

Storage Expansion:
 Per 2009BCAP Phase 1 Settlement Agreement Paragraph 7:
 "Inventory capacity increases by following schedule."

Per settlement Agreement Paragraph 5: "core receives proportionate amount of injection for every 'bcf increase in inventory'".

Storage Expansion Schedule	Combined Core Inventory Increase bcf		Unbundled Program Inventory Increase bcf	New Total Storage bcf	Core			Balancing			Unbundled Storage			Total	
	Increase bcf	Invent			Injection	WD	Invent	Injection	WD	Invent	Injection	WD	Invent	Injection	WD
2010	1.0	80	374	2225	4.2	200	340	48.9	276	630	133.1	850	3195		
2011	1.0	81	379	2225	4.2	200	340	48.9	271	630	134.1	850	3195		
2012	1.0	82	383	2225	4.2	200	340	48.9	267	630	135.1	850	3195		
2013	1.0	83	388	2225	4.2	200	340	48.9	262	630	136.1	850	3195		
2014	1.0	83	388	2225	4.2	200	340	49.9	212	630	137.1	800	3195		
2015	0.0	83	388	2225	4.2	200	340	50.9	212	630	138.1	800	3195		

% Allocate by Function 33.33% 33.33% 33.33% 33.33% 33.33% 33.33% 33.33%
 2013 Revenue Req. excl. Honor Rancho Rev. \$ 80,311 \$ 21,973 \$ 12,220 \$ 18,643 \$ 1,112 \$ 6,289 \$ 2,849 \$ 12,945 \$ 8,252 \$ 5,279 \$ 36,030 \$ 26,770 \$ 89,571
 Req.(\$000)
 2013 Core/Balancing/Unbundled Storage Costs \$ 52,836
 Conversion Mbtu/cf 1.0235
 2013 Storage Capacities in MDth
 2013 Storage Rates \$/dth

Table 23
 Allocation of Storage Embedded Costs

Allocation	Volume	Allocation %	Total			Unit Price
			Units	Costs(\$MM)	Unit Price	
Core Reservation						
Inventory	83.0	40.2%	136 Bcf	\$ 22.0	\$ 0.259	\$/Dth
Injection	388	29.9%	850 MMcf/d	\$ 12.2	\$ 30.77	\$/Dth
Withdrawal	2225	29.9%	3195 MMcf/d	\$ 18.6	\$ 8.19	\$/Dth
Total Core				\$ 52.8		
Load Balancing						
Inventory	4.2	40.2%	136 Bcf	\$ 1.1	\$ 0.259	\$/Dth
Injection	200	29.9%	850 MMcf/d	\$ 6.3	\$ 30.77	\$/Dth
Withdrawal	340	29.9%	3195 MMcf/d	\$ 2.8	\$ 8.19	\$/Dth
Total Load Balancing				\$ 10.3		
Unbundled Storage						
Inventory	48.9	40.2%	136 Bcf	\$ 12.9	\$ 0.259	\$/Dth
Injection	262	29.9%	850 MMcf/d	\$ 8.3	\$ 30.77	\$/Dth
Withdrawal	630	29.9%	3195 MMcf/d	\$ 5.3	\$ 8.19	\$/Dth
Total Unbundled Storage				\$ 26.5		
Total Storage Cost				\$ 89.6		

Southern California Gas Company
T&S Embedded Cost Study
Calculation & Functionalization of T&S Base Margin
\$'s millions
v7-22-2011

