b>\$ 3,654</b>	<b>\$ 1,891</b>	<b>\$ 1,791</b>	<b>\$ 1,791</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (2)</b>	<b>\$ 35</b>	<b>\$ 46</b>	<b>\$ 48</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	119	84	74	74	2,072	88	88	88
<b>Total Direct Assignments</b>	<b>\$ 116</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 122</b>	<b>\$ 2,107</b>	<b>\$ 88</b>	<b>\$ 88</b>	<b>\$ 88</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 569	\$ 181	\$ 48	\$ 55	\$ 44	\$ 117	\$ 83	\$ 83
So Cal Gas	762	217	62	73	62	204	144	144
<b>Subtotal - Utilities</b>	<b>\$ 1,331</b>	<b>\$ 398</b>	<b>\$ 110</b>	<b>\$ 128</b>	<b>\$ 106</b>	<b>\$ 321</b>	<b>\$ 227</b>	<b>\$ 227</b>
Global/Retained	3,287	2,951	1,373	1,446	1,441	1,482	1,476	1,476
<b>Total Allocations</b>	<b>\$ 4,618</b>	<b>\$ 3,349</b>	<b>\$ 1,483</b>	<b>\$ 1,574</b>	<b>\$ 1,547</b>	<b>\$ 1,803</b>	<b>\$ 1,703</b>	<b>\$ 1,703</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 567	\$ 197	\$ 68	\$ 75	\$ 59	\$ 117	\$ 83	\$ 83
So Cal Gas	762	236	89	101	83	204	144	144
<b>Subtotal - Utilities</b>	<b>\$ 1,328</b>	<b>\$ 433</b>	<b>\$ 157</b>	<b>\$ 176</b>	<b>\$ 141</b>	<b>\$ 321</b>	<b>\$ 227</b>	<b>\$ 227</b>
Global/Retained	3,406	3,035	1,446	1,520	3,512	1,570	1,564	1,564
<b>Total Billed Costs</b>	<b>\$ 4,734</b>	<b>\$ 3,468</b>	<b>\$ 1,603</b>	<b>\$ 1,695</b>	<b>\$ 3,654</b>	<b>\$ 1,891</b>	<b>\$ 1,791</b>	<b>\$ 1,791</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: C Human Resources

Witness: Peter R. Wall

Department: C-5 Employee Programs

Workpaper: C-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 59</b>	<b>\$ 83</b>	<b>\$ 3,512</b>	<b>\$ 3,654</b>	<b>1</b>
Non-recurring charitable contribution in 2013	-	-	(1,933)	(1,933)	
Program consulting and training charged to VP cost center (C-1.1) in 2013.	19	34	3	56	
Return of employee from year-end leave of absence	5	8	1	14	1
Change in Allocations 2013-2016	2	18	(20)	-	
Total Change from 2013	<u>24</u>	<u>62</u>	<u>(1,948)</u>	<u>(1,863)</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 83</u></b>	<b><u>\$ 144</u></b>	<b><u>\$ 1,564</u></b>	<b><u>\$ 1,791</u></b>	<b><u>2</u></b>
Allocations	\$ 83	\$ 144	\$ 1,476	\$ 1,703	
Direct Assignments	<u>-</u>	<u>-</u>	<u>88</u>	<u>88</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 83</u></b>	<b><u>\$ 144</u></b>	<b><u>\$ 1,564</u></b>	<b><u>\$ 1,791</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C Human Resources

Witness: Peter R. Wall

Cost Center: C-5 Employee Programs

Workpaper: C-5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	12	2	2	2	1	2	2	2
Labor Costs	\$ 880	\$ 278	\$ 75	\$ 96	\$ 79	\$ 164	\$ 168	\$ 172
Non-Labor Costs	3,855	3,190	1,528	1,599	3,575	1,765	1,707	1,754
<b>Total Costs</b>	<b>\$ 4,734</b>	<b>\$ 3,468</b>	<b>\$ 1,603</b>	<b>\$ 1,695</b>	<b>\$ 3,654</b>	<b>\$ 1,929</b>	<b>\$ 1,875</b>	<b>\$ 1,927</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (2)</b>	<b>\$ 35</b>	<b>\$ 46</b>	<b>\$ 48</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	119	84	74	74	2,072	90	92	95
<b>Total Direct Assignments</b>	<b>\$ 116</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 122</b>	<b>\$ 2,107</b>	<b>\$ 90</b>	<b>\$ 92</b>	<b>\$ 95</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 569	\$ 181	\$ 48	\$ 55	\$ 44	\$ 119	\$ 86	\$ 89
So Cal Gas	762	217	62	73	62	208	151	155
<b>Subtotal - Utilities</b>	<b>\$ 1,331</b>	<b>\$ 398</b>	<b>\$ 110</b>	<b>\$ 128</b>	<b>\$ 106</b>	<b>\$ 328</b>	<b>\$ 237</b>	<b>\$ 244</b>
Global/Retained	3,287	2,951	1,373	1,446	1,441	1,511	1,545	1,588
<b>Total Allocations</b>	<b>\$ 4,618</b>	<b>\$ 3,349</b>	<b>\$ 1,483</b>	<b>\$ 1,574</b>	<b>\$ 1,547</b>	<b>\$ 1,839</b>	<b>\$ 1,783</b>	<b>\$ 1,832</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 567	\$ 197	\$ 68	\$ 75	\$ 59	\$ 119	\$ 86	\$ 89
So Cal Gas	762	236	89	101	83	208	151	155
<b>Subtotal - Utilities</b>	<b>\$ 1,328</b>	<b>\$ 433</b>	<b>\$ 157</b>	<b>\$ 176</b>	<b>\$ 141</b>	<b>\$ 328</b>	<b>\$ 237</b>	<b>\$ 244</b>
Global/Retained	3,406	3,035	1,446	1,520	3,512	1,601	1,637	1,683
<b>Total Billed Costs</b>	<b>\$ 4,734</b>	<b>\$ 3,468</b>	<b>\$ 1,603</b>	<b>\$ 1,695</b>	<b>\$ 3,654</b>	<b>\$ 1,929</b>	<b>\$ 1,875</b>	<b>\$ 1,927</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0155-CORP COMM PARTNERSHIPS

Workpaper: C-5.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	2	2	2	1	2	2	2
Labor Costs	\$ 450	\$ 231	\$ 149	\$ 154	\$ 144	\$ 161	\$ 161	\$ 161
Non-Labor Costs	314	118	70	81	77	230	130	130
<b>Total Costs</b>	<b>\$ 765</b>	<b>\$ 349</b>	<b>\$ 218</b>	<b>\$ 236</b>	<b>\$ 221</b>	<b>\$ 391</b>	<b>\$ 291</b>	<b>\$ 291</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (2)</b>	<b>\$ 35</b>	<b>\$ 46</b>	<b>\$ 48</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	86	60	53	54	52	51	51	51
<b>Total Direct Assignments</b>	<b>\$ 84</b>	<b>\$ 95</b>	<b>\$ 100</b>	<b>\$ 102</b>	<b>\$ 87</b>	<b>\$ 51</b>	<b>\$ 51</b>	<b>\$ 51</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 199	\$ 94	\$ 48	\$ 54	\$ 44	\$ 117	\$ 83	\$ 83
So Cal Gas	226	103	62	73	62	204	144	144
<b>Subtotal - Utilities</b>	<b>\$ 425</b>	<b>\$ 197</b>	<b>\$ 110</b>	<b>\$ 127</b>	<b>\$ 106</b>	<b>\$ 321</b>	<b>\$ 227</b>	<b>\$ 227</b>
Global/Retained	256	57	8	8	27	19	13	13
<b>Total Allocations</b>	<b>\$ 681</b>	<b>\$ 254</b>	<b>\$ 119</b>	<b>\$ 134</b>	<b>\$ 133</b>	<b>\$ 340</b>	<b>\$ 240</b>	<b>\$ 240</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 197	\$ 110	\$ 68	\$ 74	\$ 59	\$ 117	\$ 83	\$ 83
So Cal Gas	226	123	89	100	83	204	144	144
<b>Subtotal - Utilities</b>	<b>\$ 423</b>	<b>\$ 232</b>	<b>\$ 157</b>	<b>\$ 174</b>	<b>\$ 141</b>	<b>\$ 321</b>	<b>\$ 227</b>	<b>\$ 227</b>
Global/Retained	342	117	61	61	79	70	64	64
<b>Total Billed Costs</b>	<b>\$ 765</b>	<b>\$ 349</b>	<b>\$ 218</b>	<b>\$ 236</b>	<b>\$ 221</b>	<b>\$ 391</b>	<b>\$ 291</b>	<b>\$ 291</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: C Human Resources  
Department: C-5 Employee Programs  
Cost Center: 1100-0155-CORP COMM PARTNERSHIPS  
Workpaper: C-5.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 59</b>	<b>\$ 83</b>	<b>\$ 79</b>	<b>\$ 221</b>	<b>1</b>
Program consulting and training charged to VP cost center (C-1.1) in 2013.	19	34	3	56	
Return of employee from year-end leave of absence.	5	8	1	14	1
Change in Allocations 2013-2016	2	18	(20)	-	
Total Change from 2013	<u>24</u>	<u>62</u>	<u>(15)</u>	<u>70</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 83</u></b>	<b><u>\$ 144</u></b>	<b><u>\$ 64</u></b>	<b><u>\$ 291</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBFTE</b>	<u>34.4%</u>	<u>60.0%</u>	<u>5.6%</u>	<u>100.0%</u>	
Allocations	\$ 83	\$ 144	\$ 13	\$ 240	
Direct Assignments (SE Foundation)	-	-	51	51	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 83</u></b>	<b><u>\$ 144</u></b>	<b><u>\$ 64</u></b>	<b><u>\$ 291</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0155-CORP COMM PARTNERSHIPS

Workpaper: C-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	2	2	2	1	2	2	2
Labor Costs	\$ 450	\$ 231	\$ 149	\$ 154	\$ 144	\$ 164	\$ 168	\$ 172
Non-Labor Costs	314	118	70	81	77	235	136	140
<b>Total Costs</b>	<b>\$ 765</b>	<b>\$ 349</b>	<b>\$ 218</b>	<b>\$ 236</b>	<b>\$ 221</b>	<b>\$ 399</b>	<b>\$ 304</b>	<b>\$ 312</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (2)	\$ 16	\$ 20	\$ 20	\$ 15	\$ -	\$ -	\$ -
So Cal Gas	-	20	26	27	21	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (2)</b>	<b>\$ 35</b>	<b>\$ 46</b>	<b>\$ 48</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	86	60	53	54	52	52	53	54
<b>Total Direct Assignments</b>	<b>\$ 84</b>	<b>\$ 95</b>	<b>\$ 100</b>	<b>\$ 102</b>	<b>\$ 87</b>	<b>\$ 52</b>	<b>\$ 53</b>	<b>\$ 54</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 199	\$ 94	\$ 48	\$ 54	\$ 44	\$ 119	\$ 86	\$ 89
So Cal Gas	226	103	62	73	62	208	151	155
<b>Subtotal - Utilities</b>	<b>\$ 425</b>	<b>\$ 197</b>	<b>\$ 110</b>	<b>\$ 127</b>	<b>\$ 106</b>	<b>\$ 328</b>	<b>\$ 237</b>	<b>\$ 244</b>
Global/Retained	256	57	8	8	27	19	14	14
<b>Total Allocations</b>	<b>\$ 681</b>	<b>\$ 254</b>	<b>\$ 119</b>	<b>\$ 134</b>	<b>\$ 133</b>	<b>\$ 347</b>	<b>\$ 251</b>	<b>\$ 258</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 197	\$ 110	\$ 68	\$ 74	\$ 59	\$ 119	\$ 86	\$ 89
So Cal Gas	226	123	89	100	83	208	151	155
<b>Subtotal - Utilities</b>	<b>\$ 423</b>	<b>\$ 232</b>	<b>\$ 157</b>	<b>\$ 174</b>	<b>\$ 141</b>	<b>\$ 328</b>	<b>\$ 237</b>	<b>\$ 244</b>
Global/Retained	342	117	61	61	79	71	67	69
<b>Total Billed Costs</b>	<b>\$ 765</b>	<b>\$ 349</b>	<b>\$ 218</b>	<b>\$ 236</b>	<b>\$ 221</b>	<b>\$ 399</b>	<b>\$ 304</b>	<b>\$ 312</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: C-5.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ (208)	\$ (113)	\$ (74)	\$ (58)	\$ (65)	\$ -	\$ -	\$ -
Non-Labor Costs	3,213	3,018	1,456	1,516	3,498	1,500	1,500	1,500
<b>Total Costs</b>	<b>\$ 3,005</b>	<b>\$ 2,905</b>	<b>\$ 1,382</b>	<b>\$ 1,458</b>	<b>\$ 3,433</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	33	25	21	20	2,020	38	38	38
<b>Total Direct Assignments</b>	<b>\$ 33</b>	<b>\$ 25</b>	<b>\$ 21</b>	<b>\$ 20</b>	<b>\$ 2,020</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ 38</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	2,973	2,880	1,362	1,438	1,413	1,463	1,463	1,463
<b>Total Allocations</b>	<b>\$ 2,973</b>	<b>\$ 2,880</b>	<b>\$ 1,362</b>	<b>\$ 1,438</b>	<b>\$ 1,413</b>	<b>\$ 1,463</b>	<b>\$ 1,463</b>	<b>\$ 1,463</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	3,005	2,905	1,382	1,458	3,433	1,500	1,500	1,500
<b>Total Billed Costs</b>	<b>\$ 3,005</b>	<b>\$ 2,905</b>	<b>\$ 1,382</b>	<b>\$ 1,458</b>	<b>\$ 3,433</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: C Human Resources

Witness: Peter R. Wall

Department: C-5 Employee Programs

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: C-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 3,433	\$ 3,433	0
Non-recurring charitable contribution in 2013	-	-	(1,933)	(1,933)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(1,933)</u>	<u>(1,933)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,500</u></b>	<b><u>\$ 1,500</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,463	\$ 1,463	
Direct Assignments (SE Foundation)	<u>-</u>	<u>-</u>	<u>38</u>	<u>38</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,500</u></b>	<b><u>\$ 1,500</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0156-CONTRIBUTIONS & MEMBERSHIPS

Workpaper: C-5.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ (208)	\$ (113)	\$ (74)	\$ (58)	\$ (65)	\$ -	\$ -	\$ -
Non-Labor Costs	3,213	3,018	1,456	1,516	3,498	1,530	1,571	1,614
<b>Total Costs</b>	<b>\$ 3,005</b>	<b>\$ 2,905</b>	<b>\$ 1,382</b>	<b>\$ 1,458</b>	<b>\$ 3,433</b>	<b>\$ 1,530</b>	<b>\$ 1,571</b>	<b>\$ 1,614</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	33	25	21	20	2,020	38	39	40
<b>Total Direct Assignments</b>	<b>\$ 33</b>	<b>\$ 25</b>	<b>\$ 21</b>	<b>\$ 20</b>	<b>\$ 2,020</b>	<b>\$ 38</b>	<b>\$ 39</b>	<b>\$ 40</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	2,973	2,880	1,362	1,438	1,413	1,492	1,531	1,574
<b>Total Allocations</b>	<b>\$ 2,973</b>	<b>\$ 2,880</b>	<b>\$ 1,362</b>	<b>\$ 1,438</b>	<b>\$ 1,413</b>	<b>\$ 1,492</b>	<b>\$ 1,531</b>	<b>\$ 1,574</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	3,005	2,905	1,382	1,458	3,433	1,530	1,571	1,614
<b>Total Billed Costs</b>	<b>\$ 3,005</b>	<b>\$ 2,905</b>	<b>\$ 1,382</b>	<b>\$ 1,458</b>	<b>\$ 3,433</b>	<b>\$ 1,530</b>	<b>\$ 1,571</b>	<b>\$ 1,614</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: C-5 Employee Programs

Witness: Peter R. Wall

Cost Center: 1100-0170-INTERNAL COMMUNICATIONS

Workpaper: C-5.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	7	-	-	-	-	-	-	-
Labor Costs	\$ 637	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	327	54	2	1	-	-	-	-
<b>Total Costs</b>	<b>\$ 964</b>	<b>\$ 214</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 370	\$ 87	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	536	114	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 905</b>	<b>\$ 201</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	59	13	2	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 964</b>	<b>\$ 214</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 370	\$ 87	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	536	114	-	1	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 905</b>	<b>\$ 201</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	59	13	2	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 964</b>	<b>\$ 214</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: External Affairs

Workpaper: D

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	77	33	13	20	22	23	23	23
Labor Costs	\$ 8,368	\$ 3,507	\$ 1,600	\$ 2,367	\$ 2,910	\$ 3,073	\$ 3,073	\$ 3,073
Non-Labor Costs	13,852	3,504	2,608	3,381	3,406	3,731	3,476	3,876
<b>Total Costs</b>	<b>\$ 22,220</b>	<b>\$ 7,011</b>	<b>\$ 4,208</b>	<b>\$ 5,747</b>	<b>\$ 6,315</b>	<b>\$ 6,804</b>	<b>\$ 6,548</b>	<b>\$ 6,948</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 36	\$ 10	\$ 21	\$ 15	\$ 21	\$ 51	\$ 51	\$ 51
So Cal Gas	16	5	20	13	17	52	52	52
<b>Subtotal - Utilities</b>	<b>\$ 52</b>	<b>\$ 15</b>	<b>\$ 41</b>	<b>\$ 29</b>	<b>\$ 37</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ 103</b>
Global/Retained	313	178	681	1,292	1,062	168	168	168
<b>Total Direct Assignments</b>	<b>\$ 366</b>	<b>\$ 193</b>	<b>\$ 722</b>	<b>\$ 1,321</b>	<b>\$ 1,099</b>	<b>\$ 271</b>	<b>\$ 271</b>	<b>\$ 271</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,483	\$ 1,223	\$ 669	\$ 837	\$ 1,103	\$ 1,219	\$ 1,243	\$ 1,250
So Cal Gas	2,850	1,303	710	862	1,073	1,265	1,264	1,266
<b>Subtotal - Utilities</b>	<b>\$ 5,333</b>	<b>\$ 2,527</b>	<b>\$ 1,379</b>	<b>\$ 1,699</b>	<b>\$ 2,176</b>	<b>\$ 2,484</b>	<b>\$ 2,507</b>	<b>\$ 2,516</b>
Global/Retained	16,521	4,291	2,107	2,727	3,040	4,049	3,770	4,161
<b>Total Allocations</b>	<b>\$ 21,854</b>	<b>\$ 6,818</b>	<b>\$ 3,486</b>	<b>\$ 4,426</b>	<b>\$ 5,216</b>	<b>\$ 6,532</b>	<b>\$ 6,277</b>	<b>\$ 6,677</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,519	\$ 1,233	\$ 690	\$ 852	\$ 1,124	\$ 1,269	\$ 1,294	\$ 1,301
So Cal Gas	2,866	1,309	730	876	1,090	1,317	1,316	1,318
<b>Subtotal - Utilities</b>	<b>\$ 5,386</b>	<b>\$ 2,542</b>	<b>\$ 1,420</b>	<b>\$ 1,728</b>	<b>\$ 2,214</b>	<b>\$ 2,587</b>	<b>\$ 2,611</b>	<b>\$ 2,620</b>
Global/Retained	16,834	4,469	2,788	4,020	4,102	4,217	3,937	4,329
<b>Total Billed Costs</b>	<b>\$ 22,220</b>	<b>\$ 7,011</b>	<b>\$ 4,208</b>	<b>\$ 5,747</b>	<b>\$ 6,315</b>	<b>\$ 6,804</b>	<b>\$ 6,548</b>	<b>\$ 6,948</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: External Affairs

Workpaper: D Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 1,124</b>	<b>\$ 1,090</b>	<b>\$ 4,102</b>	<b>\$ 6,315</b>	<b>22</b>
Labor variance due to 2013 staff vacancies and officer change.	62	62	72	196	1
Consulting services for crisis risk assessment and management; corporate responsibility data-checking; and training in political reporting requirements.	55	56	87	198	
Increased political activity due to 2016 election year.	0	0	238	238	
Change in Allocations 2013-2016	61	110	(172)	-	
Total Change from 2013	<u>178</u>	<u>228</u>	<u>227</u>	<u>633</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 1,301</u></b>	<b><u>\$ 1,318</u></b>	<b><u>\$ 4,329</u></b>	<b><u>\$ 6,948</u></b>	<b><u>23</u></b>
Allocations	\$ 1,250	\$ 1,266	\$ 4,161	\$ 6,677	
Direct Assignments	<u>51</u>	<u>52</u>	<u>168</u>	<u>271</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 1,301</u></b>	<b><u>\$ 1,318</u></b>	<b><u>\$ 4,329</u></b>	<b><u>\$ 6,948</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Allocation Change for Utilities  
(2013 \$ - 000's)**

Division: External Affairs

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&amp;E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
D-1.1	1100-0164-EVP EXTERNAL AFFAIRS	(14)	(8)	(22)
D-1.2	1100-0169-CORPORATE COMMUNICATIONS	(3)	3	-
D-1.3	1100-0168-DIGITAL/PRINT COMMUNICATIONS	2	9	11
D-1.4	1100-0378-ANNUAL REPORT	3	13	16
D-1.5	1100-0208-INTERNET COMMUNICATIONS	-	-	-
D-1.6	1100-0456-CORP RESPONSIBILITY REPORT	-	-	-
D-1.7	1100-0294-CORPORATE HOSPITALITY	-	-	-
	D-1 Communications	<u>(12)</u>	<u>17</u>	<u>5</u>
D-2.1	1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS	-	-	-
D-2.2	1100-0152-FEDERAL GOVERNMENT AFFAIRS	-	-	-
D-2.3	1100-0151-CORPORATE POLITICAL CONTR	-	-	-
D-2.4	1100-0163-FERC RELATIONS	11	15	26
D-2.5	1100-0381-DIRECTOR - ISSUES MANAGEMENT	(54)	(46)	(100)
D-2.6	1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY	116	124	240
D-2.7	1100-0395-COMPLIANCE / REPORTING & ANALYSIS	-	-	-
	D-2 Government Affairs	<u>73</u>	<u>93</u>	<u>166</u>
D	External Affairs Total	<u><u>61</u></u>	<u><u>110</u></u>	<u><u>171</u></u>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Escalation Reconciliation**

(\$000's)

Division: External Affairs

Witness: Peter R. Wall

Workpaper: D Esc Recon

*This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers E Escalated Department Summaries*

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
<b>D-1 Communications</b>						
Labor	\$ 1,245	\$ -	\$ 1,245	2.1458	\$ 1,336	\$ 1,336
Non-Labor	1,280	-	1,280	2.1524	1,378	1,378
Total	<u>2,525</u>	<u>-</u>	<u>2,525</u>		<u>2,714</u>	<u>2,714</u>
<b>D-2 Government Affairs</b>						
Labor	1,827	-	1,827	2.1458	1,961	1,961
Non-Labor	2,596	-	2,596	2.1524	2,793	2,793
Total	<u>4,423</u>	<u>-</u>	<u>4,423</u>		<u>4,754</u>	<u>4,754</u>
<b>D-3 External Affairs</b>						
Labor	-	-	-	2.1458	-	-
Non-Labor	-	-	-	2.1524	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
<b>External Affairs</b>						
Labor	3,073	-	3,073		3,297	3,297
Non-Labor	3,876	-	3,876		4,171	4,171
Total	<u>\$ 6,948</u>	<u>\$ -</u>	<u>\$ 6,948</u>		<u>\$ 7,468</u>	<u>\$ 7,468</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: External Affairs

Workpaper: D Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	77	33	13	20	22	23	23	23
Labor Costs	\$ 8,368	\$ 3,507	\$ 1,600	\$ 2,367	\$ 2,910	\$ 3,134	\$ 3,210	\$ 3,297
Non-Labor Costs	13,852	3,504	2,608	3,381	3,406	3,806	3,639	4,171
<b>Total Costs</b>	<b>\$ 22,220</b>	<b>\$ 7,011</b>	<b>\$ 4,208</b>	<b>\$ 5,747</b>	<b>\$ 6,315</b>	<b>\$ 6,940</b>	<b>\$ 6,849</b>	<b>\$ 7,468</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 36	\$ 10	\$ 21	\$ 15	\$ 21	\$ 52	\$ 54	\$ 55
So Cal Gas	16	5	20	13	17	53	55	56
<b>Subtotal - Utilities</b>	<b>\$ 52</b>	<b>\$ 15</b>	<b>\$ 41</b>	<b>\$ 29</b>	<b>\$ 37</b>	<b>\$ 105</b>	<b>\$ 108</b>	<b>\$ 111</b>
Global/Retained	313	178	681	1,292	1,062	172	176	180
<b>Total Direct Assignments</b>	<b>\$ 366</b>	<b>\$ 193</b>	<b>\$ 722</b>	<b>\$ 1,321</b>	<b>\$ 1,099</b>	<b>\$ 277</b>	<b>\$ 284</b>	<b>\$ 292</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2,483	\$ 1,223	\$ 669	\$ 837	\$ 1,103	\$ 1,243	\$ 1,300	\$ 1,343
So Cal Gas	2,850	1,303	710	862	1,073	1,290	1,322	1,360
<b>Subtotal - Utilities</b>	<b>\$ 5,333</b>	<b>\$ 2,527</b>	<b>\$ 1,379</b>	<b>\$ 1,699</b>	<b>\$ 2,176</b>	<b>\$ 2,534</b>	<b>\$ 2,622</b>	<b>\$ 2,703</b>
Global/Retained	16,521	4,291	2,107	2,727	3,040	4,130	3,943	4,473
<b>Total Allocations</b>	<b>\$ 21,854</b>	<b>\$ 6,818</b>	<b>\$ 3,486</b>	<b>\$ 4,426</b>	<b>\$ 5,216</b>	<b>\$ 6,663</b>	<b>\$ 6,565</b>	<b>\$ 7,176</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,519	\$ 1,233	\$ 690	\$ 852	\$ 1,124	\$ 1,295	\$ 1,354	\$ 1,398
So Cal Gas	2,866	1,309	730	876	1,090	1,344	1,377	1,416
<b>Subtotal - Utilities</b>	<b>\$ 5,386</b>	<b>\$ 2,542</b>	<b>\$ 1,420</b>	<b>\$ 1,728</b>	<b>\$ 2,214</b>	<b>\$ 2,639</b>	<b>\$ 2,730</b>	<b>\$ 2,814</b>
Global/Retained	16,834	4,469	2,788	4,020	4,102	4,301	4,119	4,653
<b>Total Billed Costs</b>	<b>\$ 22,220</b>	<b>\$ 7,011</b>	<b>\$ 4,208</b>	<b>\$ 5,747</b>	<b>\$ 6,315</b>	<b>\$ 6,940</b>	<b>\$ 6,849</b>	<b>\$ 7,468</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D External Affairs

Witness: Peter R. Wall

Cost Center: D-1 Communications

Workpaper: D-1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	26	5	4	7	7	8	8	8
Labor Costs	\$ 2,627	\$ 1,106	\$ 471	\$ 834	\$ 1,009	\$ 1,245	\$ 1,245	\$ 1,245
Non-Labor Costs	9,678	1,335	1,114	1,024	1,137	1,280	1,280	1,280
<b>Total Costs</b>	<b>\$ 12,304</b>	<b>\$ 2,441</b>	<b>\$ 1,585</b>	<b>\$ 1,858</b>	<b>\$ 2,146</b>	<b>\$ 2,525</b>	<b>\$ 2,525</b>	<b>\$ 2,525</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 11	\$ 9	\$ 19	\$ 1	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	17	(0)	1	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 20</b>	<b>\$ 13</b>	<b>\$ 36</b>	<b>\$ 0</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	33	8	8	11	(12)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 53</b>	<b>\$ 21</b>	<b>\$ 44</b>	<b>\$ 11</b>	<b>\$ (7)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,182	\$ 610	\$ 435	\$ 519	\$ 681	\$ 743	\$ 762	\$ 769
So Cal Gas	1,349	631	461	535	663	772	774	776
<b>Subtotal - Utilities</b>	<b>\$ 2,531</b>	<b>\$ 1,241</b>	<b>\$ 896</b>	<b>\$ 1,054</b>	<b>\$ 1,344</b>	<b>\$ 1,516</b>	<b>\$ 1,535</b>	<b>\$ 1,544</b>
Global/Retained	9,721	1,179	645	793	809	1,010	990	981
<b>Total Allocations</b>	<b>\$ 12,252</b>	<b>\$ 2,420</b>	<b>\$ 1,541</b>	<b>\$ 1,847</b>	<b>\$ 2,153</b>	<b>\$ 2,525</b>	<b>\$ 2,525</b>	<b>\$ 2,525</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,193	\$ 619	\$ 454	\$ 520	\$ 685	\$ 743	\$ 762	\$ 769
So Cal Gas	1,358	635	479	534	663	772	774	776
<b>Subtotal - Utilities</b>	<b>\$ 2,551</b>	<b>\$ 1,254</b>	<b>\$ 933</b>	<b>\$ 1,054</b>	<b>\$ 1,349</b>	<b>\$ 1,516</b>	<b>\$ 1,535</b>	<b>\$ 1,544</b>
Global/Retained	9,753	1,187	653	803	797	1,010	990	981
<b>Total Billed Costs</b>	<b>\$ 12,304</b>	<b>\$ 2,441</b>	<b>\$ 1,585</b>	<b>\$ 1,858</b>	<b>\$ 2,146</b>	<b>\$ 2,525</b>	<b>\$ 2,525</b>	<b>\$ 2,525</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs  
Department: D-1 Communications  
Workpaper: D-1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 685</b>	<b>\$ 663</b>	<b>\$ 797</b>	<b>\$ 2,146</b>	<b>7</b>
Retained consultant to assess major crisis risk and manage company response as needed.	28	29	57	115	
Impact of returning officer position back to EVP in 2014.	30	31	78	139	
Lower labor costs in 2013 due to vacancy or leave of absence.	37	36	52	125	1
Change in Allocations 2013-2016	(12)	17	(5)	-	
Total Change from 2013	<u>83</u>	<u>112</u>	<u>184</u>	<u>379</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 769</u></b>	<b><u>\$ 776</u></b>	<b><u>\$ 981</u></b>	<b><u>\$ 2,525</u></b>	<b><u>8</u></b>
Allocations	\$ 769	\$ 776	\$ 981	\$ 2,525	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 769</u></b>	<b><u>\$ 776</u></b>	<b><u>\$ 981</u></b>	<b><u>\$ 2,525</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Peter R. Wall

Cost Center: D-1 Communications

Workpaper: D-1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	26	5	4	7	7	8	8	8
Labor Costs	\$ 2,627	\$ 1,106	\$ 471	\$ 834	\$ 1,009	\$ 1,270	\$ 1,301	\$ 1,336
Non-Labor Costs	9,678	1,335	1,114	1,024	1,137	1,306	1,340	1,378
<b>Total Costs</b>	<b>\$ 12,304</b>	<b>\$ 2,441</b>	<b>\$ 1,585</b>	<b>\$ 1,858</b>	<b>\$ 2,146</b>	<b>\$ 2,576</b>	<b>\$ 2,641</b>	<b>\$ 2,714</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 11	\$ 9	\$ 19	\$ 1	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	17	(0)	1	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 20</b>	<b>\$ 13</b>	<b>\$ 36</b>	<b>\$ 0</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	33	8	8	11	(12)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 53</b>	<b>\$ 21</b>	<b>\$ 44</b>	<b>\$ 11</b>	<b>\$ (7)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,182	\$ 610	\$ 435	\$ 519	\$ 681	\$ 758	\$ 797	\$ 826
So Cal Gas	1,349	631	461	535	663	788	810	834
<b>Subtotal - Utilities</b>	<b>\$ 2,531</b>	<b>\$ 1,241</b>	<b>\$ 896</b>	<b>\$ 1,054</b>	<b>\$ 1,344</b>	<b>\$ 1,546</b>	<b>\$ 1,606</b>	<b>\$ 1,660</b>
Global/Retained	9,721	1,179	645	793	809	1,030	1,035	1,054
<b>Total Allocations</b>	<b>\$ 12,252</b>	<b>\$ 2,420</b>	<b>\$ 1,541</b>	<b>\$ 1,847</b>	<b>\$ 2,153</b>	<b>\$ 2,576</b>	<b>\$ 2,641</b>	<b>\$ 2,714</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,193	\$ 619	\$ 454	\$ 520	\$ 685	\$ 758	\$ 797	\$ 826
So Cal Gas	1,358	635	479	534	663	788	810	834
<b>Subtotal - Utilities</b>	<b>\$ 2,551</b>	<b>\$ 1,254</b>	<b>\$ 933</b>	<b>\$ 1,054</b>	<b>\$ 1,349</b>	<b>\$ 1,546</b>	<b>\$ 1,606</b>	<b>\$ 1,660</b>
Global/Retained	9,753	1,187	653	803	797	1,030	1,035	1,054
<b>Total Billed Costs</b>	<b>\$ 12,304</b>	<b>\$ 2,441</b>	<b>\$ 1,585</b>	<b>\$ 1,858</b>	<b>\$ 2,146</b>	<b>\$ 2,576</b>	<b>\$ 2,641</b>	<b>\$ 2,714</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0164-EVP EXTERNAL AFFAIRS

Workpaper: D-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	1	2	2	2	2
Labor Costs	\$ 435	\$ 118	\$ -	\$ 324	\$ 458	\$ 596	\$ 596	\$ 596
Non-Labor Costs	51	7	-	28	111	112	112	112
<b>Total Costs</b>	<b>\$ 486</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ 569</b>	<b>\$ 708</b>	<b>\$ 708</b>	<b>\$ 708</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 148	\$ 153	\$ 153
So Cal Gas	184	47	-	90	133	153	156	156
<b>Subtotal - Utilities</b>	<b>\$ 339</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ 177</b>	<b>\$ 270</b>	<b>\$ 301</b>	<b>\$ 309</b>	<b>\$ 309</b>
Global/Retained	147	34	-	175	298	407	399	399
<b>Total Allocations</b>	<b>\$ 486</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ 569</b>	<b>\$ 708</b>	<b>\$ 708</b>	<b>\$ 708</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 148	\$ 153	\$ 153
So Cal Gas	184	47	-	90	133	153	156	156
<b>Subtotal - Utilities</b>	<b>\$ 339</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ 177</b>	<b>\$ 270</b>	<b>\$ 301</b>	<b>\$ 309</b>	<b>\$ 309</b>
Global/Retained	147	34	-	175	298	407	399	399
<b>Total Billed Costs</b>	<b>\$ 486</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ 569</b>	<b>\$ 708</b>	<b>\$ 708</b>	<b>\$ 708</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0164-EVP EXTERNAL AFFAIRS

Workpaper: D-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 137</b>	<b>\$ 133</b>	<b>\$ 298</b>	<b>\$ 569</b>	<b>2</b>
Impact of returning this position back to EVP in 2014.	30	31	78	139	
Change in Allocations 2013-2016	(14)	(8)	22	0	
Total Change from 2013	<u>16</u>	<u>22</u>	<u>101</u>	<u>139</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 153</u></b>	<b><u>\$ 156</u></b>	<b><u>\$ 399</u></b>	<b><u>\$ 708</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
VPEXTAFF	<u>21.6%</u>	<u>22.0%</u>	<u>56.4%</u>	<u>100.0%</u>	
Allocations	\$ 153	\$ 156	\$ 399	\$ 708	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 153</u></b>	<b><u>\$ 156</u></b>	<b><u>\$ 399</u></b>	<b><u>\$ 708</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0164-EVP EXTERNAL AFFAIRS

Workpaper: D-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	1	2	2	2	2
Labor Costs	\$ 435	\$ 118	\$ -	\$ 324	\$ 458	\$ 608	\$ 623	\$ 640
Non-Labor Costs	51	7	-	28	111	114	117	120
<b>Total Costs</b>	<b>\$ 486</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ 569</b>	<b>\$ 722</b>	<b>\$ 740</b>	<b>\$ 760</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 151	\$ 160	\$ 164
So Cal Gas	184	47	-	90	133	156	163	167
<b>Subtotal - Utilities</b>	<b>\$ 339</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ 177</b>	<b>\$ 270</b>	<b>\$ 307</b>	<b>\$ 323</b>	<b>\$ 332</b>
Global/Retained	147	34	-	175	298	415	417	428
<b>Total Allocations</b>	<b>\$ 486</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ 569</b>	<b>\$ 722</b>	<b>\$ 740</b>	<b>\$ 760</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 155	\$ 44	\$ -	\$ 87	\$ 137	\$ 151	\$ 160	\$ 164
So Cal Gas	184	47	-	90	133	156	163	167
<b>Subtotal - Utilities</b>	<b>\$ 339</b>	<b>\$ 91</b>	<b>\$ -</b>	<b>\$ 177</b>	<b>\$ 270</b>	<b>\$ 307</b>	<b>\$ 323</b>	<b>\$ 332</b>
Global/Retained	147	34	-	175	298	415	417	428
<b>Total Billed Costs</b>	<b>\$ 486</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ 569</b>	<b>\$ 722</b>	<b>\$ 740</b>	<b>\$ 760</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-1.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	11	2	2	4	4	4	4	4
Labor Costs	\$ 1,059	\$ 466	\$ 246	\$ 347	\$ 399	\$ 455	\$ 455	\$ 455
Non-Labor Costs	392	113	61	47	76	191	191	191
<b>Total Costs</b>	<b>\$ 1,451</b>	<b>\$ 579</b>	<b>\$ 307</b>	<b>\$ 394</b>	<b>\$ 475</b>	<b>\$ 646</b>	<b>\$ 646</b>	<b>\$ 646</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ -	\$ 14	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	14	(4)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 29</b>	<b>\$ (7)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	5	(1)	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 33</b>	<b>\$ (8)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 340	\$ 143	\$ 66	\$ 99	\$ 120	\$ 159	\$ 160	\$ 160
So Cal Gas	386	147	70	102	117	164	163	163
<b>Subtotal - Utilities</b>	<b>\$ 725</b>	<b>\$ 289</b>	<b>\$ 137</b>	<b>\$ 201</b>	<b>\$ 237</b>	<b>\$ 323</b>	<b>\$ 323</b>	<b>\$ 323</b>
Global/Retained	725	289	137	201	237	323	323	323
<b>Total Allocations</b>	<b>\$ 1,450</b>	<b>\$ 579</b>	<b>\$ 274</b>	<b>\$ 403</b>	<b>\$ 475</b>	<b>\$ 646</b>	<b>\$ 646</b>	<b>\$ 646</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 340	\$ 143	\$ 81	\$ 96	\$ 120	\$ 159	\$ 160	\$ 160
So Cal Gas	386	147	85	99	117	164	163	163
<b>Subtotal - Utilities</b>	<b>\$ 726</b>	<b>\$ 289</b>	<b>\$ 165</b>	<b>\$ 194</b>	<b>\$ 237</b>	<b>\$ 323</b>	<b>\$ 323</b>	<b>\$ 323</b>
Global/Retained	725	289	142	200	237	323	323	323
<b>Total Billed Costs</b>	<b>\$ 1,451</b>	<b>\$ 579</b>	<b>\$ 307</b>	<b>\$ 394</b>	<b>\$ 475</b>	<b>\$ 646</b>	<b>\$ 646</b>	<b>\$ 646</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-1.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 120</b>	<b>\$ 117</b>	<b>\$ 237</b>	<b>\$ 475</b>	<b>4</b>
Retained consultant to assess major crisis risk and manage company response as needed.	28	29	57	115	
Lower labor costs in 2013 due to extended vacancy, filled at end of year.	14	14	28	57	
Change in Allocations 2013-2016	(3)	3	(0)	0	
Total Change from 2013	<u>40</u>	<u>46</u>	<u>86</u>	<u>171</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 160</u></b>	<b><u>\$ 163</u></b>	<b><u>\$ 323</u></b>	<b><u>\$ 646</u></b>	<b><u>4</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFSPPLIT</b>	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 160	\$ 163	\$ 323	\$ 646	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 160</u></b>	<b><u>\$ 163</u></b>	<b><u>\$ 323</u></b>	<b><u>\$ 646</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0169-CORPORATE COMMUNICATIONS

