

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-21-WP)

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF KATHERINE CARBON
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

Department: II INSURANCE

Witness: Katherine Carbon

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

(Forecast in Escalated \$000's)

Witness: Katherine Carbon

INSURANCE

Division: A Property

Workpaper: A Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	15,122	13,848	13,864	16,904	19,184	16,529	17,988	19,311
Total Costs	\$ 15,122	\$ 13,848	\$ 13,864	\$ 16,904	\$ 19,184	\$ 16,529	\$ 17,988	\$ 19,311
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,194	\$ 2,379	\$ 2,726	\$ 5,064	\$ 6,126	\$ 5,083	\$ 5,084	\$ 5,197
So Cal Gas	1,413	1,215	1,209	1,355	1,831	1,874	2,012	2,161
Subtotal - Utilities	\$ 2,606	\$ 3,594	\$ 3,935	\$ 6,419	\$ 7,957	\$ 6,956	\$ 7,096	\$ 7,358
Global/Retained	5,458	4,183	4,207	3,842	4,847	3,399	4,406	5,139
Total Direct Assignments	\$ 8,064	\$ 7,777	\$ 8,142	\$ 10,261	\$ 12,804	\$ 10,355	\$ 11,502	\$ 12,497
ALLOCATIONS								
SDG&E	\$ 2,835	\$ 2,382	\$ 2,160	\$ 2,858	\$ 2,638	\$ 2,624	\$ 2,763	\$ 2,906
So Cal Gas	1,861	1,771	2,226	1,280	1,894	2,341	2,459	2,583
Subtotal - Utilities	\$ 4,696	\$ 4,152	\$ 4,386	\$ 4,139	\$ 4,531	\$ 4,965	\$ 5,221	\$ 5,490
Global/Retained	2,362	1,919	1,336	2,505	1,849	1,208	1,264	1,324
Total Allocations	\$ 7,059	\$ 6,071	\$ 5,722	\$ 6,643	\$ 6,380	\$ 6,173	\$ 6,485	\$ 6,814
BILLED COSTS								
SDG&E	\$ 4,029	\$ 4,761	\$ 4,887	\$ 7,922	\$ 8,763	\$ 7,707	\$ 7,847	\$ 8,103
So Cal Gas	3,274	2,986	3,435	2,635	3,725	4,215	4,471	4,745
Subtotal - Utilities	\$ 7,302	\$ 7,746	\$ 8,321	\$ 10,557	\$ 12,488	\$ 11,921	\$ 12,318	\$ 12,848
Global/Retained	7,820	6,102	5,543	6,346	6,696	4,607	5,670	6,463
Total Billed Costs	\$ 15,122	\$ 13,848	\$ 13,864	\$ 16,904	\$ 19,184	\$ 16,529	\$ 17,988	\$ 19,311

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

(2013 \$000's)

INSURANCE

Witness: Katherine Carbon

Division: A Property

Workpaper: A Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 8,763	\$ 3,725	\$ 6,696	\$ 19,184	0
An annual escalation factor of 5% is utilized to account for company growth and increasing property values.	352	860	105	1,317	
Insurance costs for SONGS have been excluded from the 2016 GRC and will be tracked in the SONGS Closure Memorandum Account.	(1,190)	-	-	(1,190)	
Change in Allocation Rates 2013-2016	178	160	(338)	-	
Total Change from 2013	<u>(660)</u>	<u>1,020</u>	<u>(233)</u>	<u>127</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 8,103</u>	<u>\$ 4,745</u>	<u>\$ 6,463</u>	<u>\$ 19,311</u>	<u>0</u>
Allocations	\$ 2,906	\$ 2,583	\$ 1,324	\$ 6,814	
Direct Assignments	<u>5,197</u>	<u>2,161</u>	<u>5,139</u>	<u>12,497</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 8,103</u>	<u>\$ 4,745</u>	<u>\$ 6,463</u>	<u>\$ 19,311</u>	

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

Division: A. Property

Witness: Katherine Carbon

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Change</u>
A-1.1	1100-0403-PROP INS - ALL RISK PRIMARY	7	2	9
A-1	Primary	7	2	9
A-2.1	1100-0404-PROP INS - ALL RISK EXCESS	169	150	319
A-2	Excess	169	150	319
A-3.1	1100-0401-PROP INS - SONGS NUCLEAR	-	-	-
A-3.2	1100-0402-PROP INS - SONGS MESA	-	-	-
A-3	SONGS Property	-	-	-
A-4.1	1100-0405-PROP INS - CRIME	1	2	3
A-4	Crime	1	2	3
A-5.1	1100-0406-PROP INS - YUMA 500 KV	-	-	-
A-5.2	1100-0410-PROP INS - CONTROL OF WEL	-	-	-
A-5.3	1100-0409-PROP INS - CARGO	-	-	-
A-5.4	1100-0408-PROP INS - FOREIGN PACKAG	-	-	-
A-5	Other Property	-	-	-
A-6.1	1100-0407-PROP INS - BROKER FEES	2	6	8
A-6	Broker Fees	2	6	8
Change in Allocation 2013-2016		<u>179</u>	<u>160</u>	<u>339</u>

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

(Forecast in Escalated \$000's)

Department: A-1 Primary

Witness: Katherine Carbon

Cost Center: 1100-0403-PROP INS - ALL RISK PRIMARY

Workpaper: A-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	8,296	6,741	8,005	9,122	11,540	10,284	11,430	12,426
Total Costs	\$ 8,296	\$ 6,741	\$ 8,005	\$ 9,122	\$ 11,540	\$ 10,284	\$ 11,430	\$ 12,426
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,552	\$ 1,519	\$ 2,571	\$ 4,097	\$ 5,030	\$ 5,082	\$ 5,084	\$ 5,197
So Cal Gas	1,310	1,030	1,121	1,252	1,305	1,714	1,844	1,985
Subtotal - Utilities	\$ 2,861	\$ 2,549	\$ 3,692	\$ 5,348	\$ 6,334	\$ 6,796	\$ 6,928	\$ 7,182
Global/Retained	5,365	4,138	4,217	3,774	5,090	3,361	4,365	5,097
Total Direct Assignments	\$ 8,227	\$ 6,687	\$ 7,909	\$ 9,122	\$ 11,424	\$ 10,157	\$ 11,293	\$ 12,278
ALLOCATIONS								
SDG&E	\$ 22	\$ 11	\$ 22	\$ -	\$ 52	\$ 65	\$ 70	\$ 75
So Cal Gas	15	10	15	-	16	20	21	23
Subtotal - Utilities	\$ 37	\$ 20	\$ 37	\$ -	\$ 69	\$ 84	\$ 91	\$ 98
Global/Retained	32	33	58	-	48	43	46	50
Total Allocations	\$ 69	\$ 54	\$ 95	\$ -	\$ 116	\$ 127	\$ 137	\$ 147
BILLED COSTS								
SDG&E	\$ 1,574	\$ 1,530	\$ 2,593	\$ 4,097	\$ 5,082	\$ 5,147	\$ 5,154	\$ 5,272
So Cal Gas	1,324	1,039	1,136	1,252	1,321	1,733	1,866	2,008
Subtotal - Utilities	\$ 2,898	\$ 2,570	\$ 3,729	\$ 5,348	\$ 6,403	\$ 6,881	\$ 7,019	\$ 7,279
Global/Retained	5,397	4,171	4,276	3,774	5,137	3,403	4,411	5,146
Total Billed Costs	\$ 8,296	\$ 6,741	\$ 8,005	\$ 9,122	\$ 11,540	\$ 10,284	\$ 11,430	\$ 12,426