	Functional Factor	Embedded Costs per 12/31/2010	Exclusions
Storage			
814 UndStr Op-Supervision & Engineering (Incl Payroll Taxes)	100% Storage	\$10.620	(\$6.710)
815 UndStr Op-Maps & Records	100% Storage	\$0.016	\$0.000
816 UndStr Op-Wells Expenses	100% Storage	\$3.863	\$0.000
817 UndStr Op-Lines Expense	100% Storage	\$0.429	\$0.000
818 UndStr Op-Compressor Station Expense	100% Storage	\$1.726	\$0.000
819 UndStr Op-Compress Station Fuel & Power (PBR Excluded)	100% Storage	\$11.779	(\$11.779)
820 UndStr Op-Meas & Reg Station Expenses	100% Storage	\$0.003	\$0.000
821 UndStr Op-Purification Expenses	100% Storage	\$0.690	\$0.000
823 UndStr Op-Gas Losses (PBR Excluded)	100% Storage	\$0.033	(\$0.033)
824 UndStr Op-Other Expenses	100% Storage	5.571	(0.070)
825 UndStr Op-Storage Well Royalties	100% Storage	\$1.134	\$0.000
826 UndStr Op-Rents	100% Storage	\$0.172	\$0.000
830 Maintenance Supervision & Engineering	100% Storage	\$0.004	\$0.000
831 UndStr Mnt-Structures & Improvements	100% Storage	\$1.157	\$0.000
832 UndStr Mnt-Reservoirs & Wells	100% Storage	\$4.963	\$0.000
833 UndStr Mnt-Lines	100% Storage	\$3.999	\$0.000
834 UndStr Mnt-Compressor Station Equipment	100% Storage	\$5.149	\$0.000
835 UndStr Mnt-Meas & Reg Station Equipment	100% Storage	\$0.529	\$0.000
836 UndStr Mnt-Purification Equipment	100% Storage	\$1.243	\$0.000
837 UndStr Mnt-Other Equipment	100% Storage	\$1.360	\$0.000
		\$54.442	(\$18.592)
Transmission			
850 Tran Op-Supervision & Engineering (Including Payroll Taxes)	100% Transmission	\$17.330	\$0.000
851 Tran Op-System Control & Load Dispatching	100% Transmission	\$2.558	\$0.000
852 Tran Op-Communication System Expenses	100% Transmission	\$3.565	\$0.000
853 Tran Op-Compressor Station Labor & Expenses	100% Transmission	\$1.810	\$0.000
854&855 Tran Op-Gas From Comp Sta Fuel (PBR Excluded)	100% Transmission	\$6.077	(\$6.077)
856 Tran Op-Mains Expenses	100% Transmission	\$6.558	\$0.000
857 Tran Op-Measuring & Regulating Station Expenses	100% Transmission	\$1.846	\$0.000
858 Tran Op-Transmission & Compression Of Gas By Other	100% Transmission	\$0.000	\$0.000
859 Tran Op-Other Expenses (PBR excl Haz Waste)	100% Transmission	\$8.151	\$0.000
860 Tran Op-Rents	100% Transmission	\$4.617	\$0.000
861 Maintenance Supervision & Engineering	100% Transmission	\$0.000	\$0.000
862 Tran Mnt-Structures & Improvements	100% Transmission	\$0.027	\$0.000
863 Tran Mnt-Mains	100% Transmission	\$17.659	\$0.000
864 Tran Mnt-Compressor Station Equipment	100% Transmission	\$5.938	\$0.000
865 Tran Mnt-Measuring & Regulating Station Equipment	100% Transmission	\$0.697	\$0.000
867 Tran Mnt-Other Equipment	100% Transmission	\$0.193	\$0.000
		\$77.025	(\$6.077)
A&G FERC Account			
920 AdmGen Op-Salaries Plus Payroll taxes \$2.966 million	A&G Func Fctrs/Labor	\$21.618	\$0.000
921 AdmGen Op-Office Supplies & Expenses	A&G Func Fctrs/Labor	\$8.208	\$0.000
922 AdmGen Op-(Less) Administrative Exp Transferred	A&G Func Fctrs/Labor	(\$4.882)	\$0.000
923 AdmGen Op-Outside Services Employed - General	A&G Func Fctrs/Labor	\$90.941	\$0.000
924 AdmGen Op-Property Insurance	A&G Func Fctrs/Labor	\$2.984	\$0.000
925 AdmGen Op-Injuries & Damages	A&G Func Fctrs/Labor	\$39.726	\$0.000
926 AdmGen Op-Employee Pensions & Benefits	A&G Func Fctrs/Labor	\$149.635	\$0.000
927 AdmGen Op-Franchise Requirements	Excluded	\$48.741	(\$48.741)
928 AdmGen Op-Regulatory Commission Expenses	A&G Func Fctrs/Labor	\$5.924	(\$0.329)
930.2 A&G Op-MiscGen Exp(PBR Ex Public Purpose RDD)	A&G Func Fctrs/Labor	\$12.246	\$0.000
931 AdmGen Op-Rents	A&G Func Fctrs/Labor	\$23.872	\$0.000
932 AdmGen Mnt-General Plant	A&G Func Fctrs/Labor	\$26.881	\$0.000
		\$425.895	(\$49.070)
Total Expenses		\$557.362	(\$73.739)