Workpaper: D-1.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	11	2	2	4	4	4	4	4
Labor Costs	\$ 1,059	\$ 466	\$ 246	\$ 347	\$ 399	\$ 464	\$ 475	\$ 488
Non-Labor Costs	392	113	61	47	76	195	200	206
<b>Total Costs</b>	<b>\$ 1,451</b>	<b>\$ 579</b>	<b>\$ 307</b>	<b>\$ 394</b>	<b>\$ 475</b>	<b>\$ 659</b>	<b>\$ 675</b>	<b>\$ 694</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1	\$ -	\$ 14	\$ (4)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	14	(4)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 29</b>	<b>\$ (7)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	5	(1)	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 33</b>	<b>\$ (8)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 340	\$ 143	\$ 66	\$ 99	\$ 120	\$ 162	\$ 167	\$ 172
So Cal Gas	386	147	70	102	117	168	170	175
<b>Subtotal - Utilities</b>	<b>\$ 725</b>	<b>\$ 289</b>	<b>\$ 137</b>	<b>\$ 201</b>	<b>\$ 237</b>	<b>\$ 329</b>	<b>\$ 338</b>	<b>\$ 347</b>
Global/Retained	725	289	137	201	237	329	338	347
<b>Total Allocations</b>	<b>\$ 1,450</b>	<b>\$ 579</b>	<b>\$ 274</b>	<b>\$ 403</b>	<b>\$ 475</b>	<b>\$ 659</b>	<b>\$ 675</b>	<b>\$ 694</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 340	\$ 143	\$ 81	\$ 96	\$ 120	\$ 162	\$ 167	\$ 172
So Cal Gas	386	147	85	99	117	168	170	175
<b>Subtotal - Utilities</b>	<b>\$ 726</b>	<b>\$ 289</b>	<b>\$ 165</b>	<b>\$ 194</b>	<b>\$ 237</b>	<b>\$ 329</b>	<b>\$ 338</b>	<b>\$ 347</b>
Global/Retained	725	289	142	200	237	329	338	347
<b>Total Billed Costs</b>	<b>\$ 1,451</b>	<b>\$ 579</b>	<b>\$ 307</b>	<b>\$ 394</b>	<b>\$ 475</b>	<b>\$ 659</b>	<b>\$ 675</b>	<b>\$ 694</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-1.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	11	1	1	2	1	2	2	2
Labor Costs	\$ 940	\$ 338	\$ 101	\$ 113	\$ 152	\$ 194	\$ 194	\$ 194
Non-Labor Costs	84	90	264	241	400	416	416	416
<b>Total Costs</b>	<b>\$ 1,024</b>	<b>\$ 428</b>	<b>\$ 365</b>	<b>\$ 354</b>	<b>\$ 551</b>	<b>\$ 610</b>	<b>\$ 610</b>	<b>\$ 610</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	24	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 383	\$ 172	\$ 134	\$ 131	\$ 212	\$ 228	\$ 233	\$ 237
So Cal Gas	435	177	142	135	206	237	237	238
<b>Subtotal - Utilities</b>	<b>\$ 817</b>	<b>\$ 349</b>	<b>\$ 275</b>	<b>\$ 267</b>	<b>\$ 419</b>	<b>\$ 464</b>	<b>\$ 470</b>	<b>\$ 475</b>
Global/Retained	181	79	89	87	133	145	139	135
<b>Total Allocations</b>	<b>\$ 998</b>	<b>\$ 428</b>	<b>\$ 365</b>	<b>\$ 354</b>	<b>\$ 551</b>	<b>\$ 610</b>	<b>\$ 610</b>	<b>\$ 610</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 385	\$ 172	\$ 134	\$ 132	\$ 212	\$ 228	\$ 233	\$ 237
So Cal Gas	435	177	142	135	206	237	237	238
<b>Subtotal - Utilities</b>	<b>\$ 819</b>	<b>\$ 349</b>	<b>\$ 275</b>	<b>\$ 267</b>	<b>\$ 419</b>	<b>\$ 464</b>	<b>\$ 470</b>	<b>\$ 475</b>
Global/Retained	205	79	89	87	133	145	139	135
<b>Total Billed Costs</b>	<b>\$ 1,024</b>	<b>\$ 428</b>	<b>\$ 365</b>	<b>\$ 354</b>	<b>\$ 551</b>	<b>\$ 610</b>	<b>\$ 610</b>	<b>\$ 610</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-1.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 212</b>	<b>\$ 206</b>	<b>\$ 133</b>	<b>\$ 551</b>	<b>1</b>
Lower labor costs in 2013 due to manager on leave of absence.	23	22	13	58	1
Change in Allocations 2013-2016	2	9	(11)	0	
Total Change from 2013	<u>25</u>	<u>31</u>	<u>2</u>	<u>58</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 237</u></b>	<b><u>\$ 238</u></b>	<b><u>\$ 135</u></b>	<b><u>\$ 610</u></b>	<b><u>2</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 237	\$ 238	\$ 135	\$ 610	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 237</u></b>	<b><u>\$ 238</u></b>	<b><u>\$ 135</u></b>	<b><u>\$ 610</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0168-DIGITAL/PRINT COMMUNICATIONS

Workpaper: D-1.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	11	1	1	2	1	2	2	2
Labor Costs	\$ 940	\$ 338	\$ 101	\$ 113	\$ 152	\$ 198	\$ 203	\$ 208
Non-Labor Costs	84	90	264	241	400	424	435	448
<b>Total Costs</b>	<b>\$ 1,024</b>	<b>\$ 428</b>	<b>\$ 365</b>	<b>\$ 354</b>	<b>\$ 551</b>	<b>\$ 622</b>	<b>\$ 638</b>	<b>\$ 656</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	24	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 26</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 383	\$ 172	\$ 134	\$ 131	\$ 212	\$ 232	\$ 244	\$ 255
So Cal Gas	435	177	142	135	206	242	248	256
<b>Subtotal - Utilities</b>	<b>\$ 817</b>	<b>\$ 349</b>	<b>\$ 275</b>	<b>\$ 267</b>	<b>\$ 419</b>	<b>\$ 474</b>	<b>\$ 492</b>	<b>\$ 511</b>
Global/Retained	181	79	89	87	133	148	146	145
<b>Total Allocations</b>	<b>\$ 998</b>	<b>\$ 428</b>	<b>\$ 365</b>	<b>\$ 354</b>	<b>\$ 551</b>	<b>\$ 622</b>	<b>\$ 638</b>	<b>\$ 656</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 385	\$ 172	\$ 134	\$ 132	\$ 212	\$ 232	\$ 244	\$ 255
So Cal Gas	435	177	142	135	206	242	248	256
<b>Subtotal - Utilities</b>	<b>\$ 819</b>	<b>\$ 349</b>	<b>\$ 275</b>	<b>\$ 267</b>	<b>\$ 419</b>	<b>\$ 474</b>	<b>\$ 492</b>	<b>\$ 511</b>
Global/Retained	205	79	89	87	133	148	146	145
<b>Total Billed Costs</b>	<b>\$ 1,024</b>	<b>\$ 428</b>	<b>\$ 365</b>	<b>\$ 354</b>	<b>\$ 551</b>	<b>\$ 622</b>	<b>\$ 638</b>	<b>\$ 656</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-1.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	513	457	491	561	563	562	562	562
<b>Total Costs</b>	<b>\$ 513</b>	<b>\$ 457</b>	<b>\$ 491</b>	<b>\$ 561</b>	<b>\$ 563</b>	<b>\$ 562</b>	<b>\$ 562</b>	<b>\$ 562</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 11	\$ 9	\$ 5	\$ 4	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	3	3	1	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 20</b>	<b>\$ 13</b>	<b>\$ 8</b>	<b>\$ 7</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	9	4	3	12	(12)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 28</b>	<b>\$ 17</b>	<b>\$ 11</b>	<b>\$ 19</b>	<b>\$ (7)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 186	\$ 176	\$ 178	\$ 201	\$ 212	\$ 210	\$ 215	\$ 218
So Cal Gas	211	182	189	208	206	218	218	219
<b>Subtotal - Utilities</b>	<b>\$ 397</b>	<b>\$ 358</b>	<b>\$ 367</b>	<b>\$ 409</b>	<b>\$ 418</b>	<b>\$ 428</b>	<b>\$ 433</b>	<b>\$ 437</b>
Global/Retained	88	81	114	133	153	134	128	124
<b>Total Allocations</b>	<b>\$ 485</b>	<b>\$ 439</b>	<b>\$ 480</b>	<b>\$ 542</b>	<b>\$ 570</b>	<b>\$ 562</b>	<b>\$ 562</b>	<b>\$ 562</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 197	\$ 185	\$ 183	\$ 205	\$ 216	\$ 210	\$ 215	\$ 218
So Cal Gas	220	186	192	211	206	218	218	219
<b>Subtotal - Utilities</b>	<b>\$ 417</b>	<b>\$ 371</b>	<b>\$ 375</b>	<b>\$ 416</b>	<b>\$ 422</b>	<b>\$ 428</b>	<b>\$ 433</b>	<b>\$ 437</b>
Global/Retained	97	85	117	145	141	134	128	124
<b>Total Billed Costs</b>	<b>\$ 513</b>	<b>\$ 457</b>	<b>\$ 491</b>	<b>\$ 561</b>	<b>\$ 563</b>	<b>\$ 562</b>	<b>\$ 562</b>	<b>\$ 562</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs  
Department: D-1 Communications  
Cost Center: 1100-0378-ANNUAL REPORT  
Workpaper: D-1.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 216</b>	<b>\$ 206</b>	<b>\$ 141</b>	<b>\$ 563</b>	<b>0</b>
One time accrual reversal in 2013.	-	-	(1)	(1)	
Change in Allocations 2013-2016	3	13	(16)	-	
Total Change from 2013	<u>3</u>	<u>13</u>	<u>(17)</u>	<u>(2)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 218</u></b>	<b><u>\$ 219</u></b>	<b><u>\$ 124</u></b>	<b><u>\$ 562</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 218	\$ 219	\$ 124	\$ 562	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 218</u></b>	<b><u>\$ 219</u></b>	<b><u>\$ 124</u></b>	<b><u>\$ 562</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0378-ANNUAL REPORT

Workpaper: D-1.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	513	457	491	561	563	573	588	604
<b>Total Costs</b>	<b>\$ 513</b>	<b>\$ 457</b>	<b>\$ 491</b>	<b>\$ 561</b>	<b>\$ 563</b>	<b>\$ 573</b>	<b>\$ 588</b>	<b>\$ 604</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 11	\$ 9	\$ 5	\$ 4	\$ 4	\$ -	\$ -	\$ -
So Cal Gas	9	4	3	3	1	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 20</b>	<b>\$ 13</b>	<b>\$ 8</b>	<b>\$ 7</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	9	4	3	12	(12)	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 28</b>	<b>\$ 17</b>	<b>\$ 11</b>	<b>\$ 19</b>	<b>\$ (7)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 186	\$ 176	\$ 178	\$ 201	\$ 212	\$ 214	\$ 225	\$ 235
So Cal Gas	211	182	189	208	206	223	228	236
<b>Subtotal - Utilities</b>	<b>\$ 397</b>	<b>\$ 358</b>	<b>\$ 367</b>	<b>\$ 409</b>	<b>\$ 418</b>	<b>\$ 436</b>	<b>\$ 454</b>	<b>\$ 471</b>
Global/Retained	88	81	114	133	153	137	134	134
<b>Total Allocations</b>	<b>\$ 485</b>	<b>\$ 439</b>	<b>\$ 480</b>	<b>\$ 542</b>	<b>\$ 570</b>	<b>\$ 573</b>	<b>\$ 588</b>	<b>\$ 604</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 197	\$ 185	\$ 183	\$ 205	\$ 216	\$ 214	\$ 225	\$ 235
So Cal Gas	220	186	192	211	206	223	228	236
<b>Subtotal - Utilities</b>	<b>\$ 417</b>	<b>\$ 371</b>	<b>\$ 375</b>	<b>\$ 416</b>	<b>\$ 422</b>	<b>\$ 436</b>	<b>\$ 454</b>	<b>\$ 471</b>
Global/Retained	97	85	117	145	141	137	134	134
<b>Total Billed Costs</b>	<b>\$ 513</b>	<b>\$ 457</b>	<b>\$ 491</b>	<b>\$ 561</b>	<b>\$ 563</b>	<b>\$ 573</b>	<b>\$ 588</b>	<b>\$ 604</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-1.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	1	-	-	-	-	-
Labor Costs	\$ 0	\$ 100	\$ 124	\$ 50	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	8,282	556	151	147	(13)	-	-	-
<b>Total Costs</b>	<b>\$ 8,282</b>	<b>\$ 656</b>	<b>\$ 275</b>	<b>\$ 196</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8,282	656	275	196	(12)	-	-	-
<b>Total Allocations</b>	<b>\$ 8,282</b>	<b>\$ 656</b>	<b>\$ 275</b>	<b>\$ 196</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8,282	656	275	196	(12)	-	-	-
<b>Total Billed Costs</b>	<b>\$ 8,282</b>	<b>\$ 656</b>	<b>\$ 275</b>	<b>\$ 196</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-1 Communications

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-1.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ (12)	\$ (12)	0
Accrual reversed in 2013 after cost center closed	-	-	12	12	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>12</u>	<u>12</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0208-INTERNET COMMUNICATIONS

Workpaper: D-1.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	2	1	-	-	-	-	-
Labor Costs	\$ 0	\$ 100	\$ 124	\$ 50	\$ 1	\$ -	\$ -	\$ -
Non-Labor Costs	8,282	556	151	147	(13)	-	-	-
<b>Total Costs</b>	<b>\$ 8,282</b>	<b>\$ 656</b>	<b>\$ 275</b>	<b>\$ 196</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8,282	656	275	196	(12)	-	-	-
<b>Total Allocations</b>	<b>\$ 8,282</b>	<b>\$ 656</b>	<b>\$ 275</b>	<b>\$ 196</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	8,282	656	275	196	(12)	-	-	-
<b>Total Billed Costs</b>	<b>\$ 8,282</b>	<b>\$ 656</b>	<b>\$ 275</b>	<b>\$ 196</b>	<b>\$ (12)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0456-CORP RESPONSIBILITY REPORT

Workpaper: D-1.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	-	-	-	-	-
Labor Costs	\$ 193	\$ 83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	115	127	147	0	-	-	-	-
<b>Total Costs</b>	<b>\$ 309</b>	<b>\$ 211</b>	<b>\$ 147</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	4	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 118	\$ 83	\$ 57	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	134	86	61	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 253</b>	<b>\$ 169</b>	<b>\$ 117</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	56	38	30	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 309</b>	<b>\$ 207</b>	<b>\$ 147</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 118	\$ 83	\$ 57	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	134	86	61	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 253</b>	<b>\$ 169</b>	<b>\$ 117</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	56	42	30	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 309</b>	<b>\$ 211</b>	<b>\$ 147</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-1 Communications

Witness: Peter R. Wall

Cost Center: 1100-0294-CORPORATE HOSPITALITY

Workpaper: D-1.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	240	(15)	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 240</b>	<b>\$ (15)</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(8)	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ (15)</b>	<b>\$ -</b>					
Global/Retained	242	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 242</b>	<b>\$ (15)</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ (2)	\$ (8)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	(8)	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (2)</b>	<b>\$ (15)</b>	<b>\$ -</b>					
Global/Retained	242	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 240</b>	<b>\$ (15)</b>	<b>\$ -</b>					

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: D External Affairs

Witness: Peter R. Wall

Cost Center: D-2 Government Affairs

Workpaper: D-2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	18	12	9	13	15	15	15	15
Labor Costs	\$ 1,999	\$ 1,372	\$ 1,128	\$ 1,533	\$ 1,901	\$ 1,827	\$ 1,827	\$ 1,827
Non-Labor Costs	2,709	1,872	1,487	2,357	2,268	2,451	2,196	2,596
<b>Total Costs</b>	<b>\$ 4,708</b>	<b>\$ 3,245</b>	<b>\$ 2,615</b>	<b>\$ 3,890</b>	<b>\$ 4,169</b>	<b>\$ 4,278</b>	<b>\$ 4,023</b>	<b>\$ 4,423</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 6	\$ -	\$ -	\$ 14	\$ 16	\$ 51	\$ 51	\$ 51
So Cal Gas	6	-	-	14	16	52	52	52
<b>Subtotal - Utilities</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28</b>	<b>\$ 33</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ 103</b>
Global/Retained	134	126	673	1,282	1,074	168	168	168
<b>Total Direct Assignments</b>	<b>\$ 146</b>	<b>\$ 126</b>	<b>\$ 673</b>	<b>\$ 1,310</b>	<b>\$ 1,106</b>	<b>\$ 271</b>	<b>\$ 271</b>	<b>\$ 271</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 347	\$ 316	\$ 234	\$ 318	\$ 422	\$ 475	\$ 482	\$ 482
So Cal Gas	413	362	249	327	411	493	490	490
<b>Subtotal - Utilities</b>	<b>\$ 760</b>	<b>\$ 677</b>	<b>\$ 483</b>	<b>\$ 645</b>	<b>\$ 832</b>	<b>\$ 968</b>	<b>\$ 972</b>	<b>\$ 972</b>
Global/Retained	3,802	2,442	1,460	1,935	2,231	3,039	2,780	3,180
<b>Total Allocations</b>	<b>\$ 4,562</b>	<b>\$ 3,119</b>	<b>\$ 1,942</b>	<b>\$ 2,580</b>	<b>\$ 3,063</b>	<b>\$ 4,007</b>	<b>\$ 3,752</b>	<b>\$ 4,152</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 353	\$ 316	\$ 234	\$ 332	\$ 438	\$ 526	\$ 533	\$ 533
So Cal Gas	419	362	249	341	427	545	543	543
<b>Subtotal - Utilities</b>	<b>\$ 772</b>	<b>\$ 677</b>	<b>\$ 483</b>	<b>\$ 673</b>	<b>\$ 865</b>	<b>\$ 1,071</b>	<b>\$ 1,075</b>	<b>\$ 1,075</b>
Global/Retained	3,936	2,568	2,132	3,216	3,304	3,207	2,948	3,348
<b>Total Billed Costs</b>	<b>\$ 4,708</b>	<b>\$ 3,245</b>	<b>\$ 2,615</b>	<b>\$ 3,890</b>	<b>\$ 4,169</b>	<b>\$ 4,278</b>	<b>\$ 4,023</b>	<b>\$ 4,423</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs  
Department: D-2 Government Affairs  
Workpaper: D-2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 438</b>	<b>\$ 427</b>	<b>\$ 3,304</b>	<b>\$ 4,169</b>	<b>15</b>
Enhanced Corporate Responsibility data-checking, issues assessment, and training in political reporting	26	27	30	82	
Net staffing and office expense reductions	(5)	(5)	(58)	(68)	
Increased political activity due to 2016 election year	0	0	238	238	
Change in Allocations 2013-2016	73	93	(167)	-	
Total Change from 2013	<u>95</u>	<u>116</u>	<u>43</u>	<u>254</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 533</u></b>	<b><u>\$ 543</u></b>	<b><u>\$ 3,348</u></b>	<b><u>\$ 4,423</u></b>	<b><u>15</u></b>
Allocations	\$ 482	\$ 490	\$ 3,180	\$ 4,152	
Direct Assignments	<u>51</u>	<u>52</u>	<u>168</u>	<u>271</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 533</u></b>	<b><u>\$ 543</u></b>	<b><u>\$ 3,348</u></b>	<b><u>\$ 4,423</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D External Affairs

Witness: Peter R. Wall

Cost Center: D-2 Government Affairs

Workpaper: D-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	18	12	9	13	15	15	15	15
Labor Costs	\$ 1,999	\$ 1,372	\$ 1,128	\$ 1,533	\$ 1,901	\$ 1,864	\$ 1,909	\$ 1,961
Non-Labor Costs	2,709	1,872	1,487	2,357	2,268	2,500	2,299	2,793
<b>Total Costs</b>	<b>\$ 4,708</b>	<b>\$ 3,245</b>	<b>\$ 2,615</b>	<b>\$ 3,890</b>	<b>\$ 4,169</b>	<b>\$ 4,364</b>	<b>\$ 4,208</b>	<b>\$ 4,754</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 6	\$ -	\$ -	\$ 14	\$ 16	\$ 52	\$ 54	\$ 55
So Cal Gas	6	-	-	14	16	53	55	56
<b>Subtotal - Utilities</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28</b>	<b>\$ 33</b>	<b>\$ 105</b>	<b>\$ 108</b>	<b>\$ 111</b>
Global/Retained	134	126	673	1,282	1,074	172	176	180
<b>Total Direct Assignments</b>	<b>\$ 146</b>	<b>\$ 126</b>	<b>\$ 673</b>	<b>\$ 1,310</b>	<b>\$ 1,106</b>	<b>\$ 277</b>	<b>\$ 284</b>	<b>\$ 292</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 347	\$ 316	\$ 234	\$ 318	\$ 422	\$ 485	\$ 503	\$ 517
So Cal Gas	413	362	249	327	411	503	512	526
<b>Subtotal - Utilities</b>	<b>\$ 760</b>	<b>\$ 677</b>	<b>\$ 483</b>	<b>\$ 645</b>	<b>\$ 832</b>	<b>\$ 987</b>	<b>\$ 1,016</b>	<b>\$ 1,043</b>
Global/Retained	3,802	2,442	1,460	1,935	2,231	3,100	2,908	3,419
<b>Total Allocations</b>	<b>\$ 4,562</b>	<b>\$ 3,119</b>	<b>\$ 1,942</b>	<b>\$ 2,580</b>	<b>\$ 3,063</b>	<b>\$ 4,088</b>	<b>\$ 3,924</b>	<b>\$ 4,462</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 353	\$ 316	\$ 234	\$ 332	\$ 438	\$ 537	\$ 557	\$ 572
So Cal Gas	419	362	249	341	427	556	567	583
<b>Subtotal - Utilities</b>	<b>\$ 772</b>	<b>\$ 677</b>	<b>\$ 483</b>	<b>\$ 673</b>	<b>\$ 865</b>	<b>\$ 1,093</b>	<b>\$ 1,124</b>	<b>\$ 1,155</b>
Global/Retained	3,936	2,568	2,132	3,216	3,304	3,272	3,084	3,599
<b>Total Billed Costs</b>	<b>\$ 4,708</b>	<b>\$ 3,245</b>	<b>\$ 2,615</b>	<b>\$ 3,890</b>	<b>\$ 4,169</b>	<b>\$ 4,364</b>	<b>\$ 4,208</b>	<b>\$ 4,754</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	-	-	1	1	2	2	2
Labor Costs	\$ 359	\$ 89	\$ -	\$ 66	\$ 273	\$ 278	\$ 278	\$ 278
Non-Labor Costs	207	(1)	0	4	49	55	-	-
<b>Total Costs</b>	<b>\$ 567</b>	<b>\$ 88</b>	<b>\$ 0</b>	<b>\$ 70</b>	<b>\$ 322</b>	<b>\$ 333</b>	<b>\$ 278</b>	<b>\$ 278</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 139</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	428	67	0	70	322	333	278	278
<b>Total Allocations</b>	<b>\$ 567</b>	<b>\$ 88</b>	<b>\$ 0</b>	<b>\$ 70</b>	<b>\$ 322</b>	<b>\$ 333</b>	<b>\$ 278</b>	<b>\$ 278</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 139</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	428	67	0	70	322	333	278	278
<b>Total Billed Costs</b>	<b>\$ 567</b>	<b>\$ 88</b>	<b>\$ 0</b>	<b>\$ 70</b>	<b>\$ 322</b>	<b>\$ 333</b>	<b>\$ 278</b>	<b>\$ 278</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-2.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 322	\$ 322	1
Admin Asst transferred from cost center 1100-0152 (D-2.2)	-	-	47	47	1
Non-recurring travel and relocation expenses in 2013	-	-	(92)	(92)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(44)	(44)	1
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 278</u>	<u>2</u>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 278	\$ 278	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 278</u>	<u>\$ 278</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS

Workpaper: D-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	-	-	1	1	2	2	2
Labor Costs	\$ 359	\$ 89	\$ -	\$ 66	\$ 273	\$ 283	\$ 290	\$ 298
Non-Labor Costs	207	(1)	0	4	49	56	-	-
<b>Total Costs</b>	<b>\$ 567</b>	<b>\$ 88</b>	<b>\$ 0</b>	<b>\$ 70</b>	<b>\$ 322</b>	<b>\$ 340</b>	<b>\$ 290</b>	<b>\$ 298</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 139</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	428	67	0	70	322	340	290	298
<b>Total Allocations</b>	<b>\$ 567</b>	<b>\$ 88</b>	<b>\$ 0</b>	<b>\$ 70</b>	<b>\$ 322</b>	<b>\$ 340</b>	<b>\$ 290</b>	<b>\$ 298</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 65	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	74	10	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 139</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	428	67	0	70	322	340	290	298
<b>Total Billed Costs</b>	<b>\$ 567</b>	<b>\$ 88</b>	<b>\$ 0</b>	<b>\$ 70</b>	<b>\$ 322</b>	<b>\$ 340</b>	<b>\$ 290</b>	<b>\$ 298</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-2.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	2	3	2	3	2	2	2
Labor Costs	\$ 317	\$ 349	\$ 355	\$ 453	\$ 276	\$ 225	\$ 225	\$ 225
Non-Labor Costs	612	613	569	674	703	756	756	756
<b>Total Costs</b>	<b>\$ 930</b>	<b>\$ 962</b>	<b>\$ 924</b>	<b>\$ 1,127</b>	<b>\$ 979</b>	<b>\$ 981</b>	<b>\$ 981</b>	<b>\$ 981</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	930	962	924	1,127	979	981	981	981
<b>Total Allocations</b>	<b>\$ 930</b>	<b>\$ 962</b>	<b>\$ 924</b>	<b>\$ 1,127</b>	<b>\$ 979</b>	<b>\$ 981</b>	<b>\$ 981</b>	<b>\$ 981</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	930	962	924	1,127	979	981	981	981
<b>Total Billed Costs</b>	<b>\$ 930</b>	<b>\$ 962</b>	<b>\$ 924</b>	<b>\$ 1,127</b>	<b>\$ 979</b>	<b>\$ 981</b>	<b>\$ 981</b>	<b>\$ 981</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-2.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 979	\$ 979	3
Admin Asst hired mid-2013, then transferred to 1100-0379 (D-2.1).	-	-	(24)	(24)	(1)
Increase in Washington office rent due to escalation in contract terms.	-	-	14	14	
Election year events in 2016	-	-	12	12	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>(1)</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 981</u>	<u>\$ 981</u>	<u>2</u>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 981	\$ 981	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 981</u>	<u>\$ 981</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0152-FEDERAL GOVERNMENT AFFAIRS

Workpaper: D-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	2	3	2	3	2	2	2
Labor Costs	\$ 317	\$ 349	\$ 355	\$ 453	\$ 276	\$ 230	\$ 235	\$ 241
Non-Labor Costs	612	613	569	674	703	771	792	814
<b>Total Costs</b>	<b>\$ 930</b>	<b>\$ 962</b>	<b>\$ 924</b>	<b>\$ 1,127</b>	<b>\$ 979</b>	<b>\$ 1,001</b>	<b>\$ 1,027</b>	<b>\$ 1,055</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	930	962	924	1,127	979	1,001	1,027	1,055
<b>Total Allocations</b>	<b>\$ 930</b>	<b>\$ 962</b>	<b>\$ 924</b>	<b>\$ 1,127</b>	<b>\$ 979</b>	<b>\$ 1,001</b>	<b>\$ 1,027</b>	<b>\$ 1,055</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	930	962	924	1,127	979	1,001	1,027	1,055
<b>Total Billed Costs</b>	<b>\$ 930</b>	<b>\$ 962</b>	<b>\$ 924</b>	<b>\$ 1,127</b>	<b>\$ 979</b>	<b>\$ 1,001</b>	<b>\$ 1,027</b>	<b>\$ 1,055</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: D-2.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	853	849	706	1,141	1,037	1,064	864	1,264
<b>Total Costs</b>	<b>\$ 853</b>	<b>\$ 849</b>	<b>\$ 706</b>	<b>\$ 1,141</b>	<b>\$ 1,037</b>	<b>\$ 1,064</b>	<b>\$ 864</b>	<b>\$ 1,264</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	62	669	1,119	974	52	52	52
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 62</b>	<b>\$ 669</b>	<b>\$ 1,118</b>	<b>\$ 974</b>	<b>\$ 52</b>	<b>\$ 52</b>	<b>\$ 52</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	853	787	37	23	63	1,011	811	1,211
<b>Total Allocations</b>	<b>\$ 853</b>	<b>\$ 787</b>	<b>\$ 37</b>	<b>\$ 23</b>	<b>\$ 63</b>	<b>\$ 1,011</b>	<b>\$ 811</b>	<b>\$ 1,211</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	0	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	853	849	706	1,142	1,037	1,064	864	1,264
<b>Total Billed Costs</b>	<b>\$ 853</b>	<b>\$ 849</b>	<b>\$ 706</b>	<b>\$ 1,141</b>	<b>\$ 1,037</b>	<b>\$ 1,064</b>	<b>\$ 864</b>	<b>\$ 1,264</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: D-2.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ (0)	\$ (0)	\$ 1,037	\$ 1,037	0
Increased activity due to presidential election year	0	0	226	226	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>0</u>	<u>0</u>	<u>226</u>	<u>226</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,264</u>	<u>\$ 1,264</u>	<u>0</u>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 1,211	\$ 1,211	
Direct Assignments	-	-	<u>52</u>	<u>52</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,264</u>	<u>\$ 1,264</u>	
<b>Direct Assignment Details</b>					
PAC Costs tracked separately	<u>\$ -</u>	<u>\$ -</u>	<u>52</u>	<u>52</u>	
	\$ -	\$ -	\$ 52	\$ 52	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0151-CORPORATE POLITICAL CONTR

Workpaper: D-2.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	853	849	706	1,141	1,037	1,085	904	1,360
<b>Total Costs</b>	<u>\$ 853</u>	<u>\$ 849</u>	<u>\$ 706</u>	<u>\$ 1,141</u>	<u>\$ 1,037</u>	<u>\$ 1,085</u>	<u>\$ 904</u>	<u>\$ 1,360</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	62	669	1,119	974	53	55	56
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ 62</u>	<u>\$ 669</u>	<u>\$ 1,118</u>	<u>\$ 974</u>	<u>\$ 53</u>	<u>\$ 55</u>	<u>\$ 56</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	853	787	37	23	63	1,032	849	1,303
<b>Total Allocations</b>	<u>\$ 853</u>	<u>\$ 787</u>	<u>\$ 37</u>	<u>\$ 23</u>	<u>\$ 63</u>	<u>\$ 1,032</u>	<u>\$ 849</u>	<u>\$ 1,303</u>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 0	\$ (0)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	(1)	0	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	853	849	706	1,142	1,037	1,085	904	1,360
<b>Total Billed Costs</b>	<u>\$ 853</u>	<u>\$ 849</u>	<u>\$ 706</u>	<u>\$ 1,141</u>	<u>\$ 1,037</u>	<u>\$ 1,085</u>	<u>\$ 904</u>	<u>\$ 1,360</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-2.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	1	1	1	1
Labor Costs	\$ 210	\$ 225	\$ 230	\$ 239	\$ 245	\$ 205	\$ 205	\$ 205
Non-Labor Costs	177	175	172	188	175	195	195	195
<b>Total Costs</b>	<b>\$ 387</b>	<b>\$ 400</b>	<b>\$ 402</b>	<b>\$ 427</b>	<b>\$ 420</b>	<b>\$ 401</b>	<b>\$ 401</b>	<b>\$ 401</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	6	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 12</b>	<b>\$ -</b>						
Global/Retained	(12)	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>							
<b>ALLOCATIONS</b>								
SDG&E	\$ 84	\$ 75	\$ 80	\$ 97	\$ 93	\$ 98	\$ 99	\$ 99
So Cal Gas	95	78	85	100	90	102	101	101
<b>Subtotal - Utilities</b>	<b>\$ 179</b>	<b>\$ 153</b>	<b>\$ 165</b>	<b>\$ 197</b>	<b>\$ 183</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>
Global/Retained	208	247	236	230	236	200	200	200
<b>Total Allocations</b>	<b>\$ 387</b>	<b>\$ 400</b>	<b>\$ 402</b>	<b>\$ 427</b>	<b>\$ 420</b>	<b>\$ 401</b>	<b>\$ 401</b>	<b>\$ 401</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 90	\$ 75	\$ 80	\$ 97	\$ 93	\$ 98	\$ 99	\$ 99
So Cal Gas	102	78	85	100	90	102	101	101
<b>Subtotal - Utilities</b>	<b>\$ 191</b>	<b>\$ 153</b>	<b>\$ 165</b>	<b>\$ 197</b>	<b>\$ 183</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>
Global/Retained	196	247	236	230	236	200	200	200
<b>Total Billed Costs</b>	<b>\$ 387</b>	<b>\$ 400</b>	<b>\$ 402</b>	<b>\$ 427</b>	<b>\$ 420</b>	<b>\$ 401</b>	<b>\$ 401</b>	<b>\$ 401</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs  
Department: D-2 Government Affairs  
Cost Center: 1100-0163-FERC RELATIONS  
Workpaper: D-2.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 93	\$ 90	\$ 236	\$ 420	1
Admin Asst left in late 2013; replaced in cost center 1100-0152 (D-2.2)	(8)	(8)	(17)	(33)	
Increase in Washington office rent due to the escalation in contract terms.	4	4	7	14	
Change in Allocations 2013-2016	11	15	(27)	-	
Total Change from 2013	<u>6</u>	<u>11</u>	<u>(36)</u>	<u>(19)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 99</u></b>	<b><u>\$ 101</u></b>	<b><u>\$ 200</u></b>	<b><u>\$ 401</u></b>	<b><u>1</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MFSPPLIT</b>	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 99	\$ 101	\$ 200	\$ 401	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 99</u></b>	<b><u>\$ 101</u></b>	<b><u>\$ 200</u></b>	<b><u>\$ 401</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0163-FERC RELATIONS

Workpaper: D-2.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	2	2	2	1	1	1	1
Labor Costs	\$ 210	\$ 225	\$ 230	\$ 239	\$ 245	\$ 209	\$ 215	\$ 220
Non-Labor Costs	177	175	172	188	175	199	205	210
<b>Total Costs</b>	<b>\$ 387</b>	<b>\$ 400</b>	<b>\$ 402</b>	<b>\$ 427</b>	<b>\$ 420</b>	<b>\$ 409</b>	<b>\$ 419</b>	<b>\$ 431</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	6	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 12</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				
Global/Retained	(12)	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
<b>ALLOCATIONS</b>								
SDG&E	\$ 84	\$ 75	\$ 80	\$ 97	\$ 93	\$ 100	\$ 104	\$ 107
So Cal Gas	95	78	85	100	90	104	106	109
<b>Subtotal - Utilities</b>	<b>\$ 179</b>	<b>\$ 153</b>	<b>\$ 165</b>	<b>\$ 197</b>	<b>\$ 183</b>	<b>\$ 204</b>	<b>\$ 210</b>	<b>\$ 215</b>
Global/Retained	208	247	236	230	236	204	210	215
<b>Total Allocations</b>	<b>\$ 387</b>	<b>\$ 400</b>	<b>\$ 402</b>	<b>\$ 427</b>	<b>\$ 420</b>	<b>\$ 409</b>	<b>\$ 419</b>	<b>\$ 431</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 90	\$ 75	\$ 80	\$ 97	\$ 93	\$ 100	\$ 104	\$ 107
So Cal Gas	102	78	85	100	90	104	106	109
<b>Subtotal - Utilities</b>	<b>\$ 191</b>	<b>\$ 153</b>	<b>\$ 165</b>	<b>\$ 197</b>	<b>\$ 183</b>	<b>\$ 204</b>	<b>\$ 210</b>	<b>\$ 215</b>
Global/Retained	196	247	236	230	236	204	210	215
<b>Total Billed Costs</b>	<b>\$ 387</b>	<b>\$ 400</b>	<b>\$ 402</b>	<b>\$ 427</b>	<b>\$ 420</b>	<b>\$ 409</b>	<b>\$ 419</b>	<b>\$ 431</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0381-DIRECTOR - ISSUES MANAGEMENT

Workpaper: D-2.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	3	-	2	3	3	3	3
Labor Costs	\$ 592	\$ 146	\$ -	\$ 261	\$ 424	\$ 443	\$ 443	\$ 443
Non-Labor Costs	764	138	-	59	119	106	106	106
<b>Total Costs</b>	<b>\$ 1,355</b>	<b>\$ 284</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ 543</b>	<b>\$ 549</b>	<b>\$ 549</b>	<b>\$ 549</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	147	61	-	117	36	52	52	52
<b>Total Direct Assignments</b>	<b>\$ 147</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ 117</b>	<b>\$ 36</b>	<b>\$ 52</b>	<b>\$ 52</b>	<b>\$ 52</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 139	\$ 141	\$ 141
So Cal Gas	-	-	-	78	190	145	144	144
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153</b>	<b>\$ 385</b>	<b>\$ 284</b>	<b>\$ 285</b>	<b>\$ 285</b>
Global/Retained	1,209	223	-	50	122	213	211	211
<b>Total Allocations</b>	<b>\$ 1,209</b>	<b>\$ 223</b>	<b>\$ -</b>	<b>\$ 203</b>	<b>\$ 507</b>	<b>\$ 497</b>	<b>\$ 497</b>	<b>\$ 497</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 139	\$ 141	\$ 141
So Cal Gas	-	-	-	78	190	145	144	144
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153</b>	<b>\$ 385</b>	<b>\$ 284</b>	<b>\$ 285</b>	<b>\$ 285</b>
Global/Retained	1,355	284	-	167	158	264	263	263
<b>Total Billed Costs</b>	<b>\$ 1,355</b>	<b>\$ 284</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ 543</b>	<b>\$ 549</b>	<b>\$ 549</b>	<b>\$ 549</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0381-DIRECTOR - ISSUES MANAGEMENT

Workpaper: D-2.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 195</b>	<b>\$ 190</b>	<b>\$ 158</b>	<b>\$ 543</b>	<b>3</b>
Increase in travel for unregulated business issues.	-	-	5	5	
Change in Allocations 2013-2016	(54)	(46)	100	-	
Total Change from 2013	<u>(54)</u>	<u>(46)</u>	<u>105</u>	<u>5</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 141</u></b>	<b><u>\$ 144</u></b>	<b><u>\$ 263</u></b>	<b><u>\$ 549</u></b>	<b><u>3</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBISSUES</b>	<u>28.5%</u>	<u>29.0%</u>	<u>42.5%</u>	<u>100.0%</u>	
Allocations	\$ 141	\$ 144	\$ 211	\$ 497	
Direct Assignments	-	-	52	52	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 141</u></b>	<b><u>\$ 144</u></b>	<b><u>\$ 263</u></b>	<b><u>\$ 549</u></b>	
<b>Direct Assignment Details</b>					
Travel for unregulated businesses			<u>52</u>	<u>52</u>	
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52</u>	<u>\$ 52</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0381-DIRECTOR - ISSUES MANAGEMENT

Workpaper: D-2.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	3	-	2	3	3	3	3
Labor Costs	\$ 592	\$ 146	\$ -	\$ 261	\$ 424	\$ 452	\$ 463	\$ 475
Non-Labor Costs	764	138	-	59	119	108	111	114
<b>Total Costs</b>	<b>\$ 1,355</b>	<b>\$ 284</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ 543</b>	<b>\$ 559</b>	<b>\$ 573</b>	<b>\$ 589</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	147	61	-	117	36	53	54	56
<b>Total Direct Assignments</b>	<b>\$ 147</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ 117</b>	<b>\$ 36</b>	<b>\$ 53</b>	<b>\$ 54</b>	<b>\$ 56</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 142	\$ 148	\$ 152
So Cal Gas	-	-	-	78	190	147	150	155
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153</b>	<b>\$ 385</b>	<b>\$ 290</b>	<b>\$ 298</b>	<b>\$ 306</b>
Global/Retained	1,209	223	-	50	122	217	221	227
<b>Total Allocations</b>	<b>\$ 1,209</b>	<b>\$ 223</b>	<b>\$ -</b>	<b>\$ 203</b>	<b>\$ 507</b>	<b>\$ 507</b>	<b>\$ 519</b>	<b>\$ 533</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 75	\$ 195	\$ 142	\$ 148	\$ 152
So Cal Gas	-	-	-	78	190	147	150	155
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 153</b>	<b>\$ 385</b>	<b>\$ 290</b>	<b>\$ 298</b>	<b>\$ 306</b>
Global/Retained	1,355	284	-	167	158	270	275	283
<b>Total Billed Costs</b>	<b>\$ 1,355</b>	<b>\$ 284</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ 543</b>	<b>\$ 559</b>	<b>\$ 573</b>	<b>\$ 589</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: D-2.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	4	4	6	7	7	7	7
Labor Costs	\$ 324	\$ 428	\$ 499	\$ 514	\$ 683	\$ 676	\$ 676	\$ 676
Non-Labor Costs	68	68	32	291	185	275	275	275
<b>Total Costs</b>	<b>\$ 392</b>	<b>\$ 495</b>	<b>\$ 530</b>	<b>\$ 805</b>	<b>\$ 868</b>	<b>\$ 951</b>	<b>\$ 951</b>	<b>\$ 951</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 14	\$ 16	\$ 51	\$ 51	\$ 51
So Cal Gas	-	-	-	15	16	52	52	52
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29</b>	<b>\$ 33</b>	<b>\$ 103</b>	<b>\$ 103</b>	<b>\$ 103</b>
Global/Retained	-	3	4	46	63	64	64	64
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 4</b>	<b>\$ 75</b>	<b>\$ 95</b>	<b>\$ 167</b>	<b>\$ 167</b>	<b>\$ 167</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 145	\$ 134	\$ 238	\$ 241	\$ 241
So Cal Gas	196	237	152	150	131	246	245	245
<b>Subtotal - Utilities</b>	<b>\$ 351</b>	<b>\$ 432</b>	<b>\$ 296</b>	<b>\$ 295</b>	<b>\$ 264</b>	<b>\$ 484</b>	<b>\$ 486</b>	<b>\$ 486</b>
Global/Retained	41	60	231	435	508	301	298	298
<b>Total Allocations</b>	<b>\$ 392</b>	<b>\$ 492</b>	<b>\$ 527</b>	<b>\$ 730</b>	<b>\$ 773</b>	<b>\$ 784</b>	<b>\$ 784</b>	<b>\$ 784</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 160	\$ 150	\$ 288	\$ 292	\$ 292
So Cal Gas	196	237	152	165	147	299	297	297
<b>Subtotal - Utilities</b>	<b>\$ 351</b>	<b>\$ 432</b>	<b>\$ 296</b>	<b>\$ 324</b>	<b>\$ 297</b>	<b>\$ 587</b>	<b>\$ 590</b>	<b>\$ 590</b>
Global/Retained	41	63	235	480	571	365	362	362
<b>Total Billed Costs</b>	<b>\$ 392</b>	<b>\$ 495</b>	<b>\$ 530</b>	<b>\$ 805</b>	<b>\$ 868</b>	<b>\$ 951</b>	<b>\$ 951</b>	<b>\$ 951</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: D External Affairs

