**QUESTION 12.1:**

Please reconcile the amount of O&M shown for 2013 in the embedded cost of service workpapers to the Direct Testimony of Sim-Cheng Fung in A.14-12-017 (tab “SoCalGas Storage Margin” to the O&M shown in the workpaper Aliso Canyon Rev Req Workpapers.xls (tab “O&M Actual”) that was provided in response to SCGC-10, Question 1.

**RESPONSE 12.1:**

The reconciliation is not available. The 2013 recorded costs of O&M shown in the embedded cost of service workpapers to the Direct Testimony of Sim-Cheng Fung in A.14-12-017, tab “SoCalGas Storage Margin” are based on the FERC Uniform System of Accounts (USOA) shown in SoCalGas’ Annual Report to the CPUC (also known as the FERC Form 2). SoCalGas does not use the FERC-USOA to manage and control operations – instead there is a cost control system based on areas of responsibility and function described internally as “cost centers.” The O&M shown in the work paper Aliso Canyon Rev Req Workpapers.xls (tab “O&M Actual”) that was provided in response to SCGC-10, Question 1 are based on internal cost center.

**QUESTION 12.2:**

Please reconcile the amount of plant additions shown on page 206 of SoCalGas’ Annual Report to the CPUC (Form 2) for 2013 to the plant additions shown in the workpaper Aliso Canyon Rev Req Workpapers.xls (tab “Cap-Actual”) that was provided in response to SCGC-10, Question 1.

**RESPONSE 12.2:**

Please see response 12.1.