Additions	Adjusted Embedded Cost			Funtionalized		
		Transmission	Storage	Transmission	Storage	A&G
\$1.7	\$5.596	\$0.000	\$5.596	0.0%	100.0%	0.0%
\$0.0	\$0.016	\$0.000	\$0.016	0.0%	100.0%	0.0%
\$0.0	\$3.863	\$0.000	\$3.863	0.0%	100.0%	0.0%
\$0.0	\$0.429	\$0.000	\$0.429	0.0%	100.0%	0.0%
\$0.0	\$1.726	\$0.000	\$1.726	0.0%	100.0%	0.0%
\$0.0	\$0.000	\$0.000	\$0.000	0.0%	100.0%	0.0%
\$0.0	\$0.003	\$0.000	\$0.003	0.0%	100.0%	0.0%
\$0.0	\$0.690	\$0.000	\$0.690	0.0%	100.0%	0.0%
\$0.0	\$0.000	\$0.000	\$0.000	0.0%	100.0%	0.0%
\$0.0	\$5.501	\$0.000	\$5.501	0.0%	100.0%	0.0%
\$0.0	\$1.134	\$0.000	\$1.134	0.0%	100.0%	0.0%
\$0.0	\$0.172	\$0.000	\$0.172	0.0%	100.0%	0.0%
\$0.0	\$0.004	\$0.000	\$0.004	0.0%	100.0%	0.0%
\$0.0	\$1.157	\$0.000	\$1.157	0.0%	100.0%	0.0%
\$0.0	\$4.963	\$0.000	\$4.963	0.0%	100.0%	0.0%
\$0.0	\$3.999	\$0.000	\$3.999	0.0%	100.0%	0.0%
\$0.0	\$5.149	\$0.000	\$5.149	0.0%	100.0%	0.0%
\$0.0	\$0.529	\$0.000	\$0.529	0.0%	100.0%	0.0%
\$0.0	\$1.243	\$0.000	\$1.243	0.0%	100.0%	0.0%
\$0.0	\$1.360	\$0.000	\$1.360	0.0%	100.0%	0.0%
\$1.686	\$37.535	\$0.000	\$37.535			
\$2.7	\$20.037	\$20.037	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$2.558	\$2.558	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$3.565	\$3.565	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$1.810	\$1.810	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$0.000	\$0.000	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$6.558	\$6.558	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$1.846	\$1.846	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$0.000	\$0.000	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$8.151	\$8.151	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$4.617	\$4.617	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$0.000	\$0.000	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$0.027	\$0.027	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$17.659	\$17.659	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$5.938	\$5.938	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$0.697	\$0.697	\$0.000	100.0%	0.0%	0.0%
\$0.0	\$0.193	\$0.193	\$0.000	100.0%	0.0%	0.0%
\$2.707	\$73.656	\$73.656	\$0.000			
\$3.089	\$24.707	\$0.873	\$0.544	3.5%	2.2%	50.0%
\$0.000	\$8.208	\$0.290	\$0.181	3.5%	2.2%	50.0%
\$0.000	(\$4.882)	(\$0.173)	(\$0.107)	3.5%	2.2%	50.0%
\$0.000	\$90.941	\$3.215	\$2.002	3.5%	2.2%	50.0%
\$0.000	\$2.984	\$0.105	\$0.066	3.5%	2.2%	50.0%
\$0.000	\$39.726	\$1.404	\$0.875	3.5%	2.2%	50.0%
\$0.000	\$149.635	\$5.290	\$3.295	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	0.0%	0.0%	0.0%
\$0.000	\$5.595	\$0.198	\$0.123	3.5%	2.2%	50.0%
\$0.000	\$12.246	\$0.433	\$0.270	3.5%	2.2%	50.0%
\$0.000	\$23.872	\$0.844	\$0.526	3.5%	2.2%	50.0%
\$0.000	\$26.881	\$0.950	\$0.592	3.5%	2.2%	50.0%
\$3.089	\$379.915	\$13.430	\$8.365			
\$7.482	\$491.106	\$87.086	\$45.900			