Witness: Peter R. Wall

Department: D-2 Government Affairs

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: D-2.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 150</b>	<b>\$ 147</b>	<b>\$ 571</b>	<b>\$ 868</b>	<b>7</b>
Seasonal consulting needed for fact-checking Corporate Responsibility data, and issues assessment.	19	20	23	62	
Training expenses company-wide to ensure compliance with political reporting requirements.	7	7	7	20	
Change in Allocations 2013-2016	116	124	(240)	-	
Total Change from 2013	<u>142</u>	<u>151</u>	<u>(210)</u>	<u>83</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 292</u></b>	<b><u>\$ 297</u></b>	<b><u>\$ 362</u></b>	<b><u>\$ 951</u></b>	<b><u>7</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBCORPRES</b>	<u>30.7%</u>	<u>31.3%</u>	<u>38.0%</u>	<u>100.0%</u>	
Allocations	\$ 241	\$ 245	\$ 298	\$ 784	
Direct Assignments	<u>51</u>	<u>52</u>	<u>64</u>	<u>167</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 292</u></b>	<b><u>\$ 297</u></b>	<b><u>\$ 362</u></b>	<b><u>\$ 951</u></b>	
<b>Direct Assignment Details</b>					
Corporate Responsibility Report - tracking only, no allocation differences	<u>51</u>	<u>52</u>	<u>64</u>	<u>167</u>	
	<u>\$ 51</u>	<u>\$ 52</u>	<u>\$ 64</u>	<u>\$ 167</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

Workpaper: D-2.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	4	4	6	7	7	7	7
Labor Costs	\$ 324	\$ 428	\$ 499	\$ 514	\$ 683	\$ 690	\$ 706	\$ 726
Non-Labor Costs	68	68	32	291	185	281	288	296
<b>Total Costs</b>	<b>\$ 392</b>	<b>\$ 495</b>	<b>\$ 530</b>	<b>\$ 805</b>	<b>\$ 868</b>	<b>\$ 970</b>	<b>\$ 994</b>	<b>\$ 1,022</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ 14	\$ 16	\$ 52	\$ 54	\$ 55
So Cal Gas	-	-	-	15	16	53	55	56
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29</b>	<b>\$ 33</b>	<b>\$ 105</b>	<b>\$ 108</b>	<b>\$ 111</b>
Global/Retained	-	3	4	46	63	65	66	68
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ 4</b>	<b>\$ 75</b>	<b>\$ 95</b>	<b>\$ 170</b>	<b>\$ 175</b>	<b>\$ 180</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 145	\$ 134	\$ 242	\$ 252	\$ 259
So Cal Gas	196	237	152	150	131	251	256	263
<b>Subtotal - Utilities</b>	<b>\$ 351</b>	<b>\$ 432</b>	<b>\$ 296</b>	<b>\$ 295</b>	<b>\$ 264</b>	<b>\$ 493</b>	<b>\$ 508</b>	<b>\$ 522</b>
Global/Retained	41	60	231	435	508	307	312	320
<b>Total Allocations</b>	<b>\$ 392</b>	<b>\$ 492</b>	<b>\$ 527</b>	<b>\$ 730</b>	<b>\$ 773</b>	<b>\$ 800</b>	<b>\$ 820</b>	<b>\$ 842</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 156	\$ 195	\$ 143	\$ 160	\$ 150	\$ 294	\$ 305	\$ 314
So Cal Gas	196	237	152	165	147	305	311	319
<b>Subtotal - Utilities</b>	<b>\$ 351</b>	<b>\$ 432</b>	<b>\$ 296</b>	<b>\$ 324</b>	<b>\$ 297</b>	<b>\$ 598</b>	<b>\$ 616</b>	<b>\$ 633</b>
Global/Retained	41	63	235	480	571	372	378	388
<b>Total Billed Costs</b>	<b>\$ 392</b>	<b>\$ 495</b>	<b>\$ 530</b>	<b>\$ 805</b>	<b>\$ 868</b>	<b>\$ 970</b>	<b>\$ 994</b>	<b>\$ 1,022</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-2 Government Affairs

Witness: Peter R. Wall

Cost Center: 1100-0395-COMPLIANCE / REPORTING & ANALYSIS

Workpaper: D-2.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	3	1	-	-	-	-	-	-
Labor Costs	\$ 197	\$ 137	\$ 45	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27	31	7	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 224</b>	<b>\$ 168</b>	<b>\$ 52</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(1)	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 42	\$ 35	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	48	36	11	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 91</b>	<b>\$ 72</b>	<b>\$ 21</b>	<b>\$ -</b>				
Global/Retained	134	96	31	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 225</b>	<b>\$ 168</b>	<b>\$ 52</b>	<b>\$ -</b>				
<b>BILLED COSTS</b>								
SDG&E	\$ 42	\$ 35	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	48	36	11	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 91</b>	<b>\$ 72</b>	<b>\$ 21</b>	<b>\$ -</b>				
Global/Retained	133	96	31	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 224</b>	<b>\$ 168</b>	<b>\$ 52</b>	<b>\$ -</b>				

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D External Affairs  
Cost Center: D-3 External Affairs  
Workpaper: D-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	33	16	-	-	-	-	-	-
Labor Costs	\$ 3,742	\$ 1,029	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,466	296	7	0	-	-	-	-
<b>Total Costs</b>	<b>\$ 5,208</b>	<b>\$ 1,326</b>	<b>\$ 8</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 20	\$ 1	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	1	2	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 21</b>	<b>\$ 2</b>	<b>\$ 5</b>	<b>\$ -</b>				
Global/Retained	147	44	1	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 168</b>	<b>\$ 46</b>	<b>\$ 6</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 954	\$ 298	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1,088	310	-	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2,042</b>	<b>\$ 608</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	2,998	671	2	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 5,040</b>	<b>\$ 1,279</b>	<b>\$ 2</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 974	\$ 299	\$ 2	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1,089	312	2	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 2,062</b>	<b>\$ 610</b>	<b>\$ 5</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,145	715	3	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 5,208</b>	<b>\$ 1,326</b>	<b>\$ 8</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0147-EVP - EXTERNAL RELATIONS

Workpaper: D-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	-	-	-	-	-
Labor Costs	\$ 482	\$ 121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	166	24	-	0	-	-	-	-
<b>Total Costs</b>	<b>\$ 648</b>	<b>\$ 145</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 122	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	34	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 267</b>	<b>\$ 64</b>	<b>\$ -</b>					
Global/Retained	382	82	-	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 648</b>	<b>\$ 145</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 122	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	144	34	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 267</b>	<b>\$ 64</b>	<b>\$ -</b>					
Global/Retained	382	82	-	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 648</b>	<b>\$ 145</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0400-CORPORATE LEGISLATIVE POL

Workpaper: D-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	-	-	-	-	-	-	-
Labor Costs	\$ 550	\$ 211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	118	10	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 668</b>	<b>\$ 221</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 256	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	291	91	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 547</b>	<b>\$ 180</b>	<b>\$ -</b>					
Global/Retained	121	41	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 668</b>	<b>\$ 221</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 256	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	291	91	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 547</b>	<b>\$ 180</b>	<b>\$ -</b>					
Global/Retained	121	41	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 668</b>	<b>\$ 221</b>	<b>\$ -</b>					

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0148-ENVIRONMENTAL & REG AFFAIRS

Workpaper: D-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	2	-	-	-	-	-	-	-
Labor Costs	\$ 214	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	81	19	1	0	-	-	-	-
<b>Total Costs</b>	<b>\$ 295</b>	<b>\$ 110</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	33	13	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 49</b>	<b>\$ 13</b>	<b>\$ -</b>					
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ 39	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	40	-	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 79</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	246	18	1	0	-	-	-	-
<b>Total Allocations</b>	<b>\$ 246</b>	<b>\$ 97</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 14	\$ 39	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	40	-	0	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 16</b>	<b>\$ 79</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	279	31	1	0	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 295</b>	<b>\$ 110</b>	<b>\$ 1</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0153-STATE GOVERNMENT AFFAIRS

Workpaper: D-3.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	5	-	-	-	-	-	-
Labor Costs	\$ 667	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	564	131	2	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 1,232</b>	<b>\$ 289</b>	<b>\$ 2</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>				
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1,232	289	1	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 1,232</b>	<b>\$ 289</b>	<b>\$ 1</b>	<b>\$ -</b>				
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>				
Global/Retained	1,232	289	1	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 1,232</b>	<b>\$ 289</b>	<b>\$ 2</b>	<b>\$ -</b>				

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0398-COMMUNITY RELATIONS - SD

Workpaper: D-3.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	3	-	-	-	-	-	-
Labor Costs	\$ 345	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	127	5	1	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 472</b>	<b>\$ 94</b>	<b>\$ 1</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 4	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	0	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 4</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>				
Global/Retained	66	16	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 70</b>	<b>\$ 16</b>	<b>\$ 1</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 117	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	133	29	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 251</b>	<b>\$ 57</b>	<b>\$ -</b>					
Global/Retained	151	21	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 402</b>	<b>\$ 78</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 121	\$ 28	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	133	29	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 255</b>	<b>\$ 58</b>	<b>\$ 1</b>	<b>\$ -</b>				
Global/Retained	217	37	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 472</b>	<b>\$ 94</b>	<b>\$ 1</b>	<b>\$ -</b>				

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0451-COMMUNITY RELATIONS - LA

Workpaper: D-3.6

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	6	5	-	-	-	-	-	-
Labor Costs	\$ 451	\$ 122	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	97	19	2	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 547</b>	<b>\$ 141</b>	<b>\$ 3</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	2	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>	<b>\$ -</b>				
Global/Retained	44	13	1	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 44</b>	<b>\$ 13</b>	<b>\$ 3</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 147	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	167	47	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 314</b>	<b>\$ 93</b>	<b>\$ -</b>					
Global/Retained	189	35	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 504</b>	<b>\$ 127</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 147	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	167	47	2	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 314</b>	<b>\$ 93</b>	<b>\$ 2</b>	<b>\$ -</b>				
Global/Retained	233	48	1	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 547</b>	<b>\$ 141</b>	<b>\$ 3</b>	<b>\$ -</b>				

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0394-VP INTL AFFAIRS

Workpaper: D-3.7

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	14	17	0	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 20</b>	<b>\$ 17</b>	<b>\$ 0</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	1	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>					
Global/Retained	(1)	2	0	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (0)</b>	<b>\$ 3</b>	<b>\$ 0</b>	<b>\$ -</b>				
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	20	14	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 20</b>	<b>\$ 14</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	1	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>					
Global/Retained	19	15	0	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 20</b>	<b>\$ 17</b>	<b>\$ 0</b>	<b>\$ -</b>				

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0159-CORP REGULATORY POLICY

Workpaper: D-3.8

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	1	-	-	-	-	-	-
Labor Costs	\$ 716	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	96	14	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 813</b>	<b>\$ 155</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 190	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	216	39	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 406</b>	<b>\$ 78</b>	<b>\$ -</b>					
Global/Retained	406	78	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 813</b>	<b>\$ 155</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 190	\$ 38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	216	39	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 406</b>	<b>\$ 78</b>	<b>\$ -</b>					
Global/Retained	406	78	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 813</b>	<b>\$ 155</b>	<b>\$ -</b>					

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0160-STATE REGULATORY AFFAIRS

Workpaper: D-3.9

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	1	1	-	-	-	-	-	-
Labor Costs	\$ 51	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	11	3	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 63</b>	<b>\$ 30</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	31	30	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 63</b>	<b>\$ 30</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	17	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 31</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	31	30	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 63</b>	<b>\$ 30</b>	<b>\$ -</b>					

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0397-PUBLIC RELATIONS - MEXICO

Workpaper: D-3.10

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	130	41	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 130</b>	<b>\$ 41</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(2)	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (5)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	5	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	125	41	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 130</b>	<b>\$ 41</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	130	41	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 130</b>	<b>\$ 41</b>	<b>\$ -</b>					

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: D-3 External Affairs

Witness: Peter R. Wall

Cost Center: 1100-0149-CORPORATE EVENTS

Workpaper: D-3.11

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	4	1	-	-	-	-	-	-
Labor Costs	\$ 260	\$ 68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	62	14	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 322</b>	<b>\$ 82</b>	<b>\$ -</b>					
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	2	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	0	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 104	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	117	29	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 221</b>	<b>\$ 58</b>	<b>\$ -</b>					
Global/Retained	95	23	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 316</b>	<b>\$ 82</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 107	\$ 29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	119	29	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 226</b>	<b>\$ 58</b>	<b>\$ -</b>					
Global/Retained	96	23	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 322</b>	<b>\$ 82</b>	<b>\$ -</b>					

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Facilities/Assets

Workpaper: E

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,752	\$ 1,752	\$ 1,752
Non-Labor Costs	15,547	13,826	13,045	12,322	10,052	10,758	11,946	14,389
<b>Total Costs</b>	<b>\$ 17,478</b>	<b>\$ 15,583</b>	<b>\$ 14,809</b>	<b>\$ 14,198</b>	<b>\$ 12,045</b>	<b>\$ 12,511</b>	<b>\$ 13,699</b>	<b>\$ 16,141</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 4,145	\$ 3,835	\$ 3,956	\$ 3,538	\$ 2,595	\$ 2,662	\$ 3,030	\$ 3,723
So Cal Gas	4,688	4,251	3,895	3,310	1,832	1,778	2,184	2,664
<b>Subtotal - Utilities</b>	<b>\$ 8,834</b>	<b>\$ 8,085</b>	<b>\$ 7,851</b>	<b>\$ 6,847</b>	<b>\$ 4,427</b>	<b>\$ 4,440</b>	<b>\$ 5,214</b>	<b>\$ 6,387</b>
Global/Retained	5,282	4,597	4,074	4,332	4,584	5,011	5,358	6,515
<b>Total Direct Assignments</b>	<b>\$ 14,116</b>	<b>\$ 12,682</b>	<b>\$ 11,925</b>	<b>\$ 11,179</b>	<b>\$ 9,011</b>	<b>\$ 9,450</b>	<b>\$ 10,572</b>	<b>\$ 12,903</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 912	\$ 932	\$ 915	\$ 967	\$ 973	\$ 854	\$ 856	\$ 888
So Cal Gas	1,220	1,133	1,121	1,176	1,218	1,347	1,347	1,370
<b>Subtotal - Utilities</b>	<b>\$ 2,133</b>	<b>\$ 2,065</b>	<b>\$ 2,036</b>	<b>\$ 2,143</b>	<b>\$ 2,191</b>	<b>\$ 2,201</b>	<b>\$ 2,203</b>	<b>\$ 2,258</b>
Global/Retained	1,229	836	848	876	843	860	924	981
<b>Total Allocations</b>	<b>\$ 3,362</b>	<b>\$ 2,900</b>	<b>\$ 2,884</b>	<b>\$ 3,019</b>	<b>\$ 3,034</b>	<b>\$ 3,060</b>	<b>\$ 3,126</b>	<b>\$ 3,238</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 5,058	\$ 4,767	\$ 4,870	\$ 4,505	\$ 3,568	\$ 3,515	\$ 3,886	\$ 4,611
So Cal Gas	5,909	5,383	5,016	4,485	3,050	3,125	3,531	4,034
<b>Subtotal - Utilities</b>	<b>\$ 10,966</b>	<b>\$ 10,150</b>	<b>\$ 9,887</b>	<b>\$ 8,990</b>	<b>\$ 6,618</b>	<b>\$ 6,640</b>	<b>\$ 7,417</b>	<b>\$ 8,645</b>
Global/Retained	6,511	5,433	4,922	5,208	5,427	5,870	6,281	7,496
<b>Total Billed Costs</b>	<b>\$ 17,478</b>	<b>\$ 15,583</b>	<b>\$ 14,809</b>	<b>\$ 14,198</b>	<b>\$ 12,045</b>	<b>\$ 12,511</b>	<b>\$ 13,699</b>	<b>\$ 16,141</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Facilities/Assets

Workpaper: E Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 3,568</b>	<b>\$ 3,050</b>	<b>\$ 5,427</b>	<b>\$ 12,045</b>	<b>17</b>
Leasehold improvements in new HQ, based on 2015 move-in	589	510	1,829	2,929	
New CorpTax and WITS timekeeping systems, in service by 2014	456	310	208	974	
Security contract fees, staffing and system support, offset by reduced executive services.	125	128	(25)	228	1
Change in Allocations 2013-2016	(127)	36	91	(0)	
Total Change from 2013	<u>1,043</u>	<u>984</u>	<u>2,069</u>	<u>4,096</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 4,611</u></b>	<b><u>\$ 4,034</u></b>	<b><u>\$ 7,496</u></b>	<b><u>\$ 16,141</u></b>	<b><u>18</u></b>
Allocations	\$ 888	\$ 1,370	\$ 981	\$ 3,238	
Direct Assignments	<u>3,723</u>	<u>2,664</u>	<u>6,515</u>	<u>12,903</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 4,611</u></b>	<b><u>\$ 4,034</u></b>	<b><u>\$ 7,496</u></b>	<b><u>\$ 16,141</u></b>	

**Sempra Energy Corporate Center**  
**Test Year 2016 General Rate Case**  
**Summary of Allocation Change for Utilities**  
**(2013 \$ - 000's)**

Division: Facilities/Assets

Witness: Peter R. Wall

	<u>Department / Cost Center</u>	<u>SDG&amp;E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
E-1.1	1100-0248-DEPRECIATION & AMORTIZATION	-	-	-
	E-1 Depreciation/Rate of Return	-	-	-
E-2.1	1100-0311-PROPERTY TAXES	(39)	(65)	(104)
	E-2 Property Taxes	(39)	(65)	(104)
E-3.1	1100-0133-CORPORATE SECURITY DIR	(89)	101	12
E-3.2	1100-0275-EXECUTIVE SECURITY	-	-	-
E-3.3	1100-0043-AFFILIATE SECURITY SERVICES	-	-	-
	E-3 Security Services	(89)	101	12
E-4.1	1100-0341-AIRCRAFT FRACTIONAL SHARE	-	-	-
E-4.2	1100-0391-HQ PROJECTS	-	-	-
	E-4 Other Facilities	-	-	-
E	Total Facilities	<u>(128)</u>	<u>36</u>	<u>(92)</u>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Escalation Reconciliation**

(\$000's)

Division: Facilities/Assets

Witness: Peter R. Wall

Workpaper: E Esc Recon

*This workpaper details the methodology rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers E Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers E Escalated Department Summaries*

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
<b>E-1 Depreciation/Rate of Return</b>						
Labor	\$ -	\$ -	\$ -	2.1458	\$ -	\$ -
Non-Labor	-	9,773	9,773	2.1524	-	9,773
Total	-	9,773	9,773		-	9,773
<b>E-2 Property Taxes</b>						
Labor	-	-	-	2.1458	-	-
Non-Labor	2,873	-	2,873	2.1524	3,091	3,091
Total	2,873	-	2,873		3,091	3,091
<b>E-3 Security Services</b>						
Labor	1,752	-	1,752	2.1458	1,880	1,880
Non-Labor	1,483	-	1,483	2.1524	1,596	1,596
Total	3,235	-	3,235		3,476	3,476
<b>E-4 Other Facilities</b>						
Labor	-	-	-	2.1458	-	-
Non-Labor	260	-	260	2.1524	280	280
Total	260	-	260		280	280
<b>Facilities/Assets</b>						
Labor	1,752	-	1,752		1,880	1,880
Non-Labor	4,616	9,773	14,389		4,967	14,741
Total	\$ 6,368	\$ 9,773	\$ 16,141		\$ 6,847	\$ 16,621

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Facilities/Assets

Workpaper: E Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,787	\$ 1,831	\$ 1,880
Non-Labor Costs	15,547	13,826	13,045	12,322	10,052	10,800	12,084	14,741
<b>Total Costs</b>	<b>\$ 17,478</b>	<b>\$ 15,583</b>	<b>\$ 14,809</b>	<b>\$ 14,198</b>	<b>\$ 12,045</b>	<b>\$ 12,587</b>	<b>\$ 13,915</b>	<b>\$ 16,621</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 4,145	\$ 3,835	\$ 3,956	\$ 3,538	\$ 2,595	\$ 2,669	\$ 3,055	\$ 3,798
So Cal Gas	4,688	4,251	3,895	3,310	1,832	1,779	2,202	2,718
<b>Subtotal - Utilities</b>	<b>\$ 8,834</b>	<b>\$ 8,085</b>	<b>\$ 7,851</b>	<b>\$ 6,847</b>	<b>\$ 4,427</b>	<b>\$ 4,448</b>	<b>\$ 5,257</b>	<b>\$ 6,516</b>
Global/Retained	5,282	4,597	4,074	4,332	4,584	5,018	5,388	6,625
<b>Total Direct Assignments</b>	<b>\$ 14,116</b>	<b>\$ 12,682</b>	<b>\$ 11,925</b>	<b>\$ 11,179</b>	<b>\$ 9,011</b>	<b>\$ 9,466</b>	<b>\$ 10,645</b>	<b>\$ 13,141</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 912	\$ 932	\$ 915	\$ 967	\$ 973	\$ 871	\$ 895	\$ 954
So Cal Gas	1,220	1,133	1,121	1,176	1,218	1,374	1,409	1,472
<b>Subtotal - Utilities</b>	<b>\$ 2,133</b>	<b>\$ 2,065</b>	<b>\$ 2,036</b>	<b>\$ 2,143</b>	<b>\$ 2,191</b>	<b>\$ 2,245</b>	<b>\$ 2,303</b>	<b>\$ 2,425</b>
Global/Retained	1,229	836	848	876	843	877	966	1,054
<b>Total Allocations</b>	<b>\$ 3,362</b>	<b>\$ 2,900</b>	<b>\$ 2,884</b>	<b>\$ 3,019</b>	<b>\$ 3,034</b>	<b>\$ 3,122</b>	<b>\$ 3,269</b>	<b>\$ 3,479</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 5,058	\$ 4,767	\$ 4,870	\$ 4,505	\$ 3,568	\$ 3,539	\$ 3,950	\$ 4,752
So Cal Gas	5,909	5,383	5,016	4,485	3,050	3,153	3,611	4,190
<b>Subtotal - Utilities</b>	<b>\$ 10,966</b>	<b>\$ 10,150</b>	<b>\$ 9,887</b>	<b>\$ 8,990</b>	<b>\$ 6,618</b>	<b>\$ 6,693</b>	<b>\$ 7,561</b>	<b>\$ 8,942</b>
Global/Retained	6,511	5,433	4,922	5,208	5,427	5,895	6,354	7,679
<b>Total Billed Costs</b>	<b>\$ 17,478</b>	<b>\$ 15,583</b>	<b>\$ 14,809</b>	<b>\$ 14,198</b>	<b>\$ 12,045</b>	<b>\$ 12,587</b>	<b>\$ 13,915</b>	<b>\$ 16,621</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-1 Depreciation/Rate of Return

Witness: Peter R. Wall

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	13,221	12,378	11,339	10,259	8,253	8,690	9,021	9,773
<b>Total Costs</b>	<b>\$ 13,221</b>	<b>\$ 12,378</b>	<b>\$ 11,339</b>	<b>\$ 10,259</b>	<b>\$ 8,253</b>	<b>\$ 8,690</b>	<b>\$ 9,021</b>	<b>\$ 9,773</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
<b>Subtotal - Utilities</b>	<b>\$ 8,656</b>	<b>\$ 7,886</b>	<b>\$ 7,471</b>	<b>\$ 6,231</b>	<b>\$ 3,990</b>	<b>\$ 4,025</b>	<b>\$ 4,299</b>	<b>\$ 4,699</b>
Global/Retained	4,565	4,492	3,877	4,028	4,263	4,665	4,722	5,074
<b>Total Direct Assignments</b>	<b>\$ 13,221</b>	<b>\$ 12,378</b>	<b>\$ 11,348</b>	<b>\$ 10,259</b>	<b>\$ 8,253</b>	<b>\$ 8,690</b>	<b>\$ 9,021</b>	<b>\$ 9,773</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	(9)	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
<b>Subtotal - Utilities</b>	<b>\$ 8,656</b>	<b>\$ 7,886</b>	<b>\$ 7,471</b>	<b>\$ 6,231</b>	<b>\$ 3,990</b>	<b>\$ 4,025</b>	<b>\$ 4,299</b>	<b>\$ 4,699</b>
Global/Retained	4,565	4,492	3,868	4,028	4,263	4,665	4,722	5,074
<b>Total Billed Costs</b>	<b>\$ 13,221</b>	<b>\$ 12,378</b>	<b>\$ 11,339</b>	<b>\$ 10,259</b>	<b>\$ 8,253</b>	<b>\$ 8,690</b>	<b>\$ 9,021</b>	<b>\$ 9,773</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-1 Depreciation/Rate of Return

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,370</b>	<b>\$ 1,620</b>	<b>\$ 4,263</b>	<b>\$ 8,253</b>	<b>0</b>
New CorpTax and WITS timekeeping systems, in service by 2014	456	310	208	974	
Leasehold improvements in new HQ, based on 2015 move-in and change in occupancy.	(81)	24	603	546	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>375</u>	<u>334</u>	<u>811</u>	<u>1,520</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,744</u></b>	<b><u>\$ 1,955</u></b>	<b><u>\$ 5,074</u></b>	<b><u>\$ 9,773</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ (0)	\$ 0	\$ 0	\$ (0)	
Direct Assignments*	<u>2,744</u>	<u>1,955</u>	<u>5,074</u>	<u>9,773</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,744</u></b>	<b><u>\$ 1,955</u></b>	<b><u>\$ 5,074</u></b>	<b><u>\$ 9,773</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-1 Depreciation/Rate of Return

Witness: Peter R. Wall

Cost Center: 1100-0248-DEPRECIATION & AMORTIZATION

Workpaper: E-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	13,221	12,378	11,339	10,259	8,253	8,690	9,021	9,773
<b>Total Costs</b>	<u>\$ 13,221</u>	<u>\$ 12,378</u>	<u>\$ 11,339</u>	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 8,690</u>	<u>\$ 9,021</u>	<u>\$ 9,773</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
<b>Subtotal - Utilities</b>	<u>\$ 8,656</u>	<u>\$ 7,886</u>	<u>\$ 7,471</u>	<u>\$ 6,231</u>	<u>\$ 3,990</u>	<u>\$ 4,025</u>	<u>\$ 4,299</u>	<u>\$ 4,699</u>
Global/Retained	4,565	4,492	3,877	4,028	4,263	4,665	4,722	5,074
<b>Total Direct Assignments</b>	<u>\$ 13,221</u>	<u>\$ 12,378</u>	<u>\$ 11,348</u>	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 8,690</u>	<u>\$ 9,021</u>	<u>\$ 9,773</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	(9)	-	-	-	-	-
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (9)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,009	\$ 3,689	\$ 3,776	\$ 3,344	\$ 2,370	\$ 2,328	\$ 2,501	\$ 2,744
So Cal Gas	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
<b>Subtotal - Utilities</b>	<u>\$ 8,656</u>	<u>\$ 7,886</u>	<u>\$ 7,471</u>	<u>\$ 6,231</u>	<u>\$ 3,990</u>	<u>\$ 4,025</u>	<u>\$ 4,299</u>	<u>\$ 4,699</u>
Global/Retained	4,565	4,492	3,868	4,028	4,263	4,665	4,722	5,074
<b>Total Billed Costs</b>	<u>\$ 13,221</u>	<u>\$ 12,378</u>	<u>\$ 11,339</u>	<u>\$ 10,259</u>	<u>\$ 8,253</u>	<u>\$ 8,690</u>	<u>\$ 9,021</u>	<u>\$ 9,773</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-2 Property Taxes

Witness: Peter R. Wall

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: E-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	496	508	485	503	490	491	1,182	2,873
<b>Total Costs</b>	<b>\$ 496</b>	<b>\$ 508</b>	<b>\$ 485</b>	<b>\$ 503</b>	<b>\$ 490</b>	<b>\$ 491</b>	<b>\$ 1,182</b>	<b>\$ 2,873</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 39	\$ 41	\$ 41	\$ 45	\$ 35	\$ 109	\$ 304	\$ 754
So Cal Gas	41	41	31	30	23	81	221	544
<b>Subtotal - Utilities</b>	<b>\$ 80</b>	<b>\$ 82</b>	<b>\$ 71</b>	<b>\$ 75</b>	<b>\$ 58</b>	<b>\$ 189</b>	<b>\$ 525</b>	<b>\$ 1,299</b>
Global/Retained	55	60	54	66	51	206	561	1,365
<b>Total Direct Assignments</b>	<b>\$ 135</b>	<b>\$ 142</b>	<b>\$ 125</b>	<b>\$ 141</b>	<b>\$ 109</b>	<b>\$ 396</b>	<b>\$ 1,086</b>	<b>\$ 2,664</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 139	\$ 147	\$ 137	\$ 134	\$ 147	\$ 26	\$ 27	\$ 59
So Cal Gas	157	151	146	139	143	19	20	43
<b>Subtotal - Utilities</b>	<b>\$ 296</b>	<b>\$ 298</b>	<b>\$ 283</b>	<b>\$ 273</b>	<b>\$ 290</b>	<b>\$ 45</b>	<b>\$ 47</b>	<b>\$ 102</b>
Global/Retained	66	68	77	89	92	49	50	107
<b>Total Allocations</b>	<b>\$ 362</b>	<b>\$ 366</b>	<b>\$ 361</b>	<b>\$ 362</b>	<b>\$ 381</b>	<b>\$ 95</b>	<b>\$ 97</b>	<b>\$ 209</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 177	\$ 188	\$ 178	\$ 179	\$ 181	\$ 135	\$ 331	\$ 813
So Cal Gas	198	193	177	169	166	100	241	587
<b>Subtotal - Utilities</b>	<b>\$ 376</b>	<b>\$ 380</b>	<b>\$ 354</b>	<b>\$ 348</b>	<b>\$ 348</b>	<b>\$ 235</b>	<b>\$ 572</b>	<b>\$ 1,400</b>
Global/Retained	121	128	131	155	142	256	611	1,472
<b>Total Billed Costs</b>	<b>\$ 496</b>	<b>\$ 508</b>	<b>\$ 485</b>	<b>\$ 503</b>	<b>\$ 490</b>	<b>\$ 491</b>	<b>\$ 1,182</b>	<b>\$ 2,873</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets  
Department: E-2 Property Taxes  
Cost Center: 1100-0311-PROPERTY TAXES  
Workpaper: E-2.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 181</b>	<b>\$ 166</b>	<b>\$ 142</b>	<b>\$ 490</b>	<b>0</b>
Taxes on leasehold improvements in new HQ, based on 2015 move-in	670	486	1,226	2,383	
Change in Allocations 2013-2016	(39)	(65)	104	-	
Total Change from 2013	<u>632</u>	<u>421</u>	<u>1,330</u>	<u>2,383</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 813</u></b>	<b><u>\$ 587</u></b>	<b><u>\$ 1,472</u></b>	<b><u>\$ 2,873</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
CBDEPHQ	<u>32.4%</u>	<u>21.1%</u>	<u>46.6%</u>	<u>100.0%</u>	
Allocations	\$ 59	\$ 43	\$ 107	\$ 209	
Direct Assignments*	<u>754</u>	<u>544</u>	<u>1,365</u>	<u>2,664</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 813</u></b>	<b><u>\$ 587</u></b>	<b><u>\$ 1,472</u></b>	<b><u>\$ 2,873</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-2 Property Taxes

Witness: Peter R. Wall

Cost Center: 1100-0311-PROPERTY TAXES

Workpaper: E-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	496	508	485	503	490	500	1,238	3,091
<b>Total Costs</b>	<b>\$ 496</b>	<b>\$ 508</b>	<b>\$ 485</b>	<b>\$ 503</b>	<b>\$ 490</b>	<b>\$ 500</b>	<b>\$ 1,238</b>	<b>\$ 3,091</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 39	\$ 41	\$ 41	\$ 45	\$ 35	\$ 111	\$ 318	\$ 812
So Cal Gas	41	41	31	30	23	82	231	586
<b>Subtotal - Utilities</b>	<b>\$ 80</b>	<b>\$ 82</b>	<b>\$ 71</b>	<b>\$ 75</b>	<b>\$ 58</b>	<b>\$ 193</b>	<b>\$ 550</b>	<b>\$ 1,398</b>
Global/Retained	55	60	54	66	51	211	587	1,469
<b>Total Direct Assignments</b>	<b>\$ 135</b>	<b>\$ 142</b>	<b>\$ 125</b>	<b>\$ 141</b>	<b>\$ 109</b>	<b>\$ 404</b>	<b>\$ 1,137</b>	<b>\$ 2,867</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 139	\$ 147	\$ 137	\$ 134	\$ 147	\$ 27	\$ 28	\$ 64
So Cal Gas	157	151	146	139	143	20	21	46
<b>Subtotal - Utilities</b>	<b>\$ 296</b>	<b>\$ 298</b>	<b>\$ 283</b>	<b>\$ 273</b>	<b>\$ 290</b>	<b>\$ 46</b>	<b>\$ 49</b>	<b>\$ 109</b>
Global/Retained	66	68	77	89	92	50	52	115
<b>Total Allocations</b>	<b>\$ 362</b>	<b>\$ 366</b>	<b>\$ 361</b>	<b>\$ 362</b>	<b>\$ 381</b>	<b>\$ 97</b>	<b>\$ 101</b>	<b>\$ 225</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 177	\$ 188	\$ 178	\$ 179	\$ 181	\$ 138	\$ 347	\$ 875
So Cal Gas	198	193	177	169	166	102	252	632
<b>Subtotal - Utilities</b>	<b>\$ 376</b>	<b>\$ 380</b>	<b>\$ 354</b>	<b>\$ 348</b>	<b>\$ 348</b>	<b>\$ 239</b>	<b>\$ 599</b>	<b>\$ 1,507</b>
Global/Retained	121	128	131	155	142	261	639	1,584
<b>Total Billed Costs</b>	<b>\$ 496</b>	<b>\$ 508</b>	<b>\$ 485</b>	<b>\$ 503</b>	<b>\$ 490</b>	<b>\$ 500</b>	<b>\$ 1,238</b>	<b>\$ 3,091</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E Facilities/Assets  
Cost Center: E-3 Security Services  
Workpaper: E-3

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,752	\$ 1,752	\$ 1,752
Non-Labor Costs	1,069	781	963	1,318	1,014	1,318	1,483	1,483
<b>Total Costs</b>	<b>\$ 2,999</b>	<b>\$ 2,539</b>	<b>\$ 2,726</b>	<b>\$ 3,195</b>	<b>\$ 3,007</b>	<b>\$ 3,070</b>	<b>\$ 3,235</b>	<b>\$ 3,235</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 97	\$ 105	\$ 139	\$ 150	\$ 191	\$ 225	\$ 225	\$ 225
So Cal Gas	1	12	170	392	188	-	165	165
<b>Subtotal - Utilities</b>	<b>\$ 98</b>	<b>\$ 118</b>	<b>\$ 309</b>	<b>\$ 541</b>	<b>\$ 379</b>	<b>\$ 225</b>	<b>\$ 390</b>	<b>\$ 390</b>
Global/Retained	15	95	143	238	218	140	76	76
<b>Total Direct Assignments</b>	<b>\$ 113</b>	<b>\$ 213</b>	<b>\$ 452</b>	<b>\$ 779</b>	<b>\$ 597</b>	<b>\$ 365</b>	<b>\$ 466</b>	<b>\$ 466</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 820	\$ 795	\$ 777	\$ 838	\$ 826	\$ 828	\$ 829	\$ 829
So Cal Gas	1,116	992	975	1,042	1,075	1,328	1,328	1,328
<b>Subtotal - Utilities</b>	<b>\$ 1,936</b>	<b>\$ 1,787</b>	<b>\$ 1,752</b>	<b>\$ 1,880</b>	<b>\$ 1,902</b>	<b>\$ 2,155</b>	<b>\$ 2,156</b>	<b>\$ 2,156</b>
Global/Retained	951	539	522	536	508	550	614	614
<b>Total Allocations</b>	<b>\$ 2,887</b>	<b>\$ 2,326</b>	<b>\$ 2,274</b>	<b>\$ 2,415</b>	<b>\$ 2,410</b>	<b>\$ 2,706</b>	<b>\$ 2,770</b>	<b>\$ 2,770</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 917	\$ 900	\$ 916	\$ 987	\$ 1,017	\$ 1,053	\$ 1,054	\$ 1,054
So Cal Gas	1,117	1,004	1,145	1,434	1,264	1,328	1,493	1,493
<b>Subtotal - Utilities</b>	<b>\$ 2,034</b>	<b>\$ 1,904</b>	<b>\$ 2,061</b>	<b>\$ 2,421</b>	<b>\$ 2,281</b>	<b>\$ 2,380</b>	<b>\$ 2,546</b>	<b>\$ 2,546</b>
Global/Retained	965	634	665	774	726	690	689	689
<b>Total Billed Costs</b>	<b>\$ 2,999</b>	<b>\$ 2,539</b>	<b>\$ 2,726</b>	<b>\$ 3,195</b>	<b>\$ 3,007</b>	<b>\$ 3,070</b>	<b>\$ 3,235</b>	<b>\$ 3,235</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets  
Department: E-3 Security Services  
Workpaper: E-3 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 1,017</b>	<b>\$ 1,264</b>	<b>\$ 726</b>	<b>\$ 3,007</b>	<b>17</b>
NERC Project labor charged in 2013	(134)	-	-	(134)	
Corporate Security Operations Center (transferred from SDG&E in 2014)	225	-	-	225	
Overall security contract fees, staffing and system support, allocated based on FTE's.	35	128	(25)	138	1
Change in Allocations 2013-2016	(89)	101	(12)	(0)	
Total Change from 2013	<u>36</u>	<u>229</u>	<u>(37)</u>	<u>228</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 1,054</u></b>	<b><u>\$ 1,493</u></b>	<b><u>\$ 689</u></b>	<b><u>\$ 3,235</u></b>	<b><u>18</u></b>
Allocations	\$ 829	\$ 1,328	\$ 614	\$ 2,770	
Direct Assignments	<u>225</u>	<u>165</u>	<u>76</u>	<u>466</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 1,054</u></b>	<b><u>\$ 1,493</u></b>	<b><u>\$ 689</u></b>	<b><u>\$ 3,235</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in Escalated \$000's)

Department: E Facilities/Assets  
Cost Center: E-3 Security Services  
Workpaper: E-3 Esc

Witness: Peter R. Wall

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	21	17	17	20	17	18	18	18
Labor Costs	\$ 1,930	\$ 1,757	\$ 1,764	\$ 1,876	\$ 1,993	\$ 1,787	\$ 1,831	\$ 1,880
Non-Labor Costs	1,069	781	963	1,318	1,014	1,345	1,553	1,596
<b>Total Costs</b>	<b>\$ 2,999</b>	<b>\$ 2,539</b>	<b>\$ 2,726</b>	<b>\$ 3,195</b>	<b>\$ 3,007</b>	<b>\$ 3,132</b>	<b>\$ 3,384</b>	<b>\$ 3,476</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 97	\$ 105	\$ 139	\$ 150	\$ 191	\$ 230	\$ 236	\$ 242
So Cal Gas	1	12	170	392	188	-	173	178
<b>Subtotal - Utilities</b>	<b>\$ 98</b>	<b>\$ 118</b>	<b>\$ 309</b>	<b>\$ 541</b>	<b>\$ 379</b>	<b>\$ 230</b>	<b>\$ 408</b>	<b>\$ 420</b>
Global/Retained	15	95	143	238	218	142	79	81
<b>Total Direct Assignments</b>	<b>\$ 113</b>	<b>\$ 213</b>	<b>\$ 452</b>	<b>\$ 779</b>	<b>\$ 597</b>	<b>\$ 372</b>	<b>\$ 488</b>	<b>\$ 501</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 820	\$ 795	\$ 777	\$ 838	\$ 826	\$ 844	\$ 866	\$ 890
So Cal Gas	1,116	992	975	1,042	1,075	1,354	1,388	1,426
<b>Subtotal - Utilities</b>	<b>\$ 1,936</b>	<b>\$ 1,787</b>	<b>\$ 1,752</b>	<b>\$ 1,880</b>	<b>\$ 1,902</b>	<b>\$ 2,199</b>	<b>\$ 2,254</b>	<b>\$ 2,316</b>
Global/Retained	951	539	522	536	508	561	642	659
<b>Total Allocations</b>	<b>\$ 2,887</b>	<b>\$ 2,326</b>	<b>\$ 2,274</b>	<b>\$ 2,415</b>	<b>\$ 2,410</b>	<b>\$ 2,760</b>	<b>\$ 2,896</b>	<b>\$ 2,975</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 917	\$ 900	\$ 916	\$ 987	\$ 1,017	\$ 1,074	\$ 1,102	\$ 1,132
So Cal Gas	1,117	1,004	1,145	1,434	1,264	1,354	1,561	1,604
<b>Subtotal - Utilities</b>	<b>\$ 2,034</b>	<b>\$ 1,904</b>	<b>\$ 2,061</b>	<b>\$ 2,421</b>	<b>\$ 2,281</b>	<b>\$ 2,428</b>	<b>\$ 2,663</b>	<b>\$ 2,736</b>
Global/Retained	965	634	665	774	726	704	721	740
<b>Total Billed Costs</b>	<b>\$ 2,999</b>	<b>\$ 2,539</b>	<b>\$ 2,726</b>	<b>\$ 3,195</b>	<b>\$ 3,007</b>	<b>\$ 3,132</b>	<b>\$ 3,384</b>	<b>\$ 3,476</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: E-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	16	14	13	16	14	15	15	15
Labor Costs	\$ 1,375	\$ 1,323	\$ 1,291	\$ 1,410	\$ 1,535	\$ 1,445	\$ 1,445	\$ 1,445
Non-Labor Costs	807	587	824	1,163	887	1,195	1,360	1,360
<b>Total Costs</b>	<b>\$ 2,182</b>	<b>\$ 1,911</b>	<b>\$ 2,115</b>	<b>\$ 2,573</b>	<b>\$ 2,423</b>	<b>\$ 2,640</b>	<b>\$ 2,805</b>	<b>\$ 2,805</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 95	\$ 86	\$ 90	\$ 96	\$ 135	\$ 225	\$ 225	\$ 225
So Cal Gas	-	-	152	373	164	-	165	165
<b>Subtotal - Utilities</b>	<b>\$ 95</b>	<b>\$ 86</b>	<b>\$ 243</b>	<b>\$ 469</b>	<b>\$ 299</b>	<b>\$ 225</b>	<b>\$ 390</b>	<b>\$ 390</b>
Global/Retained	8	-	2	80	68	76	76	76
<b>Total Direct Assignments</b>	<b>\$ 103</b>	<b>\$ 86</b>	<b>\$ 244</b>	<b>\$ 548</b>	<b>\$ 367</b>	<b>\$ 301</b>	<b>\$ 466</b>	<b>\$ 466</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 685	\$ 713	\$ 730	\$ 792	\$ 784	\$ 790	\$ 791	\$ 791
So Cal Gas	982	910	927	996	1,033	1,290	1,290	1,290
<b>Subtotal - Utilities</b>	<b>\$ 1,667</b>	<b>\$ 1,623</b>	<b>\$ 1,657</b>	<b>\$ 1,788</b>	<b>\$ 1,816</b>	<b>\$ 2,080</b>	<b>\$ 2,081</b>	<b>\$ 2,081</b>
Global/Retained	412	202	214	237	240	260	259	259
<b>Total Allocations</b>	<b>\$ 2,079</b>	<b>\$ 1,825</b>	<b>\$ 1,871</b>	<b>\$ 2,025</b>	<b>\$ 2,056</b>	<b>\$ 2,340</b>	<b>\$ 2,340</b>	<b>\$ 2,340</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 780	\$ 799	\$ 820	\$ 887	\$ 919	\$ 1,015	\$ 1,016	\$ 1,016
So Cal Gas	982	910	1,080	1,369	1,196	1,290	1,455	1,455
<b>Subtotal - Utilities</b>	<b>\$ 1,762</b>	<b>\$ 1,709</b>	<b>\$ 1,900</b>	<b>\$ 2,256</b>	<b>\$ 2,115</b>	<b>\$ 2,305</b>	<b>\$ 2,471</b>	<b>\$ 2,471</b>
Global/Retained	420	202	216	316	308	335	335	335
<b>Total Billed Costs</b>	<b>\$ 2,182</b>	<b>\$ 1,911</b>	<b>\$ 2,115</b>	<b>\$ 2,573</b>	<b>\$ 2,423</b>	<b>\$ 2,640</b>	<b>\$ 2,805</b>	<b>\$ 2,805</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Allocation Reconciliation**