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-1 Primary

Cost Center: 1100-0403-PROP INS - ALL RISK PRIMARY

Workpaper: A-1.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 5,082	\$ 1,321	\$ 5,137	\$ 11,540	0
An annual escalation factor of 5% is utilized to account for company growth and increasing property values.	183	685	17	885	
Change in Allocation Rates 2013-2016	7	2	(9)	0	
Total Change from 2013	<u>190</u>	<u>687</u>	<u>9</u>	<u>885</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 5,272</u>	<u>\$ 2,008</u>	<u>\$ 5,146</u>	<u>\$ 12,426</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBPROPERTY	<u>50.9%</u>	<u>15.4%</u>	<u>33.7%</u>	<u>100.0%</u>	
Allocations	\$ 75	\$ 23	\$ 50	\$ 147	
Direct Assignments	<u>5,197</u>	<u>1,985</u>	<u>5,097</u>	<u>12,278</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 5,272</u>	<u>\$ 2,008</u>	<u>\$ 5,146</u>	<u>\$ 12,426</u>	

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

(Forecast in Escalated \$000's)

Department: A-2 Excess

Witness: Katherine Carbon

Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS

Workpaper: A-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	6,524	5,530	5,162	6,077	5,726	5,500	5,775	6,064
Total Costs	<u>\$ 6,524</u>	<u>\$ 5,530</u>	<u>\$ 5,162</u>	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 5,500</u>	<u>\$ 5,775</u>	<u>\$ 6,064</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (94)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	370	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 276</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	(276)	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 2,635	\$ 2,176	\$ 1,966	\$ 2,648	\$ 2,378	\$ 2,355	\$ 2,473	\$ 2,597
So Cal Gas	1,644	1,560	2,028	1,064	1,676	2,110	2,215	2,326
Subtotal - Utilities	<u>\$ 4,279</u>	<u>\$ 3,736</u>	<u>\$ 3,994</u>	<u>\$ 3,712</u>	<u>\$ 4,054</u>	<u>\$ 4,465</u>	<u>\$ 4,688</u>	<u>\$ 4,923</u>
Global/Retained	2,245	1,793	1,168	2,366	1,672	1,035	1,087	1,141
Total Allocations	<u>\$ 6,524</u>	<u>\$ 5,530</u>	<u>\$ 5,162</u>	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 5,500</u>	<u>\$ 5,775</u>	<u>\$ 6,064</u>
BILLED COSTS								
SDG&E	\$ 2,635	\$ 2,176	\$ 1,966	\$ 2,648	\$ 2,284	\$ 2,355	\$ 2,473	\$ 2,597
So Cal Gas	1,644	1,560	2,028	1,064	2,046	2,110	2,215	2,326
Subtotal - Utilities	<u>\$ 4,279</u>	<u>\$ 3,736</u>	<u>\$ 3,994</u>	<u>\$ 3,712</u>	<u>\$ 4,330</u>	<u>\$ 4,465</u>	<u>\$ 4,688</u>	<u>\$ 4,923</u>
Global/Retained	2,245	1,793	1,168	2,366	1,395	1,035	1,087	1,141
Total Billed Costs	<u>\$ 6,524</u>	<u>\$ 5,530</u>	<u>\$ 5,162</u>	<u>\$ 6,077</u>	<u>\$ 5,726</u>	<u>\$ 5,500</u>	<u>\$ 5,775</u>	<u>\$ 6,064</u>

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

(\$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-2 Excess

Cost Center: 1100-0404-PROP INS - ALL RISK EXCESS

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>
2013 - BASE YEAR	\$ 2,284	\$ 2,046	\$ 1,395	\$ 5,726	0
An annual escalation factor of 5% is utilized to account for company growth and increasing property values.	144	130	64	338	
Change in Allocation Rates 2013-2016	169	150	(319)	-	
Total Change from 2013	<u>313</u>	<u>280</u>	<u>(254)</u>	<u>338</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 2,597</u>	<u>\$ 2,326</u>	<u>\$ 1,141</u>	<u>\$ 6,064</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBPROPEXCESS	<u>42.8%</u>	<u>38.4%</u>	<u>18.8%</u>	<u>100.0%</u>	
Allocations	\$ 2,597	\$ 2,326	\$ 1,141	\$ 6,064	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 2,597</u>	<u>\$ 2,326</u>	<u>\$ 1,141</u>	<u>\$ 6,064</u>	

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

(Forecast in Escalated \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-3 SONGS Property

Workpaper: A-3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(360)	858	144	966	1,190	-	-	-
Total Costs	\$ (360)	\$ 858	\$ 144	\$ 966	\$ 1,190	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ (360)	\$ 858	\$ 144	\$ 966	\$ 1,190	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (360)	\$ 858	\$ 144	\$ 966	\$ 1,190	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ (360)	\$ 858	\$ 144	\$ 966	\$ 1,190	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (360)	\$ 858	\$ 144	\$ 966	\$ 1,190	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (360)	\$ 858	\$ 144	\$ 966	\$ 1,190	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ (360)	\$ 858	\$ 144	\$ 966	\$ 1,190	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-3 SONGS Property

Workpaper: A-3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,190	\$ -	\$ -	\$ 1,190	0
Insurance costs for SONGS have been excluded from the 2016 GRC and will be tracked in the SONGS Closure Memorandum Account.	(1,190)	-	-	(1,190)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>(1,190)</u>	<u>-</u>	<u>-</u>	<u>(1,190)</u>	<u>0</u>
2016 - TEST YEAR	<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: A-3 SONGS Property

Witness: Katherine Carbon

Cost Center: 1100-0401-PROP INS - SONGS NUCLEAR

Workpaper: A-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	(412)	868	28	909	1,040	-	-	-
Total Costs	\$ (412)	\$ 868	\$ 28	\$ 909	\$ 1,040	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ (412)	\$ 868	\$ 28	\$ 909	\$ 1,040	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (412)	\$ 868	\$ 28	\$ 909	\$ 1,040	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ (412)	\$ 868	\$ 28	\$ 909	\$ 1,040	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ (412)	\$ 868	\$ 28	\$ 909	\$ 1,040	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ (412)	\$ 868	\$ 28	\$ 909	\$ 1,040	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ (412)	\$ 868	\$ 28	\$ 909	\$ 1,040	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-3 SONGS Property

Cost Center: 1100-0401-PROP INS - SONGS NUCLEAR

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>
2013 - BASE YEAR	\$ 1,040	\$ -	\$ -	\$ 1,040	0
Beginning in 2016, SONGS expenses have been excluded from the GRC and will be tracked in the SONGS Closure Memorandum Account	(1,040)	-	-	(1,040)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>(1,040)</u>	<u>-</u>	<u>-</u>	<u>(1,040)</u>	<u>0</u>
2016 - TEST YEAR	<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-3 SONGS Property

Witness: Katherine Carbon

Cost Center: 1100-0402-PROP INS - SONGS MESA

Workpaper: A-3.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	52	(10)	116	58	150	-	-	-
Total Costs	\$ 52	\$ (10)	\$ 116	\$ 58	\$ 150	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 52	\$ (10)	\$ 116	\$ 58	\$ 150	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 52	\$ (10)	\$ 116	\$ 58	\$ 150	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 52	\$ (10)	\$ 116	\$ 58	\$ 150	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 52	\$ (10)	\$ 116	\$ 58	\$ 150	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 52	\$ (10)	\$ 116	\$ 58	\$ 150	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 52	\$ (10)	\$ 116	\$ 58	\$ 150	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-3 SONGS Property

Cost Center: 1100-0402-PROP INS - SONGS MESA

Workpaper: A-3.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 150	\$ -	\$ -	\$ 150	0
Beginning in 2016, SONGS expenses have been excluded from the GRC and will be tracked in the SONGS Closure Memorandum Account	(150)	-	-	(150)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>(150)</u>	<u>-</u>	<u>-</u>	<u>(150)</u>	<u>0</u>
2016 - TEST YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>0</u></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 Crime