Functionalized Return:

Storage	100% Storage	\$15.619	\$0.000
Transmission	TRANSMISSION	\$36.028	\$0.000
General Plant	A&G Func Fctrs/Labor	\$15.704	\$0.000
Functionalized Return		<u>\$67.350</u>	<u>\$0.000</u>

Functionalized Depreciation:

Storage Depreciation

350.1- GAS STORED UNDRGR Amortization Exp.	100% Storage	\$0.000	\$0.000
350.1- LAND	100% Storage	\$0.000	\$0.000
350.3- STORAGE RTS & OIL	100% Storage	\$0.215	\$0.000
350.4- RIGHTS OF WAY	100% Storage	\$0.001	\$0.000
351.2- COMPRES STN STRU	100% Storage	\$0.589	\$0.000
351.4- STRUC & IMPR-CITY	100% Storage	\$0.000	\$0.000
352.2- UGS WELLS- ALISO	100% Storage	\$0.558	\$0.000
352.4- UNDGD WELLS-CITY	100% Storage	\$10.490	\$0.000
353.2- UGS LINES - ALISO	100% Storage	\$0.091	(\$0.045)
353.4- UNDGD LINES-CITY	100% Storage	\$1.391	\$0.000
354- COMPRES STN EQUIP	100% Storage	\$1.806	\$0.000
355- MEAS & REG EQUIP	100% Storage	\$0.213	\$0.000
356.2- PURIF EQUIP-ALISO	100% Storage	\$2.148	\$0.000
357- OTHER EQUIPMENT	100% Storage	\$1.142	\$0.000
358- Montebello (Excluded per MTTA)	Storage Func Fctr (Montebello -\$4.€	\$0.000	\$0.000
		<u>\$18.645</u>	<u>(\$0.045)</u>

Transmission Plant depreciation:

365.1- LAND	Net Plant Factor/Transmission	\$0.000	\$0.000
365.105- LAND - KERN/MOJAV	Net Plant Factor/Transmission	\$0.000	\$0.000
365.2- RIGHTS OF WAY	Net Plant Factor/Transmission	\$0.431	\$0.000
366- STRUC. & IMPRVMT	Net Plant Factor/Transmission	\$0.478	\$0.000
366.1- STRUCTURES - KERN	Net Plant Factor/Transmission	\$0.000	\$0.000
367- MAINS - INCL. CAT	Net Plant Factor/Transmission	\$20.086	\$0.000
367.055- Trans mains - Dee	Net Plant Factor/Transmission	\$0.028	\$0.000
367.1- MAINS - KERN/MOJA	Net Plant Factor/Transmission	\$0.052	\$0.000
367.3- LEASED IMPROVEMENT	Net Plant Factor/Transmission	\$0.000	\$0.000
368- COMPRES STN EQUIP	Net Plant Factor/Transmission	\$2.863	\$0.000
368.1- STN EQUIP - KERN	Net Plant Factor/Transmission	\$0.695	\$0.000
369.1- MEAS & REG/CO PRO	Net Plant Factor/Transmission	\$1.088	\$0.000
371- OTHER EQUIPMENT	Net Plant Factor/Transmission	\$0.187	\$0.000
		<u>\$25.909</u>	<u>\$0.000</u>