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-3 Security Services

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: E-3.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 919</b>	<b>\$ 1,196</b>	<b>\$ 308</b>	<b>\$ 2,423</b>	<b>14</b>
Non-recurring NERC Project Labor	(134)			(134)	
Corporate Security Operations Center charges (transferred from SDG&E in 2014)	225	-	-	225	
Reduced services for Mexico and South America	-	-	(44)	(44)	
Net decrease of 1 position from 2013 budget, with 2 staff vacancies to be replaced with 1 Sr Special Agent.	30	51	6	88	1
Fees associated with new Security Management Software	25	40	8	73	
Additional Lobby Guard Support and increased contract fees	20	33	7	59	
Increased Travel and training for business growth	21	34	62	117	
Change in Allocations 2013-2016	(89)	101	(12)	(0)	
Total Change from 2013	<u>97</u>	<u>259</u>	<u>27</u>	<u>383</u>	<u>1</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 1,016</u></b>	<b><u>\$ 1,455</u></b>	<b><u>\$ 335</u></b>	<b><u>\$ 2,805</u></b>	<b><u>15</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBHQSEC</b>	<u>33.8%</u>	<u>55.1%</u>	<u>11.1%</u>	<u>100.0%</u>	
Allocations	\$ 791	\$ 1,290	\$ 259	\$ 2,340	
Direct Assignments	<u>225</u>	<u>165</u>	<u>76</u>	<u>466</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 1,016</u></b>	<b><u>\$ 1,455</u></b>	<b><u>\$ 335</u></b>	<b><u>\$ 2,806</u></b>	
Direct Assignment Details					
Corporate Security Operations Center	225			225	
Guard Services for SCG		165		165	
International Travel			76	76	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0133-CORPORATE SECURITY DIR

Workpaper: E-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	16	14	13	16	14	15	15	15
Labor Costs	\$ 1,375	\$ 1,323	\$ 1,291	\$ 1,410	\$ 1,535	\$ 1,474	\$ 1,510	\$ 1,551
Non-Labor Costs	807	587	824	1,163	887	1,219	1,424	1,464
<b>Total Costs</b>	<b>\$ 2,182</b>	<b>\$ 1,911</b>	<b>\$ 2,115</b>	<b>\$ 2,573</b>	<b>\$ 2,423</b>	<b>\$ 2,693</b>	<b>\$ 2,934</b>	<b>\$ 3,014</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 95	\$ 86	\$ 90	\$ 96	\$ 135	\$ 230	\$ 236	\$ 242
So Cal Gas	-	-	152	373	164	-	173	178
<b>Subtotal - Utilities</b>	<b>\$ 95</b>	<b>\$ 86</b>	<b>\$ 243</b>	<b>\$ 469</b>	<b>\$ 299</b>	<b>\$ 230</b>	<b>\$ 408</b>	<b>\$ 420</b>
Global/Retained	8	-	2	80	68	77	79	81
<b>Total Direct Assignments</b>	<b>\$ 103</b>	<b>\$ 86</b>	<b>\$ 244</b>	<b>\$ 548</b>	<b>\$ 367</b>	<b>\$ 307</b>	<b>\$ 488</b>	<b>\$ 501</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 685	\$ 713	\$ 730	\$ 792	\$ 784	\$ 806	\$ 827	\$ 849
So Cal Gas	982	910	927	996	1,033	1,316	1,349	1,386
<b>Subtotal - Utilities</b>	<b>\$ 1,667</b>	<b>\$ 1,623</b>	<b>\$ 1,657</b>	<b>\$ 1,788</b>	<b>\$ 1,816</b>	<b>\$ 2,122</b>	<b>\$ 2,176</b>	<b>\$ 2,235</b>
Global/Retained	412	202	214	237	240	265	271	278
<b>Total Allocations</b>	<b>\$ 2,079</b>	<b>\$ 1,825</b>	<b>\$ 1,871</b>	<b>\$ 2,025</b>	<b>\$ 2,056</b>	<b>\$ 2,387</b>	<b>\$ 2,446</b>	<b>\$ 2,513</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 780	\$ 799	\$ 820	\$ 887	\$ 919	\$ 1,035	\$ 1,062	\$ 1,092
So Cal Gas	982	910	1,080	1,369	1,196	1,316	1,521	1,563
<b>Subtotal - Utilities</b>	<b>\$ 1,762</b>	<b>\$ 1,709</b>	<b>\$ 1,900</b>	<b>\$ 2,256</b>	<b>\$ 2,115</b>	<b>\$ 2,351</b>	<b>\$ 2,584</b>	<b>\$ 2,655</b>
Global/Retained	420	202	216	316	308	342	350	360
<b>Total Billed Costs</b>	<b>\$ 2,182</b>	<b>\$ 1,911</b>	<b>\$ 2,115</b>	<b>\$ 2,573</b>	<b>\$ 2,423</b>	<b>\$ 2,693</b>	<b>\$ 2,934</b>	<b>\$ 3,014</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: E-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	3	4	4	3	3	3	3
Labor Costs	\$ 555	\$ 390	\$ 352	\$ 396	\$ 367	\$ 197	\$ 197	\$ 197
Non-Labor Costs	262	182	111	115	102	105	105	105
<b>Total Costs</b>	<b>\$ 818</b>	<b>\$ 571</b>	<b>\$ 463</b>	<b>\$ 511</b>	<b>\$ 470</b>	<b>\$ 302</b>	<b>\$ 302</b>	<b>\$ 302</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ 10	\$ 13	\$ 14	\$ 16	\$ -	\$ -	\$ -
So Cal Gas	1	7	8	8	7	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 17</b>	<b>\$ 21</b>	<b>\$ 22</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	7	62	60	122	105	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 10</b>	<b>\$ 80</b>	<b>\$ 81</b>	<b>\$ 144</b>	<b>\$ 128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 135	\$ 82	\$ 48	\$ 46	\$ 43	\$ 38	\$ 38	\$ 38
So Cal Gas	135	82	48	46	43	38	38	38
<b>Subtotal - Utilities</b>	<b>\$ 269</b>	<b>\$ 164</b>	<b>\$ 95</b>	<b>\$ 92</b>	<b>\$ 85</b>	<b>\$ 76</b>	<b>\$ 76</b>	<b>\$ 76</b>
Global/Retained	538	328	286	275	256	227	227	227
<b>Total Allocations</b>	<b>\$ 808</b>	<b>\$ 492</b>	<b>\$ 382</b>	<b>\$ 367</b>	<b>\$ 342</b>	<b>\$ 302</b>	<b>\$ 302</b>	<b>\$ 302</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 137	\$ 92	\$ 60	\$ 60	\$ 59	\$ 38	\$ 38	\$ 38
So Cal Gas	135	89	56	54	50	38	38	38
<b>Subtotal - Utilities</b>	<b>\$ 272</b>	<b>\$ 181</b>	<b>\$ 116</b>	<b>\$ 114</b>	<b>\$ 108</b>	<b>\$ 76</b>	<b>\$ 76</b>	<b>\$ 76</b>
Global/Retained	546	390	347	397	361	227	227	227
<b>Total Billed Costs</b>	<b>\$ 818</b>	<b>\$ 571</b>	<b>\$ 463</b>	<b>\$ 511</b>	<b>\$ 470</b>	<b>\$ 302</b>	<b>\$ 302</b>	<b>\$ 302</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-3 Security Services

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: E-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 59	\$ 50	\$ 361	\$ 470	3
Fewer executives eligible for security and transportation services in 2014.	(21)	(12)	(135)	(168)	
Change in Allocations 2013-2016	(0)	(0)	0	(0)	
Total Change from 2013	<u>(21)</u>	<u>(12)</u>	<u>(135)</u>	<u>(168)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 38</u></b>	<b><u>\$ 38</u></b>	<b><u>\$ 227</u></b>	<b><u>\$ 302</u></b>	<b><u>3</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>CBEXECSEC</b>	<u>12.5%</u>	<u>12.5%</u>	<u>75.0%</u>	<u>100.0%</u>	
Allocations	\$ 38	\$ 38	\$ 227	\$ 302	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 38</u></b>	<b><u>\$ 38</u></b>	<b><u>\$ 227</u></b>	<b><u>\$ 302</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0275-EXECUTIVE SECURITY

Workpaper: E-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	5	3	4	4	3	3	3	3
Labor Costs	\$ 555	\$ 390	\$ 352	\$ 396	\$ 367	\$ 201	\$ 206	\$ 211
Non-Labor Costs	262	182	111	115	102	107	110	113
<b>Total Costs</b>	<b>\$ 818</b>	<b>\$ 571</b>	<b>\$ 463</b>	<b>\$ 511</b>	<b>\$ 470</b>	<b>\$ 308</b>	<b>\$ 316</b>	<b>\$ 324</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 2	\$ 10	\$ 13	\$ 14	\$ 16	\$ -	\$ -	\$ -
So Cal Gas	1	7	8	8	7	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 3</b>	<b>\$ 17</b>	<b>\$ 21</b>	<b>\$ 22</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	7	62	60	122	105	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 10</b>	<b>\$ 80</b>	<b>\$ 81</b>	<b>\$ 144</b>	<b>\$ 128</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 135	\$ 82	\$ 48	\$ 46	\$ 43	\$ 39	\$ 39	\$ 41
So Cal Gas	135	82	48	46	43	39	39	41
<b>Subtotal - Utilities</b>	<b>\$ 269</b>	<b>\$ 164</b>	<b>\$ 95</b>	<b>\$ 92</b>	<b>\$ 85</b>	<b>\$ 77</b>	<b>\$ 79</b>	<b>\$ 81</b>
Global/Retained	538	328	286	275	256	231	237	243
<b>Total Allocations</b>	<b>\$ 808</b>	<b>\$ 492</b>	<b>\$ 382</b>	<b>\$ 367</b>	<b>\$ 342</b>	<b>\$ 308</b>	<b>\$ 316</b>	<b>\$ 324</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 137	\$ 92	\$ 60	\$ 60	\$ 59	\$ 39	\$ 39	\$ 41
So Cal Gas	135	89	56	54	50	39	39	41
<b>Subtotal - Utilities</b>	<b>\$ 272</b>	<b>\$ 181</b>	<b>\$ 116</b>	<b>\$ 114</b>	<b>\$ 108</b>	<b>\$ 77</b>	<b>\$ 79</b>	<b>\$ 81</b>
Global/Retained	546	390	347	397	361	231	237	243
<b>Total Billed Costs</b>	<b>\$ 818</b>	<b>\$ 571</b>	<b>\$ 463</b>	<b>\$ 511</b>	<b>\$ 470</b>	<b>\$ 308</b>	<b>\$ 316</b>	<b>\$ 324</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: E-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 44	\$ 121	\$ 71	\$ 90	\$ 110	\$ 110	\$ 110
Non-Labor Costs	-	13	27	41	25	18	18	18
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 57</b>	<b>\$ 148</b>	<b>\$ 111</b>	<b>\$ 115</b>	<b>\$ 128</b>	<b>\$ 128</b>	<b>\$ 128</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ 45</b>	<b>\$ 50</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	33	82	37	45	64	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 47</b>	<b>\$ 127</b>	<b>\$ 88</b>	<b>\$ 103</b>	<b>\$ 64</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	9	21	24	12	64	128	128
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ 21</b>	<b>\$ 24</b>	<b>\$ 12</b>	<b>\$ 64</b>	<b>\$ 128</b>	<b>\$ 128</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ 45</b>	<b>\$ 50</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	42	103	61	57	128	128	128
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 57</b>	<b>\$ 148</b>	<b>\$ 111</b>	<b>\$ 115</b>	<b>\$ 128</b>	<b>\$ 128</b>	<b>\$ 128</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets

Witness: Peter R. Wall

Department: E-3 Security Services

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: E-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 40	\$ 18	\$ 57	\$ 115	0
Direct assignments in 2013 not assumed for forecast years.	(40)	(18)	71	13	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(40)</u>	<u>(18)</u>	<u>71</u>	<u>13</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128</u>	<u>\$ 128</u>	<u>0</u>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 128	\$ 128	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128</u>	<u>\$ 128</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-3 Security Services

Witness: Peter R. Wall

Cost Center: 1100-0043-AFFILIATE SECURITY SERVICES

Workpaper: E-3.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ 44	\$ 121	\$ 71	\$ 90	\$ 112	\$ 115	\$ 118
Non-Labor Costs	-	13	27	41	25	18	19	19
<b>Total Costs</b>	<b>\$ -</b>	<b>\$ 57</b>	<b>\$ 148</b>	<b>\$ 111</b>	<b>\$ 115</b>	<b>\$ 131</b>	<b>\$ 134</b>	<b>\$ 137</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ 45</b>	<b>\$ 50</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	33	82	37	45	65	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ 47</b>	<b>\$ 127</b>	<b>\$ 88</b>	<b>\$ 103</b>	<b>\$ 65</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	9	21	24	12	65	134	137
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ 21</b>	<b>\$ 24</b>	<b>\$ 12</b>	<b>\$ 65</b>	<b>\$ 134</b>	<b>\$ 137</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ 9	\$ 36	\$ 40	\$ 40	\$ -	\$ -	\$ -
So Cal Gas	-	5	9	11	18	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ 14</b>	<b>\$ 45</b>	<b>\$ 50</b>	<b>\$ 58</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	42	103	61	57	131	134	137
<b>Total Billed Costs</b>	<b>\$ -</b>	<b>\$ 57</b>	<b>\$ 148</b>	<b>\$ 111</b>	<b>\$ 115</b>	<b>\$ 131</b>	<b>\$ 134</b>	<b>\$ 137</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E Facilities/Assets

Witness: Peter R. Wall

Cost Center: E-4 Other Facilities

Workpaper: E-4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	761	158	258	242	295	260	260	260
<b>Total Costs</b>	<b>\$ 761</b>	<b>\$ 158</b>	<b>\$ 258</b>	<b>\$ 242</b>	<b>\$ 295</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 260</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	647	(50)	-	-	52	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 647</b>	<b>\$ (50)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (99)</b>	<b>\$ (20)</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	213	229	258	252	243	260	260	260
<b>Total Allocations</b>	<b>\$ 113</b>	<b>\$ 209</b>	<b>\$ 258</b>	<b>\$ 242</b>	<b>\$ 243</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 260</b>
<b>BILLED COSTS</b>								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (99)</b>	<b>\$ (20)</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	860	179	258	252	295	260	260	260
<b>Total Billed Costs</b>	<b>\$ 761</b>	<b>\$ 158</b>	<b>\$ 258</b>	<b>\$ 242</b>	<b>\$ 295</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 260</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E Facilities/Assets

Witness: Peter R. Wall

Cost Center: E-4 Other Facilities

Workpaper: E-4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	761	158	258	242	295	265	272	280
<b>Total Costs</b>	<b>\$ 761</b>	<b>\$ 158</b>	<b>\$ 258</b>	<b>\$ 242</b>	<b>\$ 295</b>	<b>\$ 265</b>	<b>\$ 272</b>	<b>\$ 280</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	647	(50)	-	-	52	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 647</b>	<b>\$ (50)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (99)</b>	<b>\$ (20)</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	213	229	258	252	243	265	272	280
<b>Total Allocations</b>	<b>\$ 113</b>	<b>\$ 209</b>	<b>\$ 258</b>	<b>\$ 242</b>	<b>\$ 243</b>	<b>\$ 265</b>	<b>\$ 272</b>	<b>\$ 280</b>
<b>BILLED COSTS</b>								
SDG&E	\$ (46)	\$ (10)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(53)	(10)	-	(5)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (99)</b>	<b>\$ (20)</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	860	179	258	252	295	265	272	280
<b>Total Billed Costs</b>	<b>\$ 761</b>	<b>\$ 158</b>	<b>\$ 258</b>	<b>\$ 242</b>	<b>\$ 295</b>	<b>\$ 265</b>	<b>\$ 272</b>	<b>\$ 280</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE

Workpaper: E-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	227	234	217	255	295	260	260	260
<b>Total Costs</b>	<b>\$ 227</b>	<b>\$ 234</b>	<b>\$ 217</b>	<b>\$ 255</b>	<b>\$ 295</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 260</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	-	-	-	-	52	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	227	234	217	255	243	260	260	260
<b>Total Allocations</b>	<b>\$ 227</b>	<b>\$ 234</b>	<b>\$ 217</b>	<b>\$ 255</b>	<b>\$ 243</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 260</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	227	234	217	255	295	260	260	260
<b>Total Billed Costs</b>	<b>\$ 227</b>	<b>\$ 234</b>	<b>\$ 217</b>	<b>\$ 255</b>	<b>\$ 295</b>	<b>\$ 260</b>	<b>\$ 260</b>	<b>\$ 260</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: E Facilities/Assets  
 Department: E-4 Other Facilities  
 Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE  
 Workpaper: E-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ -	\$ -	\$ 295	\$ 295	0
<span style="border: 1px solid black; padding: 2px;">Non-recurring maintenance costs.</span>	-	-	(35)	(35)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	-	-	(35)	(35)	0
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ 260</u>	<u>0</u>
<b>2016 ALLOCATION METHOD</b>					
<span style="border: 1px solid black; padding: 2px;">RETAIN</span>	0.0%	0.0%	100.0%	100.0%	
Allocations	\$ -	\$ -	\$ 260	\$ 260	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 260</u>	<u>\$ 260</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0341-AIRCRAFT FRACTIONAL SHARE

Workpaper: E-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	227	234	217	255	295	265	272	280
<b>Total Costs</b>	<b>\$ 227</b>	<b>\$ 234</b>	<b>\$ 217</b>	<b>\$ 255</b>	<b>\$ 295</b>	<b>\$ 265</b>	<b>\$ 272</b>	<b>\$ 280</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	-	-	-	-	52	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	227	234	217	255	243	265	272	280
<b>Total Allocations</b>	<b>\$ 227</b>	<b>\$ 234</b>	<b>\$ 217</b>	<b>\$ 255</b>	<b>\$ 243</b>	<b>\$ 265</b>	<b>\$ 272</b>	<b>\$ 280</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	227	234	217	255	295	265	272	280
<b>Total Billed Costs</b>	<b>\$ 227</b>	<b>\$ 234</b>	<b>\$ 217</b>	<b>\$ 255</b>	<b>\$ 295</b>	<b>\$ 265</b>	<b>\$ 272</b>	<b>\$ 280</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0391-HQ PROJECTS

Workpaper: E-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	69	(64)	46	-	1	-	-	-
<b>Total Costs</b>	<b>\$ 69</b>	<b>\$ (64)</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	64	(64)	-	-	1	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 64</b>	<b>\$ (64)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	4	-	46	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 5</b>	<b>\$ -</b>	<b>\$ 46</b>	<b>\$ -</b>				
<b>BILLED COSTS</b>								
SDG&E	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	1	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	68	(64)	46	-	1	-	-	-
<b>Total Billed Costs</b>	<b>\$ 69</b>	<b>\$ (64)</b>	<b>\$ 46</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0455-CASA AZUL

Workpaper: E-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	609	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 609</b>	<b>\$ -</b>						
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	609	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 609</b>	<b>\$ -</b>						
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	609	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 609</b>	<b>\$ -</b>						

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0058-ACCOUNTS PAYABLE

Workpaper: E-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(4)	(2)	(2)	(13)	-	-	-	-
<b>Total Costs</b>	<b>\$ (4)</b>	<b>\$ (2)</b>	<b>\$ (2)</b>	<b>\$ (13)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ (2)	\$ (1)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(2)	(1)	-	(5)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (4)</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(1)	(0)	(2)	(3)	-	-	-	-
<b>Total Allocations</b>	<b>\$ (4)</b>	<b>\$ (2)</b>	<b>\$ (2)</b>	<b>\$ (13)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ (2)	\$ (1)	\$ -	\$ (5)	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(2)	(1)	-	(5)	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (4)</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ (10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(1)	(0)	(2)	(3)	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ (4)</b>	<b>\$ (2)</b>	<b>\$ (2)</b>	<b>\$ (13)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: E-4 Other Facilities

Witness: Peter R. Wall

Cost Center: 1100-0314-MISCELLANEOUS REVENUE

Workpaper: E-4.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(140)	(9)	(4)	-	-	-	-	-
<b>Total Costs</b>	<b>\$ (140)</b>	<b>\$ (9)</b>	<b>\$ (4)</b>	<b>\$ -</b>				
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(26)	14	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ (26)</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ (45)	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(52)	(9)	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (97)</b>	<b>\$ (18)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(17)	(4)	(4)	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ (114)</b>	<b>\$ (23)</b>	<b>\$ (4)</b>	<b>\$ -</b>				
<b>BILLED COSTS</b>								
SDG&E	\$ (45)	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	(52)	(9)	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ (97)</b>	<b>\$ (18)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	(43)	10	(4)	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ (140)</b>	<b>\$ (9)</b>	<b>\$ (4)</b>	<b>\$ -</b>				

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Pension & Benefits

Workpaper: F

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 38,044	\$ 30,767	\$ 36,379	\$ 24,271	\$ 35,415	\$ 26,589	\$ 26,644	\$ 26,689
Non-Labor Costs	63,136	45,669	60,418	52,341	38,856	43,421	43,749	44,242
<b>Total Costs</b>	<b>\$ 101,180</b>	<b>\$ 76,436</b>	<b>\$ 96,797</b>	<b>\$ 76,612</b>	<b>\$ 74,271</b>	<b>\$ 70,011</b>	<b>\$ 70,393</b>	<b>\$ 70,931</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 6,414	\$ 6,798	\$ 5,470	\$ 5,391	\$ 5,555	\$ 3,534	\$ 3,604	\$ 3,664
So Cal Gas	5,983	5,540	4,943	3,910	4,433	3,026	3,076	3,130
<b>Subtotal - Utilities</b>	<b>\$ 12,397</b>	<b>\$ 12,338</b>	<b>\$ 10,414</b>	<b>\$ 9,301</b>	<b>\$ 9,988</b>	<b>\$ 6,561</b>	<b>\$ 6,680</b>	<b>\$ 6,793</b>
Global/Retained	52,155	32,568	51,047	39,168	36,753	35,138	35,457	35,943
<b>Total Direct Assignments</b>	<b>\$ 64,552</b>	<b>\$ 44,905</b>	<b>\$ 61,460</b>	<b>\$ 48,470</b>	<b>\$ 46,741</b>	<b>\$ 41,699</b>	<b>\$ 42,137</b>	<b>\$ 42,736</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 11,147	\$ 9,738	\$ 9,384	\$ 8,109	\$ 8,173	\$ 7,866	\$ 7,923	\$ 7,928
So Cal Gas	10,738	8,918	9,135	7,438	7,419	7,723	7,736	7,709
<b>Subtotal - Utilities</b>	<b>\$ 21,885</b>	<b>\$ 18,656</b>	<b>\$ 18,519</b>	<b>\$ 15,546</b>	<b>\$ 15,592</b>	<b>\$ 15,589</b>	<b>\$ 15,659</b>	<b>\$ 15,636</b>
Global/Retained	14,743	12,875	16,818	12,597	11,938	12,723	12,597	12,559
<b>Total Allocations</b>	<b>\$ 36,628</b>	<b>\$ 31,530</b>	<b>\$ 35,337</b>	<b>\$ 28,143</b>	<b>\$ 27,530</b>	<b>\$ 28,312</b>	<b>\$ 28,256</b>	<b>\$ 28,195</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 17,561	\$ 16,536	\$ 14,854	\$ 13,499	\$ 13,728	\$ 11,400	\$ 11,527	\$ 11,591
So Cal Gas	16,721	14,458	14,079	11,348	11,852	10,749	10,812	10,838
<b>Subtotal - Utilities</b>	<b>\$ 34,282</b>	<b>\$ 30,993</b>	<b>\$ 28,932</b>	<b>\$ 24,847</b>	<b>\$ 25,580</b>	<b>\$ 22,149</b>	<b>\$ 22,339</b>	<b>\$ 22,430</b>
Global/Retained	66,898	45,442	67,864	51,765	48,691	47,862	48,054	48,502
<b>Total Billed Costs</b>	<b>\$ 101,180</b>	<b>\$ 76,436</b>	<b>\$ 96,797</b>	<b>\$ 76,612</b>	<b>\$ 74,271</b>	<b>\$ 70,011</b>	<b>\$ 70,393</b>	<b>\$ 70,931</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Pension & Benefits

Workpaper: F Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 13,728</b>	<b>\$ 11,852</b>	<b>\$ 48,691</b>	<b>\$ 74,271</b>	<b>0</b>
ICP above target paid in 2013, forecasted at target for 2016	(1,759)	(1,469)	(5,573)	(8,802)	
Decrease in post-retirement benefit expense as projected by actuary	(426)	(354)	(2,621)	(3,401)	
Increase in long-term incentive plan issuances	333	251	4,391	4,976	
2013 Global restricted stock costs not reflected in base year amounts	-	-	3,758	3,758	
Change in other benefit costs	(9)	43	94	128	
Change in Allocations 2013-2016	(278)	510	(232)	0	
Total Change from 2013	<u>(2,136)</u>	<u>(1,014)</u>	<u>(190)</u>	<u>(3,340)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 11,591</u></b>	<b><u>\$ 10,838</u></b>	<b><u>\$ 48,502</u></b>	<b><u>\$ 70,931</u></b>	<b><u>0</u></b>
Allocations	\$ 7,928	\$ 7,709	\$ 12,559	\$ 28,195	
Direct Assignments	<u>3,664</u>	<u>3,130</u>	<u>35,943</u>	<u>42,736</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 11,591</u></b>	<b><u>\$ 10,838</u></b>	<b><u>\$ 48,502</u></b>	<b><u>\$ 70,931</u></b>	

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Allocation Change for Utilities  
(2013 \$ - 000's)**

Division: **Benefits**

Witness: **Peter R. Wall**

	<u>Department / Cost Center</u>	<u>SDG&amp;E</u>	<u>SoCal Gas</u>	<u>Total Utilities</u>
F-1.1	1100-0802-P&B OVERHEAD	(56)	165	109
F-1.2	1100-0370-LIFE INSURANCE	-	-	-
F-1.3	1100-0306-PENSION (FAS87)	-	-	-
F-1.4	1100-0433-LIAB INS - GROUP EXECUTIV	-	-	-
	F-1 Employee Benefits	<u>(56)</u>	<u>165</u>	<u>109</u>
F-2.1	1100-0803-PAYROLL TAX	(11)	69	58
	F-2 Payroll Taxes	<u>(11)</u>	<u>69</u>	<u>58</u>
F-3.1	1100-0800-EXECUTIVE ICP	(23)	17	(6)
F-3.2	1100-0801-ICP OVERHEAD	(38)	123	85
F-3.3	1100-0369-CORPORATE BENEFITS	-	-	-
	F-3 Incentive Compensation	<u>(61)</u>	<u>140</u>	<u>79</u>
F-4.1	1100-0805-RESTRICTED STOCK	(133)	93	(40)
F-4.2	1100-0811-STOCK OPTIONS	-	-	-
F-4.3	1100-0806-LIFE INSURANCE	-	-	-
F-4.4	1100-0129-EXECUTIVE BENEFITS	-	-	-
F-4.5	1100-0310-AFFILIATE BENEFITS	-	-	-
	F-4 Long-Term Incentives	<u>(133)</u>	<u>93</u>	<u>(40)</u>
F-5.1	1100-0804-SERP	(17)	43	26
	F-5 Supplemental Retirement	<u>(17)</u>	<u>43</u>	<u>26</u>
F	Total Benefits	<u><u>(278)</u></u>	<u><u>510</u></u>	<u><u>232</u></u>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Escalation Reconciliation**

(\$000's)

Division: Pension & Benefits

Witness: Peter R. Wall

Workpaper: F Esc Recon

*This workpaper details the methodology rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpapers F Department Summaries, to the 2016 \$'s as shown in Testimony tables and in Workpapers F Escalated Department Summaries*

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
<b>F-1 Employee Benefits</b>						
Labor	\$ 10,107	\$ -	\$ 10,107	2.1458	\$ 10,843	\$ 10,843
Non-Labor	-	656	656	2.1524	-	656
Total	10,107	656	10,762		10,843	11,499
<b>F-2 Payroll Taxes</b>						
Labor	4,834	-	4,834	2.1458	5,186	5,186
Non-Labor	-	-	-	2.1524	-	-
Total	4,834	-	4,834		5,186	5,186
<b>F-3 Incentive Compensation</b>						
Labor	11,749	-	11,749	2.1458	12,606	12,606
Non-Labor	-	0	0	2.1524	-	0
Total	11,749	0	11,749		12,606	12,606
<b>F-4 Long-Term Incentives</b>						
Labor	-	-	-	2.1458	-	-
Non-Labor	-	34,016	34,016	2.1524	-	34,016
Total	-	34,016	34,016		-	34,016
<b>F-5 Supplemental Retirement</b>						
Labor	-	-	-	2.1458	-	-
Non-Labor	-	9,570	9,570	2.1524	-	9,570
Total	-	9,570	9,570		-	9,570
<b>Benefits</b>						
Labor	26,689	-	26,689		28,635	28,635
Non-Labor	-	44,242	44,242		-	44,242
Total	\$ 26,689	\$ 44,242	\$ 70,931		\$ 28,635	\$ 72,877

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Division: Pension & Benefits

Workpaper: F Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 38,044	\$ 30,767	\$ 36,379	\$ 24,271	\$ 35,415	\$ 27,119	\$ 27,835	\$ 28,635
Non-Labor Costs	63,136	45,669	60,418	52,341	38,856	43,421	43,749	44,242
<b>Total Costs</b>	<b>\$ 101,180</b>	<b>\$ 76,436</b>	<b>\$ 96,797</b>	<b>\$ 76,612</b>	<b>\$ 74,271</b>	<b>\$ 70,540</b>	<b>\$ 71,584</b>	<b>\$ 72,877</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 6,414	\$ 6,798	\$ 5,470	\$ 5,391	\$ 5,555	\$ 3,534	\$ 3,604	\$ 3,664
So Cal Gas	5,983	5,540	4,943	3,910	4,433	3,026	3,076	3,130
<b>Subtotal - Utilities</b>	<b>\$ 12,397</b>	<b>\$ 12,338</b>	<b>\$ 10,414</b>	<b>\$ 9,301</b>	<b>\$ 9,988</b>	<b>\$ 6,561</b>	<b>\$ 6,680</b>	<b>\$ 6,793</b>
Global/Retained	52,155	32,568	51,047	39,168	36,753	35,138	35,457	35,943
<b>Total Direct Assignments</b>	<b>\$ 64,552</b>	<b>\$ 44,905</b>	<b>\$ 61,460</b>	<b>\$ 48,470</b>	<b>\$ 46,741</b>	<b>\$ 41,699</b>	<b>\$ 42,137</b>	<b>\$ 42,736</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 11,147	\$ 9,738	\$ 9,384	\$ 8,109	\$ 8,173	\$ 8,010	\$ 8,249	\$ 8,463
So Cal Gas	10,738	8,918	9,135	7,438	7,419	7,863	8,055	8,229
<b>Subtotal - Utilities</b>	<b>\$ 21,885</b>	<b>\$ 18,656</b>	<b>\$ 18,519</b>	<b>\$ 15,546</b>	<b>\$ 15,592</b>	<b>\$ 15,873</b>	<b>\$ 16,304</b>	<b>\$ 16,692</b>
Global/Retained	14,743	12,875	16,818	12,597	11,938	12,968	13,143	13,449
<b>Total Allocations</b>	<b>\$ 36,628</b>	<b>\$ 31,530</b>	<b>\$ 35,337</b>	<b>\$ 28,143</b>	<b>\$ 27,530</b>	<b>\$ 28,841</b>	<b>\$ 29,447</b>	<b>\$ 30,141</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 17,561	\$ 16,536	\$ 14,854	\$ 13,499	\$ 13,728	\$ 11,544	\$ 11,854	\$ 12,127
So Cal Gas	16,721	14,458	14,079	11,348	11,852	10,890	11,130	11,358
<b>Subtotal - Utilities</b>	<b>\$ 34,282</b>	<b>\$ 30,993</b>	<b>\$ 28,932</b>	<b>\$ 24,847</b>	<b>\$ 25,580</b>	<b>\$ 22,434</b>	<b>\$ 22,984</b>	<b>\$ 23,485</b>
Global/Retained	66,898	45,442	67,864	51,765	48,691	48,106	48,600	49,392
<b>Total Billed Costs</b>	<b>\$ 101,180</b>	<b>\$ 76,436</b>	<b>\$ 96,797</b>	<b>\$ 76,612</b>	<b>\$ 74,271</b>	<b>\$ 70,540</b>	<b>\$ 71,584</b>	<b>\$ 72,877</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F Pension & Benefits  
Cost Center: F-1 Employee Benefits  
Workpaper: F-1

Witness: Peter R. Wall

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,217	\$ 11,279	\$ 11,388	\$ 8,570	\$ 10,296	\$ 10,022	\$ 10,087	\$ 10,107
Non-Labor Costs	3,439	83	90	625	882	755	664	656
<b>Total Costs</b>	<b>\$ 16,656</b>	<b>\$ 11,363</b>	<b>\$ 11,479</b>	<b>\$ 9,195</b>	<b>\$ 11,179</b>	<b>\$ 10,777</b>	<b>\$ 10,751</b>	<b>\$ 10,762</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 62	\$ 77	\$ 59	\$ 63	\$ 62	\$ 19	\$ 16	\$ 16
So Cal Gas	59	50	31	45	30	18	16	15
<b>Subtotal - Utilities</b>	<b>\$ 120</b>	<b>\$ 127</b>	<b>\$ 90</b>	<b>\$ 109</b>	<b>\$ 93</b>	<b>\$ 36</b>	<b>\$ 32</b>	<b>\$ 32</b>
Global/Retained	4,202	605	576	215	914	719	632	624
<b>Total Direct Assignments</b>	<b>\$ 4,322</b>	<b>\$ 732</b>	<b>\$ 665</b>	<b>\$ 324</b>	<b>\$ 1,006</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4,031	\$ 3,491	\$ 3,229	\$ 2,592	\$ 3,029	\$ 2,897	\$ 2,931	\$ 2,947
So Cal Gas	3,838	3,186	3,113	2,343	2,733	2,843	2,867	2,872
<b>Subtotal - Utilities</b>	<b>\$ 7,869</b>	<b>\$ 6,677</b>	<b>\$ 6,342</b>	<b>\$ 4,935</b>	<b>\$ 5,762</b>	<b>\$ 5,740</b>	<b>\$ 5,798</b>	<b>\$ 5,819</b>
Global/Retained	4,465	3,954	4,471	3,937	4,410	4,282	4,289	4,288
<b>Total Allocations</b>	<b>\$ 12,334</b>	<b>\$ 10,630</b>	<b>\$ 10,813</b>	<b>\$ 8,872</b>	<b>\$ 10,172</b>	<b>\$ 10,022</b>	<b>\$ 10,087</b>	<b>\$ 10,107</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,093	\$ 3,568	\$ 3,288	\$ 2,655	\$ 3,091	\$ 2,916	\$ 2,948	\$ 2,963
So Cal Gas	3,896	3,236	3,144	2,389	2,763	2,860	2,882	2,887
<b>Subtotal - Utilities</b>	<b>\$ 7,989</b>	<b>\$ 6,804</b>	<b>\$ 6,432</b>	<b>\$ 5,044</b>	<b>\$ 5,855</b>	<b>\$ 5,776</b>	<b>\$ 5,830</b>	<b>\$ 5,850</b>
Global/Retained	8,667	4,559	5,047	4,152	5,324	5,001	4,921	4,912
<b>Total Billed Costs</b>	<b>\$ 16,656</b>	<b>\$ 11,363</b>	<b>\$ 11,479</b>	<b>\$ 9,195</b>	<b>\$ 11,179</b>	<b>\$ 10,777</b>	<b>\$ 10,751</b>	<b>\$ 10,762</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-1 Employee Benefits

Workpaper: F-1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 13,217	\$ 11,279	\$ 11,388	\$ 8,570	\$ 10,296	\$ 10,221	\$ 10,538	\$ 10,843
Non-Labor Costs	3,439	83	90	625	882	755	664	656
<b>Total Costs</b>	<b>\$ 16,656</b>	<b>\$ 11,363</b>	<b>\$ 11,479</b>	<b>\$ 9,195</b>	<b>\$ 11,179</b>	<b>\$ 10,977</b>	<b>\$ 11,202</b>	<b>\$ 11,499</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 62	\$ 77	\$ 59	\$ 63	\$ 62	\$ 19	\$ 16	\$ 16
So Cal Gas	59	50	31	45	30	18	16	15
<b>Subtotal - Utilities</b>	<b>\$ 120</b>	<b>\$ 127</b>	<b>\$ 90</b>	<b>\$ 109</b>	<b>\$ 93</b>	<b>\$ 36</b>	<b>\$ 32</b>	<b>\$ 32</b>
Global/Retained	4,202	605	576	215	914	719	632	624
<b>Total Direct Assignments</b>	<b>\$ 4,322</b>	<b>\$ 732</b>	<b>\$ 665</b>	<b>\$ 324</b>	<b>\$ 1,006</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4,031	\$ 3,491	\$ 3,229	\$ 2,592	\$ 3,029	\$ 2,955	\$ 3,062	\$ 3,162
So Cal Gas	3,838	3,186	3,113	2,343	2,733	2,899	2,995	3,081
<b>Subtotal - Utilities</b>	<b>\$ 7,869</b>	<b>\$ 6,677</b>	<b>\$ 6,342</b>	<b>\$ 4,935</b>	<b>\$ 5,762</b>	<b>\$ 5,854</b>	<b>\$ 6,057</b>	<b>\$ 6,243</b>
Global/Retained	4,465	3,954	4,471	3,937	4,410	4,367	4,481	4,600
<b>Total Allocations</b>	<b>\$ 12,334</b>	<b>\$ 10,630</b>	<b>\$ 10,813</b>	<b>\$ 8,872</b>	<b>\$ 10,172</b>	<b>\$ 10,221</b>	<b>\$ 10,538</b>	<b>\$ 10,843</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,093	\$ 3,568	\$ 3,288	\$ 2,655	\$ 3,091	\$ 2,974	\$ 3,079	\$ 3,178
So Cal Gas	3,896	3,236	3,144	2,389	2,763	2,917	3,010	3,096
<b>Subtotal - Utilities</b>	<b>\$ 7,989</b>	<b>\$ 6,804</b>	<b>\$ 6,432</b>	<b>\$ 5,044</b>	<b>\$ 5,855</b>	<b>\$ 5,891</b>	<b>\$ 6,089</b>	<b>\$ 6,275</b>
Global/Retained	8,667	4,559	5,047	4,152	5,324	5,086	5,113	5,225
<b>Total Billed Costs</b>	<b>\$ 16,656</b>	<b>\$ 11,363</b>	<b>\$ 11,479</b>	<b>\$ 9,195</b>	<b>\$ 11,179</b>	<b>\$ 10,977</b>	<b>\$ 11,202</b>	<b>\$ 11,499</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits

Witness: Peter R. Wall

Department: F-1 Employee Benefits

Workpaper: F-1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 3,091</b>	<b>\$ 2,763</b>	<b>\$ 5,324</b>	<b>\$ 11,179</b>	<b>0</b>
Lower medical costs expected due to change in cost sharing from 2013 to 2016	(23)	(13)	(39)	(75)	
Decrease in post-retirement benefit expense as projected by actuary	(48)	(28)	(265)	(341)	
Change in Allocations 2013-2016	(56)	165	(109)	0	
Total Change from 2013	<u>(128)</u>	<u>124</u>	<u>(412)</u>	<u>(416)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,963</u></b>	<b><u>\$ 2,887</u></b>	<b><u>\$ 4,912</u></b>	<b><u>\$ 10,762</u></b>	<b><u>0</u></b>
Allocations	\$ 2,947	\$ 2,872	\$ 4,288	\$ 10,107	
Direct Assignments	<u>16</u>	<u>15</u>	<u>624</u>	<u>656</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,963</u></b>	<b><u>\$ 2,887</u></b>	<b><u>\$ 4,912</u></b>	<b><u>\$ 10,762</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0802-P&B OVERHEAD