Witness: Katherine Carbon

Cost Center: 1100-0405-PROP INS - CRIME

Workpaper: A-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	225	165	165	223	156	164	172	181
Total Costs	\$ 225	\$ 165	\$ 165	\$ 223	\$ 156	\$ 164	\$ 172	\$ 181
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 86	\$ 66	\$ 60	\$ 83	\$ 60	\$ 61	\$ 66	\$ 70
So Cal Gas	98	68	63	86	58	64	67	70
Subtotal - Utilities	\$ 184	\$ 135	\$ 123	\$ 169	\$ 118	\$ 125	\$ 133	\$ 141
Global/Retained	41	30	42	55	38	39	39	40
Total Allocations	\$ 225	\$ 165	\$ 165	\$ 223	\$ 156	\$ 164	\$ 172	\$ 181
BILLED COSTS								
SDG&E	\$ 86	\$ 66	\$ 60	\$ 83	\$ 60	\$ 61	\$ 66	\$ 70
So Cal Gas	98	68	63	86	58	64	67	70
Subtotal - Utilities	\$ 184	\$ 135	\$ 123	\$ 169	\$ 118	\$ 125	\$ 133	\$ 141
Global/Retained	41	30	42	55	38	39	39	40
Total Billed Costs	\$ 225	\$ 165	\$ 165	\$ 223	\$ 156	\$ 164	\$ 172	\$ 181

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-4 Crime

Cost Center: 1100-0405-PROP INS - CRIME

Workpaper: A-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 60	\$ 58	\$ 38	\$ 156	0
An annual escalation factor of 5% is utilized to account for market pressures.	10	10	5	25	
Change in Allocation Rates 2013-2016	1	2	(3)	-	
Total Change from 2013	<u>10</u>	<u>12</u>	<u>2</u>	<u>25</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 40</u>	<u>\$ 181</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 70	\$ 70	\$ 40	\$ 181	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 70</u>	<u>\$ 70</u>	<u>\$ 40</u>	<u>\$ 181</u>	

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

(Forecast in Escalated \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-5 Other Property

Workpaper: A-5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	198	236	91	172	190	199	209	219
Total Costs	\$ 198	\$ 236	\$ 91	\$ 172	\$ 190	\$ 199	\$ 209	\$ 219
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	103	186	88	103	156	160	168	176
Subtotal - Utilities	\$ 104	\$ 187	\$ 99	\$ 104	\$ 156	\$ 160	\$ 168	\$ 176
Global/Retained	92	45	(11)	68	34	39	41	43
Total Direct Assignments	\$ 197	\$ 232	\$ 88	\$ 172	\$ 190	\$ 199	\$ 209	\$ 219
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	1	3	3	-	-	-	-	-
Total Allocations	\$ 1	\$ 4	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	103	186	88	103	156	160	168	176
Subtotal - Utilities	\$ 104	\$ 187	\$ 99	\$ 104	\$ 156	\$ 160	\$ 168	\$ 176
Global/Retained	93	49	(8)	68	34	39	41	43
Total Billed Costs	\$ 198	\$ 236	\$ 91	\$ 172	\$ 190	\$ 199	\$ 209	\$ 219

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-5 Other Property

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>
2013 - BASE YEAR	\$ 0	\$ 156	\$ 34	\$ 190	0
An annual escalation factor of 5% is utilized for market pressures	0	20	9	29	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>0</u>	<u>20</u>	<u>9</u>	<u>29</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 0</u>	<u>\$ 176</u>	<u>\$ 43</u>	<u>\$ 219</u>	<u>0</u>
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>0</u>	<u>176</u>	<u>43</u>	<u>219</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 0</u>	<u>\$ 176</u>	<u>\$ 43</u>	<u>\$ 219</u>	

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

(Forecast in Escalated \$000's)

Department: A-5 Other Property

Witness: Katherine Carbon

Cost Center: 1100-0406-PROP INS - YUMA 500 KV

Workpaper: A-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1	1	11	0	0	0	0	0
Total Costs	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
DIRECT ASSIGNMENTS								
SDG&E	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 1	\$ 1	\$ 11	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-5 Other Property

Cost Center: 1100-0406-PROP INS - YUMA 500 KV

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>
2013 - BASE YEAR	\$ 0	\$ -	\$ -	\$ 0	0
Premiums are less than \$500.	0	-	-	0	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>0</u>
2016 ALLOCATION METHOD					
DIRSDGE	<u>100.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>0</u>	<u>-</u>	<u>-</u>	<u>0</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 0</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-5 Other Property

Witness: Katherine Carbon

Cost Center: 1100-0410-PROP INS - CONTROL OF WEL

Workpaper: A-5.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	146	213	96	110	164	172	180	189
Total Costs	\$ 146	\$ 213	\$ 96	\$ 110	\$ 164	\$ 172	\$ 180	\$ 189
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	103	186	88	103	156	160	168	176
Subtotal - Utilities	\$ 103	\$ 186	\$ 88	\$ 103	\$ 156	\$ 160	\$ 168	\$ 176
Global/Retained	43	27	8	6	8	12	12	13
Total Direct Assignments	\$ 146	\$ 212	\$ 96	\$ 110	\$ 164	\$ 172	\$ 180	\$ 189
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	1	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	103	186	88	103	156	160	168	176
Subtotal - Utilities	\$ 103	\$ 186	\$ 88	\$ 103	\$ 156	\$ 160	\$ 168	\$ 176
Global/Retained	43	27	8	6	8	12	12	13
Total Billed Costs	\$ 146	\$ 213	\$ 96	\$ 110	\$ 164	\$ 172	\$ 180	\$ 189

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-5 Other Property

Cost Center: 1100-0410-PROP INS - CONTROL OF WEL

Workpaper: A-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ 156	\$ 8	\$ 164	0
An annual escalation factor of 5% is utilized for changes in well activities and market pressures	-	20	5	26	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>20</u>	<u>5</u>	<u>26</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ 176</u>	<u>\$ 13</u>	<u>\$ 189</u>	<u>0</u>
2016 ALLOCATION METHOD					
DIRSCG	<u>0.0%</u>	<u>100.0%</u>	<u>0.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>176</u>	<u>13</u>	<u>189</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ 176</u>	<u>\$ 13</u>	<u>\$ 189</u>	

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

(Forecast in Escalated \$000's)

Department: A-5 Other Property

Witness: Katherine Carbon

Cost Center: 1100-0409-PROP INS - CARGO

Workpaper: A-5.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	42	15	(24)	54	18	18	19	20
Total Costs	\$ 42	\$ 15	\$ (24)	\$ 54	\$ 18	\$ 18	\$ 19	\$ 20
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	42	15	(24)	54	18	18	19	20
Total Direct Assignments	\$ 42	\$ 15	\$ (24)	\$ 54	\$ 18	\$ 18	\$ 19	\$ 20
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	42	15	(24)	54	18	18	19	20
Total Billed Costs	\$ 42	\$ 15	\$ (24)	\$ 54	\$ 18	\$ 18	\$ 19	\$ 20

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-5 Other Property

Cost Center: 1100-0409-PROP INS - CARGO

Workpaper: A-5.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 18	\$ 18	0
An annual escalation factor of 5% is utilized for changes in shipping activities and market pressures	-	-	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>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>	<u>0</u>
2016 ALLOCATION METHOD					
DIRLNG	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>20</u>	<u>20</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20</u>	<u>\$ 20</u>	

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

(Forecast in Escalated \$000's)