General Plant Depreciation

389.1- LAND	A&G Func Fctrs/Labor	\$0.000	\$0.000
389.2- LAND RIGHTS	A&G Func Fctrs/Labor	\$0.000	\$0.000
390- STRUCTURES & IMPR	A&G Func Fctrs/Labor	\$13.213	\$0.000
391.1- OFFC FURN & EQUIP	A&G Func Fctrs/Labor	\$49.302	\$0.000
391.2- COMPUTER EQUIP.	A&G Func Fctrs/Labor	\$0.000	\$0.000
391.3- COMPUTER SOFTWARE	A&G Func Fctrs/Labor	\$0.000	\$0.000
391.4- COMPUTER SOFTWARE	A&G Func Fctrs/Labor	\$0.000	\$0.000
391.5- COMPUTER SOFTWARE	A&G Func Fctrs/Labor	\$0.000	\$0.000
391.6- COMPUTER SOFTWARE	A&G Func Fctrs/Labor	\$0.000	\$0.000
392- TRANSPORT. EQUIP.	A&G Func Fctrs/Labor	\$0.099	\$0.000
393- STORES EQUIPMENT	A&G Func Fctrs/Labor	\$0.003	\$0.000
394.1- SHOP & GARAGE EQU	A&G Func Fctrs/Labor	\$2.220	\$0.000
394.103- CAPITAL TOOL-KERN	A&G Func Fctrs/Labor	\$0.000	\$0.000
394.3- LRGE PRTBLE TOOLS	A&G Func Fctrs/Labor	\$0.000	\$0.000
395- LABORATORY EQUIP.	A&G Func Fctrs/Labor	\$0.303	\$0.000
396- CONSTRUCTION EQUI	A&G Func Fctrs/Labor	\$0.001	\$0.000
397- COMMUNICATION EQU	A&G Func Fctrs/Labor	\$9.035	\$0.000
397.001- GEN NETWORK EQP	A&G Func Fctrs/Labor	\$0.000	\$0.000
397.002- PBX & OTHER VOICE	A&G Func Fctrs/Labor	\$0.000	\$0.000
397.003- MICROWAVE & RADIO	A&G Func Fctrs/Labor	\$0.000	\$0.000
397.004- COMMUNIC. STRUCT	A&G Func Fctrs/Labor	\$0.000	\$0.000
397.01- AUTO EQUIP	A&G Func Fctrs/Labor	\$0.000	\$0.000
398- MISCELLANEOUS EQU	A&G Func Fctrs/Labor	\$0.486	\$0.000
		<u>\$74.661</u>	<u>\$0.000</u>

Total Functionalized Depreciation

\$119.215 (\$0.045)**Functionalized Taxes:**

\$0.000	\$15.619	\$0.000	\$15.619	0.0%	100.0%	0.0%
\$0.0	\$36.028	\$36.028	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$15.704	\$0.555	\$0.346	3.5%	2.2%	50.0%
\$0.000	\$67.350	\$36.583	\$15.964			
\$0.000	\$0.000	\$0.000	\$0.000	0.0%	100.0%	0.0%
\$0.000	\$0.000	\$0.000	\$0.000	0.0%	100.0%	0.0%
\$0.215	\$0.431	\$0.000	\$0.431	0.0%	100.0%	0.0%
\$0.001	\$0.001	\$0.000	\$0.001	0.0%	100.0%	0.0%
\$0.000	\$0.589	\$0.000	\$0.589	0.0%	100.0%	0.0%
\$0.000	\$0.000	\$0.000	\$0.000	0.0%	100.0%	0.0%
\$0.558	\$1.116	\$0.000	\$1.116	0.0%	100.0%	0.0%
\$0.000	\$10.490	\$0.000	\$10.490	0.0%	100.0%	0.0%
\$0.047	\$0.093	\$0.000	\$0.093	0.0%	100.0%	0.0%
\$0.000	\$1.391	\$0.000	\$1.391	0.0%	100.0%	0.0%
\$0.000	\$1.806	\$0.000	\$1.806	0.0%	100.0%	0.0%
\$0.000	\$0.213	\$0.000	\$0.213	0.0%	100.0%	0.0%
\$0.000	\$2.148	\$0.000	\$2.148	0.0%	100.0%	0.0%
\$0.000	\$1.142	\$0.000	\$1.142	0.0%	100.0%	0.0%
\$0.000	\$0.000	\$0.000	\$0.000	0.0%	100.0%	0.0%
\$0.821	\$19.421	\$0.000	\$19.421			
\$0.000	\$0.000	\$0.000	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.00	\$0.000	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.431	\$0.431	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.478	\$0.478	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.000	\$0.000	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$20.086	\$20.086	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.028	\$0.028	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.052	\$0.052	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.000	\$0.000	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$2.863	\$2.863	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.695	\$0.695	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$1.088	\$1.088	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$0.187	\$0.187	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$25.909	\$25.909	\$0.000			
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$13.213	\$0.467	\$0.291	3.5%	2.2%	50.0%
\$0.000	\$49.302	\$1.743	\$1.086	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.099	\$0.003	\$0.002	3.5%	2.2%	50.0%
\$0.000	\$0.003	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$2.220	\$0.078	\$0.049	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.303	\$0.011	\$0.007	3.5%	2.2%	50.0%
\$0.000	\$0.001	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$9.035	\$0.319	\$0.199	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.000	\$0.000	\$0.000	3.5%	2.2%	50.0%
\$0.000	\$0.486	\$0.017	\$0.011	3.5%	2.2%	50.0%
\$0.000	\$74.661	\$2.639	\$1.644			
\$0.821	\$119.991	\$28.548	\$21.065			