Workpaper: F-1.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,022	\$ 10,087	\$ 10,107
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 12,396</b>	<b>\$ 10,633</b>	<b>\$ 10,816</b>	<b>\$ 8,876</b>	<b>\$ 10,296</b>	<b>\$ 10,022</b>	<b>\$ 10,087</b>	<b>\$ 10,107</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 30	\$ 37	\$ 36	\$ 28	\$ 41	\$ -	\$ -	\$ -
So Cal Gas	25	15	8	14	11	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 55</b>	<b>\$ 53</b>	<b>\$ 44</b>	<b>\$ 42</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	84	33	49	57	72	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 138</b>	<b>\$ 86</b>	<b>\$ 93</b>	<b>\$ 99</b>	<b>\$ 124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4,002	\$ 3,457	\$ 3,196	\$ 2,558	\$ 3,029	\$ 2,897	\$ 2,931	\$ 2,947
So Cal Gas	3,804	3,151	3,079	2,318	2,733	2,843	2,867	2,872
<b>Subtotal - Utilities</b>	<b>\$ 7,807</b>	<b>\$ 6,609</b>	<b>\$ 6,274</b>	<b>\$ 4,877</b>	<b>\$ 5,762</b>	<b>\$ 5,740</b>	<b>\$ 5,798</b>	<b>\$ 5,819</b>
Global/Retained	4,451	3,938	4,449	3,900	4,410	4,282	4,289	4,288
<b>Total Allocations</b>	<b>\$ 12,258</b>	<b>\$ 10,547</b>	<b>\$ 10,723</b>	<b>\$ 8,777</b>	<b>\$ 10,172</b>	<b>\$ 10,022</b>	<b>\$ 10,087</b>	<b>\$ 10,107</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,032	\$ 3,495	\$ 3,232	\$ 2,587	\$ 3,069	\$ 2,897	\$ 2,931	\$ 2,947
So Cal Gas	3,829	3,167	3,087	2,332	2,745	2,843	2,867	2,872
<b>Subtotal - Utilities</b>	<b>\$ 7,861</b>	<b>\$ 6,661</b>	<b>\$ 6,318</b>	<b>\$ 4,919</b>	<b>\$ 5,814</b>	<b>\$ 5,740</b>	<b>\$ 5,798</b>	<b>\$ 5,819</b>
Global/Retained	4,535	3,972	4,498	3,957	4,482	4,282	4,289	4,288
<b>Total Billed Costs</b>	<b>\$ 12,396</b>	<b>\$ 10,633</b>	<b>\$ 10,816</b>	<b>\$ 8,876</b>	<b>\$ 10,296</b>	<b>\$ 10,022</b>	<b>\$ 10,087</b>	<b>\$ 10,107</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-1 Employee Benefits  
Cost Center: 1100-0802-P&B OVERHEAD  
Workpaper: F-1.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 3,069</b>	<b>\$ 2,745</b>	<b>\$ 4,482</b>	<b>\$ 10,296</b>	<b>0</b>
Lower medical costs expected due to change in cost sharing from 2013 to 2016	(23)	(13)	(39)	(75)	
Decrease in post-retirement benefit expense as projected by actuary	(43)	(25)	(47)	(115)	
Change in Allocations 2013-2016	(56)	165	(109)	0	
Total Change from 2013	<u>(122)</u>	<u>127</u>	<u>(195)</u>	<u>(190)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,947</u></b>	<b><u>\$ 2,872</u></b>	<b><u>\$ 4,288</u></b>	<b><u>\$ 10,107</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 2,947	\$ 2,872	\$ 4,288	\$ 10,107	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,947</u></b>	<b><u>\$ 2,872</u></b>	<b><u>\$ 4,288</u></b>	<b><u>\$ 10,107</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0802-P&B OVERHEAD

Workpaper: F-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 12,396	\$ 10,633	\$ 10,816	\$ 8,876	\$ 10,296	\$ 10,221	\$ 10,538	\$ 10,843
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 12,396</b>	<b>\$ 10,633</b>	<b>\$ 10,816</b>	<b>\$ 8,876</b>	<b>\$ 10,296</b>	<b>\$ 10,221</b>	<b>\$ 10,538</b>	<b>\$ 10,843</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 30	\$ 37	\$ 36	\$ 28	\$ 41	\$ -	\$ -	\$ -
So Cal Gas	25	15	8	14	11	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 55</b>	<b>\$ 53</b>	<b>\$ 44</b>	<b>\$ 42</b>	<b>\$ 52</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	84	33	49	57	72	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 138</b>	<b>\$ 86</b>	<b>\$ 93</b>	<b>\$ 99</b>	<b>\$ 124</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4,002	\$ 3,457	\$ 3,196	\$ 2,558	\$ 3,029	\$ 2,955	\$ 3,062	\$ 3,162
So Cal Gas	3,804	3,151	3,079	2,318	2,733	2,899	2,995	3,081
<b>Subtotal - Utilities</b>	<b>\$ 7,807</b>	<b>\$ 6,609</b>	<b>\$ 6,274</b>	<b>\$ 4,877</b>	<b>\$ 5,762</b>	<b>\$ 5,854</b>	<b>\$ 6,057</b>	<b>\$ 6,243</b>
Global/Retained	4,451	3,938	4,449	3,900	4,410	4,367	4,481	4,600
<b>Total Allocations</b>	<b>\$ 12,258</b>	<b>\$ 10,547</b>	<b>\$ 10,723</b>	<b>\$ 8,777</b>	<b>\$ 10,172</b>	<b>\$ 10,221</b>	<b>\$ 10,538</b>	<b>\$ 10,843</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,032	\$ 3,495	\$ 3,232	\$ 2,587	\$ 3,069	\$ 2,955	\$ 3,062	\$ 3,162
So Cal Gas	3,829	3,167	3,087	2,332	2,745	2,899	2,995	3,081
<b>Subtotal - Utilities</b>	<b>\$ 7,861</b>	<b>\$ 6,661</b>	<b>\$ 6,318</b>	<b>\$ 4,919</b>	<b>\$ 5,814</b>	<b>\$ 5,854</b>	<b>\$ 6,057</b>	<b>\$ 6,243</b>
Global/Retained	4,535	3,972	4,498	3,957	4,482	4,367	4,481	4,600
<b>Total Billed Costs</b>	<b>\$ 12,396</b>	<b>\$ 10,633</b>	<b>\$ 10,816</b>	<b>\$ 8,876</b>	<b>\$ 10,296</b>	<b>\$ 10,221</b>	<b>\$ 10,538</b>	<b>\$ 10,843</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: F-1.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 821	\$ 646	\$ 572	\$ (306)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	530	882	755	664	656
<b>Total Costs</b>	<b>\$ 821</b>	<b>\$ 646</b>	<b>\$ 572</b>	<b>\$ 225</b>	<b>\$ 882</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
<b>Subtotal - Utilities</b>	<b>\$ 66</b>	<b>\$ 75</b>	<b>\$ 46</b>	<b>\$ 67</b>	<b>\$ 41</b>	<b>\$ 36</b>	<b>\$ 32</b>	<b>\$ 32</b>
Global/Retained	756	572	526	158	841	719	632	624
<b>Total Direct Assignments</b>	<b>\$ 821</b>	<b>\$ 646</b>	<b>\$ 572</b>	<b>\$ 225</b>	<b>\$ 882</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>							
<b>BILLED COSTS</b>								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
<b>Subtotal - Utilities</b>	<b>\$ 66</b>	<b>\$ 75</b>	<b>\$ 46</b>	<b>\$ 67</b>	<b>\$ 41</b>	<b>\$ 36</b>	<b>\$ 32</b>	<b>\$ 32</b>
Global/Retained	756	572	526	158	841	719	632	624
<b>Total Billed Costs</b>	<b>\$ 821</b>	<b>\$ 646</b>	<b>\$ 572</b>	<b>\$ 225</b>	<b>\$ 882</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-1 Employee Benefits  
Cost Center: 1100-0370-LIFE INSURANCE  
Workpaper: F-1.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 22	\$ 19	\$ 841	\$ 882	0
Decrease in post-retirement benefit expense as projected by actuary	(6)	(4)	(217)	(226)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(6)</u>	<u>(4)</u>	<u>(217)</u>	<u>(226)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 16</u></b>	<b><u>\$ 15</u></b>	<b><u>\$ 624</u></b>	<b><u>\$ 656</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>RETAIN</b>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>16</u>	<u>15</u>	<u>624</u>	<u>656</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 16</u></b>	<b><u>\$ 15</u></b>	<b><u>\$ 624</u></b>	<b><u>\$ 656</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0370-LIFE INSURANCE

Workpaper: F-1.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 821	\$ 646	\$ 572	\$ (306)	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	530	882	755	664	656
<b>Total Costs</b>	<b>\$ 821</b>	<b>\$ 646</b>	<b>\$ 572</b>	<b>\$ 225</b>	<b>\$ 882</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
<b>Subtotal - Utilities</b>	<b>\$ 66</b>	<b>\$ 75</b>	<b>\$ 46</b>	<b>\$ 67</b>	<b>\$ 41</b>	<b>\$ 36</b>	<b>\$ 32</b>	<b>\$ 32</b>
Global/Retained	756	572	526	158	841	719	632	624
<b>Total Direct Assignments</b>	<b>\$ 821</b>	<b>\$ 646</b>	<b>\$ 572</b>	<b>\$ 225</b>	<b>\$ 882</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 32	\$ 40	\$ 23	\$ 35	\$ 22	\$ 19	\$ 16	\$ 16
So Cal Gas	34	35	23	31	19	18	16	15
<b>Subtotal - Utilities</b>	<b>\$ 66</b>	<b>\$ 75</b>	<b>\$ 46</b>	<b>\$ 67</b>	<b>\$ 41</b>	<b>\$ 36</b>	<b>\$ 32</b>	<b>\$ 32</b>
Global/Retained	756	572	526	158	841	719	632	624
<b>Total Billed Costs</b>	<b>\$ 821</b>	<b>\$ 646</b>	<b>\$ 572</b>	<b>\$ 225</b>	<b>\$ 882</b>	<b>\$ 755</b>	<b>\$ 664</b>	<b>\$ 656</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0306-PENSION (FAS87)

Workpaper: F-1.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,363	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 3,363</b>	<b>\$ -</b>						
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,363	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 3,363</b>	<b>\$ -</b>						
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,363	-	-	-	-	-	-	-
<b>Total Billed Costs</b>	<b>\$ 3,363</b>	<b>\$ -</b>						

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-1 Employee Benefits

Witness: Peter R. Wall

Cost Center: 1100-0433-LIAB INS - GROUP EXECUTIV

Workpaper: F-1.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	76	83	90	95	(0)	-	0	(0)
<b>Total Costs</b>	<u>\$ 76</u>	<u>\$ 83</u>	<u>\$ 90</u>	<u>\$ 95</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ (0)</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>				
<b>ALLOCATIONS</b>								
SDG&E	\$ 29	\$ 34	\$ 33	\$ 33	\$ 0	\$ -	\$ 0	\$ (0)
So Cal Gas	33	35	35	25	0	-	-	(0)
<b>Subtotal - Utilities</b>	<u>\$ 62</u>	<u>\$ 68</u>	<u>\$ 68</u>	<u>\$ 58</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ (0)</u>
Global/Retained	14	15	23	37	(0)	-	(0)	(0)
<b>Total Allocations</b>	<u>\$ 76</u>	<u>\$ 83</u>	<u>\$ 90</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 29	\$ 34	\$ 33	\$ 33	\$ 0	\$ -	\$ 0	\$ (0)
So Cal Gas	33	35	35	25	0	-	-	(0)
<b>Subtotal - Utilities</b>	<u>\$ 62</u>	<u>\$ 68</u>	<u>\$ 68</u>	<u>\$ 58</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ (0)</u>
Global/Retained	14	15	23	37	(0)	-	(0)	(0)
<b>Total Billed Costs</b>	<u>\$ 76</u>	<u>\$ 83</u>	<u>\$ 90</u>	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-2 Payroll Taxes

Witness: Peter R. Wall

Cost Center: 1100-0803-PAYROLL TAX

Workpaper: F-2.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,793	\$ 4,824	\$ 4,834
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 6,152</b>	<b>\$ 3,812</b>	<b>\$ 4,368</b>	<b>\$ 4,668</b>	<b>\$ 4,342</b>	<b>\$ 4,793</b>	<b>\$ 4,824</b>	<b>\$ 4,834</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 43	\$ 19	\$ 17	\$ 19	\$ 18	\$ -	\$ -	\$ -
So Cal Gas	31	11	5	9	6	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 74</b>	<b>\$ 31</b>	<b>\$ 22</b>	<b>\$ 27</b>	<b>\$ 24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	112	37	33	42	37	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 186</b>	<b>\$ 68</b>	<b>\$ 55</b>	<b>\$ 69</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,914	\$ 1,236	\$ 1,300	\$ 1,386	\$ 1,272	\$ 1,386	\$ 1,402	\$ 1,409
So Cal Gas	1,831	1,126	1,231	1,217	1,150	1,360	1,371	1,373
<b>Subtotal - Utilities</b>	<b>\$ 3,745</b>	<b>\$ 2,362</b>	<b>\$ 2,532</b>	<b>\$ 2,604</b>	<b>\$ 2,421</b>	<b>\$ 2,745</b>	<b>\$ 2,773</b>	<b>\$ 2,783</b>
Global/Retained	2,221	1,382	1,781	1,995	1,860	2,048	2,051	2,051
<b>Total Allocations</b>	<b>\$ 5,966</b>	<b>\$ 3,744</b>	<b>\$ 4,313</b>	<b>\$ 4,599</b>	<b>\$ 4,281</b>	<b>\$ 4,793</b>	<b>\$ 4,824</b>	<b>\$ 4,834</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,957	\$ 1,255	\$ 1,317	\$ 1,405	\$ 1,290	\$ 1,386	\$ 1,402	\$ 1,409
So Cal Gas	1,862	1,137	1,236	1,226	1,155	1,360	1,371	1,373
<b>Subtotal - Utilities</b>	<b>\$ 3,819</b>	<b>\$ 2,392</b>	<b>\$ 2,553</b>	<b>\$ 2,631</b>	<b>\$ 2,445</b>	<b>\$ 2,745</b>	<b>\$ 2,773</b>	<b>\$ 2,783</b>
Global/Retained	2,332	1,420	1,814	2,037	1,897	2,048	2,051	2,051
<b>Total Billed Costs</b>	<b>\$ 6,152</b>	<b>\$ 3,812</b>	<b>\$ 4,368</b>	<b>\$ 4,668</b>	<b>\$ 4,342</b>	<b>\$ 4,793</b>	<b>\$ 4,824</b>	<b>\$ 4,834</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-2 Payroll Taxes  
Cost Center: 1100-0803-PAYROLL TAX  
Workpaper: F-2.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 1,290</b>	<b>\$ 1,155</b>	<b>\$ 1,897</b>	<b>\$ 4,342</b>	<b>0</b>
Increase in payroll taxes	130	149	212	491	
Change in Allocations 2013-2016	(11)	69	(58)	(0)	
Total Change from 2013	<u>120</u>	<u>218</u>	<u>154</u>	<u>491</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 1,409</u></b>	<b><u>\$ 1,373</u></b>	<b><u>\$ 2,051</u></b>	<b><u>\$ 4,834</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 1,409	\$ 1,373	\$ 2,051	\$ 4,834	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 1,409</u></b>	<b><u>\$ 1,373</u></b>	<b><u>\$ 2,051</u></b>	<b><u>\$ 4,834</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-2 Payroll Taxes

Witness: Peter R. Wall

Cost Center: 1100-0803-PAYROLL TAX

Workpaper: F-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,152	\$ 3,812	\$ 4,368	\$ 4,668	\$ 4,342	\$ 4,888	\$ 5,040	\$ 5,186
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 6,152</b>	<b>\$ 3,812</b>	<b>\$ 4,368</b>	<b>\$ 4,668</b>	<b>\$ 4,342</b>	<b>\$ 4,888</b>	<b>\$ 5,040</b>	<b>\$ 5,186</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 43	\$ 19	\$ 17	\$ 19	\$ 18	\$ -	\$ -	\$ -
So Cal Gas	31	11	5	9	6	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 74</b>	<b>\$ 31</b>	<b>\$ 22</b>	<b>\$ 27</b>	<b>\$ 24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	112	37	33	42	37	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 186</b>	<b>\$ 68</b>	<b>\$ 55</b>	<b>\$ 69</b>	<b>\$ 61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1,914	\$ 1,236	\$ 1,300	\$ 1,386	\$ 1,272	\$ 1,413	\$ 1,465	\$ 1,512
So Cal Gas	1,831	1,126	1,231	1,217	1,150	1,387	1,432	1,474
<b>Subtotal - Utilities</b>	<b>\$ 3,745</b>	<b>\$ 2,362</b>	<b>\$ 2,532</b>	<b>\$ 2,604</b>	<b>\$ 2,421</b>	<b>\$ 2,800</b>	<b>\$ 2,897</b>	<b>\$ 2,986</b>
Global/Retained	2,221	1,382	1,781	1,995	1,860	2,089	2,143	2,200
<b>Total Allocations</b>	<b>\$ 5,966</b>	<b>\$ 3,744</b>	<b>\$ 4,313</b>	<b>\$ 4,599</b>	<b>\$ 4,281</b>	<b>\$ 4,888</b>	<b>\$ 5,040</b>	<b>\$ 5,186</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 1,957	\$ 1,255	\$ 1,317	\$ 1,405	\$ 1,290	\$ 1,413	\$ 1,465	\$ 1,512
So Cal Gas	1,862	1,137	1,236	1,226	1,155	1,387	1,432	1,474
<b>Subtotal - Utilities</b>	<b>\$ 3,819</b>	<b>\$ 2,392</b>	<b>\$ 2,553</b>	<b>\$ 2,631</b>	<b>\$ 2,445</b>	<b>\$ 2,800</b>	<b>\$ 2,897</b>	<b>\$ 2,986</b>
Global/Retained	2,332	1,420	1,814	2,037	1,897	2,089	2,143	2,200
<b>Total Billed Costs</b>	<b>\$ 6,152</b>	<b>\$ 3,812</b>	<b>\$ 4,368</b>	<b>\$ 4,668</b>	<b>\$ 4,342</b>	<b>\$ 4,888</b>	<b>\$ 5,040</b>	<b>\$ 5,186</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-3 Incentive Compensation

Workpaper: F-3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 17,504	\$ 15,258	\$ 20,484	\$ 10,762	\$ 20,666	\$ 11,774	\$ 11,732	\$ 11,749
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
<b>Total Costs</b>	<b>\$ 17,585</b>	<b>\$ 15,293</b>	<b>\$ 20,486</b>	<b>\$ 10,763</b>	<b>\$ 20,666</b>	<b>\$ 11,774</b>	<b>\$ 11,732</b>	<b>\$ 11,749</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 97	\$ 54	\$ 43	\$ 452	\$ 2,018	\$ -	\$ -	\$ -
So Cal Gas	97	27	11	431	1,724	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 194</b>	<b>\$ 81</b>	<b>\$ 54</b>	<b>\$ 882</b>	<b>\$ 3,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	492	128	2,543	(2,141)	5,930	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 686</b>	<b>\$ 209</b>	<b>\$ 2,597</b>	<b>\$ (1,258)</b>	<b>\$ 9,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4,653	\$ 4,179	\$ 3,989	\$ 2,985	\$ 2,808	\$ 2,940	\$ 2,974	\$ 2,988
So Cal Gas	4,447	3,749	3,871	2,697	2,510	2,862	2,883	2,888
<b>Subtotal - Utilities</b>	<b>\$ 9,100</b>	<b>\$ 7,928</b>	<b>\$ 7,860</b>	<b>\$ 5,682</b>	<b>\$ 5,318</b>	<b>\$ 5,802</b>	<b>\$ 5,857</b>	<b>\$ 5,876</b>
Global/Retained	7,798	7,157	10,029	6,339	5,676	5,972	5,876	5,873
<b>Total Allocations</b>	<b>\$ 16,898</b>	<b>\$ 15,085</b>	<b>\$ 17,889</b>	<b>\$ 12,022</b>	<b>\$ 10,994</b>	<b>\$ 11,774</b>	<b>\$ 11,732</b>	<b>\$ 11,749</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,750	\$ 4,233	\$ 4,033	\$ 3,437	\$ 4,826	\$ 2,940	\$ 2,974	\$ 2,988
So Cal Gas	4,544	3,776	3,882	3,128	4,234	2,862	2,883	2,888
<b>Subtotal - Utilities</b>	<b>\$ 9,294</b>	<b>\$ 8,009</b>	<b>\$ 7,914</b>	<b>\$ 6,565</b>	<b>\$ 9,060</b>	<b>\$ 5,802</b>	<b>\$ 5,857</b>	<b>\$ 5,876</b>
Global/Retained	8,291	7,284	12,571	4,199	11,606	5,972	5,876	5,873
<b>Total Billed Costs</b>	<b>\$ 17,585</b>	<b>\$ 15,293</b>	<b>\$ 20,486</b>	<b>\$ 10,763</b>	<b>\$ 20,666</b>	<b>\$ 11,774</b>	<b>\$ 11,732</b>	<b>\$ 11,749</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits

Witness: Peter R. Wall

Department: F-3 Incentive Compensation

Workpaper: F-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 4,826</b>	<b>\$ 4,234</b>	<b>\$ 11,606</b>	<b>\$ 20,666</b>	<b>0</b>
ICP above target funded by shareholders in 2013, forecasted at target only for 2016	(1,759)	(1,469)	(5,573)	(8,802)	
Executive reductions due to reorganization	(18)	(17)	(81)	(116)	
Change in Allocations 2013-2016	(61)	140	(78)	0	
Total Change from 2013	<u>(1,838)</u>	<u>(1,346)</u>	<u>(5,733)</u>	<u>(8,917)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,988</u></b>	<b><u>\$ 2,888</u></b>	<b><u>\$ 5,873</u></b>	<b><u>\$ 11,749</u></b>	<b><u>0</u></b>
Allocations	\$ 2,988	\$ 2,888	\$ 5,873	\$ 11,749	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,988</u></b>	<b><u>\$ 2,888</u></b>	<b><u>\$ 5,873</u></b>	<b><u>\$ 11,749</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-3 Incentive Compensation

Workpaper: F-3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 17,504	\$ 15,258	\$ 20,484	\$ 10,762	\$ 20,666	\$ 12,009	\$ 12,257	\$ 12,606
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
<b>Total Costs</b>	<b>\$ 17,585</b>	<b>\$ 15,293</b>	<b>\$ 20,486</b>	<b>\$ 10,763</b>	<b>\$ 20,666</b>	<b>\$ 12,009</b>	<b>\$ 12,257</b>	<b>\$ 12,606</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 97	\$ 54	\$ 43	\$ 452	\$ 2,018	\$ -	\$ -	\$ -
So Cal Gas	97	27	11	431	1,724	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 194</b>	<b>\$ 81</b>	<b>\$ 54</b>	<b>\$ 882</b>	<b>\$ 3,742</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	492	128	2,543	(2,141)	5,930	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 686</b>	<b>\$ 209</b>	<b>\$ 2,597</b>	<b>\$ (1,258)</b>	<b>\$ 9,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4,653	\$ 4,179	\$ 3,989	\$ 2,985	\$ 2,808	\$ 2,999	\$ 3,106	\$ 3,206
So Cal Gas	4,447	3,749	3,871	2,697	2,510	2,919	3,012	3,099
<b>Subtotal - Utilities</b>	<b>\$ 9,100</b>	<b>\$ 7,928</b>	<b>\$ 7,860</b>	<b>\$ 5,682</b>	<b>\$ 5,318</b>	<b>\$ 5,918</b>	<b>\$ 6,119</b>	<b>\$ 6,304</b>
Global/Retained	7,798	7,157	10,029	6,339	5,676	6,091	6,138	6,301
<b>Total Allocations</b>	<b>\$ 16,898</b>	<b>\$ 15,085</b>	<b>\$ 17,889</b>	<b>\$ 12,022</b>	<b>\$ 10,994</b>	<b>\$ 12,009</b>	<b>\$ 12,257</b>	<b>\$ 12,606</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,750	\$ 4,233	\$ 4,033	\$ 3,437	\$ 4,826	\$ 2,999	\$ 3,106	\$ 3,206
So Cal Gas	4,544	3,776	3,882	3,128	4,234	2,919	3,012	3,099
<b>Subtotal - Utilities</b>	<b>\$ 9,294</b>	<b>\$ 8,009</b>	<b>\$ 7,914</b>	<b>\$ 6,565</b>	<b>\$ 9,060</b>	<b>\$ 5,918</b>	<b>\$ 6,119</b>	<b>\$ 6,304</b>
Global/Retained	8,291	7,284	12,571	4,199	11,606	6,091	6,138	6,301
<b>Total Billed Costs</b>	<b>\$ 17,585</b>	<b>\$ 15,293</b>	<b>\$ 20,486</b>	<b>\$ 10,763</b>	<b>\$ 20,666</b>	<b>\$ 12,009</b>	<b>\$ 12,257</b>	<b>\$ 12,606</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: F-3.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,302	\$ 4,203	\$ 4,203
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 6,042</b>	<b>\$ 6,136</b>	<b>\$ 8,985</b>	<b>\$ 4,875</b>	<b>\$ 4,318</b>	<b>\$ 4,302</b>	<b>\$ 4,203</b>	<b>\$ 4,203</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>							
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>							
<b>ALLOCATIONS</b>								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 651	\$ 656	\$ 658
So Cal Gas	882	883	1,103	574	607	606	607	607
<b>Subtotal - Utilities</b>	<b>\$ 1,785</b>	<b>\$ 1,988</b>	<b>\$ 2,286</b>	<b>\$ 1,259</b>	<b>\$ 1,306</b>	<b>\$ 1,257</b>	<b>\$ 1,263</b>	<b>\$ 1,265</b>
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,045	2,940	2,938
<b>Total Allocations</b>	<b>\$ 6,042</b>	<b>\$ 6,136</b>	<b>\$ 8,985</b>	<b>\$ 4,875</b>	<b>\$ 4,318</b>	<b>\$ 4,302</b>	<b>\$ 4,203</b>	<b>\$ 4,203</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 651	\$ 656	\$ 658
So Cal Gas	882	883	1,103	574	607	606	607	607
<b>Subtotal - Utilities</b>	<b>\$ 1,785</b>	<b>\$ 1,988</b>	<b>\$ 2,286</b>	<b>\$ 1,259</b>	<b>\$ 1,306</b>	<b>\$ 1,257</b>	<b>\$ 1,263</b>	<b>\$ 1,265</b>
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,045	2,940	2,938
<b>Total Billed Costs</b>	<b>\$ 6,042</b>	<b>\$ 6,136</b>	<b>\$ 8,985</b>	<b>\$ 4,875</b>	<b>\$ 4,318</b>	<b>\$ 4,302</b>	<b>\$ 4,203</b>	<b>\$ 4,203</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-3 Incentive Compensation  
Cost Center: 1100-0800-EXECUTIVE ICP  
Workpaper: F-3.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 699</b>	<b>\$ 607</b>	<b>\$ 3,012</b>	<b>\$ 4,318</b>	<b>0</b>
Executive reductions due to reorganization	(18)	(17)	(81)	(116)	
Change in Allocations 2013-2016	(23)	17	7	0	
Total Change from 2013	<u>(41)</u>	<u>0</u>	<u>(74)</u>	<u>(116)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 658</u></b>	<b><u>\$ 607</u></b>	<b><u>\$ 2,938</u></b>	<b><u>\$ 4,203</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 658	\$ 607	\$ 2,938	\$ 4,203	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 658</u></b>	<b><u>\$ 607</u></b>	<b><u>\$ 2,938</u></b>	<b><u>\$ 4,203</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0800-EXECUTIVE ICP

Workpaper: F-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 6,042	\$ 6,136	\$ 8,985	\$ 4,875	\$ 4,318	\$ 4,387	\$ 4,391	\$ 4,509
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 6,042</b>	<b>\$ 6,136</b>	<b>\$ 8,985</b>	<b>\$ 4,875</b>	<b>\$ 4,318</b>	<b>\$ 4,387</b>	<b>\$ 4,391</b>	<b>\$ 4,509</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
<b>ALLOCATIONS</b>								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 664	\$ 685	\$ 706
So Cal Gas	882	883	1,103	574	607	618	634	652
<b>Subtotal - Utilities</b>	<b>\$ 1,785</b>	<b>\$ 1,988</b>	<b>\$ 2,286</b>	<b>\$ 1,259</b>	<b>\$ 1,306</b>	<b>\$ 1,282</b>	<b>\$ 1,319</b>	<b>\$ 1,357</b>
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,106	3,071	3,152
<b>Total Allocations</b>	<b>\$ 6,042</b>	<b>\$ 6,136</b>	<b>\$ 8,985</b>	<b>\$ 4,875</b>	<b>\$ 4,318</b>	<b>\$ 4,387</b>	<b>\$ 4,391</b>	<b>\$ 4,509</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 903	\$ 1,105	\$ 1,183	\$ 685	\$ 699	\$ 664	\$ 685	\$ 706
So Cal Gas	882	883	1,103	574	607	618	634	652
<b>Subtotal - Utilities</b>	<b>\$ 1,785</b>	<b>\$ 1,988</b>	<b>\$ 2,286</b>	<b>\$ 1,259</b>	<b>\$ 1,306</b>	<b>\$ 1,282</b>	<b>\$ 1,319</b>	<b>\$ 1,357</b>
Global/Retained	4,257	4,149	6,700	3,616	3,012	3,106	3,071	3,152
<b>Total Billed Costs</b>	<b>\$ 6,042</b>	<b>\$ 6,136</b>	<b>\$ 8,985</b>	<b>\$ 4,875</b>	<b>\$ 4,318</b>	<b>\$ 4,387</b>	<b>\$ 4,391</b>	<b>\$ 4,509</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: F-3.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,473	\$ 7,529	\$ 7,546
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 11,018</b>	<b>\$ 9,029</b>	<b>\$ 9,018</b>	<b>\$ 6,389</b>	<b>\$ 6,789</b>	<b>\$ 7,473</b>	<b>\$ 7,529</b>	<b>\$ 7,546</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 37	\$ 37	\$ 43	\$ 28	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	31	11	11	13	9	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 68</b>	<b>\$ 49</b>	<b>\$ 54</b>	<b>\$ 41</b>	<b>\$ 45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	96	33	60	63	68	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 163</b>	<b>\$ 81</b>	<b>\$ 115</b>	<b>\$ 104</b>	<b>\$ 113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 3,750	\$ 3,074	\$ 2,806	\$ 1,980	\$ 2,109	\$ 2,290	\$ 2,317	\$ 2,330
So Cal Gas	3,564	2,866	2,768	1,794	1,903	2,256	2,276	2,281
<b>Subtotal - Utilities</b>	<b>\$ 7,314</b>	<b>\$ 5,940</b>	<b>\$ 5,574</b>	<b>\$ 3,774</b>	<b>\$ 4,012</b>	<b>\$ 4,546</b>	<b>\$ 4,594</b>	<b>\$ 4,611</b>
Global/Retained	3,541	3,008	3,329	2,512	2,664	2,927	2,936	2,935
<b>Total Allocations</b>	<b>\$ 10,854</b>	<b>\$ 8,948</b>	<b>\$ 8,904</b>	<b>\$ 6,285</b>	<b>\$ 6,676</b>	<b>\$ 7,473</b>	<b>\$ 7,529</b>	<b>\$ 7,546</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 3,787	\$ 3,111	\$ 2,850	\$ 2,008	\$ 2,145	\$ 2,290	\$ 2,317	\$ 2,330
So Cal Gas	3,594	2,878	2,779	1,806	1,912	2,256	2,276	2,281
<b>Subtotal - Utilities</b>	<b>\$ 7,382</b>	<b>\$ 5,989</b>	<b>\$ 5,629</b>	<b>\$ 3,814</b>	<b>\$ 4,057</b>	<b>\$ 4,546</b>	<b>\$ 4,594</b>	<b>\$ 4,611</b>
Global/Retained	3,636	3,040	3,389	2,575	2,732	2,927	2,936	2,935
<b>Total Billed Costs</b>	<b>\$ 11,018</b>	<b>\$ 9,029</b>	<b>\$ 9,018</b>	<b>\$ 6,389</b>	<b>\$ 6,789</b>	<b>\$ 7,473</b>	<b>\$ 7,529</b>	<b>\$ 7,546</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-3 Incentive Compensation  
Cost Center: 1100-0801-ICP OVERHEAD  
Workpaper: F-3.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,145</b>	<b>\$ 1,912</b>	<b>\$ 2,732</b>	<b>\$ 6,789</b>	<b>0</b>
Increased ICP payments	223	246	289	757	
Change in Allocations 2013-2016	(38)	123	(85)	0	
Total Change from 2013	<u>185</u>	<u>369</u>	<u>204</u>	<u>757</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,330</u></b>	<b><u>\$ 2,281</u></b>	<b><u>\$ 2,935</u></b>	<b><u>\$ 7,546</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 2,330	\$ 2,281	\$ 2,935	\$ 7,546	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,330</u></b>	<b><u>\$ 2,281</u></b>	<b><u>\$ 2,935</u></b>	<b><u>\$ 7,546</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0801-ICP OVERHEAD

Workpaper: F-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 11,018	\$ 9,029	\$ 9,018	\$ 6,389	\$ 6,789	\$ 7,622	\$ 7,866	\$ 8,097
Non-Labor Costs	-	-	-	-	-	-	-	-
<b>Total Costs</b>	<b>\$ 11,018</b>	<b>\$ 9,029</b>	<b>\$ 9,018</b>	<b>\$ 6,389</b>	<b>\$ 6,789</b>	<b>\$ 7,622</b>	<b>\$ 7,866</b>	<b>\$ 8,097</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 37	\$ 37	\$ 43	\$ 28	\$ 37	\$ -	\$ -	\$ -
So Cal Gas	31	11	11	13	9	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 68</b>	<b>\$ 49</b>	<b>\$ 54</b>	<b>\$ 41</b>	<b>\$ 45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	96	33	60	63	68	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 163</b>	<b>\$ 81</b>	<b>\$ 115</b>	<b>\$ 104</b>	<b>\$ 113</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 3,750	\$ 3,074	\$ 2,806	\$ 1,980	\$ 2,109	\$ 2,335	\$ 2,421	\$ 2,500
So Cal Gas	3,564	2,866	2,768	1,794	1,903	2,301	2,378	2,447
<b>Subtotal - Utilities</b>	<b>\$ 7,314</b>	<b>\$ 5,940</b>	<b>\$ 5,574</b>	<b>\$ 3,774</b>	<b>\$ 4,012</b>	<b>\$ 4,636</b>	<b>\$ 4,799</b>	<b>\$ 4,947</b>
Global/Retained	3,541	3,008	3,329	2,512	2,664	2,985	3,067	3,149
<b>Total Allocations</b>	<b>\$ 10,854</b>	<b>\$ 8,948</b>	<b>\$ 8,904</b>	<b>\$ 6,285</b>	<b>\$ 6,676</b>	<b>\$ 7,622</b>	<b>\$ 7,866</b>	<b>\$ 8,097</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 3,787	\$ 3,111	\$ 2,850	\$ 2,008	\$ 2,145	\$ 2,335	\$ 2,421	\$ 2,500
So Cal Gas	3,594	2,878	2,779	1,806	1,912	2,301	2,378	2,447
<b>Subtotal - Utilities</b>	<b>\$ 7,382</b>	<b>\$ 5,989</b>	<b>\$ 5,629</b>	<b>\$ 3,814</b>	<b>\$ 4,057</b>	<b>\$ 4,636</b>	<b>\$ 4,799</b>	<b>\$ 4,947</b>
Global/Retained	3,636	3,040	3,389	2,575	2,732	2,985	3,067	3,149
<b>Total Billed Costs</b>	<b>\$ 11,018</b>	<b>\$ 9,029</b>	<b>\$ 9,018</b>	<b>\$ 6,389</b>	<b>\$ 6,789</b>	<b>\$ 7,622</b>	<b>\$ 7,866</b>	<b>\$ 8,097</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-3.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 445	\$ 93	\$ 2,480	\$ (502)	\$ 9,559	\$ -	\$ -	\$ -
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
<b>Total Costs</b>	<b>\$ 525</b>	<b>\$ 128</b>	<b>\$ 2,482</b>	<b>\$ (502)</b>	<b>\$ 9,559</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 60	\$ 16	\$ -	\$ 423	\$ 1,982	\$ -	\$ -	\$ -
So Cal Gas	67	16	-	418	1,715	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 126</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ 842</b>	<b>\$ 3,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	397	95	2,482	(2,204)	5,862	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 523</b>	<b>\$ 127</b>	<b>\$ 2,482</b>	<b>\$ (1,362)</b>	<b>\$ 9,559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1	\$ 0	\$ -	\$ 320	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	1	0	-	330	(0)	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 649</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	0	0	-	211	(0)	-	-	-
<b>Total Allocations</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 60	\$ 17	\$ 0	\$ 743	\$ 1,982	\$ -	\$ (0)	\$ -
So Cal Gas	67	16	(0)	748	1,715	(0)	-	-
<b>Subtotal - Utilities</b>	<b>\$ 127</b>	<b>\$ 33</b>	<b>\$ (0)</b>	<b>\$ 1,491</b>	<b>\$ 3,697</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>
Global/Retained	397	95	2,482	(1,993)	5,862	(0)	(0)	0
<b>Total Billed Costs</b>	<b>\$ 525</b>	<b>\$ 128</b>	<b>\$ 2,482</b>	<b>\$ (502)</b>	<b>\$ 9,559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits

Witness: Peter R. Wall

Department: F-3 Incentive Compensation

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-3.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 1,982</b>	<b>\$ 1,715</b>	<b>\$ 5,862</b>	<b>\$ 9,559</b>	<b>0</b>
ICP above target paid by shareholders in 2013, forecasted at target for 2016	(1,982)	(1,715)	(5,862)	(9,559)	
Change in Allocations 2013-2016	(0)	0	0	0	
Total Change from 2013	<u>(1,982)</u>	<u>(1,715)</u>	<u>(5,862)</u>	<u>(9,559)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-3 Incentive Compensation

Witness: Peter R. Wall

Cost Center: 1100-0369-CORPORATE BENEFITS

Workpaper: F-3.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 445	\$ 93	\$ 2,480	\$ (502)	\$ 9,559	\$ -	\$ -	\$ -
Non-Labor Costs	80	35	2	1	-	(0)	(0)	0
<b>Total Costs</b>	<b>\$ 525</b>	<b>\$ 128</b>	<b>\$ 2,482</b>	<b>\$ (502)</b>	<b>\$ 9,559</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 60	\$ 16	\$ -	\$ 423	\$ 1,982	\$ -	\$ -	\$ -
So Cal Gas	67	16	-	418	1,715	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 126</b>	<b>\$ 32</b>	<b>\$ -</b>	<b>\$ 842</b>	<b>\$ 3,697</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	397	95	2,482	(2,204)	5,862	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 523</b>	<b>\$ 127</b>	<b>\$ 2,482</b>	<b>\$ (1,362)</b>	<b>\$ 9,559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 1	\$ 0	\$ -	\$ 320	\$ 0	\$ -	\$ -	\$ -
So Cal Gas	1	0	-	330	(0)	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 649</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	0	0	-	211	(0)	-	-	-
<b>Total Allocations</b>	<b>\$ 2</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ 861</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 60	\$ 17	\$ 0	\$ 743	\$ 1,982	\$ -	\$ (0)	\$ -
So Cal Gas	67	16	(0)	748	1,715	(0)	-	-
<b>Subtotal - Utilities</b>	<b>\$ 127</b>	<b>\$ 33</b>	<b>\$ (0)</b>	<b>\$ 1,491</b>	<b>\$ 3,697</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ -</b>
Global/Retained	397	95	2,482	(1,993)	5,862	(0)	(0)	0
<b>Total Billed Costs</b>	<b>\$ 525</b>	<b>\$ 128</b>	<b>\$ 2,482</b>	<b>\$ (502)</b>	<b>\$ 9,559</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-4 Long-Term Incentives