Department: A-5 Other Property

Witness: Katherine Carbon

Cost Center: 1100-0408-PROP INS - FOREIGN PACKAG

Workpaper: A-5.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	9	7	7	8	8	8	9	9
Total Costs	<u>\$ 9</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 9</u>	<u>\$ 9</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	7	4	4	8	8	8	9	9
Total Direct Assignments	<u>\$ 7</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 9</u>	<u>\$ 9</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	1	3	3	-	-	-	-	-
Total Allocations	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	9	7	7	8	8	8	9	9
Total Billed Costs	<u>\$ 9</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 8</u>	<u>\$ 9</u>	<u>\$ 9</u>

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

(2013 \$000's)

Division: A Property

Witness: Katherine Carbon

Department: A-5 Other Property

Cost Center: 1100-0408-PROP INS - FOREIGN PACKAG

Workpaper: A-5.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 8	\$ 8	0
An annual escalation factor of 5% is utilized for company growth, including growth in labor base, and market pressures.	-	-	1	1	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>	<u>0</u>
2016 ALLOCATION METHOD					
DIRGAS	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>9</u>	<u>9</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>	

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

(Forecast in Escalated \$000's)

Department: A-6 Broker Fees

Witness: Katherine Carbon

Cost Center: 1100-0407-PROP INS - BROKER FEES

Workpaper: A-6.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	240	319	298	343	383	383	402	422
Total Costs	\$ 240	\$ 319	\$ 298	\$ 343	\$ 383	\$ 383	\$ 402	\$ 422
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 92	\$ 128	\$ 112	\$ 127	\$ 147	\$ 143	\$ 154	\$ 164
So Cal Gas	105	132	120	131	143	149	156	164
Subtotal - Utilities	\$ 197	\$ 260	\$ 232	\$ 258	\$ 290	\$ 291	\$ 310	\$ 328
Global/Retained	44	59	65	84	92	91	92	93
Total Allocations	\$ 240	\$ 319	\$ 298	\$ 343	\$ 383	\$ 383	\$ 402	\$ 422
BILLED COSTS								
SDG&E	\$ 92	\$ 128	\$ 112	\$ 127	\$ 147	\$ 143	\$ 154	\$ 164
So Cal Gas	105	132	120	131	143	149	156	164
Subtotal - Utilities	\$ 197	\$ 260	\$ 232	\$ 258	\$ 290	\$ 291	\$ 310	\$ 328
Global/Retained	44	59	65	84	92	91	92	93
Total Billed Costs	\$ 240	\$ 319	\$ 298	\$ 343	\$ 383	\$ 383	\$ 402	\$ 422

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

(2013 \$000's)

Division: A Property
Department: A-6 Broker Fees
Cost Center: 1100-0407-PROP INS - BROKER FEES
Workpaper: A-6.1 Recon

Witness: Katherine Carbon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 147	\$ 143	\$ 92	\$ 383	0
An escalation rate of 5% is utilized for expected changes in compensation structure.	15	15	9	39	
Change in Allocations 2013-2016	2	6	(7)	-	
Total Change from 2013	<u>17</u>	<u>21</u>	<u>1</u>	<u>39</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 164</u>	<u>\$ 164</u>	<u>\$ 93</u>	<u>\$ 422</u>	<u>0</u>
2016 ALLOCATION METHOD					
MFBASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 164	\$ 164	\$ 93	\$ 422	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 164</u>	<u>\$ 164</u>	<u>\$ 93</u>	<u>\$ 422</u>	

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

(Forecast in Escalated \$000's)

Witness: Katherine Carbon

INSURANCE

Division: B Liability

Workpaper: B Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	68,044	94,044	102,395	115,885	117,579	119,587	122,774	126,090
Total Costs	<u>\$ 68,044</u>	<u>\$ 94,044</u>	<u>\$ 102,395</u>	<u>\$ 115,885</u>	<u>\$ 117,579</u>	<u>\$ 119,587</u>	<u>\$ 122,774</u>	<u>\$ 126,090</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 1,189	\$ 10,192	\$ 2,289	\$ 2,455	\$ 2,496	\$ 1,098	\$ 1,154	\$ 1,213
So Cal Gas	883	943	713	1,146	1,258	1,388	1,451	1,517
Subtotal - Utilities	<u>\$ 2,071</u>	<u>\$ 11,135</u>	<u>\$ 3,002</u>	<u>\$ 3,601</u>	<u>\$ 3,754</u>	<u>\$ 2,487</u>	<u>\$ 2,606</u>	<u>\$ 2,730</u>
Global/Retained	1,138	1,147	1,189	856	1,044	637	668	702
Total Direct Assignments	<u>\$ 3,210</u>	<u>\$ 12,282</u>	<u>\$ 4,191</u>	<u>\$ 4,457</u>	<u>\$ 4,797</u>	<u>\$ 3,123</u>	<u>\$ 3,274</u>	<u>\$ 3,432</u>
ALLOCATIONS								
SDG&E	\$ 49,172	\$ 66,470	\$ 82,272	\$ 94,472	\$ 95,277	\$ 97,468	\$ 99,840	\$ 102,196
So Cal Gas	11,039	10,566	9,651	10,382	10,269	11,297	11,857	12,490
Subtotal - Utilities	<u>\$ 60,212</u>	<u>\$ 77,037</u>	<u>\$ 91,922</u>	<u>\$ 104,855</u>	<u>\$ 105,547</u>	<u>\$ 108,765</u>	<u>\$ 111,697</u>	<u>\$ 114,686</u>
Global/Retained	4,622	4,725	6,282	6,573	7,235	7,698	7,803	7,971
Total Allocations	<u>\$ 64,834</u>	<u>\$ 81,762</u>	<u>\$ 98,204</u>	<u>\$ 111,428</u>	<u>\$ 112,782</u>	<u>\$ 116,463</u>	<u>\$ 119,500</u>	<u>\$ 122,658</u>
BILLED COSTS								
SDG&E	\$ 50,361	\$ 76,663	\$ 84,561	\$ 96,927	\$ 97,773	\$ 98,567	\$ 100,995	\$ 103,409
So Cal Gas	11,922	11,510	10,363	11,528	11,527	12,685	13,308	14,007
Subtotal - Utilities	<u>\$ 62,283</u>	<u>\$ 88,172</u>	<u>\$ 94,924</u>	<u>\$ 108,456</u>	<u>\$ 109,300</u>	<u>\$ 111,252</u>	<u>\$ 114,302</u>	<u>\$ 117,417</u>
Global/Retained	5,761	5,872	7,471	7,429	8,279	8,335	8,472	8,673
Total Billed Costs	<u>\$ 68,044</u>	<u>\$ 94,044</u>	<u>\$ 102,395</u>	<u>\$ 115,885</u>	<u>\$ 117,579</u>	<u>\$ 119,587</u>	<u>\$ 122,774</u>	<u>\$ 126,090</u>

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

(2013 \$000's)

INSURANCE

Witness: Katherine Carbon

Division: B Liability

Workpaper: B Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 97,773	\$ 11,527	\$ 8,279	\$ 117,579	0
Annual escalation	6,547	1,805	797	9,149	
New Coverage - Cyber Insurance	272	271	83	626	
SONGS expenses have been excluded from the 2016 GRC and will be tracked in the SONGS Closure Memorandum Account	(1,264)	-	-	(1,264)	
Change in Allocation Rates 2013-2016	82	405	(487)	(0)	
Total Change from 2013	<u>5,636</u>	<u>2,480</u>	<u>394</u>	<u>8,511</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 103,409</u>	<u>\$ 14,007</u>	<u>\$ 8,673</u>	<u>\$ 126,090</u>	<u>0</u>
Allocations	\$ 102,196	\$ 12,490	\$ 7,971	\$ 122,658	
Direct Assignments	<u>1,213</u>	<u>1,517</u>	<u>702</u>	<u>3,432</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 103,409</u>	<u>\$ 14,007</u>	<u>\$ 8,673</u>	<u>\$ 126,090</u>	