Storage Taxes	Storage Func Fctr	\$6.623	\$0.000
Transmission	TRANSMISSION	\$15.276	\$0.000
General Plant	A&G Func Fctrs/Labor	\$6.659	\$0.000
Functionalized Taxes:		<u>\$28.557</u>	<u>\$0.000</u>
<u>Miscellaneous Revenues</u>			
493 - Rent Property Used in Operations	A&G Func Fctrs/Labor	(\$2.150)	\$0.000
495 - Crude Oil Sales	STORAGE	(\$7.344)	\$0.000
495 - Goleta Storage Emission Credit Lease & ReclaimCredits	STORAGE	(\$1.261)	\$0.000
495 - Misc Other Gas Revenues	A&G Func Fctrs/Labor	(\$0.160)	\$0.000
495 - Shared Assets	A&G Func Fctrs/Labor	(\$25.010)	\$0.000
Gas Tower Equity Interest	A&G Func Fctrs/Labor	(\$2.487)	\$0.000
Gas Tower Equity Income	A&G Func Fctrs/Labor	(\$2.756)	\$0.000
Gain on sale of Property	A&G Func Fctrs/Labor	(\$2.972)	\$0.000
Miscellaneous Revenues Total		<u>(\$44.140)</u>	<u>\$0.000</u>
Total		\$728.344	(\$73.784)

\$0.000	\$6.623	\$0.000	\$6.623	0.0%	100.0%	0.0%
\$0.000	\$15.276	\$15.276	\$0.000	100.0%	0.0%	0.0%
\$0.000	\$6.659	\$0.235	\$0.147	3.5%	2.2%	50.0%
\$0.000	\$28.557	\$15.512	\$6.769			
\$0.0	(\$2.150)	(\$0.076)	(\$0.047)	3.5%	2.2%	50.0%
\$0.0	(\$7.344)	\$0.000	(\$7.344)	0.0%	100.0%	0.0%
\$0.0	(\$1.261)	\$0.000	(\$1.261)	0.0%	100.0%	0.0%
\$0.0	(\$0.160)	(\$0.006)	(\$0.004)	3.5%	2.2%	50.0%
\$0.0	(\$25.010)	(\$0.884)	(\$0.551)	3.5%	2.2%	50.0%
\$0.0	(\$2.487)	(\$0.088)	(\$0.055)	3.5%	2.2%	50.0%
\$0.0	(\$2.756)	(\$0.097)	(\$0.061)	3.5%	2.2%	50.0%
\$0.0	(\$2.972)	(\$0.105)	(\$0.065)	3.5%	2.2%	50.0%
\$0.000	(\$44.140)	(\$1.256)	(\$9.388)			
\$8.303	\$662.864	\$166.472	\$80.311			

**Southern California Gas Company
Underground Storage Expansion
Honor Rancho
Consolidated - Total Project
Monthly Revenue Requirement**

Description	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Total 2010
Franchise Fees & Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	100	100
O&M expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	1,437	1,437
Preferred Equity Interest	-	-	-	-	-	-	-	-	-	-	-	360	360
Interest Expense	-	-	-	-	-	-	-	-	-	-	-	3,701	3,701
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	11,765	11,765
Income Tax Expense	-	-	-	-	-	-	-	-	-	-	-	(17,533)	(17,533)
Return on Equity	-	-	-	-	-	-	-	-	-	-	-	6,055	6,055
Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-	5,885	5,885