Workpaper: F-4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	32,216	30,030	36,316	31,604	25,374	31,536	32,745	34,016
<b>Total Costs</b>	<b>\$ 33,386</b>	<b>\$ 30,446</b>	<b>\$ 36,455</b>	<b>\$ 31,874</b>	<b>\$ 25,484</b>	<b>\$ 31,536</b>	<b>\$ 32,745</b>	<b>\$ 34,016</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 4,538	\$ 5,003	\$ 3,823	\$ 3,490	\$ 2,587	\$ 2,753	\$ 2,874	\$ 2,986
So Cal Gas	4,183	4,103	3,523	2,285	2,005	2,382	2,477	2,575
<b>Subtotal - Utilities</b>	<b>\$ 8,721</b>	<b>\$ 9,106</b>	<b>\$ 7,346</b>	<b>\$ 5,775</b>	<b>\$ 4,592</b>	<b>\$ 5,136</b>	<b>\$ 5,351</b>	<b>\$ 5,561</b>
Global/Retained	24,649	21,325	29,090	26,518	20,648	26,300	27,289	28,345
<b>Total Direct Assignments</b>	<b>\$ 33,371</b>	<b>\$ 30,432</b>	<b>\$ 36,436</b>	<b>\$ 32,293</b>	<b>\$ 25,239</b>	<b>\$ 31,436</b>	<b>\$ 32,640</b>	<b>\$ 33,906</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 6	\$ 6	\$ 7	\$ 5	\$ 358	\$ 37	\$ 39	\$ 41
So Cal Gas	7	6	7	5	338	28	30	31
<b>Subtotal - Utilities</b>	<b>\$ 13</b>	<b>\$ 12</b>	<b>\$ 14</b>	<b>\$ 10</b>	<b>\$ 696</b>	<b>\$ 65</b>	<b>\$ 69</b>	<b>\$ 72</b>
Global/Retained	3	3	5	(428)	(450)	35	36	38
<b>Total Allocations</b>	<b>\$ 16</b>	<b>\$ 15</b>	<b>\$ 19</b>	<b>\$ (419)</b>	<b>\$ 245</b>	<b>\$ 100</b>	<b>\$ 105</b>	<b>\$ 110</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,544	\$ 5,009	\$ 3,830	\$ 3,495	\$ 2,945	\$ 2,790	\$ 2,913	\$ 3,026
So Cal Gas	4,190	4,109	3,530	2,289	2,343	2,411	2,507	2,606
<b>Subtotal - Utilities</b>	<b>\$ 8,734</b>	<b>\$ 9,118</b>	<b>\$ 7,360</b>	<b>\$ 5,784</b>	<b>\$ 5,287</b>	<b>\$ 5,201</b>	<b>\$ 5,420</b>	<b>\$ 5,633</b>
Global/Retained	24,652	21,328	29,094	26,090	20,197	26,335	27,325	28,383
<b>Total Billed Costs</b>	<b>\$ 33,386</b>	<b>\$ 30,446</b>	<b>\$ 36,455</b>	<b>\$ 31,874</b>	<b>\$ 25,484</b>	<b>\$ 31,536</b>	<b>\$ 32,745</b>	<b>\$ 34,016</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-4 Long-Term Incentives  
Workpaper: F-4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,945</b>	<b>\$ 2,343</b>	<b>\$ 20,197</b>	<b>\$ 25,484</b>	<b>0</b>
Increase in restricted stock issuances	350	264	4,576	5,191	
2013 Global restricted stock costs not reflected in base year amounts	-	-	3,758	3,758	
Stock options not expected to be issued nor expensed in 2016	(17)	(13)	(185)	(215)	
Non-recurring SEC filing fees in 2013	(48)	(47)	(30)	(125)	
Increase in insurance premiums	(48)	(24)	25	(47)	
Decrease in post-retirement benefit expense as projected by actuary	(22)	(10)	2	(30)	
Change in Allocations 2013-2016	(133)	93	40	-	
Total Change from 2013	<u>82</u>	<u>263</u>	<u>8,186</u>	<u>8,532</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 3,026</u></b>	<b><u>\$ 2,606</u></b>	<b><u>\$ 28,383</u></b>	<b><u>\$ 34,016</u></b>	<b><u>0</u></b>
Allocations	\$ 41	\$ 31	\$ 38	\$ 110	
Direct Assignments	<u>2,986</u>	<u>2,575</u>	<u>28,345</u>	<u>33,906</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 3,026</u></b>	<b><u>\$ 2,606</u></b>	<b><u>\$ 28,383</u></b>	<b><u>\$ 34,016</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F Pension & Benefits

Witness: Peter R. Wall

Cost Center: F-4 Long-Term Incentives

Workpaper: F-4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	32,216	30,030	36,316	31,604	25,374	31,536	32,745	34,016
<b>Total Costs</b>	<b>\$ 33,386</b>	<b>\$ 30,446</b>	<b>\$ 36,455</b>	<b>\$ 31,874</b>	<b>\$ 25,484</b>	<b>\$ 31,536</b>	<b>\$ 32,745</b>	<b>\$ 34,016</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 4,538	\$ 5,003	\$ 3,823	\$ 3,490	\$ 2,587	\$ 2,753	\$ 2,874	\$ 2,986
So Cal Gas	4,183	4,103	3,523	2,285	2,005	2,382	2,477	2,575
<b>Subtotal - Utilities</b>	<b>\$ 8,721</b>	<b>\$ 9,106</b>	<b>\$ 7,346</b>	<b>\$ 5,775</b>	<b>\$ 4,592</b>	<b>\$ 5,136</b>	<b>\$ 5,351</b>	<b>\$ 5,561</b>
Global/Retained	24,649	21,325	29,090	26,518	20,648	26,300	27,289	28,345
<b>Total Direct Assignments</b>	<b>\$ 33,371</b>	<b>\$ 30,432</b>	<b>\$ 36,436</b>	<b>\$ 32,293</b>	<b>\$ 25,239</b>	<b>\$ 31,436</b>	<b>\$ 32,640</b>	<b>\$ 33,906</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 6	\$ 6	\$ 7	\$ 5	\$ 358	\$ 37	\$ 39	\$ 41
So Cal Gas	7	6	7	5	338	28	30	31
<b>Subtotal - Utilities</b>	<b>\$ 13</b>	<b>\$ 12</b>	<b>\$ 14</b>	<b>\$ 10</b>	<b>\$ 696</b>	<b>\$ 65</b>	<b>\$ 69</b>	<b>\$ 72</b>
Global/Retained	3	3	5	(428)	(450)	35	36	38
<b>Total Allocations</b>	<b>\$ 16</b>	<b>\$ 15</b>	<b>\$ 19</b>	<b>\$ (419)</b>	<b>\$ 245</b>	<b>\$ 100</b>	<b>\$ 105</b>	<b>\$ 110</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 4,544	\$ 5,009	\$ 3,830	\$ 3,495	\$ 2,945	\$ 2,790	\$ 2,913	\$ 3,026
So Cal Gas	4,190	4,109	3,530	2,289	2,343	2,411	2,507	2,606
<b>Subtotal - Utilities</b>	<b>\$ 8,734</b>	<b>\$ 9,118</b>	<b>\$ 7,360</b>	<b>\$ 5,784</b>	<b>\$ 5,287</b>	<b>\$ 5,201</b>	<b>\$ 5,420</b>	<b>\$ 5,633</b>
Global/Retained	24,652	21,328	29,094	26,090	20,197	26,335	27,325	28,383
<b>Total Billed Costs</b>	<b>\$ 33,386</b>	<b>\$ 30,446</b>	<b>\$ 36,455</b>	<b>\$ 31,874</b>	<b>\$ 25,484</b>	<b>\$ 31,536</b>	<b>\$ 32,745</b>	<b>\$ 34,016</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: F-4.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	23,526	22,019	30,952	27,331	21,498	28,148	29,276	30,447
<b>Total Costs</b>	<b>\$ 23,526</b>	<b>\$ 22,019</b>	<b>\$ 30,952</b>	<b>\$ 27,331</b>	<b>\$ 21,498</b>	<b>\$ 28,148</b>	<b>\$ 29,276</b>	<b>\$ 30,447</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,432	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	1,927	2,347	2,446	2,544
<b>Subtotal - Utilities</b>	<b>\$ 6,345</b>	<b>\$ 7,287</b>	<b>\$ 6,685</b>	<b>\$ 5,192</b>	<b>\$ 4,359</b>	<b>\$ 5,021</b>	<b>\$ 5,250</b>	<b>\$ 5,461</b>
Global/Retained	17,181	14,732	24,268	22,139	17,139	23,127	24,026	24,986
<b>Total Direct Assignments</b>	<b>\$ 23,526</b>	<b>\$ 22,019</b>	<b>\$ 30,952</b>	<b>\$ 27,331</b>	<b>\$ 21,498</b>	<b>\$ 28,148</b>	<b>\$ 29,276</b>	<b>\$ 30,447</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	260	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	(527)	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>							
<b>BILLED COSTS</b>								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,699	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	2,187	2,347	2,446	2,544
<b>Subtotal - Utilities</b>	<b>\$ 6,345</b>	<b>\$ 7,287</b>	<b>\$ 6,685</b>	<b>\$ 5,192</b>	<b>\$ 4,886</b>	<b>\$ 5,021</b>	<b>\$ 5,250</b>	<b>\$ 5,461</b>
Global/Retained	17,181	14,732	24,268	22,139	16,612	23,127	24,026	24,986
<b>Total Billed Costs</b>	<b>\$ 23,526</b>	<b>\$ 22,019</b>	<b>\$ 30,952</b>	<b>\$ 27,331</b>	<b>\$ 21,498</b>	<b>\$ 28,148</b>	<b>\$ 29,276</b>	<b>\$ 30,447</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-4 Long-Term Incentives  
Cost Center: 1100-0805-RESTRICTED STOCK  
Workpaper: F-4.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 2,699</b>	<b>\$ 2,187</b>	<b>\$ 16,612</b>	<b>\$ 21,498</b>	<b>0</b>
2013 Global restricted stock costs not reflected in base year amounts	-	-	3,758	3,758	
Increase in restricted stock issuances	350	264	4,576	5,191	
Change in Allocations 2013-2016	(133)	93	40	-	
Total Change from 2013	<u>218</u>	<u>357</u>	<u>8,374</u>	<u>8,949</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 2,916</u></b>	<b><u>\$ 2,544</u></b>	<b><u>\$ 24,986</u></b>	<b><u>\$ 30,447</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>2,916</u>	<u>2,544</u>	<u>24,986</u>	<u>30,447</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 2,916</u></b>	<b><u>\$ 2,544</u></b>	<b><u>\$ 24,986</u></b>	<b><u>\$ 30,447</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0805-RESTRICTED STOCK

Workpaper: F-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	23,526	22,019	30,952	27,331	21,498	28,148	29,276	30,447
<b>Total Costs</b>	<b>\$ 23,526</b>	<b>\$ 22,019</b>	<b>\$ 30,952</b>	<b>\$ 27,331</b>	<b>\$ 21,498</b>	<b>\$ 28,148</b>	<b>\$ 29,276</b>	<b>\$ 30,447</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,432	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	1,927	2,347	2,446	2,544
<b>Subtotal - Utilities</b>	<b>\$ 6,345</b>	<b>\$ 7,287</b>	<b>\$ 6,685</b>	<b>\$ 5,192</b>	<b>\$ 4,359</b>	<b>\$ 5,021</b>	<b>\$ 5,250</b>	<b>\$ 5,461</b>
Global/Retained	17,181	14,732	24,268	22,139	17,139	23,127	24,026	24,986
<b>Total Direct Assignments</b>	<b>\$ 23,526</b>	<b>\$ 22,019</b>	<b>\$ 30,952</b>	<b>\$ 27,331</b>	<b>\$ 21,498</b>	<b>\$ 28,148</b>	<b>\$ 29,276</b>	<b>\$ 30,447</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 267	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	260	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 527</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	(527)	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>					
<b>BILLED COSTS</b>								
SDG&E	\$ 3,231	\$ 3,993	\$ 3,465	\$ 3,121	\$ 2,699	\$ 2,674	\$ 2,804	\$ 2,916
So Cal Gas	3,114	3,293	3,220	2,072	2,187	2,347	2,446	2,544
<b>Subtotal - Utilities</b>	<b>\$ 6,345</b>	<b>\$ 7,287</b>	<b>\$ 6,685</b>	<b>\$ 5,192</b>	<b>\$ 4,886</b>	<b>\$ 5,021</b>	<b>\$ 5,250</b>	<b>\$ 5,461</b>
Global/Retained	17,181	14,732	24,268	22,139	16,612	23,127	24,026	24,986
<b>Total Billed Costs</b>	<b>\$ 23,526</b>	<b>\$ 22,019</b>	<b>\$ 30,952</b>	<b>\$ 27,331</b>	<b>\$ 21,498</b>	<b>\$ 28,148</b>	<b>\$ 29,276</b>	<b>\$ 30,447</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0811-STOCK OPTIONS

Workpaper: F-4.2

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,647	4,314	1,705	364	215	-	-	-
<b>Total Costs</b>	<b>\$ 4,647</b>	<b>\$ 4,314</b>	<b>\$ 1,705</b>	<b>\$ 364</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,626</b>	<b>\$ 1,463</b>	<b>\$ 479</b>	<b>\$ 61</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 4,647</b>	<b>\$ 4,314</b>	<b>\$ 1,705</b>	<b>\$ 364</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,626</b>	<b>\$ 1,463</b>	<b>\$ 479</b>	<b>\$ 61</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
<b>Total Billed Costs</b>	<b>\$ 4,647</b>	<b>\$ 4,314</b>	<b>\$ 1,705</b>	<b>\$ 364</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-4 Long-Term Incentives  
Cost Center: 1100-0811-STOCK OPTIONS  
Workpaper: F-4.2 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 17	\$ 13	\$ 185	\$ 215	0
Stock options not expected to be issued nor expensed in 2016	(17)	(13)	(185)	(215)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(17)</u>	<u>(13)</u>	<u>(185)</u>	<u>(215)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0811-STOCK OPTIONS

Workpaper: F-4.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,647	4,314	1,705	364	215	-	-	-
<b>Total Costs</b>	<b>\$ 4,647</b>	<b>\$ 4,314</b>	<b>\$ 1,705</b>	<b>\$ 364</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,626</b>	<b>\$ 1,463</b>	<b>\$ 479</b>	<b>\$ 61</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
<b>Total Direct Assignments</b>	<b>\$ 4,647</b>	<b>\$ 4,314</b>	<b>\$ 1,705</b>	<b>\$ 364</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 845	\$ 801	\$ 245	\$ 33	\$ 17	\$ -	\$ -	\$ -
So Cal Gas	781	662	234	28	13	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 1,626</b>	<b>\$ 1,463</b>	<b>\$ 479</b>	<b>\$ 61</b>	<b>\$ 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,022	2,851	1,226	303	185	-	-	-
<b>Total Billed Costs</b>	<b>\$ 4,647</b>	<b>\$ 4,314</b>	<b>\$ 1,705</b>	<b>\$ 364</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0806-LIFE INSURANCE

Workpaper: F-4.3

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,759	3,593	3,641	3,578	3,482	3,234	3,333	3,435
<b>Total Costs</b>	<b>\$ 3,759</b>	<b>\$ 3,593</b>	<b>\$ 3,641</b>	<b>\$ 3,578</b>	<b>\$ 3,482</b>	<b>\$ 3,234</b>	<b>\$ 3,333</b>	<b>\$ 3,435</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 46	\$ -	\$ -	\$ -
So Cal Gas	42	41	30	26	24	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 93</b>	<b>\$ 95</b>	<b>\$ 80</b>	<b>\$ 74</b>	<b>\$ 70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	3,667	3,499	3,561	3,936	3,291	3,134	3,228	3,325
<b>Total Direct Assignments</b>	<b>\$ 3,759</b>	<b>\$ 3,593</b>	<b>\$ 3,641</b>	<b>\$ 4,010</b>	<b>\$ 3,361</b>	<b>\$ 3,134</b>	<b>\$ 3,228</b>	<b>\$ 3,325</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 37	\$ 39	\$ 41
So Cal Gas	-	-	-	-	31	28	30	31
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 74</b>	<b>\$ 65</b>	<b>\$ 69</b>	<b>\$ 72</b>
Global/Retained	-	-	-	(432)	46	35	36	38
<b>Total Allocations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (432)</b>	<b>\$ 120</b>	<b>\$ 100</b>	<b>\$ 105</b>	<b>\$ 110</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 89	\$ 37	\$ 39	\$ 41
So Cal Gas	42	41	30	26	55	28	30	31
<b>Subtotal - Utilities</b>	<b>\$ 93</b>	<b>\$ 95</b>	<b>\$ 80</b>	<b>\$ 74</b>	<b>\$ 144</b>	<b>\$ 65</b>	<b>\$ 69</b>	<b>\$ 72</b>
Global/Retained	3,667	3,499	3,561	3,505	3,338	3,169	3,264	3,363
<b>Total Billed Costs</b>	<b>\$ 3,759</b>	<b>\$ 3,593</b>	<b>\$ 3,641</b>	<b>\$ 3,578</b>	<b>\$ 3,482</b>	<b>\$ 3,234</b>	<b>\$ 3,333</b>	<b>\$ 3,435</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-4 Long-Term Incentives  
Cost Center: 1100-0806-LIFE INSURANCE  
Workpaper: F-4.3 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 89</b>	<b>\$ 55</b>	<b>\$ 3,338</b>	<b>\$ 3,482</b>	<b>0</b>
<span style="border: 1px solid black; padding: 2px;">Decrease in insurance premiums</span>	(48)	(24)	25	(47)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(48)</u>	<u>(24)</u>	<u>25</u>	<u>(47)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 41</u></b>	<b><u>\$ 31</u></b>	<b><u>\$ 3,363</u></b>	<b><u>\$ 3,435</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<span style="border: 1px solid black; padding: 2px;"></span>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 41	\$ 31	\$ 38	\$ 110	
Direct Assignments	-	-	<u>3,325</u>	<u>3,325</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 41</u></b>	<b><u>\$ 31</u></b>	<b><u>\$ 3,363</u></b>	<b><u>\$ 3,435</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0806-LIFE INSURANCE

Workpaper: F-4.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	3,759	3,593	3,641	3,578	3,482	3,234	3,333	3,435
<b>Total Costs</b>	<u>\$ 3,759</u>	<u>\$ 3,593</u>	<u>\$ 3,641</u>	<u>\$ 3,578</u>	<u>\$ 3,482</u>	<u>\$ 3,234</u>	<u>\$ 3,333</u>	<u>\$ 3,435</u>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 46	\$ -	\$ -	\$ -
So Cal Gas	42	41	30	26	24	-	-	-
<b>Subtotal - Utilities</b>	<u>\$ 93</u>	<u>\$ 95</u>	<u>\$ 80</u>	<u>\$ 74</u>	<u>\$ 70</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	3,667	3,499	3,561	3,936	3,291	3,134	3,228	3,325
<b>Total Direct Assignments</b>	<u>\$ 3,759</u>	<u>\$ 3,593</u>	<u>\$ 3,641</u>	<u>\$ 4,010</u>	<u>\$ 3,361</u>	<u>\$ 3,134</u>	<u>\$ 3,228</u>	<u>\$ 3,325</u>
<b>ALLOCATIONS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ 43	\$ 37	\$ 39	\$ 41
So Cal Gas	-	-	-	-	31	28	30	31
<b>Subtotal - Utilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 65</u>	<u>\$ 69</u>	<u>\$ 72</u>
Global/Retained	-	-	-	(432)	46	35	36	38
<b>Total Allocations</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (432)</u>	<u>\$ 120</u>	<u>\$ 100</u>	<u>\$ 105</u>	<u>\$ 110</u>
<b>BILLED COSTS</b>								
SDG&E	\$ 51	\$ 53	\$ 50	\$ 48	\$ 89	\$ 37	\$ 39	\$ 41
So Cal Gas	42	41	30	26	55	28	30	31
<b>Subtotal - Utilities</b>	<u>\$ 93</u>	<u>\$ 95</u>	<u>\$ 80</u>	<u>\$ 74</u>	<u>\$ 144</u>	<u>\$ 65</u>	<u>\$ 69</u>	<u>\$ 72</u>
Global/Retained	3,667	3,499	3,561	3,505	3,338	3,169	3,264	3,363
<b>Total Billed Costs</b>	<u>\$ 3,759</u>	<u>\$ 3,593</u>	<u>\$ 3,641</u>	<u>\$ 3,578</u>	<u>\$ 3,482</u>	<u>\$ 3,234</u>	<u>\$ 3,333</u>	<u>\$ 3,435</u>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: F-4.4

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	5	11	16	13	15	0	-	0
<b>Total Costs</b>	<b>\$ 5</b>	<b>\$ 11</b>	<b>\$ 16</b>	<b>\$ 13</b>	<b>\$ 125</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 4</b>	<b>\$ 9</b>	<b>\$ 12</b>	<b>\$ 10</b>	<b>\$ 95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1	2	4	3	30	0	-	0
<b>Total Allocations</b>	<b>\$ 5</b>	<b>\$ 11</b>	<b>\$ 16</b>	<b>\$ 13</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 4</b>	<b>\$ 9</b>	<b>\$ 12</b>	<b>\$ 10</b>	<b>\$ 95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1	2	4	3	30	0	-	0
<b>Total Billed Costs</b>	<b>\$ 5</b>	<b>\$ 11</b>	<b>\$ 16</b>	<b>\$ 13</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-4 Long-Term Incentives  
Cost Center: 1100-0129-EXECUTIVE BENEFITS  
Workpaper: F-4.4 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	\$ 48	\$ 47	\$ 30	\$ 125	0
Non-recurring SEC filing fees in 2013	(48)	(47)	(30)	(125)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(48)</u>	<u>(47)</u>	<u>(30)</u>	<u>(125)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ 0	\$ 0	
Direct Assignments	-	-	-	-	
<b>TOTAL 2016 ALLOCATIONS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0129-EXECUTIVE BENEFITS

Workpaper: F-4.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ 110	\$ -	\$ -	\$ -
Non-Labor Costs	5	11	16	13	15	0	-	0
<b>Total Costs</b>	<b>\$ 5</b>	<b>\$ 11</b>	<b>\$ 16</b>	<b>\$ 13</b>	<b>\$ 125</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ 0</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	-	-	-	-	-	-	-	-
<b>Total Direct Assignments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 4</b>	<b>\$ 9</b>	<b>\$ 12</b>	<b>\$ 10</b>	<b>\$ 95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1	2	4	3	30	0	-	0
<b>Total Allocations</b>	<b>\$ 5</b>	<b>\$ 11</b>	<b>\$ 16</b>	<b>\$ 13</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2	\$ 5	\$ 6	\$ 5	\$ 48	\$ -	\$ -	\$ -
So Cal Gas	2	5	6	5	47	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 4</b>	<b>\$ 9</b>	<b>\$ 12</b>	<b>\$ 10</b>	<b>\$ 95</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	1	2	4	3	30	0	-	0
<b>Total Billed Costs</b>	<b>\$ 5</b>	<b>\$ 11</b>	<b>\$ 16</b>	<b>\$ 13</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0310-AFFILIATE BENEFITS - HR

Workpaper: F-4.5

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	279	92	1	317	164	155	136	134
<b>Total Costs</b>	<b>\$ 1,449</b>	<b>\$ 509</b>	<b>\$ 139</b>	<b>\$ 588</b>	<b>\$ 164</b>	<b>\$ 155</b>	<b>\$ 136</b>	<b>\$ 134</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 411	\$ 156	\$ 64	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	247	106	38	159	40	35	31	31
<b>Subtotal - Utilities</b>	<b>\$ 659</b>	<b>\$ 262</b>	<b>\$ 102</b>	<b>\$ 448</b>	<b>\$ 132</b>	<b>\$ 115</b>	<b>\$ 101</b>	<b>\$ 100</b>
Global/Retained	780	243	35	140	32	40	35	34
<b>Total Direct Assignments</b>	<b>\$ 1,439</b>	<b>\$ 505</b>	<b>\$ 137</b>	<b>\$ 588</b>	<b>\$ 164</b>	<b>\$ 155</b>	<b>\$ 136</b>	<b>\$ 134</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	5	1	1	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 8</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ -</b>				
Global/Retained	2	1	0	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 10</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ -</b>				
<b>BILLED COSTS</b>								
SDG&E	\$ 415	\$ 157	\$ 65	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	252	108	39	159	40	35	31	31
<b>Subtotal - Utilities</b>	<b>\$ 667</b>	<b>\$ 265</b>	<b>\$ 104</b>	<b>\$ 448</b>	<b>\$ 132</b>	<b>\$ 115</b>	<b>\$ 101</b>	<b>\$ 100</b>
Global/Retained	782	244	36	140	32	40	35	34
<b>Total Billed Costs</b>	<b>\$ 1,449</b>	<b>\$ 509</b>	<b>\$ 139</b>	<b>\$ 588</b>	<b>\$ 164</b>	<b>\$ 155</b>	<b>\$ 136</b>	<b>\$ 134</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-4 Long-Term Incentives  
Cost Center: 1100-0310-AFFILIATE BENEFITS - HR  
Workpaper: F-4.5 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 92</b>	<b>\$ 40</b>	<b>\$ 32</b>	<b>\$ 164</b>	<b>0</b>
Decrease in post-retirement benefit expense as projected by actuary	(22)	(10)	2	(30)	
Change in Allocations 2013-2016	-	-	-	-	
Total Change from 2013	<u>(22)</u>	<u>(10)</u>	<u>2</u>	<u>(30)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 69</u></b>	<b><u>\$ 31</u></b>	<b><u>\$ 34</u></b>	<b><u>\$ 134</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
<b>MF BASIC</b>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>69</u>	<u>31</u>	<u>34</u>	<u>134</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 69</u></b>	<b><u>\$ 31</u></b>	<b><u>\$ 34</u></b>	<b><u>\$ 134</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-4 Long-Term Incentives

Witness: Peter R. Wall

Cost Center: 1100-0310-AFFILIATE BENEFITS - HR

Workpaper: F-4.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ 1,170	\$ 417	\$ 139	\$ 271	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	279	92	1	317	164	155	136	134
<b>Total Costs</b>	<b>\$ 1,449</b>	<b>\$ 509</b>	<b>\$ 139</b>	<b>\$ 588</b>	<b>\$ 164</b>	<b>\$ 155</b>	<b>\$ 136</b>	<b>\$ 134</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 411	\$ 156	\$ 64	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	247	106	38	159	40	35	31	31
<b>Subtotal - Utilities</b>	<b>\$ 659</b>	<b>\$ 262</b>	<b>\$ 102</b>	<b>\$ 448</b>	<b>\$ 132</b>	<b>\$ 115</b>	<b>\$ 101</b>	<b>\$ 100</b>
Global/Retained	780	243	35	140	32	40	35	34
<b>Total Direct Assignments</b>	<b>\$ 1,439</b>	<b>\$ 505</b>	<b>\$ 137</b>	<b>\$ 588</b>	<b>\$ 164</b>	<b>\$ 155</b>	<b>\$ 136</b>	<b>\$ 134</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 4	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	5	1	1	-	-	-	-	-
<b>Subtotal - Utilities</b>	<b>\$ 8</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Global/Retained	2	1	0	-	-	-	-	-
<b>Total Allocations</b>	<b>\$ 10</b>	<b>\$ 3</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 415	\$ 157	\$ 65	\$ 289	\$ 92	\$ 80	\$ 70	\$ 69
So Cal Gas	252	108	39	159	40	35	31	31
<b>Subtotal - Utilities</b>	<b>\$ 667</b>	<b>\$ 265</b>	<b>\$ 104</b>	<b>\$ 448</b>	<b>\$ 132</b>	<b>\$ 115</b>	<b>\$ 101</b>	<b>\$ 100</b>
Global/Retained	782	244	36	140	32	40	35	34
<b>Total Billed Costs</b>	<b>\$ 1,449</b>	<b>\$ 509</b>	<b>\$ 139</b>	<b>\$ 588</b>	<b>\$ 164</b>	<b>\$ 155</b>	<b>\$ 136</b>	<b>\$ 134</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Summary of Results**

(Forecast in 2013 \$000's)

Department: F-5 Supplemental Retirement

Witness: Peter R. Wall

Cost Center: 1100-0804-SERP

Workpaper: F-5.1

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27,401	15,521	24,010	20,111	12,600	11,130	10,340	9,570
<b>Total Costs</b>	<b>\$ 27,401</b>	<b>\$ 15,521</b>	<b>\$ 24,010</b>	<b>\$ 20,111</b>	<b>\$ 12,600</b>	<b>\$ 11,130</b>	<b>\$ 10,340</b>	<b>\$ 9,570</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 1,674	\$ 1,645	\$ 1,527	\$ 1,367	\$ 869	\$ 762	\$ 714	\$ 662
So Cal Gas	1,613	1,348	1,374	1,141	669	626	583	540
<b>Subtotal - Utilities</b>	<b>\$ 3,287</b>	<b>\$ 2,992</b>	<b>\$ 2,902</b>	<b>\$ 2,508</b>	<b>\$ 1,538</b>	<b>\$ 1,388</b>	<b>\$ 1,297</b>	<b>\$ 1,201</b>
Global/Retained	22,700	10,472	18,805	14,534	9,225	8,119	7,536	6,974
<b>Total Direct Assignments</b>	<b>\$ 25,987</b>	<b>\$ 13,465</b>	<b>\$ 21,707</b>	<b>\$ 17,042</b>	<b>\$ 10,763</b>	<b>\$ 9,507</b>	<b>\$ 8,833</b>	<b>\$ 8,175</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 542	\$ 826	\$ 859	\$ 1,140	\$ 707	\$ 606	\$ 577	\$ 542
So Cal Gas	615	851	912	1,175	688	630	586	544
<b>Subtotal - Utilities</b>	<b>\$ 1,158</b>	<b>\$ 1,677</b>	<b>\$ 1,771</b>	<b>\$ 2,315</b>	<b>\$ 1,395</b>	<b>\$ 1,236</b>	<b>\$ 1,163</b>	<b>\$ 1,087</b>
Global/Retained	256	380	532	754	442	387	345	309
<b>Total Allocations</b>	<b>\$ 1,414</b>	<b>\$ 2,057</b>	<b>\$ 2,303</b>	<b>\$ 3,069</b>	<b>\$ 1,837</b>	<b>\$ 1,623</b>	<b>\$ 1,507</b>	<b>\$ 1,395</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,216	\$ 2,471	\$ 2,386	\$ 2,507	\$ 1,576	\$ 1,368	\$ 1,291	\$ 1,204
So Cal Gas	2,229	2,199	2,287	2,316	1,357	1,257	1,168	1,084
<b>Subtotal - Utilities</b>	<b>\$ 4,445</b>	<b>\$ 4,669</b>	<b>\$ 4,673</b>	<b>\$ 4,823</b>	<b>\$ 2,932</b>	<b>\$ 2,624</b>	<b>\$ 2,460</b>	<b>\$ 2,288</b>
Global/Retained	22,956	10,852	19,337	15,288	9,667	8,506	7,880	7,282
<b>Total Billed Costs</b>	<b>\$ 27,401</b>	<b>\$ 15,521</b>	<b>\$ 24,010</b>	<b>\$ 20,111</b>	<b>\$ 12,600</b>	<b>\$ 11,130</b>	<b>\$ 10,340</b>	<b>\$ 9,570</b>

# Sempra Energy Corporate Center Test Year 2016 General Rate Case Allocation Reconciliation

(2013 \$000's)

Division: F Pension & Benefits  
Department: F-5 Supplemental Retirement  
Cost Center: 1100-0804-SERP  
Workpaper: F-5.1 Recon

Witness: Peter R. Wall

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
<b>2013 - BASE YEAR</b>	<b>\$ 1,576</b>	<b>\$ 1,357</b>	<b>\$ 9,667</b>	<b>\$ 12,600</b>	<b>0</b>
Decrease in post-retirement benefit expense as projected by actuary	(355)	(316)	(2,359)	(3,030)	
Change in Allocations 2013-2016	(17)	43	(26)	-	
Total Change from 2013	<u>(372)</u>	<u>(273)</u>	<u>(2,385)</u>	<u>(3,030)</u>	<u>0</u>
<b>2016 - TEST YEAR</b>	<b><u>\$ 1,204</u></b>	<b><u>\$ 1,084</u></b>	<b><u>\$ 7,282</u></b>	<b><u>\$ 9,570</u></b>	<b><u>0</u></b>
<b>2016 ALLOCATION METHOD</b>					
	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>0.0%</u>	
Allocations	\$ 542	\$ 544	\$ 309	\$ 1,395	
Direct Assignments	<u>662</u>	<u>540</u>	<u>6,974</u>	<u>8,175</u>	
<b>TOTAL 2016 ALLOCATIONS</b>	<b><u>\$ 1,204</u></b>	<b><u>\$ 1,084</u></b>	<b><u>\$ 7,282</u></b>	<b><u>\$ 9,570</u></b>	

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in Escalated \$000's)

Department: F-5 Supplemental Retirement

Witness: Peter R. Wall

Cost Center: 1100-0804-SERP

Workpaper: F-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	27,401	15,521	24,010	20,111	12,600	11,130	10,340	9,570
<b>Total Costs</b>	<b>\$ 27,401</b>	<b>\$ 15,521</b>	<b>\$ 24,010</b>	<b>\$ 20,111</b>	<b>\$ 12,600</b>	<b>\$ 11,130</b>	<b>\$ 10,340</b>	<b>\$ 9,570</b>
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SDG&E	\$ 1,674	\$ 1,645	\$ 1,527	\$ 1,367	\$ 869	\$ 762	\$ 714	\$ 662
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<b>Total Direct Assignments</b>	<b>\$ 25,987</b>	<b>\$ 13,465</b>	<b>\$ 21,707</b>	<b>\$ 17,042</b>	<b>\$ 10,763</b>	<b>\$ 9,507</b>	<b>\$ 8,833</b>	<b>\$ 8,175</b>
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<b>Total Allocations</b>	<b>\$ 1,414</b>	<b>\$ 2,057</b>	<b>\$ 2,303</b>	<b>\$ 3,069</b>	<b>\$ 1,837</b>	<b>\$ 1,623</b>	<b>\$ 1,507</b>	<b>\$ 1,395</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 2,216	\$ 2,471	\$ 2,386	\$ 2,507	\$ 1,576	\$ 1,368	\$ 1,291	\$ 1,204
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<b>Subtotal - Utilities</b>	<b>\$ 4,445</b>	<b>\$ 4,669</b>	<b>\$ 4,673</b>	<b>\$ 4,823</b>	<b>\$ 2,932</b>	<b>\$ 2,624</b>	<b>\$ 2,460</b>	<b>\$ 2,288</b>
Global/Retained	22,956	10,852	19,337	15,288	9,667	8,506	7,880	7,282
<b>Total Billed Costs</b>	<b>\$ 27,401</b>	<b>\$ 15,521</b>	<b>\$ 24,010</b>	<b>\$ 20,111</b>	<b>\$ 12,600</b>	<b>\$ 11,130</b>	<b>\$ 10,340</b>	<b>\$ 9,570</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2009 SoCal Gas**

Workpaper: G-1.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2009 Restated O&M
<b>SHARED SERVICES</b>					
A SC Finance	16,892	-	(3,499)	-	13,394
B SC Legal	16,385	-	(3,051)	-	13,333
C SC Human Resources	10,573	-	(2,048)	-	8,525
D SC External Affairs	4,070	-	(1,204)	-	2,866
E SC Facilities/Assets	6,252	-	(343)	-	5,909
F SC Pension & Benefits	6,577	-	10,144	-	16,721
Transferred Services	-	-	-	-	-
Insurance	15,427	(15,427)	-	-	-
Accounting Adjustments	99,871	(99,871)	-	-	-
<b>Total Costs</b>	<b><u>\$ 176,046</u></b>	<b><u>\$ (115,298)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 60,748</u></b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2009
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Labor Overheads have been consolidated in section F of this testimony for easy discussion.
(4) Normalizing Adjustments:	None
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2009 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2009 SDG&E**

Workpaper: G-1.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2009 Restated O&M
<b>SHARED SERVICES</b>					
A SD Finance	16,015	-	(3,242)	-	12,773
B SD Legal & Governance	42,977	-	(4,571)	-	38,406
C SD Human Resources	7,664	-	(1,492)	-	6,172
D SD External Affairs	3,564	-	(1,045)	-	2,519
E SD Facilities/Assets	5,348	-	(291)	-	5,058
F SD Pension & Benefits	6,920	-	10,640	-	17,561
Insurance	55,178	(55,178)	-	-	-
Accounting Adjustments	64,442	(64,442)	-	-	-
<b>Total Costs</b>	<b>\$ 202,108</b>	<b>\$ (119,620)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 82,488</b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2009
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	None.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2009 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2010 SoCal Gas**

Workpaper: G-2.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2010 Restated O&M
<b>SHARED SERVICES</b>					
A SC Finance	18,936	-	(3,894)	(1,318)	13,724
B SC Legal	8,798	-	(1,372)	(115)	7,310
C SC Human Resources	9,007	-	(1,861)	-	7,145
D SC External Affairs	1,871	-	(563)	-	1,309
E SC Facilities/Assets	5,750	-	(367)	-	5,383
F SC Pension & Benefits	6,400	-	8,057	-	14,458
Transferred Services	-	-	-	-	-
Insurance	14,732	(14,732)	-	-	-
Accounting Adjustments	35,307	(35,307)	-	-	-
<b>Total Costs</b>	<b><u>\$ 100,801</u></b>	<b><u>\$ (50,039)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (1,433)</u></b>	<b><u>\$ 49</u></b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2010
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Legal	Adjusted for regulatory bill inserts
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2010 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2010 SDG&E**

Workpaper: G-2.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2010 Restated O&M
<b>SHARED SERVICES</b>					
A SD Finance	20,701	-	(4,361)	(1,318)	15,022
B SD Legal	41,804	-	(2,274)	(730)	38,801
C SD Human Resources	6,968	-	(1,456)	-	5,512
D SD External Affairs	1,755	-	(522)	-	1,233
E SD Facilities/Assets	5,109	-	(343)	-	4,767
F SD Pension & Benefits	7,580	-	8,956	-	16,536
Insurance	82,210	(82,210)	-	-	-
Accounting Adjustments	52,805	(52,805)	-	-	-
<b>Total Costs</b>	<b>\$ 218,933</b>	<b>\$ (135,015)</b>	<b>\$ (0)</b>	<b>\$ (2,047)</b>	<b>\$ 81,871</b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2010
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Legal	Adjusted for regulatory bill inserts
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2010 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2011 SoCal Gas**

Workpaper: G-3.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2006 Restated O&M
<b>SHARED SERVICES</b>					
A SC Finance	16,158	-	(4,414)	1,318	13,062
B SC Legal	14,923	-	(1,020)	(45)	13,858
C SC Human Resources	9,232	-	(2,132)	-	7,100
D SC External Affairs	1,260	-	(204)	(326)	730
E SC Facilities/Assets	5,451	-	(435)	-	5,016
F SC Pension & Benefits	5,874	-	8,204	-	14,079
Transferred Services	-	-	-	-	-
Insurance	13,859	(13,859)	-	-	-
Accounting Adjustments	16,142	(16,142)	-	-	-
<b>Total Costs</b>	<b><u>\$ 82,899</u></b>	<b><u>\$ (30,001)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 947</u></b>	<b><u>\$ 54</u></b>

**Column Descriptions:**

(1)	Total Bill	Total cash paid by SoCal Gas to Sempra during 2011
(2)	Exclusions:	
	Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
	Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3)	Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4)	Normalizing Adjustments:	
	Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
	Legal	Adjusted for regulatory bill inserts
	External Affairs	Contributions to be excluded from GRC.
(5)	Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2011 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2011 SDG&E**

Workpaper: G-3.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2011 Restated O&M
<b>SHARED SERVICES</b>					
A SD Finance	18,155	-	(4,793)	1,318	14,680
B SD Legal	30,347	-	(1,539)	(71)	28,736
C SD Human Resources	7,040	-	(1,632)	-	5,408
D SD External Affairs	1,225	-	(192)	(343)	690
E SD Facilities/Assets	5,295	-	(425)	-	4,870
F SD Pension & Benefits	6,272	-	8,582	-	14,854
Insurance	90,414	(90,414)	-	-	-
Accounting Adjustments	8,740	(8,740)	-	-	-
<b>Total Costs</b>	<b>\$ 167,489</b>	<b>\$ (99,154)</b>	<b>\$ -</b>	<b>\$ 903</b>	<b>\$ 69,239</b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2011
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense.
Legal	Adjusted for regulatory bill inserts.
External Affairs	Contributions to be excluded from GRC.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2011 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2012 SoCal Gas**

Workpaper: G-4.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2012 Restated O&M
<b>SHARED SERVICES</b>					
A SC Finance	17,145	-	(2,965)	(978)	13,202
B SC Legal	12,814	-	(744)	-	12,070
C SC Human Resources	9,423	-	(1,645)	-	7,777
D SC External Affairs	1,633	-	(241)	(516)	876
E SC Facilities/Assets	4,822	-	(337)	-	4,485
F SC Pension & Benefits	5,416	-	5,932	-	11,348
Transferred Services	-	-	-	-	-
Insurance	14,227	(14,227)	-	-	-
Accounting Adjustments	8,709	(8,709)	-	-	-
<b>Total Costs</b>	<b><u>\$ 74,189</u></b>	<b><u>\$ (22,936)</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ (1,494)</u></b>	<b><u>\$ 50</u></b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2012
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense.
External Affairs	Contributions to be excluded from GRC.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2012 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2012 SDG&E**

Workpaper: G-4.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2012 Restated O&M
<b>SHARED SERVICES</b>					
A SD Finance	20,119	-	(3,621)	(943)	15,555
B SD Legal	25,191	-	(1,268)	-	23,923
C SD Human Resources	6,963	-	(1,226)	-	5,738
D SD External Affairs	1,592	-	(234)	(506)	852
E SD Facilities/Assets	4,837	-	(332)	-	4,505
F SD Pension & Benefits	6,820	-	6,680	-	13,499
Insurance	105,759	(105,759)	-	-	-
Accounting Adjustments	11,057	(11,057)	-	-	-
<b>Total Costs</b>	<b>\$ 182,339</b>	<b>\$ (116,816)</b>	<b>\$ -</b>	<b>\$ (1,450)</b>	<b>\$ 64,073</b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2012
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense.
External Affairs	Contributions to be excluded from GRC.
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2012 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2013 SoCal Gas**

Workpaper: G-5.1

Witness: Peter R. Wall

	(1) Total SoCalGas Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2013 Restated O&M
<b>SHARED SERVICES</b>					
A SC Finance	16,274	-	(3,202)	411	13,483
B SC Legal	5,063	-	(840)	7,094	11,318
C SC Human Resources	9,527	-	(1,690)	-	7,837
D SC External Affairs	1,776	-	(313)	(373)	1,090
E SC Facilities/Assets	3,425	-	(375)	-	3,050
F SC Pension & Benefits	5,433	-	6,419	-	11,852
Transferred Services	-	-	-	-	-
Insurance	15,301	(15,301)	-	-	-
Accounting Adjustments	8,814	(8,814)	-	-	-
<b>Total Costs</b>	<b>\$ 65,612</b>	<b>\$ (24,115)</b>	<b>\$ -</b>	<b>\$ 7,132</b>	<b>\$ 48,629</b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SoCal Gas to Sempra during 2013
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in ratemaking.
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense, credit for holiday party expense, and allocation expense for Intelligize subscription.
Legal	One-time claim refund for Sesnon Fires.
External Affairs	Contributions to be excluded from GRC; correctly allocate Director labor
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2013 Actual Costs.