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

Division: **B Liability**

Witness: **Katherine Carbon**

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SoCal Gas</u>	<u>Change</u>
B-1.1	1100-0428-LIAB INS - EXCESS LIABILI	94	364	458
B-1	General Excess	94	364	458
B-2.1	1100-0445-LIAB INS - EXCESS FIRE	(4)	6	2
B-2.2	1100-0446-WILDFIRE DAMAGE REINSURANCE	-	-	-
B-2	Fire	(4)	6	2
B-3.1	1100-0427-LIAB INS - D&O	(12)	12	-
B-3	D&O	(12)	12	-
B-4.1	1100-0432-LIAB INS - FIDUCIARY LIAB	4	17	21
B-4	Fiduciary	4	17	21
B-5.1	1100-0429-LIAB INS - EXCESS WORKERS	(1)	(1)	(2)
B-5.2	1100-0439-LIAB INS - GLOBAL WORKERS	-	-	-
B-5	Workers Comp	(1)	(1)	(2)
B-6.1	1100-0425-LIAB INS - SONGS NUCLEAR	-	-	-
B-6.2	1100-0426-LIAB INS - SONGS MESA	-	-	-
B-6	SONGS Liability	-	-	-
B-7.1	1100-0435-LIAB INS - YUMA 500 KV	-	-	-
B-7.2	1100-0444-LIAB INS - CYBER	-	-	-
B-7.3	1100-0430-LIAB INS - AUTO	(3)	(3)	(6)
B-7.4	1100-0441-LIAB INS - TERMINAL OPERA	-	-	-
B-7.5	1100-0442-LIAB INS - P&I CHARTER	-	-	-
B-7.6	1100-0443-LIAB INS - POLLUTION	-	-	-
B-7.7	1100-0437-LIAB INS - PSEP	-	-	-
B-7.8	1100-0444-LIAB INS - RAILROAD PROTECTIVE	-	-	-
B-7.9	1100-0444-LIAB INS - GENERAL	-	-	-
B-7	Other Liability	(3)	(3)	(6)
B-8.1	1100-0436-LIAB INS - BROKER FEES	3	10	13
B-8	Broker Fees	3	10	13
Change in Allocation 2013-2016		81	405	486

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

(Forecast in Escalated \$000's)

Department: B-1 General Excess

Witness: Katherine Carbon

Cost Center: 1100-0428-LIAB INS - EXCESS LIABILI

Workpaper: B-1.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	18,540	18,889	20,278	22,579	23,500	24,734	25,971	27,269
Total Costs	\$ 18,540	\$ 18,889	\$ 20,278	\$ 22,579	\$ 23,500	\$ 24,734	\$ 25,971	\$ 27,269
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	(5)	-	(9)	-	-	-	-	-
Total Direct Assignments	\$ (5)	\$ -	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 7,112	\$ 7,584	\$ 7,358	\$ 8,388	\$ 9,043	\$ 9,232	\$ 9,944	\$ 10,602
So Cal Gas	8,071	7,818	7,794	8,646	8,801	9,606	10,090	10,635
Subtotal - Utilities	\$ 15,183	\$ 15,402	\$ 15,152	\$ 17,034	\$ 17,844	\$ 18,838	\$ 20,034	\$ 21,237
Global/Retained	3,362	3,487	5,135	5,546	5,656	5,896	5,937	6,032
Total Allocations	\$ 18,545	\$ 18,889	\$ 20,287	\$ 22,579	\$ 23,500	\$ 24,734	\$ 25,971	\$ 27,269
BILLED COSTS								
SDG&E	\$ 7,112	\$ 7,584	\$ 7,358	\$ 8,388	\$ 9,043	\$ 9,232	\$ 9,944	\$ 10,602
So Cal Gas	8,071	7,818	7,794	8,646	8,801	9,606	10,090	10,635
Subtotal - Utilities	\$ 15,183	\$ 15,402	\$ 15,152	\$ 17,034	\$ 17,844	\$ 18,838	\$ 20,034	\$ 21,237
Global/Retained	3,357	3,487	5,126	5,546	5,656	5,896	5,937	6,032
Total Billed Costs	\$ 18,540	\$ 18,889	\$ 20,278	\$ 22,579	\$ 23,500	\$ 24,734	\$ 25,971	\$ 27,269

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-1 General Excess

Cost Center: 1100-0428-LIAB INS - EXCESS LIABILI

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>
2013 - BASE YEAR	\$ 9,043	\$ 8,801	\$ 5,656	\$ 23,500	0
An annual escalation factor of 5% is utilized to account for market pressures	1,466	1,470	834	3,769	
Change in Allocation Rates 2013-2016	94	364	(458)	(0)	
Total Change from 2013	<u>1,560</u>	<u>1,834</u>	<u>376</u>	<u>3,769</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 10,602</u>	<u>\$ 10,635</u>	<u>\$ 6,032</u>	<u>\$ 27,269</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 10,602	\$ 10,635	\$ 6,032	\$ 27,269	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 10,602</u>	<u>\$ 10,635</u>	<u>\$ 6,032</u>	<u>\$ 27,269</u>	

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

(Forecast in Escalated \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-2 Fire

Workpaper: B-2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	39,775	64,959	73,609	84,952	85,518	87,163	88,728	90,340
Total Costs	<u>\$ 39,775</u>	<u>\$ 64,959</u>	<u>\$ 73,609</u>	<u>\$ 84,952</u>	<u>\$ 85,518</u>	<u>\$ 87,163</u>	<u>\$ 88,728</u>	<u>\$ 90,340</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 8,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	85	131	129	131	131	131
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 8,376</u>	<u>\$ 85</u>	<u>\$ 131</u>	<u>\$ 129</u>	<u>\$ 131</u>	<u>\$ 131</u>	<u>\$ 131</u>
Global/Retained	-	-	(5)	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 8,376</u>	<u>\$ 80</u>	<u>\$ 131</u>	<u>\$ 129</u>	<u>\$ 131</u>	<u>\$ 131</u>	<u>\$ 131</u>
ALLOCATIONS								
SDG&E	\$ 39,568	\$ 56,371	\$ 73,307	\$ 84,584	\$ 85,146	\$ 86,777	\$ 88,335	\$ 89,939
So Cal Gas	139	143	149	183	187	199	205	211
Subtotal - Utilities	<u>\$ 39,707</u>	<u>\$ 56,514</u>	<u>\$ 73,456</u>	<u>\$ 84,767</u>	<u>\$ 85,333</u>	<u>\$ 86,976</u>	<u>\$ 88,540</u>	<u>\$ 90,150</u>
Global/Retained	68	69	73	55	56	56	57	59
Total Allocations	<u>\$ 39,775</u>	<u>\$ 56,583</u>	<u>\$ 73,529</u>	<u>\$ 84,822</u>	<u>\$ 85,389</u>	<u>\$ 87,032</u>	<u>\$ 88,597</u>	<u>\$ 90,209</u>
BILLED COSTS								
SDG&E	\$ 39,568	\$ 64,748	\$ 73,307	\$ 84,584	\$ 85,146	\$ 86,777	\$ 88,335	\$ 89,939
So Cal Gas	139	143	235	314	316	330	336	342
Subtotal - Utilities	<u>\$ 39,707</u>	<u>\$ 64,890</u>	<u>\$ 73,541</u>	<u>\$ 84,898</u>	<u>\$ 85,463</u>	<u>\$ 87,107</u>	<u>\$ 88,671</u>	<u>\$ 90,281</u>
Global/Retained	68	69	68	55	56	56	57	59
Total Billed Costs	<u>\$ 39,775</u>	<u>\$ 64,959</u>	<u>\$ 73,609</u>	<u>\$ 84,952</u>	<u>\$ 85,518</u>	<u>\$ 87,163</u>	<u>\$ 88,728</u>	<u>\$ 90,340</u>