Description	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total 2011
Franchise Fees & Uncollectibles	1,961	1,959	4,212	5,300	6,987	8,356	8,520	9,777	9,277	8,615	8,565	8,531	82,059
O&M expenses	2,869	2,856	10,331	17,882	23,246	30,520	31,982	35,430	34,966	30,180	29,642	29,199	61,404
Property Taxes	718	715	2,586	4,476	5,819	7,640	8,005	8,869	8,753	7,555	7,420	7,309	279,104
Preferred Equity Interest	7,386	7,354	26,599	46,037	59,849	78,577	82,339	91,218	90,023	77,702	76,316	75,176	69,864
Interest Expense	11,765	11,765	82,227	84,575	139,218	160,063	157,868	202,975	162,355	162,459	163,907	165,475	718,576
Depreciation Expense	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	78,799.87	1,504,651
Income Tax Expense	12,083	12,031	43,517	75,320	97,916	128,557	134,712	149,238	147,283	127,125	124,858	122,992	945,598
Return on Equity	115,581	115,480	248,272	312,389	411,834	492,513	502,226	576,307	546,807	507,787	504,860	502,833	4,836,890
Revenue Requirement	115,581	115,480	248,272	312,389	411,834	492,513	502,226	576,307	546,807	507,787	504,860	502,833	4,836,890

Description	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total 2012
Franchise Fees & Uncollectibles	9,807	9,813	9,791	9,791	12,364	13,625	13,615	13,529	13,446	13,361	13,274	13,188	145,595
O&M expenses	58,846	58,973	59,101	59,229	59,358	59,486	59,615	59,744	59,874	60,004	60,134	60,264	714,628
Property Taxes	28,964	28,944	28,794	28,658	36,772	45,153	45,069	44,429	43,803	43,177	42,535	41,894	458,190
Preferred Equity Interest	7,250	7,245	7,208	7,173	9,204	11,281	11,121	10,965	10,808	10,647	10,487	10,327	114,691
Interest Expense	74,570	74,518	74,133	73,781	94,672	116,250	116,033	114,385	112,774	111,162	109,510	107,858	1,179,646
Depreciation Expense	166,541	166,930	166,703	167,122	251,453	257,002	257,002	257,002	257,084	257,084	257,084	257,084	2,718,091
Income Tax Expense	110,098	110,098	110,098	110,098	110,098	110,098	110,098	110,098	110,098	110,098	110,098	110,098	1,321,171
Return on Equity	122,000	121,916	121,286	120,710	154,889	190,192	189,837	187,141	184,506	181,867	179,165	176,462	1,929,972
Revenue Requirement	578,075	578,438	577,113	576,552	728,810	803,108	802,551	797,449	792,548	787,560	782,447	777,334	8,581,984

Southern California Gas Company
Underground Storage Expansion
Honor Rancho
Consolidated - Total Project
Monthly Revenue Requirement

Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total 2013
Franchise Fees & Uncollectibles	13,207	13,176	13,145	13,113	13,082	13,051	13,019	12,988	12,957	12,925	12,894	12,863	156,421
O&M expenses	60,395	60,528	60,662	60,796	60,930	61,064	61,199	61,334	61,469	61,605	61,741	61,877	733,598
Property Taxes	41,451	41,209	40,966	40,723	40,481	40,238	39,995	39,753	39,510	39,267	39,025	38,782	481,400
Preferred Equity Interest	10,376	10,315	10,254	10,194	10,133	10,072	10,011	9,951	9,890	9,829	9,768	9,708	120,501
Interest Expense	106,720	106,095	105,470	104,846	104,221	103,596	102,971	102,346	101,722	101,097	100,472	99,847	1,239,403
Depreciation Expense	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	3,085,004
Income Tax Expense	114,669	114,669	114,669	114,669	114,669	114,669	114,669	114,669	114,669	114,669	114,669	114,669	1,376,023
Return on Equity	174,600	173,578	172,556	171,534	170,511	169,489	168,467	167,445	166,423	165,401	164,378	163,356	2,027,738
Revenue Requirement	778,502	776,654	774,805	772,957	771,110	769,262	767,415	765,569	763,722	761,876	760,030	758,185	9,220,089