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Restatement Schedule - 2013 SDG&E**

Workpaper: G-5.2

Witness: Peter R. Wall

	(1) Total SDG&E Bill	(2) Remove Exclusions	(3) Reclassify Labor Overheads	(4) Normalizing Adjustments	(5) 2013 Restated O&M
<b>SHARED SERVICES</b>					
A SD Finance	19,900	-	(4,030)	376	16,246
B SD Legal	29,398	-	(1,248)	-	28,150
C SD Human Resources	6,840	-	(1,233)	-	5,607
D SD External Affairs	1,872	-	(321)	(428)	1,124
E SD Facilities/Assets	3,939	-	(371)	-	3,568
F SD Pension & Benefits	6,524	-	7,204	-	13,728
Insurance	106,520	(106,520)	-	-	-
Accounting Adjustments	9,066	(9,066)	-	-	-
<b>Total Costs</b>	<b>\$ 184,060</b>	<b>\$ (115,586)</b>	<b>\$ -</b>	<b>\$ (51,559)</b>	<b>\$ 68,422</b>

**Column Descriptions:**

(1) Total Bill	Total cash paid by SDG&E to Sempra during 2013
(2) Exclusions:	
Insurance	Insurance is presented in testimony and workpapers of Katherine Carbon in this GRC.
Accounting Adjustments	Adjustments in bills are primarily cash transfers which transfer liabilities between the two companies and do not represent expenses used in
(3) Labor Overheads	Each department's labor overheads are consolidated in section F for testimony purposes.
(4) Normalizing Adjustments:	
Finance	Cyclical Finance & Bank Fees adjusted to represent average annual expense, relocation timing adjusted over 2012 and 2013, NDT Audit fees represent average annual expense, credit for holiday party expense, and allocation
External Affairs	Contributions to be excluded from GRC; correctly allocate Director labor
(5) Restated O&M	Corporate Center testimony and workpapers refer to this amount as 2013 Actual Costs.

## Sempra Energy Corporate Center Test Year 2016 General Rate Case Summary of Results

(Forecast in 2013 \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

GRC TOTAL

Workpaper: H

	Actuals					Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	517	358	330	355	342	364	367	368
Labor Costs	\$ 100,580	\$ 76,185	\$ 76,677	\$ 67,816	\$ 80,122	\$ 70,934	\$ 71,044	\$ 71,175
Non-Labor Costs	192,133	180,542	178,114	179,284	174,075	159,213	151,575	157,765
<b>Total Costs</b>	<b>\$ 292,713</b>	<b>\$ 256,727</b>	<b>\$ 254,791</b>	<b>\$ 247,100</b>	<b>\$ 254,197</b>	<b>\$ 230,147</b>	<b>\$ 222,619</b>	<b>\$ 228,940</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 40,469	\$ 46,875	\$ 37,019	\$ 32,021	\$ 34,245	\$ 23,159	\$ 26,390	\$ 29,108
So Cal Gas	18,649	16,330	22,237	19,360	15,812	13,756	14,873	15,311
<b>Subtotal - Utilities</b>	<b>\$ 59,118</b>	<b>\$ 63,206</b>	<b>\$ 59,255</b>	<b>\$ 51,381</b>	<b>\$ 50,056</b>	<b>\$ 36,915</b>	<b>\$ 41,263</b>	<b>\$ 44,420</b>
Global/Retained	87,220	83,705	86,492	88,550	92,911	80,495	68,023	70,542
<b>Total Direct Assignments</b>	<b>\$ 146,338</b>	<b>\$ 146,911</b>	<b>\$ 145,748</b>	<b>\$ 139,931</b>	<b>\$ 142,967</b>	<b>\$ 117,410</b>	<b>\$ 109,286</b>	<b>\$ 114,961</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 42,019	\$ 34,266	\$ 32,149	\$ 32,051	\$ 34,178	\$ 32,387	\$ 32,813	\$ 33,022
So Cal Gas	42,099	32,883	31,587	30,399	32,818	33,544	33,841	33,924
<b>Subtotal - Utilities</b>	<b>\$ 84,118</b>	<b>\$ 67,149</b>	<b>\$ 63,736</b>	<b>\$ 62,450</b>	<b>\$ 66,995</b>	<b>\$ 65,930</b>	<b>\$ 66,653</b>	<b>\$ 66,945</b>
Global/Retained	62,256	42,666	45,308	44,719	44,235	46,806	46,680	47,033
<b>Total Allocations</b>	<b>\$ 146,375</b>	<b>\$ 109,816</b>	<b>\$ 109,043</b>	<b>\$ 107,169</b>	<b>\$ 111,231</b>	<b>\$ 112,737</b>	<b>\$ 113,333</b>	<b>\$ 113,978</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 82,488	\$ 81,141	\$ 69,167	\$ 64,073	\$ 68,422	\$ 55,546	\$ 59,203	\$ 62,130
So Cal Gas	60,748	49,214	53,823	49,759	48,629	47,300	48,714	49,235
<b>Subtotal - Utilities</b>	<b>\$ 143,236</b>	<b>\$ 130,355</b>	<b>\$ 122,991</b>	<b>\$ 113,831</b>	<b>\$ 117,051</b>	<b>\$ 102,846</b>	<b>\$ 107,916</b>	<b>\$ 111,365</b>
Global/Retained	149,477	126,372	131,800	133,269	137,146	127,301	114,703	117,574
<b>Total Billed Costs</b>	<b>\$ 292,713</b>	<b>\$ 256,727</b>	<b>\$ 254,791</b>	<b>\$ 247,100</b>	<b>\$ 254,197</b>	<b>\$ 230,147</b>	<b>\$ 222,619</b>	<b>\$ 228,940</b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Escalation Reconciliation**

(\$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

Workpaper: H Esc Recon

*This workpaper details the methodology and rates used to escalate the 2016 Forecast stated in 2013 \$'s in Testimony tables and in Workpaper Division Summaries, A-F, to the 2016 \$'s as shown in Testimony tables and in Workpapers Escalated Division Summaries A-F*

	2016 Forecast (in 2013 \$'s)			D Labor/ Non-Labor Indexes	2016 Forecast Escalated	
	A Standard Costs	B Non-Standard Costs	C Total Costs (A + B)		E Standard Escalated 2016 \$'s (A X D)	F Total Escalated Costs (B + E)
<b>A Finance</b>						
Labor	\$ 23,921	\$ -	\$ 23,921	1.0729	\$ 25,665	\$ 25,665
Non-Labor	18,208	16,993	35,201	1.0762	19,595	36,589
<b>Total</b>	<u>42,129</u>	<u>16,993</u>	<u>59,122</u>		<u>45,260</u>	<u>62,253</u>
<b>B Legal and Governance</b>						
Labor	9,462	-	9,462	1.0729	10,152	10,152
Non-Labor	8,107	41,552	49,659	1.0762	8,724	50,276
<b>Total</b>	<u>17,568</u>	<u>41,552</u>	<u>59,120</u>		<u>18,876</u>	<u>60,428</u>
<b>C Human Resources</b>						
Labor	6,278	-	6,278	1.0729	6,736	6,736
Non-Labor	10,398	-	10,398	1.0762	11,191	11,191
<b>Total</b>	<u>16,677</u>	<u>-</u>	<u>16,677</u>		<u>17,927</u>	<u>17,927</u>
<b>D External Affairs</b>						
Labor	3,073	-	3,073	1.0729	3,297	3,297
Non-Labor	3,876	-	3,876	1.0762	4,171	4,171
<b>Total</b>	<u>6,948</u>	<u>-</u>	<u>6,948</u>		<u>7,468</u>	<u>7,468</u>
<b>E Facilities/Assets</b>						
Labor	1,752	-	1,752	1.0729	1,880	1,880
Non-Labor	4,616	9,773	14,389	1.0762	4,967	14,741
<b>Total</b>	<u>6,368</u>	<u>9,773</u>	<u>16,141</u>		<u>6,847</u>	<u>16,621</u>
<b>F Pension &amp; Benefits</b>						
Labor	26,689	-	26,689	1.0729	28,635	28,635
Non-Labor	-	44,242	44,242	1.0762	-	44,242
<b>Total</b>	<u>26,689</u>	<u>44,242</u>	<u>70,931</u>		<u>28,635</u>	<u>72,877</u>
<b>Corporate Center Shared Services</b>						
Labor	71,175	-	71,175		76,364	76,364
Non-Labor	45,204	112,560	157,765		48,649	161,209
<b>Total</b>	<u>\$ 116,379</u>	<u>\$ 112,560</u>	<u>\$ 228,940</u>		<u>\$ 125,013</u>	<u>\$ 237,573</u>

## Summary of Results

(Forecast in Escalated \$000's)

CORPORATE CENTER SHARED SERVICES

Witness: Peter R. Wall

GRC TOTAL

Workpaper: H Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
<b>FTE's</b>	517	358	330	355	342	364	367	368
Labor Costs	\$ 100,580	\$ 76,185	\$ 76,677	\$ 67,816	\$ 80,122	\$ 72,345	\$ 74,220	\$ 76,364
Non-Labor Costs	192,133	180,542	178,114	179,284	174,075	160,065	153,619	161,209
<b>Total Costs</b>	<b>\$ 292,713</b>	<b>\$ 256,727</b>	<b>\$ 254,791</b>	<b>\$ 247,100</b>	<b>\$ 254,197</b>	<b>\$ 232,410</b>	<b>\$ 227,839</b>	<b>\$ 237,573</b>
<b>DIRECT ASSIGNMENTS</b>								
SDG&E	\$ 40,469	\$ 46,875	\$ 37,019	\$ 32,021	\$ 34,245	\$ 23,180	\$ 26,448	\$ 29,237
So Cal Gas	18,649	16,330	22,237	19,360	15,812	13,766	14,909	15,390
<b>Subtotal - Utilities</b>	<b>\$ 59,118</b>	<b>\$ 63,206</b>	<b>\$ 59,255</b>	<b>\$ 51,381</b>	<b>\$ 50,056</b>	<b>\$ 36,946</b>	<b>\$ 41,358</b>	<b>\$ 44,627</b>
Global/Retained	87,220	83,705	86,492	88,550	92,911	80,528	68,113	70,750
<b>Total Direct Assignments</b>	<b>\$ 146,338</b>	<b>\$ 146,911</b>	<b>\$ 145,748</b>	<b>\$ 139,931</b>	<b>\$ 142,967</b>	<b>\$ 117,474</b>	<b>\$ 109,471</b>	<b>\$ 115,377</b>
<b>ALLOCATIONS</b>								
SDG&E	\$ 42,019	\$ 34,266	\$ 32,149	\$ 32,051	\$ 34,178	\$ 33,018	\$ 34,272	\$ 35,413
So Cal Gas	42,099	32,883	31,587	30,399	32,818	34,199	35,350	36,386
<b>Subtotal - Utilities</b>	<b>\$ 84,118</b>	<b>\$ 67,149</b>	<b>\$ 63,736</b>	<b>\$ 62,450</b>	<b>\$ 66,995</b>	<b>\$ 67,217</b>	<b>\$ 69,622</b>	<b>\$ 71,799</b>
Global/Retained	62,256	42,666	45,308	44,719	44,235	47,720	48,746	50,398
<b>Total Allocations</b>	<b>\$ 146,375</b>	<b>\$ 109,816</b>	<b>\$ 109,043</b>	<b>\$ 107,169</b>	<b>\$ 111,231</b>	<b>\$ 114,936</b>	<b>\$ 118,368</b>	<b>\$ 122,196</b>
<b>BILLED COSTS</b>								
SDG&E	\$ 82,488	\$ 81,141	\$ 69,167	\$ 64,073	\$ 68,422	\$ 56,198	\$ 60,720	\$ 64,650
So Cal Gas	60,748	49,214	53,823	49,759	48,629	47,964	50,259	51,776
<b>Subtotal - Utilities</b>	<b>\$ 143,236</b>	<b>\$ 130,355</b>	<b>\$ 122,991</b>	<b>\$ 113,831</b>	<b>\$ 117,051</b>	<b>\$ 104,162</b>	<b>\$ 110,980</b>	<b>\$ 116,426</b>
Global/Retained	149,477	126,372	131,800	133,269	137,146	128,248	116,859	121,147
<b>Total Billed Costs</b>	<b>\$ 292,713</b>	<b>\$ 256,727</b>	<b>\$ 254,791</b>	<b>\$ 247,100</b>	<b>\$ 254,197</b>	<b>\$ 232,410</b>	<b>\$ 227,839</b>	<b>\$ 237,573</b>

**Sempra Energy Corporate Center**  
**Test Year 2016 General Rate Case**  
**Summary of Allocation for Utilities**  
*(Escalated \$000's)*

Workpaper H Util Sum

Witness: Peter R. Wall

<u>Department / Cost Center</u>		<u>SDG&amp;E</u>	<u>SOCALGAS</u>	<u>TOTAL UTILITIES</u>
A-1	CFO	\$ 326	\$ 287	\$ 613
A-2	Accounting Services	5,010	4,955	9,965
A-3	Tax Services	2,940	2,535	5,475
A-4	Treasury	3,583	4,795	8,378
A-5	Investor Relations	900	903	1,803
A-6	Audit Services	2,487	1,857	4,344
A-7	Development / M&A	-	-	-
A-8	Financial Leadership Program	412	153	565
<b>A</b>	<b>Finance</b>	<b>15,658</b>	<b>15,485</b>	<b>31,143</b>
B-1	Legal Services	22,705	7,808	30,513
B-2	Governance	2,346	2,340	4,686
B-3	Executive	-	-	-
<b>B</b>	<b>Legal and Governance</b>	<b>25,051</b>	<b>10,148</b>	<b>35,199</b>
C-1	Human Resources SVP	407	656	1,063
C-2	Compensation & Benefits	1,546	2,360	3,906
C-3	Payroll/HRIS (MyInfo)	3,109	5,493	8,602
C-4	Staffing & Development	513	514	1,027
C-5	Employee Programs	89	155	244
<b>C</b>	<b>Human Resources</b>	<b>5,664</b>	<b>9,178</b>	<b>14,842</b>
D-1	Communications	826	834	1,660
D-2	Government Affairs	572	583	1,155
D-3	External Affairs	-	-	-
<b>D</b>	<b>External Affairs</b>	<b>1,398</b>	<b>1,417</b>	<b>2,815</b>
E-1	Depreciation/Rate of Return	2,744	1,955	4,699
E-2	Property Taxes	875	632	1,507
E-3	Other Facilities	1,132	1,604	2,736
E-4	Security Services	-	-	-
<b>E</b>	<b>Facilities/Assets</b>	<b>4,751</b>	<b>4,191</b>	<b>8,942</b>
F-1	Employee Benefits	3,178	3,096	6,274
F-2	Payroll Taxes	1,512	1,474	2,986
F-3	Incentive Compensation	3,206	3,099	6,305
F-4	Term Incentives	3,026	2,606	5,632
F-5	Supplemental Retirement	1,204	1,084	2,288
<b>F</b>	<b>Pension &amp; Benefits</b>	<b>12,126</b>	<b>11,359</b>	<b>23,485</b>
<b>Total Allocation - 2016 Forecast</b>		<b>\$ 64,648</b>	<b>\$ 51,778</b>	<b>\$ 116,426</b>

**Sempra Energy Corporate Center**  
**Test Year 2016 General Rate Case**  
**Summary of Shared Service Allocations for Utilities**  
**Total Expenses**  
**(\$ - 000's)**

Reference: H FERC Recon

Witness: Peter R. Wall

<b>SDG&amp;E Allocations - Company Code 2100</b>										
			-----Recorded-----					-----Forecast-----		
			FY2009- NSE	FY2010- NSE	FY2011- NSE	FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE
<b>2100-8951</b>	Outside Services Employed	<b>F923.1</b>	\$ 78,479	\$ 77,452	\$ 65,391	\$ 60,729	\$ 66,053	\$ 53,870	\$ 58,219	\$ 61,905
<b>2100-8952</b>	Depreciation & ROR	<b>F923.4</b>	4,009	3,689	3,776	3,344	2,370	2,328	2,501	2,744
<b>Total</b>			<b><u>\$ 82,488</u></b>	<b><u>\$ 81,141</u></b>	<b><u>\$ 69,167</u></b>	<b><u>\$ 64,073</u></b>	<b><u>\$ 68,422</u></b>	<b><u>\$ 56,198</u></b>	<b><u>\$ 60,720</u></b>	<b><u>\$ 64,650</u></b>

<b>SCG Allocations - Company Code 2200</b>										
			-----Recorded-----					-----Forecast-----		
			FY2009- NSE	FY2010- NSE	FY2011- NSE	FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE
<b>2200-8951</b>	Outside Services Employed	<b>F923.1</b>	\$ 56,101	\$ 45,017	\$ 50,128	\$ 46,871	\$ 47,009	\$ 46,267	\$ 48,461	\$ 49,821
<b>2200-8952</b>	Depreciation & ROR	<b>F923.4</b>	4,647	4,197	3,695	2,888	1,620	1,697	1,798	1,955
<b>Total</b>			<b><u>\$ 60,748</u></b>	<b><u>\$ 49,214</u></b>	<b><u>\$ 53,823</u></b>	<b><u>\$ 49,759</u></b>	<b><u>\$ 48,629</u></b>	<b><u>\$ 47,964</u></b>	<b><u>\$ 50,259</u></b>	<b><u>\$ 51,776</u></b>

**Sempra Energy Corporate Center  
Test Year 2016 General Rate Case  
Escalation Indexes - NOI**

Workpaper: I

Witness: Peter R. Wall

**Utility Cost Indexes (set to year 2013=1.0000)**

From Scott Wilder; data based on Global Insight 4th Quarter 2013 utility cost forecast, released February 2014.

**O&M Non-Labor Cost Index:**

A simple average of the following two cost indexes:

**JEADGOMMS\_X926** Administrative and General (Electric) except 926

**JGADGOMMS\_X926** Administrative and General (Gas) except 926

**Sempra Corporate Center Average**

Non-Labor			
2013	2014	2015	2016
1.0000	1.0206	1.0483	1.0782
1.0000	1.0199	1.0459	1.0743
<b>1.0000</b>	<b>1.0202</b>	<b>1.0471</b>	<b>1.0762</b>

**O&M Labor Cost Index:**

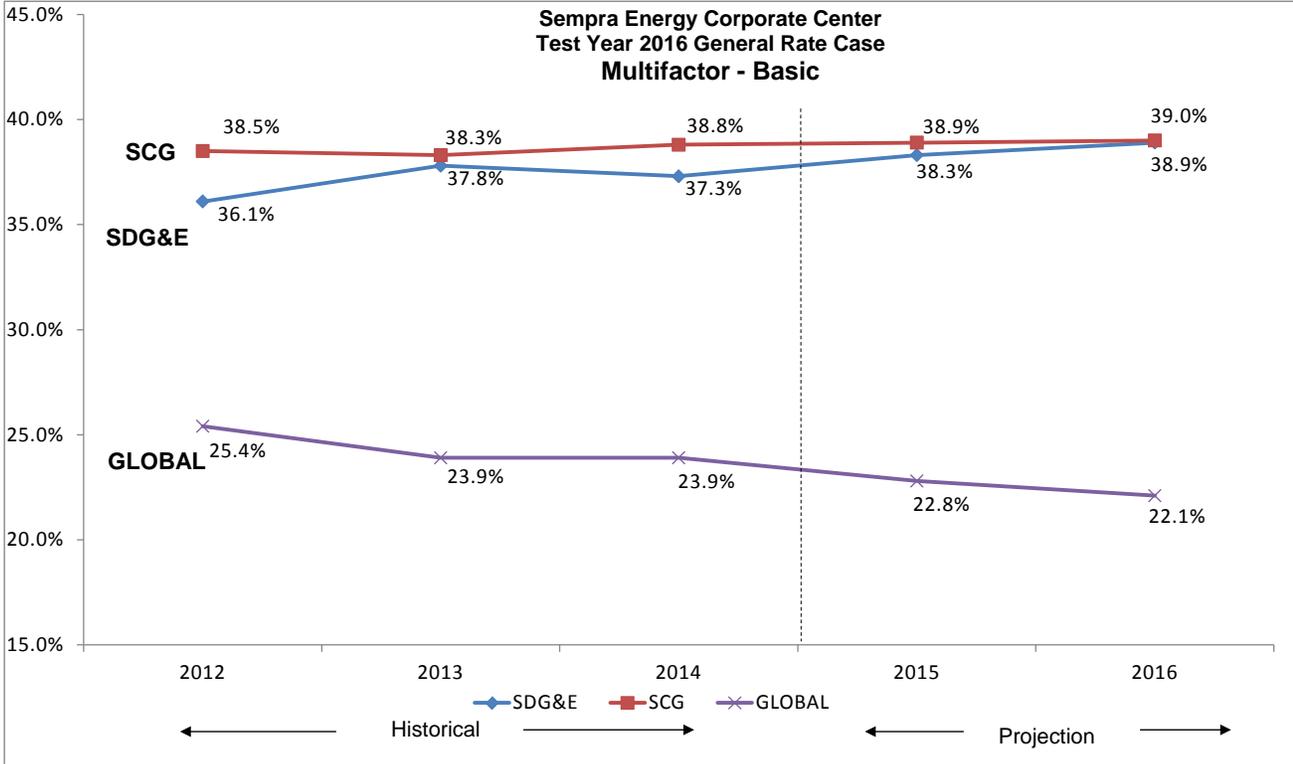
A simple average of the following two cost indexes:

**ECIPWMBFNS** Managers & Administrators Labor

**ECIPWPARNs** Professional & Technical

**Sempra Corporate Center Average**

Labor			
2013	2014	2015	2016
1.0000	1.0193	1.0441	1.0718
1.0000	1.0204	1.0452	1.0739
<b>1.0000</b>	<b>1.0199</b>	<b>1.0447</b>	<b>1.0729</b>



	Historical			Projection	
	2012	2013	2014	2015	2016
SDG&E	36.1%	37.8%	37.3%	38.3%	38.9%
SCG	38.5%	38.3%	38.8%	38.9%	39.0%
UTILITIES	74.6%	76.1%	76.1%	77.2%	77.9%
GLOBAL	25.4%	23.9%	23.9%	22.8%	22.1%
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%

Data from Audited Financials: 2011 2012 2013

Dollars in millions

Based on 2012 "Statistical Report - Unaudited Supplement to the Financial Report"

FACTOR WEIGHT	25.00%		25.00%		25.00%		25.00%		100.00%		Multi-Factor Overall Percent			
	Op Revenues	%	Ops & Maint	Franch Fees & Other Taxes	Total Ops Expense	%	Prop. Plant & Equip	Inv & Other Assets	Goodwill	Gross LT Assets		%	FTE	%
<b>2013 Year Data</b>														
SDG&E	4,066	38.5%	1,157	210	1,367	40.6%	14,346	3,261	-	17,607	42.6%	4,570	27.6%	<b>37.3%</b>
So Cal Gas	3,736	35.4%	1,324	128	1,452	43.1%	11,831	808	-	12,639	30.6%	7,660	46.3%	<b>38.8%</b>
Unregulated	2,755	26.1%	516	36	552	16.4%	8,378	3,718	(1,024)	11,072	26.8%	4,316	26.1%	<b>23.8%</b>
<b>Total for 2014 MF</b>	<b>10,557</b>	<b>100.0%</b>	<b>2,997</b>	<b>374</b>	<b>3,371</b>	<b>100.0%</b>	<b>34,555</b>	<b>7,787</b>	<b>(1,024)</b>	<b>41,318</b>	<b>100.0%</b>	<b>16,546</b>	<b>100.0%</b>	<b>100.0%</b>
<b>2012 Year Data</b>														
SDG&E	3,694	38.3%	1,154	198	1,352	40.9%	14,124	2,794	-	16,918	42.3%	4,960	29.9%	<b>37.8%</b>
So Cal Gas	3,282	34.0%	1,304	122	1,426	43.1%	11,187	1,060	-	12,247	30.6%	7,534	45.4%	<b>38.3%</b>
Unregulated	2,671	27.7%	491	39	530	16.0%	8,217	3,759	(1,111)	10,865	27.1%	4,104	24.7%	<b>23.9%</b>
<b>Total for 2013 MF</b>	<b>9,647</b>	<b>100.0%</b>	<b>2,949</b>	<b>359</b>	<b>3,308</b>	<b>100.0%</b>	<b>33,528</b>	<b>7,613</b>	<b>(1,111)</b>	<b>40,030</b>	<b>100.0%</b>	<b>16,598</b>	<b>100.0%</b>	<b>100.0%</b>
<b>2011 Year Data</b>														
SDG&E	3,373	33.6%	1,072	183	1,255	39.6%	13,033	2,720	-	15,753	41.9%	4,960	29.4%	<b>36.1%</b>
So Cal Gas	3,816	38.0%	1,305	126	1,431	45.2%	10,565	953	-	11,518	30.6%	6,801	40.3%	<b>38.5%</b>
Unregulated	2,847	28.4%	448	34	482	15.2%	7,594	3,779	(1,036)	10,337	27.5%	5,100	30.2%	<b>25.3%</b>
<b>Total for 2012 MF</b>	<b>10,036</b>	<b>100.0%</b>	<b>2,825</b>	<b>343</b>	<b>3,168</b>	<b>100.0%</b>	<b>31,192</b>	<b>7,452</b>	<b>(1,036)</b>	<b>37,608</b>	<b>100.0%</b>	<b>16,861</b>	<b>100.0%</b>	<b>100.0%</b>

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Multi-Factor Split**

**NARRATIVE DESCRIPTION OF METHOD:**

This method divides costs 50% to Utilities, 50% to Global. The MultiFactor-Basic percentages are the basis for the allocation between SDG&E and SoCal Gas, and between Global Business Units.

Calculation for 2013 Actuals				
	2013 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	38%	51%		25%
SoCal Gas	37%	49%		25%
Utility Total	<u>76%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>		<u>50%</u>
<b>TOTAL</b>	<b><u>100%</u></b>			<b><u>100%</u></b>

Calculation for 2014 Forecast				
	2014 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	37%	49%		25%
SoCal Gas	39%	51%		25%
Utility Total	<u>76%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>24%</u>	<u>100%</u>		<u>50%</u>
<b>TOTAL</b>	<b><u>100%</u></b>			<b><u>100%</u></b>

Calculation for 2015 Forecast				
	2015 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	38%	50%		25%
SoCal Gas	39%	50%		25%
Utility Total	<u>77%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>23%</u>	<u>100%</u>		<u>50%</u>
<b>TOTAL</b>	<b><u>100%</u></b>			<b><u>100%</u></b>

Calculation for 2016 Forecast				
	2016 MFBASIC Alloc Rate	Split Basis	x50%	MFSPLIT Business Unit Allocations
SDGE	39%	50%		25%
SoCal Gas	39%	50%		25%
Utility Total	<u>78%</u>	<u>100%</u>		<u>50%</u>
Global Total	<u>22%</u>	<u>100%</u>		<u>50%</u>
<b>TOTAL</b>	<b><u>100%</u></b>			<b><u>100%</u></b>

**COST CENTERS WHICH USE THIS METHOD:**

- 1100-0051-CORPORATE & GLOBAL ACCTG
- 1100-0053-PLANNING AND ANALYSIS
- 1100-0163-FERC RELATIONS
- 1100-0169-CORPORATE COMMUNICATIONS
- 1100-0299-CORPORATE PLANNING
- 1100-0342-FINL SYSTEMS
- 1100-0390-SOX COMPLIANCE
- 1100-0427-LIAB INS - D&O

SEMPRA ENERGY - CORPORATE CENTER  
 ALLOCATION WORKPAPERS  
**2016 General Rate Case**  
**Multi-Factor Utility**

**NARRATIVE DESCRIPTION OF METHOD:**

This method uses the Multi Factor Basic as the starting point, but factors only the SDG&E and SCG results to arrive at a proportion between the two utilities only. Used to allocate among shared utility services, as in CBAUDITPLAN.

<b>Calculation for 2013 Actuals</b>			<b>MFUTILITY</b>
<b>Business Unit</b>	<b>2013 MFBASIC Alloc Rate</b>		<b>Business Unit Allocations</b>
SDGE	38%	A	51% (A/C)
SoCal Gas	37%	B	49% (B/C)
Utility Subtotal	<b>76%</b>	<b>C</b>	<b>100%</b>
Global / Retained	<b>24%</b>	<b>D</b>	
<b>TOTAL</b>	<b>100%</b>		

<b>Calculation for 2014 Forecast</b>			<b>MFUTILITY</b>
<b>Business Unit</b>	<b>2014 MFBASIC Alloc Rate</b>		<b>Business Unit Allocations</b>
SDGE	37%	A	49% (A/C)
SoCal Gas	39%	B	51% (B/C)
Utility Subtotal	<b>76%</b>	<b>C</b>	<b>100%</b>
Global / Retained	<b>24%</b>	<b>D</b>	
<b>TOTAL</b>	<b>100%</b>		

<b>Calculation for 2015 Forecast</b>			<b>MFUTILITY</b>
<b>Business Unit</b>	<b>2015 MFBASIC Alloc Rate</b>		<b>Business Unit Allocations</b>
SDGE	38%	A	50% (A/C)
SoCal Gas	39%	B	50% (B/C)
Utility Subtotal	<b>77%</b>	<b>C</b>	<b>100%</b>
Global / Retained	<b>23%</b>	<b>D</b>	
<b>TOTAL</b>	<b>100%</b>		

<b>Calculation for 2016 Forecast</b>			<b>MFUTILITY</b>
<b>Business Unit</b>	<b>2016 MFBASIC Alloc Rate</b>		<b>Business Unit Allocations</b>
SDGE	39%	A	50% (A/C)
SoCal Gas	39%	B	50% (B/C)
Utility Subtotal	<b>78%</b>	<b>C</b>	<b>100%</b>
Global / Retained	<b>22%</b>	<b>D</b>	
<b>TOTAL</b>	<b>100%</b>		

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - Tax**

**NARRATIVE DESCRIPTION OF METHOD:**

This allocation is a weighted average of the workload of each employee within the Tax department based on an annual time study. Corporate hours are reallocated using Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2013 Actual					
Business Unit	A Workload Study	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business unit Allocations <i>(by column D)</i>
SDGE	17	38%	10	27	27%
SoCal Gas	13	37%	9	22	22%
Global	45	24%	6	51	51%
Corporate	25	0%	(25)	-	
Total	100	100%	-	100	100%

Calculation for 2014 Forecast					
Business Unit	A Workload Study	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	37%	10	27	27%
SoCal Gas	13	39%	11	24	24%
Global	42	24%	7	49	49%
Corporate	28	0%	(28)	-	
Total	100	100%	(0)	100	100%

Calculation for 2015 Forecast					
Business Unit	A Workload Study	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	38%	11	28	28%
SoCal Gas	13	39%	11	24	24%
Global	42	23%	6	48	48%
Corporate	28	0%	(28)	-	
Total	100	100%	-	100	100%

Calculation for 2016 Forecast					
Business Unit	A Workload Study	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Workload <i>(A+C)</i>	CBTIMETAX Business Unit Allocations <i>(by column D)</i>
SDGE	17	39%	11	28	28%
SoCal Gas	13	39%	11	24	24%
Global	42	22%	6	48	48%
Corporate	28	0%	(28)	-	
Total	100	100%	-	100	100%

COST CENTERS WHICH USE THIS METHOD:  
1100-0014-TAX ACCOUNTS DIRECTOR  
1100-0373-CORPORATE TAX SERVICES

SEMPRA ENERGY - CORPORATE CENTER  
 ALLOCATION WORKPAPERS  
 2016 General Rate Case

**Causal - Treasury**

**NARRATIVE DESCRIPTION OF METHOD:**

The Assistant Treasurer estimates percentages of effort for the BU's based on significant projects to be financed in the the upcoming period.

<b>Estimate for 2013 Actual</b>	
<b>Business Unit</b>	<b>CBTREAS Business Unit Allocations</b>
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
<b>Total</b>	<b>100%</b>

<b>Estimate for 2014 Forecast</b>	
<b>Business Unit</b>	<b>CBTREAS Business Unit Allocations</b>
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
<b>Total</b>	<b>100%</b>

<b>Estimate for 2015 Forecast</b>	
<b>Business Unit</b>	<b>CBTREAS Business Unit Allocations</b>
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
<b>Total</b>	<b>100%</b>

<b>Estimate for 2016 Forecast</b>	
<b>Business Unit</b>	<b>CBTREAS Business Unit Allocations</b>
SDGE	25%
SoCal Gas	25%
Global	50%
Corporate	0%
<b>Total</b>	<b>100%</b>

**COST CENTERS WHICH USE THIS METHOD:**

1100-0119 Assistant Treasurer

SEMPRA ENERGY - CORPORATE CENTER  
 ALLOCATION WORKPAPERS  
**Dec General Rate Case**

**Causal - Risk**

**NARRATIVE DESCRIPTION OF METHOD:**

Energy Risk Mgmt estimates the percentage of hours worked on both market risk (energy risk and Dodd-Frank) and credit risk, by business unit.

Estimate for 2013 Actual	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
<b>Total</b>	<b>100%</b>

Estimate for 2014 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
<b>Total</b>	<b>100%</b>

Estimate for 2015 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
<b>Total</b>	<b>100%</b>

Estimate for 2016 Forecast	
Business Unit	CBGLOBRISK Business Unit Allocations
SDGE	5%
SoCal Gas	6%
Global	80%
Corporate	9%
<b>Total</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
 1100-0121-ENERGY RISK MGMT

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case  
Causal - Audit Plan

**NARRATIVE DESCRIPTION OF METHOD:**

This method is based on Audit Plan hours for each business unit in the coming year. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic method to result in a blended percentage for each business unit.

Calculation for 2013 Actuals							
Business Unit	A Audit Plan Hours	B 2013 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2013 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	14,608	51%	4,556	38%	5,160	24,324	34%
SoCal Gas	7,623	49%	4,431	37%	5,022	17,076	24%
Utility (Common Audits)	8,987		(8,987)				
Global	27,258	0%	-	24%	3,227	30,485	42%
Corporate	13,409	0%	-	0%	(13,409)	-	
<b>Total</b>	<b>71,885</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>71,885</b>	<b>100%</b>

Calculation for 2014 Forecast							
Business Unit	A Audit Plan Hours	B 2014 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2014 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	12,825	49%	4,412	37%	1,170	18,407	30%
SoCal Gas	8,115	51%	4,558	39%	1,218	13,890	21%
Utility (Common Audits)	8,970		(8,970)				
Global	27,475	0%	-	24%	747	28,222	48%
Corporate	3,135	0%	-	0%	(3,135)	-	
<b>Total</b>	<b>60,520</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>60,520</b>	<b>100%</b>

Calculation for 2015 Forecast							
Business Unit	A Audit Plan Hours	B 2015 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2015 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	38%	1,200	18,477	31%
SoCal Gas	8,115	50%	4,519	39%	1,218	13,852	21%
Utility (Common Audits)	8,970		(8,970)				
Global	27,475	0%	-	23%	717	28,192	48%
Corporate	3,135	0%	-	0%	(3,135)	-	
<b>Total</b>	<b>60,520</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>60,520</b>	<b>100%</b>

Calculation for 2016 Forecast							
Business Unit	A Audit Plan Hours	B 2016 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITPLAN Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	39%	1,219	18,495	31%
SoCal Gas	8,115	50%	4,519	39%	1,223	13,856	21%
Utility (Common Audits)	8,970		(8,970)				
Global	27,475	0%	-	22%	693	28,168	48%
Corporate	3,135	0%	-	0%	(3,135)	-	
<b>Total</b>	<b>60,520</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>60,520</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0349-VP AUDIT SERVICES

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - Audit US**

**NARRATIVE DESCRIPTION OF METHOD:**

This method is based on Audit Plan hours for each business unit in the coming year, for US-based operations. The portion of services attributable to Corporate Center is re-allocated using Multi-Factor Basic to result in a blended percentage for each business unit.

Calculation for 2013 Actuals							
Business Unit	A Audit US Hours	B 2013 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2013 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	14,608	51%	4,538	38%	5,160	24,307	46%
SoCal Gas	7,623	49%	4,359	37%	5,022	17,004	33%
Combined Utility	8,987		(8,987)				
Global	7,908	0%	-	24%	3,227	11,135	21%
Corporate	13,409	0%	-	0%	(13,409)	-	
<b>Total</b>	<b>52,535</b>	<b>99%</b>	<b>(90)</b>	<b>100%</b>	<b>-</b>	<b>52,445</b>	<b>100%</b>

Calculation for 2014 Actuals							
Business Unit	A Audit US Hours	B 2014 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2014 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	12,825	49%	4,412	37%	1,170	18,407	44%
SoCal Gas	8,115	51%	4,558	39%	1,218	13,890	33%
Combined Utility	8,970		(8,970)				
Global/Retained	8,425	0%	-	24%	747	9,172	22%
Global / Retained	3,135	0%	-	0%	(3,135)	-	0%
<b>Total</b>	<b>41,470</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>41,470</b>	<b>100%</b>

Calculation for 2015 Actuals							
Business Unit	A Audit US Hours	B 2015 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2015 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	38%	1,200	18,477	45%
SoCal Gas	8,115	50%	4,519	39%	1,218	13,852	33%
Combined Utility	8,970		(8,970)				
Global/Retained	8,425	0%	-	23%	717	9,142	22%
Global / Retained	3,135	0%	-	0%	(3,135)	-	0%
<b>Total</b>	<b>41,470</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>41,470</b>	<b>100%</b>

Calculation for 2016 Actuals							
Business Unit	A Audit US Hours	B 2016 MFUTILITY Alloc Rate	C Allocate Combined Utility Hours (A x B)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Hours (A x D)	F Allocable Audit Hours (A+C+E)	CBAUDITUS Business Unit Allocations (By column F)
SDGE	12,825	50%	4,451	39%	1,219	18,495	45%
SoCal Gas	8,115	50%	4,519	39%	1,223	13,856	33%
Combined Utility	8,970		(8,970)				
Global/Retained	8,425	0%	-	22%	693	9,118	22%
Global / Retained	3,135	0%	-	0%	(3,135)	-	0%
<b>Total</b>	<b>41,470</b>	<b>100%</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>41,470</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0041-AUDIT SERVICES

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - FLP**

**NARRATIVE DESCRIPTION OF METHOD:**

This allocation is a weighted average of the employees in the Financial Leadership Program (FLP) based on the business units they are assigned to. Corporate Center FLP's are reallocated using Multi-factor Basic, resulting in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A FLP Headcount	B 2013 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	38%	2	6	37%
SoCal Gas	-	37%	2	2	13%
Global	7	24%	1	8	50%
Corporate	6	0%	(6)	-	
<b>Total</b>	<b>17</b>	<b>100%</b>	<b>-</b>	<b>17</b>	<b>100%</b>

Calculation for 2014 Forecast					
Business Unit	A FLP Headcount	B 2014 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	37%	2	6	37%
SoCal Gas	-	39%	2	2	14%
Global	7	24%	1	8	50%
Corporate	6	0%	(6)	-	
<b>Total</b>	<b>17</b>	<b>100%</b>	<b>-</b>	<b>17</b>	<b>100%</b>

Calculation for 2015 Forecast					
Business Unit	A FLP Headcount	B 2015 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	38%	2	6	37%
SoCal Gas	-	39%	2	2	14%
Global	7	23%	1	8	49%
Corporate	6	0%	(6)	-	
<b>Total</b>	<b>17</b>	<b>100%</b>	<b>-</b>	<b>17</b>	<b>100%</b>

Calculation for 2016 Forecast					
Business Unit	A FLP Headcount	B 2016 MFBASIC Alloc Rate	C Allocate Corp FLP's <i>(by column B)</i>	D Allocable FLP's <i>(A+C)</i>	CBFLP Business Unit Allocations <i>(by column D)</i>
SDGE	4	39%	2	6	37%
SoCal Gas	-	39%	2	2	14%
Global	7	22%	1	8	49%
Corporate	6	0%	(6)	-	
<b>Total</b>	<b>17</b>	<b>100%</b>	<b>-</b>	<b>17</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0340-ACCTG & FINANCE ROTATION

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - Pension**

**NARRATIVE DESCRIPTION OF METHOD:**

This method uses the relative value of Sempra's three major pension funds: SDG&E, SoCal Gas, and Parent. The Parent fund is re-allocated based on the FTE's of participating business units, with the Corporate Center FTE's reallocated using Multi-Factor basic, resulting in a blended percentage.

Calculation for 2013 Actual							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2013 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	773			38%	30	803	27%
SoCal Gas	2,024			37%	29	2,053	68%
Global	-	628	132	24%	19	151	5%
Corporate	210	369	78	0%	(78)		
<b>Total</b>	<b>3,007</b>	<b>997</b>	<b>210</b>	<b>100%</b>	<b>-</b>	<b>3,007</b>	<b>100%</b>

Calculation for 2014 Forecast							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2014 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	903			37%	28	931	27%
SoCal Gas	2,301			39%	29	2,330	68%
Global		652	136	24%	18	153	4%
Corporate	210	357	74	0%	(74)		
<b>Total</b>	<b>3,414</b>	<b>1,009</b>	<b>210</b>	<b>100%</b>	<b>-</b>	<b>3,414</b>	<b>100%</b>

Calculation for 2015 Forecast							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2015 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	903			38%	28	931	27%
SoCal Gas	2,301			39%	29	2,330	68%
Global		652	136	23%	17	153	4%
Corporate	210	357	74	0%	(74)		
<b>Total</b>	<b>3,414</b>	<b>1,009</b>	<b>210</b>	<b>100%</b>	<b>-</b>	<b>3,414</b>	<b>100%</b>

Calculation for 2016 Forecast							
Business Unit	A PV of Pension + PBOP Funds (\$ - millions)	B Parent & Global FTE's (US Based)	C Allocate Parent Fund Value (A X B %)	D 2016 MFBASIC Alloc Rate	E Allocate Corporate Value (C X D)	F Allocable Fund Value (A+C+E)	CBPENSION Business Unit Allocations (by column F)
SDGE	903			39%	29	932	27%
SoCal Gas	2,301			39%	29	2,330	68%
Global		652	136	22%	16	152	4%
Corporate	210	357	74	0%	(74)		
<b>Total</b>	<b>3,414</b>	<b>1,009</b>	<b>210</b>	<b>100%</b>	<b>-</b>	<b>3,414</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0120-PENS & TRUST INV DIR

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - FTE's**

**NARRATIVE DESCRIPTION OF METHOD:**

Total FTE's (Full Time Equivalents) are used as the basis for allocation of most HR Services provided to business units. Corporate Center FTE's are re-allocated using Multi-Factor Basic, resulting in a blended rate.