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

(2013 \$000's)

Division: B Liability
Department: B-2 Fire
Workpaper: B-2 Recon

Witness: Katherine Carbon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 85,146	\$ 316	\$ 56	\$ 85,518	0
An annual escalation factor of 3% for Excess Fire updated for 2014 Actual Premium is utilized to account for market pressures.	4,797	20	5	4,822	
Change in Allocation Rates 2013-2016	(4)	6	(2)	(0)	
Total Change from 2013	<u>4,793</u>	<u>26</u>	<u>3</u>	<u>4,822</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 89,939</u>	<u>\$ 342</u>	<u>\$ 59</u>	<u>\$ 90,340</u>	<u>0</u>
Allocations	\$ 89,939	\$ 211	\$ 59	\$ 90,209	
Direct Assignments	<u>-</u>	<u>131</u>	<u>-</u>	<u>131</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 89,939</u>	<u>\$ 342</u>	<u>\$ 59</u>	<u>\$ 90,340</u>	

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

(Forecast in Escalated \$000's)

Department: B-2 Fire

Witness: Katherine Carbon

Cost Center: 1100-0445-LIAB INS - EXCESS FIRE

Workpaper: B-2.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	39,775	40,729	42,648	49,582	50,594	52,163	53,728	55,340
Total Costs	<u>\$ 39,775</u>	<u>\$ 40,729</u>	<u>\$ 42,648</u>	<u>\$ 49,582</u>	<u>\$ 50,594</u>	<u>\$ 52,163</u>	<u>\$ 53,728</u>	<u>\$ 55,340</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	(5)	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ 39,568	\$ 40,517	\$ 42,431	\$ 49,344	\$ 50,352	\$ 51,908	\$ 53,466	\$ 55,070
So Cal Gas	139	143	149	183	187	199	205	211
Subtotal - Utilities	<u>\$ 39,707</u>	<u>\$ 40,660</u>	<u>\$ 42,581</u>	<u>\$ 49,528</u>	<u>\$ 50,539</u>	<u>\$ 52,107</u>	<u>\$ 53,671</u>	<u>\$ 55,281</u>
Global/Retained	68	69	73	55	56	56	57	59
Total Allocations	<u>\$ 39,775</u>	<u>\$ 40,729</u>	<u>\$ 42,653</u>	<u>\$ 49,582</u>	<u>\$ 50,594</u>	<u>\$ 52,163</u>	<u>\$ 53,728</u>	<u>\$ 55,340</u>
BILLED COSTS								
SDG&E	\$ 39,568	\$ 40,517	\$ 42,431	\$ 49,344	\$ 50,352	\$ 51,908	\$ 53,466	\$ 55,070
So Cal Gas	139	143	149	183	187	199	205	211
Subtotal - Utilities	<u>\$ 39,707</u>	<u>\$ 40,660</u>	<u>\$ 42,581</u>	<u>\$ 49,528</u>	<u>\$ 50,539</u>	<u>\$ 52,107</u>	<u>\$ 53,671</u>	<u>\$ 55,281</u>
Global/Retained	68	69	68	55	56	56	57	59
Total Billed Costs	<u>\$ 39,775</u>	<u>\$ 40,729</u>	<u>\$ 42,648</u>	<u>\$ 49,582</u>	<u>\$ 50,594</u>	<u>\$ 52,163</u>	<u>\$ 53,728</u>	<u>\$ 55,340</u>

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-2 Fire

Cost Center: 1100-0445-LIAB INS - EXCESS FIRE

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>
2013 - BASE YEAR	\$ 50,352	\$ 187	\$ 56	\$ 50,594	0
An annual escalation factor of 3% for Excess Fire updated for 2014 Actual Premium is utilized to account for market pressures.	4,722	18	5	4,746	
Change in Allocation Rates 2013-2016	(4)	6	(2)	(0)	
Total Change from 2013	<u>4,718</u>	<u>24</u>	<u>3</u>	<u>4,746</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 55,070</u>	<u>\$ 211</u>	<u>\$ 59</u>	<u>\$ 55,340</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBFIREINS	<u>99.5%</u>	<u>0.4%</u>	<u>0.1%</u>	<u>100.0%</u>	
Allocations	\$ 55,070	\$ 211	\$ 59	\$ 55,340	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ 55,070</u>	<u>\$ 211</u>	<u>\$ 59</u>	<u>\$ 55,340</u>	

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

(Forecast in Escalated \$000's)

Department: B-2 Fire

Witness: Katherine Carbon

Cost Center: 1100-0446-WILDFIRE DAMAGE REINSURANCE

Workpaper: B-2.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	24,230	30,961	35,370	34,924	35,000	35,000	35,000
Total Costs	<u>\$ -</u>	<u>\$ 24,230</u>	<u>\$ 30,961</u>	<u>\$ 35,370</u>	<u>\$ 34,924</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ 8,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	85	131	129	131	131	131
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 8,376</u>	<u>\$ 85</u>	<u>\$ 131</u>	<u>\$ 129</u>	<u>\$ 131</u>	<u>\$ 131</u>	<u>\$ 131</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ 8,376</u>	<u>\$ 85</u>	<u>\$ 131</u>	<u>\$ 129</u>	<u>\$ 131</u>	<u>\$ 131</u>	<u>\$ 131</u>
ALLOCATIONS								
SDG&E	\$ -	\$ 15,854	\$ 30,875	\$ 35,239	\$ 34,795	\$ 34,869	\$ 34,869	\$ 34,869
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 15,854</u>	<u>\$ 30,875</u>	<u>\$ 35,239</u>	<u>\$ 34,795</u>	<u>\$ 34,869</u>	<u>\$ 34,869</u>	<u>\$ 34,869</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ 15,854</u>	<u>\$ 30,875</u>	<u>\$ 35,239</u>	<u>\$ 34,795</u>	<u>\$ 34,869</u>	<u>\$ 34,869</u>	<u>\$ 34,869</u>
BILLED COSTS								
SDG&E	\$ -	\$ 24,230	\$ 30,875	\$ 35,239	\$ 34,795	\$ 34,869	\$ 34,869	\$ 34,869
So Cal Gas	-	-	85	131	129	131	131	131
Subtotal - Utilities	<u>\$ -</u>	<u>\$ 24,230</u>	<u>\$ 30,961</u>	<u>\$ 35,370</u>	<u>\$ 34,924</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ -</u>	<u>\$ 24,230</u>	<u>\$ 30,961</u>	<u>\$ 35,370</u>	<u>\$ 34,924</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-2 Fire

Cost Center: 1100-0446-WILDFIRE DAMAGE REINSURANCE

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>
2013 - BASE YEAR	\$ 34,795	\$ 129	\$ -	\$ 34,924	0
Premiums are expected to remain flat	75	2	-	76	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>75</u>	<u>2</u>	<u>-</u>	<u>76</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 34,869</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBFIREREINS	<u>100.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	
Allocations	\$ 34,869	\$ -	\$ -	\$ 34,869	
Direct Assignments	<u>-</u>	<u>131</u>	<u>-</u>	<u>131</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 34,869</u>	<u>\$ 131</u>	<u>\$ -</u>	<u>\$ 35,000</u>	

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

(Forecast in Escalated \$000's)