Description	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total 2014
Franchise Fees & Uncollectibles	12,742	12,712	12,682	12,651	12,621	12,590	12,560	12,530	12,499	12,469	12,439	12,408	150,904
O&M expenses	62,013	62,147	62,280	62,414	62,548	62,683	62,817	62,952	63,088	63,223	63,359	63,495	753,019
Property Taxes	38,543	38,307	38,072	37,836	37,600	37,365	37,129	36,893	36,658	36,422	36,186	35,951	446,961
Preferred Equity Interest	9,648	9,589	9,530	9,471	9,412	9,353	9,294	9,235	9,176	9,117	9,058	8,999	111,881
Interest Expense	99,232	98,625	98,018	97,411	96,805	96,198	95,591	94,985	94,378	93,771	93,165	92,558	1,150,737
Depreciation Expense	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	257,084	3,085,004
Income Tax Expense	109,477	109,477	109,477	109,477	109,477	109,477	109,477	109,477	109,477	109,477	109,477	109,477	1,313,727
Return on Equity	162,349	161,356	160,364	159,371	158,378	157,386	156,393	155,401	154,408	153,415	152,423	151,430	1,882,674
Revenue Requirement	751,088	749,297	747,506	745,715	743,925	742,135	740,346	738,556	736,768	734,979	733,190	731,402	8,894,907

Southern California Gas Company
Underground Storage Expansion
Honor Rancho
Cushion Gas

Monthly Revenue Requirement 2012-2014

Description	Rates	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
Cushion Gas														
Franchise Fees & Uncollectibles	1.73%	237	241	241	241	241	241	241	241	241	312	383	383	3,243
O&M expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	0.10%	1,123	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,153	1,666	2,178	2,178	16,368
Preferred Equity Interest	0.03%	281	289	289	289	289	289	289	289	289	417	545	545	4,097
Interest Expense	0.26%	2,891	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	4,288	5,608	5,608	42,141
Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Expense	0.43%	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	4,695	56,341
Return on Equity		4,730	4,856	4,856	4,856	4,856	4,856	4,856	4,856	4,856	7,016	9,176	9,176	68,945
Revenue Requirement		13,957	14,201	14,201	14,201	14,201	14,201	14,201	14,201	14,201	18,394	22,586	22,586	191,134

Southern California Gas Company
Underground Storage Expansion
Honor Rancho
Cushion Gas
Monthly Revenue Requirement 2012-2014

Account-117

Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total 2013
Cushion Gas													
Franchise Fees & Uncollectibles	442	442	442	442	442	442	442	442	442	546	650	650	5,820
O&M expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,178	2,928	3,679	3,679	29,891
Preferred Equity Interest	545	545	545	545	545	545	545	545	545	733	921	921	7,482
Interest Expense	5,608	5,608	5,608	5,608	5,608	5,608	5,608	5,608	5,608	7,540	9,471	9,471	76,956
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Expense	8,083	8,083	8,083	8,083	8,083	8,083	8,083	8,083	8,083	8,083	8,083	8,083	96,998
Return on Equity	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	12,335	15,494	15,494	125,905
Revenue Requirement	26,033	26,033	26,033	26,033	26,033	26,033	26,033	26,033	26,033	32,165	38,297	38,297	343,052

Description	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total 2014
Cushion Gas													
Franchise Fees & Uncollectibles	732	732	732	732	732	732	732	732	732	836	940	940	9,303
O&M expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	3,679	4,429	5,179	5,179	47,892
Preferred Equity Interest	921	921	921	921	921	921	921	921	921	1,109	1,296	1,296	11,988
Interest Expense	9,471	9,471	9,471	9,471	9,471	9,471	9,471	9,471	9,471	11,402	13,333	13,333	123,303
Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Tax Expense	12,845	12,845	12,845	12,845	12,845	12,845	12,845	12,845	12,845	12,845	12,845	12,845	154,142
Return on Equity	15,494	15,494	15,494	15,494	15,494	15,494	15,494	15,494	15,494	18,654	21,813	21,813	201,730
Revenue Requirement	43,141	43,141	43,141	43,141	43,141	43,141	43,141	43,141	43,141	49,274	55,406	55,406	548,358