Calculation for 2013 Actuals					
Business Unit	A Actual FTE's	B 2013 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,980	38%	133	5,113	39%
SoCal Gas	7,034	37%	130	7,164	55%
Global	737	24%	83	820	6%
Corporate	346	0%	(346)	-	
<b>Total</b>	<b>13,097</b>	<b>100%</b>	<b>-</b>	<b>13,097</b>	<b>100%</b>

Calculation for 2014 Forecast					
Business Unit	A Actual FTE's	B 2014 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	37%	134	4,776	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	24%	86	778	6%
Corporate	360	0%	(360)	-	
<b>Total</b>	<b>13,899</b>	<b>100%</b>	<b>-</b>	<b>13,899</b>	<b>100%</b>

Calculation for 2015 Forecast					
Business Unit	A Actual FTE's	B 2015 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	38%	138	4,780	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	23%	82	774	6%
Corporate	360	0%	(360)	-	
<b>Total</b>	<b>13,899</b>	<b>100%</b>	<b>-</b>	<b>13,899</b>	<b>100%</b>

Calculation for 2016 Forecast					
Business Unit	A Actual FTE's	B 2016 MFBASIC Alloc Rate	C Allocate Corporate FTE's <i>(by column B)</i>	D Allocable FTE's <i>(A+C)</i>	CBFTE Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	39%	140	4,782	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	22%	80	772	6%
Corporate	360	0%	(360)	-	
<b>Total</b>	<b>13,899</b>	<b>100%</b>	<b>-</b>	<b>13,899</b>	<b>100%</b>

**COST CENTERS WHICH USE THIS METHOD:**

- 1100-0134-COMP & BENEFITS DIR
- 1100-0135-COMPENSATION
- 1100-0137-HR ACCTG & BUDGETS
- 1100-0057-PAYROLL
- 1100-0155-CORP COMM PARTNERSHIPS

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case  
Causal - FTE Executive

**NARRATIVE DESCRIPTION OF METHOD:**

This method allocates the support and administration cost for executive related services using a weighted average of participating officers. Executives are heavily weighted (75%) compared to Directors and Vice Presidents (25%). Corporate shared service executives are re-allocated using Multi Factor Basic, resulting in a blended percentage.

Calculation for 2013 Actuals							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2013 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	83	25	38%	8	32	37%
SoCal Gas	4	61	18	37%	7	26	29%
Global	8	74	25	24%	5	29	34%
Corporate	6	60	20	0%	(20)		
<b>Total</b>	<b>23</b>	<b>278</b>	<b>87</b>	<b>100%</b>	<b>-</b>	<b>87</b>	<b>100%</b>

Calculation for 2014 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2014 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	78	23	37%	8	31	36%
SoCal Gas	4	69	20	39%	8	29	33%
Global	4	79	23	24%	5	28	32%
Corporate	8	61	21	0%	(21)		
<b>Total</b>	<b>21</b>	<b>287</b>	<b>88</b>	<b>100%</b>	<b>-</b>	<b>88</b>	<b>100%</b>

Calculation for 2015 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2015 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	78	23	38%	8	31	36%
SoCal Gas	4	69	20	39%	8	29	33%
Global	4	79	23	23%	5	28	32%
Corporate	8	61	21	0%	(21)		
<b>Total</b>	<b>21</b>	<b>287</b>	<b>88</b>	<b>100%</b>	<b>-</b>	<b>88</b>	<b>100%</b>

Calculation for 2016 Forecast							
Business Unit	A Executive FTE's	B VP & Director FTE's	C Weighted Average <i>(Ax .75 + Bx .25)</i>	D 2016 MFBASIC Alloc Rate	E Allocate Corporate FTE's <i>(C x D)</i>	F Total Allocable Exec FTE's <i>(C+E)</i>	CBFTE EXEC Business Unit Allocations <i>(by column F)</i>
SDGE	5	78	23	39%	8	32	36%
SoCal Gas	4	69	20	39%	8	29	33%
Global	4	79	23	22%	5	27	31%
Corporate	8	61	21	0%	(21)		
<b>Total</b>	<b>21</b>	<b>287</b>	<b>88</b>	<b>100%</b>	<b>-</b>	<b>88</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0136-EXECUTIVE COMPENSATION

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - My Info**

**NARRATIVE DESCRIPTION OF METHOD:**

MyInfo services cost is allocated by the number of people maintained in the MyInfo system. The portion of services attributable to the Corporate Center is re-allocated using Multi-Factor Basic method, resulting in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A MyInfo Headcount	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	5,023	38%	135	5,158	37%
SoCal Gas	7,691	37%	131	7,822	57%
Global	737	24%	84	821	6%
Corporate	350	0%	(350)	-	
<b>Total</b>	<b>13,801</b>	<b>100%</b>	<b>-</b>	<b>13,801</b>	<b>100%</b>

Calculation for 2014 Forecast					
Business Unit	A MyInfo Headcount	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	37%	134	4,776	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	24%	86	778	6%
Corporate	360	0%	(360)	-	
<b>Total</b>	<b>13,899</b>	<b>100%</b>	<b>-</b>	<b>13,899</b>	<b>100%</b>

Calculation for 2015 Forecast					
Business Unit	A MyInfo Headcount	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	38%	138	4,780	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	23%	82	774	6%
Corporate	360	0%	(360)	-	
<b>Total</b>	<b>13,899</b>	<b>100%</b>	<b>-</b>	<b>13,899</b>	<b>100%</b>

Calculation for 2016 Forecast					
Business Unit	A MyInfo Headcount	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Headcount <i>(A+C)</i>	CBFTEMYINFO Business Unit Allocations <i>(by column D)</i>
SDGE	4,642	39%	140	4,782	34%
SoCal Gas	8,205	39%	140	8,345	60%
Global	692	22%	80	772	6%
Corporate	360	0%	(360)	-	
<b>Total</b>	<b>13,899</b>	<b>100%</b>	<b>-</b>	<b>13,899</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0383-MYINFO SERVICES

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - Law**

**NARRATIVE DESCRIPTION OF METHOD:**

This allocation method is based on direct time charged by attorneys, paralegal and law clerks in the legal timekeeping system during the previous Jan-Sep period. Hours for Corporate Center are re-allocated by Multi-Factor Basic, resulting in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A Chargeable Hours	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	11,007	38%	3,326	14,333	36%
SoCal Gas	2,711	37%	3,240	5,951	15%
Global	17,355	24%	2,096	19,451	49%
Corporate	8,662	0%	(8,662)	-	
<b>Total</b>	<b>39,735</b>	<b>100%</b>	<b>-</b>	<b>39,735</b>	<b>100%</b>

Calculation for 2014 Forecast					
Business Unit	A Chargeable Hours	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	8,120	37%	2,385	10,505	36%
SoCal Gas	2,000	39%	2,481	4,481	15%
Global	12,803	24%	1,523	14,326	49%
Corporate	6,389	0%	(6,389)	-	
<b>Total</b>	<b>29,312</b>	<b>100%</b>	<b>-</b>	<b>29,312</b>	<b>100%</b>

Calculation for 2015 Forecast					
Business Unit	A Chargeable Hours	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	8,120	38%	2,446	10,566	36%
SoCal Gas	2,000	39%	2,482	4,482	15%
Global	12,803	23%	1,461	14,264	49%
Corporate	6,389	0%	(6,389)	-	
<b>Total</b>	<b>29,312</b>	<b>100%</b>	<b>-</b>	<b>29,312</b>	<b>100%</b>

Calculation for 2016 Forecast					
Business Unit	A Chargeable Hours	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Hours <i>(by column B)</i>	D Allocable Hours <i>(A+C)</i>	CBLAWDEPT Business Unit Allocations <i>(by column D)</i>
SDGE	8,120	39%	2,484	10,604	36%
SoCal Gas	2,000	39%	2,492	4,492	15%
Global	12,803	22%	1,413	14,216	49%
Corporate	6,389	0%	(6,389)	-	0%
<b>Total</b>	<b>29,312</b>	<b>100%</b>	<b>-</b>	<b>29,312</b>	<b>101%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0141-EXECUTIVE VP & GENERAL CO  
1100-0144-LEGAL

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - Security**

**NARRATIVE DESCRIPTION OF METHOD:**

This method allocates the costs of Corporate Security, excluding the HQ guard service contract, by the Causal-FTE method, and allocates the HQ guard service contract by the ratio of employees occupying the HQ building.

Calculation for 2013 Actuals								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2013 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2013 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,119,043	39%	93	52,462	38%	71,855	1,243,360	38%
SoCal Gas	1,567,713	55%	-	-	37%	69,931	1,637,644	50%
Global	179,356	6%	278	156,821	24%	44,931	381,107	12%
Corporate	-	0%	331	186,718	0%	(186,718)	-	-
<b>Total</b>	<b>2,866,114</b>	<b>100%</b>	<b>702</b>	<b>396,000</b>	<b>100%</b>	<b>-</b>	<b>3,262,111</b>	<b>100%</b>

Calculation for 2014 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2014 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2014 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,255,879	34%	93	63,590	37%	84,476	1,403,944	34%
SoCal Gas	2,193,872	60%	-	-	39%	87,897	2,281,769	55%
Global	204,249	6%	278	190,085	24%	53,952	448,287	11%
Corporate	-	0%	331	226,325	0%	(226,325)	-	-
<b>Total</b>	<b>3,654,000</b>	<b>100%</b>	<b>702</b>	<b>480,000</b>	<b>100%</b>	<b>(0)</b>	<b>4,134,000</b>	<b>100%</b>

Calculation for 2015 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2015 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2015 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,256,374	34%	93	63,590	38%	86,660	1,406,623	34%
SoCal Gas	2,193,726	60%	-	-	39%	87,927	2,281,654	55%
Global	203,900	6%	278	190,085	23%	51,738	445,723	11%
Corporate	-	0%	331	226,325	0%	(226,325)	-	-
<b>Total</b>	<b>3,654,000</b>	<b>100%</b>	<b>702</b>	<b>480,000</b>	<b>100%</b>	<b>-</b>	<b>4,134,000</b>	<b>100%</b>

Calculation for 2016 Forecast								
Business Unit	A Allocated Corp Security Plan (w/o Guard) <i>(by column B)</i>	B 2016 CBFTE Alloc Rate	C Distributed FTE's at HQ	D HQ Guard Service Plan <i>(by column C)</i>	E 2016 MFBASIC Alloc Rate	F Allocate Corporate Share <i>(D x E)</i>	G Allocable Costs <i>(A+D+F)</i>	CBHQSEC Business Unit Allocations <i>(by column G)</i>
SDGE	1,256,374	34%	93	63,590	39%	87,995	1,407,959	34%
SoCal Gas	2,193,726	60%	-	-	39%	88,267	2,281,993	55%
Global	203,900	6%	278	190,085	22%	50,063	444,048	11%
Corporate	-	0%	331	226,325	0%	(226,325)	-	-
<b>Total</b>	<b>3,654,000</b>	<b>100%</b>	<b>702</b>	<b>480,000</b>	<b>100%</b>	<b>-</b>	<b>4,134,000</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0133-CORPORATE SECURITY DIR

SEMPRA ENERGY - CORPORATE CENTER  
 ALLOCATION WORKPAPERS  
 2016 General Rate Case  
 Causal - Security Exec.

**NARRATIVE DESCRIPTION OF METHOD:**

This method allocates the base costs of transportation services available to Corporate officers and considers their overall allocation. The CEO (retained) has one dedicated driver, while the other 3 drivers are available to other executives and assumes an even allocation of Utility, Global and additional Retained. The result is 25% Utility, 25% Global and 50% Retained for 4 drivers. The Utility share is split to SDG&E and SCG.

**Calculation for 2013 Actuals**

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
<b>Total Utilities</b>	25%	
Corporate	50%	50%
Global	25%	25%
<b>Total</b>	<u>100%</u>	<u>100%</u>

**Calculation for 2014 Forecast**

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
<b>Total Utilities</b>	25%	
Corporate	50%	50%
Global	25%	25%
<b>Total</b>	<u>100%</u>	<u>100%</u>

**Calculation for 2015 Forecast**

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
<b>Total Utilities</b>	25%	
Corporate	50%	50%
Global	25%	25%
<b>Total</b>	<u>100%</u>	<u>100%</u>

**Calculation for 2016 Forecast**

Business Unit	Estimated Usage	CBEXECSEC Business Unit Allocations
SDG&E		13%
SoCal Gas		13%
<b>Total Utilities</b>	25%	
Corporate	50%	50%
Global	25%	25%
<b>Total</b>	<u>100%</u>	<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:  
 1100-0275-EXECUTIVE SECURITY

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - Corp Responsibility**

**NARRATIVE DESCRIPTION OF METHOD:**

This method uses the Multi-Factor Basic allocation as a starting point, then reduces the percentages to exclude a portion attributed to managing costs which are Retained (e.g. Political functions). The Retained amount is based on an average of the 7 staff members estimated time spent on such functions.

Est'd Time Retained			
Director	5%		
Corporate Responsibility Manager	0%		
Communications Manager	0%		
Financial Compliance Reporting Manager	25%		
Political Programs/SEEPAC Advisor	35%		
Financial Compliance Analyst	30%	A	
Corporate Resp Coordinator	40%		
<b>Gross Total</b>	<b>135%</b>	<b>÷ 7 =</b>	<b>19% Average Time Retained</b>

Calculation for 2013 Actuals			
	B	C	
	FY2013 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	38%	-21%	17%
SoCal Gas	37%	-21%	17%
Global	24%	-13%	11%
Corporate	0%	55%	55%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

Calculation for 2014 Forecast			
	B	C	
	2014 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	37%	-7%	30%
SoCal Gas	39%	-7%	31%
Global	24%	-5%	20%
Corporate	0%	19%	19%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

Calculation for 2015 Forecast			
	B	C	
	2015 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	38%	-7%	31%
SoCal Gas	39%	-7%	31%
Global	23%	-4%	19%
Corporate	0%	19%	19%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

Calculation for 2016 Forecast			
	B	C	
	2016 MFBASIC Alloc Rate	Retained % Allocation (A x B)	CBCORPRES Business Unit Allocations (B + C)
SDGE	39%	-7%	31%
SoCal Gas	39%	-8%	31%
Global	22%	-4%	19%
Corporate	0%	19%	19%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY

SEMPRA ENERGY - CORPORATE CENTER  
 ALLOCATION WORKPAPERS  
 2016 General Rate Case  
 Causal - Issues Mgmt

**NARRATIVE DESCRIPTION OF METHOD:**

This method uses the Multi-Factor Basic allocation as a starting point, then reduces the percentages to exclude a weighted average portion attributed to estimated direct time spent on issues related solely to LNG.

Est'd Time Retained	
Dir - Issues Management	5%
Reg & Legislative Advisor	0%
Regional VP & Dir Issues Mgmt	50%
<b>Gross Total</b>	<b>55%</b>
<b>Average % to LNG</b>	<b>25% A</b>

Calculation for 2013 Actuals	
B 2013 MFBASIC Alloc Rate	
SDGE	38%
SoCal Gas	37%
Global	24%
Corporate	0%
<b>Total</b>	<b>100%</b>

\* In 2013, Cost Center 1100-0381 used MFBASIC.

Calculation for 2014 Forecast			
	B 2014 MFBASIC Alloc Rate	C LNG % Allocation (A x B)	CBISSUES Business Unit Allocations (B + C)
SDGE	37%	-9%	28%
SoCal Gas	39%	-10%	29%
Global	24%	19%	43%
Corporate	0%	0%	0%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

Calculation for 2015 Forecast			
	B 2015 MFBASIC Alloc Rate	C LNG % Allocation (A x B)	CBISSUES Business Unit Allocations (B + C)
SDGE	38%	-10%	28%
SoCal Gas	39%	-10%	29%
Global	23%	20%	43%
Corporate	0%	0%	0%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

Calculation 2016 Forecast			
	B 2016 MFBASIC Alloc Rate	C LNG % Allocation (A x B)	CBISSUES Business Unit Allocations (B + C)
SDGE	39%	-11%	28%
SoCal Gas	39%	-10%	29%
Global	22%	21%	43%
Corporate	0%	0%	0%
<b>Total</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
 1100-0381-DIRECTOR - ISSUES MANAGEMENT

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - HQ**

**NARRATIVE DESCRIPTION OF METHOD:**

Depreciation expense & ROR related to "HQ leasehold improvements" is allocated based on the square footage directly occupied by the business units. Corporate Center's direct occupation, except for the portion which is retained, is re-allocated based on the Multi-Factor Basic.

Calculation for 2013 Actuals					
Business Unit	A HQ Square Footage by Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	25,538	38%	61,174	86,712	32%
SoCal Gas	-	37%	59,536	59,536	22%
Global	87,892	24%	38,252	126,144	46%
Parent	2,432	0%		2,432	1%
Corporate	158,962	0%	(158,962)	-	
<b>Total</b>	<b>274,824</b>	<b>100%</b>	<b>-</b>	<b>274,824</b>	<b>100%</b>

Calculation for 2014 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	25,538	37%	59,333	84,871	31%
SoCal Gas	-	39%	61,736	61,736	22%
Global	87,892	24%	37,894	125,786	46%
Parent	2,432	0%		2,432	1%
Corporate	158,962	0%	(158,962)	-	
<b>Total</b>	<b>274,824</b>	<b>100%</b>	<b>-</b>	<b>274,824</b>	<b>100%</b>

Calculation for 2015 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	21,168	38%	53,550	74,718	28%
SoCal Gas	-	39%	54,334	54,334	20%
Global	105,839	23%	31,971	137,810	51%
Parent	4,000	0%		4,000	1%
Corporate	139,855	0%	(139,855)	-	
<b>Total</b>	<b>270,862</b>	<b>100%</b>	<b>-</b>	<b>270,862</b>	<b>100%</b>

Calculation for 2016 Forecast					
Business Unit	A HQ Square Footage by Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Square Footage <i>(by column B)</i>	D Allocable Square Footage <i>(A+C)</i>	CBDEPHQ Business Unit Allocations <i>(by column D)</i>
SDGE	21,168	39%	54,376	75,544	28%
SoCal Gas	-	39%	54,543	54,543	20%
Global	105,839	22%	30,936	136,775	50%
Parent	4,000	0%		4,000	1%
Corporate	139,855	0%	(139,855)	-	
<b>Total</b>	<b>270,862</b>	<b>100%</b>	<b>-</b>	<b>270,862</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
1100-0311-PROPERTY TAXES

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**Causal - Hyperion System**

**NARRATIVE DESCRIPTION OF METHOD:**

This allocation is a weighted average of the headcount of HFM users. Corporate center is reallocated using Multi-Factor Basic, resulting in a blended percentage for IO 6305584.

Calculation for 2013 Actuals					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2013 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	7	38%	41	48	28%
SoCal Gas	11	37%	40	51	30%
Global	47	24%	26	73	42%
Corporate	106	0%	(106)	-	
<b>Total</b>	<b>171</b>	<b>100%</b>	<b>-</b>	<b>171</b>	<b>100%</b>

Calculation for 2014 Forecast					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2014 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	9	37%	33	42	25%
SoCal Gas	12	39%	34	46	28%
Global	58	24%	21	79	47%
Corporate	88	0%	(88)	-	
<b>Total</b>	<b>167</b>	<b>100%</b>	<b>-</b>	<b>167</b>	<b>100%</b>

Calculation for 2015 Forecast					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2015 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	9	38%	34	43	26%
SoCal Gas	12	39%	34	46	28%
Global	58	23%	20	78	47%
Corporate	88	0%	(88)	-	
<b>Total</b>	<b>167</b>	<b>100%</b>	<b>-</b>	<b>167</b>	<b>100%</b>

Calculation for 2016 Forecast					
Business Unit	A	B	C	D	CBHYPERION Business Unit Allocations <i>(by column D)</i>
	HFM Users	2016 MFBSIC Alloc Rate	Allocate Corporate Users <i>(by column B)</i>	Allocable HFM Users <i>(A+C)</i>	
SDGE	9	39%	34	43	26%
SoCal Gas	12	39%	34	46	28%
Global	58	22%	19	77	46%
Corporate	88	0%	(88)	-	
<b>Total</b>	<b>167</b>	<b>100%</b>	<b>-</b>	<b>167</b>	<b>100%</b>

COST CENTERS WHICH USE THIS METHOD:  
CC\_CBHYPERION

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**VP - CFO**

**NARRATIVE DESCRIPTION OF METHOD:**

This method is a weighted average of annual labor budget for departments that report to the Sempra CFO, Cost Center 1100-0039
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Plan Labor Costs Allocated:	CC1100-0112 VPTREAS	CC1100-0338 VPCONTR	CC1100-0349 CBAUDITPLAN	CC1100-0373 CBTIMETAX	CC1100-0375 MFBASIC	CC1100-0010 VPRISK	Total VP	VPCFO Business Unit Allocations
<b>Calculation for 2013</b>								
SDGE	80,746	137,211	111,451	1,569,495	136,972	250,369	2,286,244	<b>29%</b>
SoCal Gas	79,411	132,180	78,702	1,336,047	133,305	52,743	1,812,389	<b>24%</b>
Global/Retained	191,065	147,801	139,973	3,006,984	85,682	33,904	3,605,410	<b>47%</b>
<b>Total</b>	<b>\$ 351,223</b>	<b>\$ 417,192</b>	<b>\$ 330,126</b>	<b>\$ 5,912,527</b>	<b>\$ 355,960</b>	<b>\$ 337,016</b>	<b>\$ 7,704,043</b>	<b>100%</b>
<b>Calculation for 2014</b>								
SDGE	84,577	118,145	84,571	1,708,022	131,798	-	2,127,112	<b>28%</b>
SoCal Gas	79,865	120,385	58,069	1,483,382	137,136	-	1,878,838	<b>25%</b>
Global/Retained	208,308	159,535	129,284	3,018,132	84,175	-	3,599,435	<b>47%</b>
<b>Total</b>	<b>\$ 372,750</b>	<b>\$ 398,065</b>	<b>\$ 271,924</b>	<b>\$ 6,209,537</b>	<b>\$ 353,110</b>	<b>\$ -</b>	<b>\$ 7,605,385</b>	<b>100%</b>
<b>Calculation for 2015</b>								
SDGE	81,512	121,813	86,812	1,758,870	138,493	-	2,187,501	<b>28%</b>
SoCal Gas	83,110	122,083	59,314	1,516,717	140,519	-	1,921,743	<b>25%</b>
Global/Retained	217,191	163,848	132,410	3,084,941	82,684	-	3,681,074	<b>47%</b>
<b>Total</b>	<b>\$ 381,814</b>	<b>\$ 407,744</b>	<b>\$ 278,536</b>	<b>\$ 6,360,528</b>	<b>\$ 361,696</b>	<b>\$ -</b>	<b>\$ 7,790,318</b>	<b>100%</b>
<b>Calculation for 2015</b>								
SDGE	83,713	125,101	89,156	1,806,348	144,423	-	2,248,741	<b>28%</b>
SoCal Gas	85,354	125,378	60,915	1,557,659	144,869	-	1,974,175	<b>25%</b>
Global/Retained	223,054	168,271	135,984	3,168,214	82,167	-	3,777,690	<b>47%</b>
<b>Total</b>	<b>\$ 392,120</b>	<b>\$ 418,750</b>	<b>\$ 286,055</b>	<b>\$ 6,532,221</b>	<b>\$ 371,459</b>	<b>\$ -</b>	<b>\$ 8,000,606</b>	<b>100%</b>

**Legend**

- 1100-0112-VP TREASURY
- 1100-0338- SVP & CONTROLLER
- 1100-0349-VP AUDIT SERVICES
- 1100-0373-CORPORATE TAX SERVICES
- 1100-0375-VP - INVESTOR RELATIONS
- 1100-0010-DIR ENTERPRISE RISK MGMT

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**VP - Controller**

**NARRATIVE DESCRIPTION OF METHOD:**

This method is a weighted average of annual labor budget for departments that report to the Sempra Controller, Cost Center 1100-0338

Plan Labor Costs Allocated:	CC1100-0014 CBTIMETAX	CC1100-0047 MFBASIC	CC1100-0049 MFBASIC	CC1100-0051 MFSPLIT	CC1100-0054 MFBASIC	CC1100-0299 MFSPLIT	CC1100-0347 MFBASIC	CC1100-0390 MFSPLIT	Total VP	VPCONTR Business Unit Allocations
<b>Calculation for 2013</b>										
SDGE	98,817	478,632	61,788	254,788	154,154	249,482	123,558	116,671	1,537,891	32%
SoCal Gas	82,972	465,821	60,134	247,951	150,028	242,787	120,251	113,548	1,483,492	31%
Global/Retained	189,285	299,394	38,650	507,425	96,657	492,268	77,288	72,980	1,773,947	37%
<b>Total</b>	<b>\$ 371,075</b>	<b>\$ 1,243,847</b>	<b>\$ 160,572</b>	<b>\$ 1,010,165</b>	<b>\$ 400,839</b>	<b>\$ 984,537</b>	<b>\$ 321,096</b>	<b>\$ 303,199</b>	<b>\$ 4,795,330</b>	<b>100%</b>
<b>Calculation for 2014</b>										
SDGE	156,007	448,573	-	296,216	113,834	252,068	142,522	95,808	1,505,027	30%
SoCal Gas	135,489	466,741	-	306,995	118,445	261,241	148,294	99,295	1,536,500	30%
Global/Retained	275,669	286,490	-	603,211	72,703	513,309	91,024	195,103	2,037,509	40%
<b>Total</b>	<b>\$ 567,164</b>	<b>\$ 1,201,803</b>	<b>\$ -</b>	<b>\$ 1,206,422</b>	<b>\$ 304,982</b>	<b>\$ 1,026,619</b>	<b>\$ 381,840</b>	<b>\$ 390,207</b>	<b>\$ 5,079,037</b>	<b>100%</b>
<b>Calculation for 2015</b>										
SDGE	160,651	517,362	-	306,168	109,017	286,215	149,762	99,027	1,628,201	30%
SoCal Gas	138,533	524,928	-	311,711	110,611	291,397	151,952	100,820	1,629,953	30%
Global/Retained	281,771	308,877	-	617,879	65,085	577,612	89,411	199,847	2,140,483	40%
<b>Total</b>	<b>\$ 580,956</b>	<b>\$ 1,351,167</b>	<b>\$ -</b>	<b>\$ 1,235,758</b>	<b>\$ 284,713</b>	<b>\$ 1,155,224</b>	<b>\$ 391,125</b>	<b>\$ 399,695</b>	<b>\$ 5,398,638</b>	<b>100%</b>
<b>Calculation for 2016</b>										
SDGE	164,988	539,514	-	314,432	113,685	293,941	156,174	101,700	1,684,434	30%
SoCal Gas	142,273	541,179	-	320,125	114,035	299,263	156,656	103,542	1,677,074	30%
Global/Retained	289,377	306,946	-	634,558	64,679	593,204	88,852	205,242	2,182,857	40%
<b>Total</b>	<b>\$ 596,638</b>	<b>\$ 1,387,640</b>	<b>\$ -</b>	<b>\$ 1,269,115</b>	<b>\$ 292,399</b>	<b>\$ 1,186,407</b>	<b>\$ 401,683</b>	<b>\$ 410,484</b>	<b>\$ 5,544,365</b>	<b>100%</b>

**Legend**

- 1100-0014-TAX ACCOUNTS DIRECTOR
- 1100-0047-FINANCIAL REPORTING DIRECTOR
- 1100-0049-CORPORATE CENTER ACCOUNTING
- 1100-0051-CORPORATE & GLOBAL ACCTG
- 1100-0054-ASSISTANT CONTROLLER - CORP
- 1100-0299-CORPORATE PLANNING
- 1100-0347-ACCOUNTING RESEARCH
- 1100-0390-SOX COMPLIANCE

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
**2016 General Rate Case**

**VP - Treasurer**

**NARRATIVE DESCRIPTION OF METHOD:**

This method is a weighted average of annual labor budget for departments that report to the Sempra VP of Treasury, Cost Center 1100-0112

Plan Labor Costs Allocated:	CC1100-0052 CBFINANCE	CC1100-0053 MFSPLIT	CC1100-0113 MFBASIC	CC1100-0119 CBTREAS	CC1100-0121 CBGLOBRISK	Total VP	VPTREAS Business Unit Allocations
<b>Calculation for 2013</b>							
SDGE	-	171,541	281,245	175,022	27,821	655,629	<b>23%</b>
SoCal Gas	-	168,271	273,717	175,022	32,807	649,816	<b>23%</b>
Global/Retained	415,188	338,478	175,924	350,044	275,428	1,555,061	<b>54%</b>
<b>Total</b>	<b>\$ 415,188</b>	<b>\$ 678,291</b>	<b>\$ 730,886</b>	<b>\$ 700,087</b>	<b>\$ 336,056</b>	<b>\$ 2,860,507</b>	<b>100%</b>
<b>Calculation for 2014</b>							
SDGE	-	177,742	277,220	177,774	28,324	661,061	<b>21%</b>
SoCal Gas	-	184,210	288,448	177,774	33,400	683,832	<b>22%</b>
Global/Retained	453,714	361,952	177,052	355,548	484,025	1,832,291	<b>58%</b>
<b>Total</b>	<b>\$ 453,714</b>	<b>\$ 723,904</b>	<b>\$ 742,721</b>	<b>\$ 711,097</b>	<b>\$ 545,750</b>	<b>\$ 3,177,184</b>	<b>100%</b>
<b>Calculation for 2015</b>							
SDGE	-	183,713	291,303	182,097	29,013	686,126	<b>21%</b>
SoCal Gas	-	187,040	295,563	182,097	34,212	698,912	<b>21%</b>
Global/Retained	464,746	370,753	173,914	364,194	495,795	1,869,403	<b>57%</b>
<b>Total</b>	<b>\$ 464,746</b>	<b>\$ 741,506</b>	<b>\$ 760,781</b>	<b>\$ 728,388</b>	<b>\$ 559,020</b>	<b>\$ 3,254,441</b>	<b>100%</b>
<b>Calculation for 2016</b>							
SDGE	-	188,672	303,776	187,012	29,796	709,257	<b>21%</b>
SoCal Gas	-	192,088	304,714	187,012	35,136	718,950	<b>22%</b>
Global/Retained	477,291	380,761	172,827	374,025	509,178	1,914,082	<b>57%</b>
<b>Total</b>	<b>\$ 477,291</b>	<b>\$ 761,522</b>	<b>\$ 781,317</b>	<b>\$ 748,049</b>	<b>\$ 574,110</b>	<b>\$ 3,342,289</b>	<b>100%</b>

**Legend**

- 1100-0052-PROJECT FINANCE
- 1100-0053-PLANNING AND ANALYSIS
- 1100-0113-CASH MANAGEMENT
- 1100-0119-ASSISTANT TREASURER
- 1100-0121-ENERGY RISK MGMT

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

VP - HR

**NARRATIVE DESCRIPTION OF METHOD:**

This method is a weighted average of annual labor budget for departments that report to the SVP of Human Resources, Cost Center 1100-0122

Plan Labor Costs Allocated:	CC1100-0057 CBFTE	CC1100-0130 MFBASIC	CC1100-0134 CBFTE	CC1100-0135 CBFTE	CC1100-0136 CBFTEEXEC	CC1100-0137 CBFTE	CC1100-0155 CBFTE	CC1100-0383 CBFTEMYINFO	Total VP	VPHR Business Unit Allocations
<b>Calculation for 2013</b>										
SDGE	101,990	269,465	382,373	232,881	78,341	237,869	33,704	764,016	2,100,639	38%
SoCal Gas	142,901	262,252	535,753	326,295	61,657	333,285	47,223	1,153,846	2,863,214	52%
Global/Retained	16,354	168,556	61,313	37,342	74,164	38,142	63,254	126,269	585,394	11%
<b>Total</b>	<b>\$ 261,246</b>	<b>\$ 700,272</b>	<b>\$ 979,439</b>	<b>\$ 596,518</b>	<b>\$ 214,162</b>	<b>\$ 609,297</b>	<b>\$ 144,182</b>	<b>\$ 2,044,132</b>	<b>\$ 5,549,247</b>	<b>100%</b>
<b>Calculation for 2014</b>										
SDGE	141,939	475,276	490,225	362,574	118,215	370,454	87,050	1,089,609	3,135,341	35%
SoCal Gas	247,951	492,572	856,365	633,373	107,955	647,139	152,066	1,925,947	5,063,368	56%
Global/Retained	23,084	298,779	79,728	58,967	105,111	60,249	14,157	162,432	802,506	9%
<b>Total</b>	<b>\$ 412,974</b>	<b>\$ 1,266,626</b>	<b>\$ 1,426,318</b>	<b>\$ 1,054,914</b>	<b>\$ 331,280</b>	<b>\$ 1,077,841</b>	<b>\$ 253,273</b>	<b>\$ 3,177,988</b>	<b>\$ 9,001,216</b>	<b>100%</b>
<b>Calculation for 2015</b>										
SDGE	145,255	492,966	530,668	371,045	121,359	379,109	89,084	1,114,627	3,244,114	35%
SoCal Gas	253,627	501,892	926,588	647,873	110,307	661,954	155,547	1,970,167	5,227,955	56%
Global/Retained	23,574	300,851	86,123	60,218	107,220	61,526	14,458	166,162	820,131	9%
<b>Total</b>	<b>\$ 422,456</b>	<b>\$ 1,295,709</b>	<b>\$ 1,543,380</b>	<b>\$ 1,079,135</b>	<b>\$ 338,887</b>	<b>\$ 1,102,589</b>	<b>\$ 259,089</b>	<b>\$ 3,250,956</b>	<b>\$ 9,292,201</b>	<b>100%</b>
<b>Calculation for 2016</b>										
SDGE	148,557	504,172	542,731	379,479	124,118	387,727	91,109	1,139,965	3,317,858	35%
SoCal Gas	259,393	513,300	947,651	662,600	112,815	677,001	159,083	2,014,953	5,346,795	56%
Global/Retained	24,110	307,690	88,081	61,586	109,657	62,925	14,786	169,939	838,774	9%
<b>Total</b>	<b>\$ 432,060</b>	<b>\$ 1,325,162</b>	<b>\$ 1,578,463</b>	<b>\$ 1,103,666</b>	<b>\$ 346,590</b>	<b>\$ 1,127,653</b>	<b>\$ 264,978</b>	<b>\$ 3,324,856</b>	<b>\$ 9,503,428</b>	<b>100%</b>

**Legend**

- 1100-0057-PAYROLL
- 1100-0130-CORP HR & BUSINESS CONDUCT
- 1100-0134-COMP & BENEFITS DIR
- 1100-0135-COMPENSATION
- 1100-0136-EXECUTIVE COMPENSATION
- 1100-0137-HR ACCTG & BUDGETS
- 1100-0155-CORP COMM PARTNERSHIPS
- 1100-0383-MYINFO SERVICES

SEMPRA ENERGY - CORPORATE CENTER  
ALLOCATION WORKPAPERS  
2016 General Rate Case

**VP - Ext Affairs**

**NARRATIVE DESCRIPTION OF METHOD:**

This method is a weighted average of annual labor budget for departments that report to the Sempra EVP of External Affairs, Cost Center 1100-0164

Plan Labor Costs Allocated:	CC1100-0152 RETAIN	CC1100-0157 CBCORPRES	CC1100-0163 MFSPLIT	CC1100-0168 MFBASIC	CC1100-0169 MFSPLIT	CC1100-0150 MFBASIC	CC1100-0143 MFBASIC	CC1100-0379 RETAIN	CC1100-0381 CBISSUES	Total VP	VPEXTAFF Business Unit Allocations
<b>Calculation for 2013</b>											
SDGE	-	118,302	53,909	58,413	101,006	114,757	217,634	-	165,208	829,230	24%
SoCal Gas	-	115,364	52,463	56,850	98,295	111,686	211,809	-	160,735	807,201	23%
Global/Retained	276,011	449,371	138,634	36,539	199,301	71,783	136,134	272,920	218,117	1,798,810	52%
<b>Total</b>	<b>\$ 276,011</b>	<b>\$ 683,037</b>	<b>\$ 245,006</b>	<b>\$ 151,802</b>	<b>\$ 398,602</b>	<b>\$ 298,226</b>	<b>\$ 565,577</b>	<b>\$ 272,920</b>	<b>\$ 544,060</b>	<b>\$ 3,435,241</b>	<b>100%</b>
<b>Calculation for 2014</b>											
SDGE	-	208,881	51,439	73,798	113,967	-	-	-	126,861	448,084	22%
SoCal Gas	-	216,483	53,311	76,787	118,114	-	-	-	131,478	464,694	22%
Global/Retained	229,501	264,322	104,749	47,132	232,081	-	-	283,310	193,464	1,161,096	56%
<b>Total</b>	<b>\$ 229,501</b>	<b>\$ 689,686</b>	<b>\$ 209,499</b>	<b>\$ 197,717</b>	<b>\$ 464,162</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 283,310</b>	<b>\$ 451,802</b>	<b>\$ 2,073,874</b>	<b>100%</b>
<b>Calculation for 2015</b>											
SDGE	-	216,943	53,167	77,547	117,796	-	-	-	131,757	465,452	22%
SoCal Gas	-	220,871	54,130	78,681	119,928	-	-	-	134,143	473,610	22%
Global/Retained	235,082	268,643	107,296	46,297	237,724	-	-	290,199	196,889	1,185,241	56%
<b>Total</b>	<b>\$ 235,082</b>	<b>\$ 706,456</b>	<b>\$ 214,593</b>	<b>\$ 202,524</b>	<b>\$ 475,448</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 290,199</b>	<b>\$ 462,789</b>	<b>\$ 2,124,302</b>	<b>100%</b>
<b>Calculation for 2016</b>											
SDGE	-	222,799	54,602	80,867	120,975	-	-	-	135,314	479,243	22%
SoCal Gas	-	226,833	55,591	81,117	123,166	-	-	-	137,764	486,706	22%
Global/Retained	241,427	275,894	110,193	46,008	244,141	-	-	298,032	202,203	1,215,695	56%
<b>Total</b>	<b>\$ 241,427</b>	<b>\$ 725,526</b>	<b>\$ 220,385</b>	<b>\$ 207,991</b>	<b>\$ 488,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 298,032</b>	<b>\$ 475,281</b>	<b>\$ 2,181,645</b>	<b>100%</b>

**Legend**

- 1100-0152-FEDERAL GOVERNMENT AFFAIRS
- 1100-0157-GOVT PROGRAMS & CORP RESPONSIBILITY
- 1100-0163-FERC RELATIONS
- 1100-0168-DIGITAL/PRINT COMMUNICATIONS
- 1100-0169-CORPORATE COMMUNICATIONS
- 1100-0379- VP-FEDERAL GOVERNMENTAL AFFAIRS
- 1100-0381-DIRECTOR - ISSUES MANAGEMENT

**SEMPRA ENERGY CORPORATE CENTER**  
**ALLOCATION WORKPAPERS**  
**2016 General Rate Case**  
**Corporate Re-Allocation**

**NARRATIVE DESCRIPTION OF METHOD:**

Weighted average of Corporate Center labor billings per business unit, to represent typical corporate employee overhead provided by SEU.

Calculation for 2014 Forecast											
2014 Budget (Labor) - \$ '000											
Business Unit	Finance	Legal & Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits	Total	BU Allocations			
SDGE	\$ 6,797	\$ 2,656	\$ 2,150	\$ 688	\$ 513	\$ 7,224	\$ 20,027	A	31%	A/Z	
SoCal Gas	6,054	1,415	3,472	713	822	7,064	19,540	B	30%	B/Z	
Global	9,691	4,093	554	848	265	9,158	24,608	C	38%	C/Z	
Corporate Retained	1,402	1,184	51	823	154	3,144	6,757				
<b>Total</b>	<b>\$ 23,945</b>	<b>\$ 9,348</b>	<b>\$ 6,226</b>	<b>\$ 3,073</b>	<b>\$ 1,752</b>	<b>\$ 26,589</b>	<b>\$ 70,934</b>			<b>100%</b>	
							Total less Corporate Retained	<b>\$ 64,176</b>	Z		

Calculation for 2015 Forecast											
2015 Budget (Labor) - \$ '000											
Business Unit	Finance	Legal & Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits	Total	BU Allocations			
SDGE	\$ 6,784	\$ 2,696	\$ 2,176	\$ 701	\$ 513	\$ 7,307	\$ 20,176	A	31%	A/Z	
SoCal Gas	6,080	1,422	3,503	713	821	7,121	19,660	B	31%	B/Z	
Global	9,654	4,104	548	846	209	9,195	24,557	C	38%	C/Z	
Corporate Retained	1,403	1,154	51	813	209	3,021	6,651				
<b>Total</b>	<b>\$ 23,921</b>	<b>\$ 9,377</b>	<b>\$ 6,278</b>	<b>\$ 3,073</b>	<b>\$ 1,752</b>	<b>\$ 26,644</b>	<b>\$ 71,044</b>			<b>100%</b>	
							Total less Corporate Retained	<b>\$ 64,393</b>	Z		

Calculation for 2016 Forecast											
2016 Budget (Labor) - \$ '000											
Business Unit	Finance	Legal & Governance	Human Resources	External Affairs	Facilities/ Assets	Pension & Benefits	Total	BU Allocations			
SDGE	\$ 6,809	\$ 2,734	\$ 2,181	\$ 702	\$ 513	\$ 7,345	\$ 20,283	A	31%	A/Z	
SoCal Gas	6,086	1,437	3,504	713	821	7,133	19,695	B	31%	B/Z	
Global	9,623	4,137	542	844	209	9,191	24,546	C	38%	C/Z	
Corporate Retained	1,403	1,154	51	813	209	3,021	6,651				
<b>Total</b>	<b>\$ 23,921</b>	<b>\$ 9,462</b>	<b>\$ 6,278</b>	<b>\$ 3,073</b>	<b>\$ 1,752</b>	<b>\$ 26,689</b>	<b>\$ 71,175</b>			<b>100%</b>	
							Total less Corporate Retained	<b>\$ 64,524</b>	Z		