Department: B-3 D&O

Witness: Katherine Carbon

Cost Center: 1100-0427-LIAB INS - D&O

Workpaper: B-3.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	4,158	3,719	2,396	2,091	2,139	2,222	2,333	2,449
Total Costs	\$ 4,158	\$ 3,719	\$ 2,396	\$ 2,091	\$ 2,139	\$ 2,222	\$ 2,333	\$ 2,449
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 1,595	\$ 1,493	\$ 869	\$ 777	\$ 542	\$ 545	\$ 578	\$ 607
So Cal Gas	1,810	1,539	921	801	527	565	588	618
Subtotal - Utilities	\$ 3,404	\$ 3,032	\$ 1,790	\$ 1,578	\$ 1,069	\$ 1,111	\$ 1,166	\$ 1,225
Global/Retained	754	687	606	514	1,070	1,111	1,166	1,225
Total Allocations	\$ 4,158	\$ 3,719	\$ 2,396	\$ 2,091	\$ 2,139	\$ 2,222	\$ 2,333	\$ 2,449
BILLED COSTS								
SDG&E	\$ 1,595	\$ 1,493	\$ 869	\$ 777	\$ 542	\$ 545	\$ 578	\$ 607
So Cal Gas	1,810	1,539	921	801	527	565	588	618
Subtotal - Utilities	\$ 3,404	\$ 3,032	\$ 1,790	\$ 1,578	\$ 1,069	\$ 1,111	\$ 1,166	\$ 1,225
Global/Retained	754	687	606	514	1,070	1,111	1,166	1,225
Total Billed Costs	\$ 4,158	\$ 3,719	\$ 2,396	\$ 2,091	\$ 2,139	\$ 2,222	\$ 2,333	\$ 2,449

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-3 D&O

Cost Center: 1100-0427-LIAB INS - D&O

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>
2013 - BASE YEAR	\$ 542	\$ 527	\$ 1,070	\$ 2,139	0
An annual escalation factor of 5% is utilized for company growth and market pressures.	77	78	155	310	
Change in Allocation Rates 2013-2016	(12)	12	(0)	-	
Total Change from 2013	<u>65</u>	<u>90</u>	<u>155</u>	<u>310</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 607</u>	<u>\$ 618</u>	<u>\$ 1,225</u>	<u>\$ 2,449</u>	<u>0</u>
2016 ALLOCATION METHOD					
MFSPPLIT	<u>24.8%</u>	<u>25.2%</u>	<u>50.0%</u>	<u>100.0%</u>	
Allocations	\$ 607	\$ 618	\$ 1,225	\$ 2,449	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 607</u>	<u>\$ 618</u>	<u>\$ 1,225</u>	<u>\$ 2,449</u>	

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

(Forecast in Escalated \$000's)

Department: B-4 Fiduciary

Witness: Katherine Carbon

Cost Center: 1100-0432-LIAB INS - FIDUCIARY LIAB

Workpaper: B-4.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,692	1,605	1,173	1,103	1,102	1,103	1,158	1,216
Total Costs	\$ 1,692	\$ 1,605	\$ 1,173	\$ 1,103	\$ 1,102	\$ 1,103	\$ 1,158	\$ 1,216
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 649	\$ 645	\$ 425	\$ 410	\$ 424	\$ 412	\$ 443	\$ 473
So Cal Gas	736	664	450	422	413	428	450	474
Subtotal - Utilities	\$ 1,385	\$ 1,309	\$ 875	\$ 832	\$ 836	\$ 840	\$ 893	\$ 947
Global/Retained	307	296	297	271	265	263	265	269
Total Allocations	\$ 1,692	\$ 1,605	\$ 1,173	\$ 1,103	\$ 1,102	\$ 1,103	\$ 1,158	\$ 1,216
BILLED COSTS								
SDG&E	\$ 649	\$ 645	\$ 425	\$ 410	\$ 424	\$ 412	\$ 443	\$ 473
So Cal Gas	736	664	450	422	413	428	450	474
Subtotal - Utilities	\$ 1,385	\$ 1,309	\$ 875	\$ 832	\$ 836	\$ 840	\$ 893	\$ 947
Global/Retained	307	296	297	271	265	263	265	269
Total Billed Costs	\$ 1,692	\$ 1,605	\$ 1,173	\$ 1,103	\$ 1,102	\$ 1,103	\$ 1,158	\$ 1,216

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-4 Fiduciary

Cost Center: 1100-0432-LIAB INS - FIDUCIARY LIAB

Workpaper: B-4.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 424	\$ 413	\$ 265	\$ 1,102	0
An annual escalation factor of 5% is utilized to account for company growth and market pressures.	44	45	25	114	
Change in Allocation Rates 2013-2016	4	17	(21)	(0)	
Total Change from 2013	<u>49</u>	<u>62</u>	<u>4</u>	<u>114</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 473</u>	<u>\$ 474</u>	<u>\$ 269</u>	<u>\$ 1,216</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 473	\$ 474	\$ 269	\$ 1,216	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 473</u>	<u>\$ 474</u>	<u>\$ 269</u>	<u>\$ 1,216</u>	

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

(Forecast in Escalated \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-5 Workers Comp

Workpaper: B-5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	2,024	2,321	1,637	2,518	2,935	2,722	2,858	3,001
Total Costs	<u>\$ 2,024</u>	<u>\$ 2,321</u>	<u>\$ 1,637</u>	<u>\$ 2,518</u>	<u>\$ 2,935</u>	<u>\$ 2,722</u>	<u>\$ 2,858</u>	<u>\$ 3,001</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 769	\$ 814	\$ 534	\$ 896	\$ 1,005	\$ 1,085	\$ 1,139	\$ 1,196
So Cal Gas	880	941	624	1,014	1,128	1,257	1,320	1,386
Subtotal - Utilities	<u>\$ 1,649</u>	<u>\$ 1,755</u>	<u>\$ 1,158</u>	<u>\$ 1,910</u>	<u>\$ 2,133</u>	<u>\$ 2,342</u>	<u>\$ 2,460</u>	<u>\$ 2,583</u>
Global/Retained	320	423	392	490	616	303	319	335
Total Direct Assignments	<u>\$ 1,970</u>	<u>\$ 2,178</u>	<u>\$ 1,550</u>	<u>\$ 2,400</u>	<u>\$ 2,749</u>	<u>\$ 2,646</u>	<u>\$ 2,778</u>	<u>\$ 2,917</u>
ALLOCATIONS								
SDG&E	\$ 24	\$ 61	\$ 38	\$ 48	\$ 81	\$ 23	\$ 25	\$ 26
So Cal Gas	29	75	43	56	95	1	1	1
Subtotal - Utilities	<u>\$ 53</u>	<u>\$ 136</u>	<u>\$ 81</u>	<u>\$ 105</u>	<u>\$ 176</u>	<u>\$ 24</u>	<u>\$ 26</u>	<u>\$ 27</u>
Global/Retained	2	7	6	13	10	52	54	57
Total Allocations	<u>\$ 55</u>	<u>\$ 143</u>	<u>\$ 87</u>	<u>\$ 117</u>	<u>\$ 186</u>	<u>\$ 76</u>	<u>\$ 80</u>	<u>\$ 84</u>
BILLED COSTS								
SDG&E	\$ 793	\$ 874	\$ 572	\$ 944	\$ 1,086	\$ 1,108	\$ 1,164	\$ 1,222
So Cal Gas	909	1,017	667	1,070	1,223	1,259	1,321	1,388
Subtotal - Utilities	<u>\$ 1,702</u>	<u>\$ 1,891</u>	<u>\$ 1,239</u>	<u>\$ 2,015</u>	<u>\$ 2,309</u>	<u>\$ 2,367</u>	<u>\$ 2,485</u>	<u>\$ 2,610</u>
Global/Retained	322	430	398	503	626	355	373	392
Total Billed Costs	<u>\$ 2,024</u>	<u>\$ 2,321</u>	<u>\$ 1,637</u>	<u>\$ 2,518</u>	<u>\$ 2,935</u>	<u>\$ 2,722</u>	<u>\$ 2,858</u>	<u>\$ 3,001</u>

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-5 Workers Comp

Workpaper: B-5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,086	\$ 1,223	\$ 626	\$ 2,935	0
An annual escalation factor of 5% is utilized to account for growth in labor base and market pressures.	137	166	(236)	66	
Change in Allocation Rates 2013-2016	(1)	(1)	2	0	
Total Change from 2013	<u>136</u>	<u>165</u>	<u>(234)</u>	<u>66</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 1,222</u>	<u>\$ 1,388</u>	<u>\$ 392</u>	<u>\$ 3,001</u>	<u>0</u>
Allocations	\$ 26	\$ 1	\$ 57	\$ 84	
Direct Assignments	<u>1,196</u>	<u>1,386</u>	<u>335</u>	<u>2,917</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,222</u>	<u>\$ 1,388</u>	<u>\$ 392</u>	<u>\$ 3,001</u>	

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

(Forecast in Escalated \$000's)

Department: B-5 Workers Comp

Witness: Katherine Carbon

Cost Center: 1100-0429-LIAB INS - EXCESS WORKERS

Workpaper: B-5.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,742	1,961	1,282	2,094	2,377	2,496	2,621	2,752
Total Costs	\$ 1,742	\$ 1,961	\$ 1,282	\$ 2,094	\$ 2,377	\$ 2,496	\$ 2,621	\$ 2,752
DIRECT ASSIGNMENTS								
SDG&E	\$ 767	\$ 813	\$ 533	\$ 891	\$ 962	\$ 1,085	\$ 1,139	\$ 1,196
So Cal Gas	879	941	624	1,014	1,128	1,257	1,320	1,386
Subtotal - Utilities	\$ 1,647	\$ 1,754	\$ 1,157	\$ 1,905	\$ 2,091	\$ 2,342	\$ 2,460	\$ 2,583
Global/Retained	39	66	40	79	102	153	161	169
Total Direct Assignments	\$ 1,686	\$ 1,820	\$ 1,197	\$ 1,984	\$ 2,193	\$ 2,496	\$ 2,621	\$ 2,752
ALLOCATIONS								
SDG&E	\$ 24	\$ 61	\$ 38	\$ 48	\$ 81	\$ -	\$ -	\$ -
So Cal Gas	29	75	43	56	95	-	-	-
Subtotal - Utilities	\$ 53	\$ 136	\$ 81	\$ 104	\$ 176	\$ -	\$ -	\$ -
Global/Retained	3	5	4	5	9	-	-	-
Total Allocations	\$ 56	\$ 141	\$ 85	\$ 110	\$ 184	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 792	\$ 874	\$ 571	\$ 939	\$ 1,043	\$ 1,085	\$ 1,139	\$ 1,196
So Cal Gas	908	1,017	667	1,070	1,223	1,257	1,320	1,386
Subtotal - Utilities	\$ 1,700	\$ 1,890	\$ 1,238	\$ 2,010	\$ 2,266	\$ 2,342	\$ 2,460	\$ 2,583
Global/Retained	42	71	44	84	111	153	161	169
Total Billed Costs	\$ 1,742	\$ 1,961	\$ 1,282	\$ 2,094	\$ 2,377	\$ 2,496	\$ 2,621	\$ 2,752

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-5 Workers Comp

Cost Center: 1100-0429-LIAB INS - EXCESS WORKERS

Workpaper: B-5.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,043	\$ 1,223	\$ 111	\$ 2,377	0
An annual escalation factor of 5% is utilized to account for growth in labor base and market pressures.	154	165	56	375	
Change in Allocation Rates 2013-2016	(1)	(1)	2	0	
Total Change from 2013	<u>153</u>	<u>163</u>	<u>59</u>	<u>375</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 1,196</u>	<u>\$ 1,386</u>	<u>\$ 169</u>	<u>\$ 2,752</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBWC EXCESS	<u>43.4%</u>	<u>50.5%</u>	<u>6.1%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>1,196</u>	<u>1,386</u>	<u>169</u>	<u>2,752</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 1,196</u>	<u>\$ 1,386</u>	<u>\$ 169</u>	<u>\$ 2,752</u>	

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

(Forecast in Escalated \$000's)

Department: B-5 Workers Comp

Witness: Katherine Carbon

Cost Center: 1100-0439-LIAB INS - GLOBAL WORKERS

Workpaper: B-5.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	282	359	355	424	558	226	238	250
Total Costs	\$ 282	\$ 359	\$ 355	\$ 424	\$ 558	\$ 226	\$ 238	\$ 250
DIRECT ASSIGNMENTS								
SDG&E	\$ 2	\$ 1	\$ 1	\$ 5	\$ 42	\$ -	\$ -	\$ -
So Cal Gas	1	0	(0)	(0)	(0)	-	-	-
Subtotal - Utilities	\$ 2	\$ 1	\$ 1	\$ 5	\$ 42	\$ -	\$ -	\$ -
Global/Retained	281	357	352	411	514	150	158	165
Total Direct Assignments	\$ 284	\$ 358	\$ 353	\$ 416	\$ 557	\$ 150	\$ 158	\$ 165
ALLOCATIONS								
SDG&E	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23	\$ 25	\$ 26
So Cal Gas	(0)	0	0	0	-	1	1	1
Subtotal - Utilities	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24	\$ 26	\$ 27
Global/Retained	(2)	1	2	8	1	52	54	57
Total Allocations	\$ (2)	\$ 1	\$ 2	\$ 8	\$ 1	\$ 76	\$ 80	\$ 84
BILLED COSTS								
SDG&E	\$ 2	\$ 1	\$ 1	\$ 5	\$ 42	\$ 23	\$ 25	\$ 26
So Cal Gas	1	0	(0)	(0)	(0)	1	1	1
Subtotal - Utilities	\$ 2	\$ 1	\$ 1	\$ 5	\$ 42	\$ 24	\$ 26	\$ 27
Global/Retained	280	359	354	418	516	202	212	223
Total Billed Costs	\$ 282	\$ 359	\$ 355	\$ 424	\$ 558	\$ 226	\$ 238	\$ 250

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-5 Workers Comp

Cost Center: 1100-0439-LIAB INS - GLOBAL WORKERS

Workpaper: B-5.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 42	\$ (0)	\$ 516	\$ 558	0
An annual escalation factor of 5% is utilized to account for growth in labor base and market pressures	(17)	1	(293)	(308)	
Change in Allocation Rates 2013-2016	0	0	(0)	-	
Total Change from 2013	<u>(17)</u>	<u>1</u>	<u>(293)</u>	<u>(308)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 26</u>	<u>\$ 1</u>	<u>\$ 223</u>	<u>\$ 250</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBWCGLOBAL	<u>30.7%</u>	<u>1.4%</u>	<u>67.9%</u>	<u>100.0%</u>	
Allocations	\$ 26	\$ 1	\$ 57	\$ 84	
Direct Assignments	<u>-</u>	<u>-</u>	<u>165</u>	<u>165</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 26</u>	<u>\$ 1</u>	<u>\$ 223</u>	<u>\$ 250</u>	

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

(Forecast in Escalated \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-6 SONGS Liability

Workpaper: B-6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	397	976	1,731	1,547	1,264	-	-	-
Total Costs	\$ 397	\$ 976	\$ 1,731	\$ 1,547	\$ 1,264	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 397	\$ 976	\$ 1,731	\$ 1,547	\$ 1,477	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 397	\$ 976	\$ 1,731	\$ 1,547	\$ 1,477	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 397	\$ 976	\$ 1,731	\$ 1,547	\$ 1,477	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (212)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ (212)	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ (212)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 397	\$ 976	\$ 1,731	\$ 1,547	\$ 1,264	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 397	\$ 976	\$ 1,731	\$ 1,547	\$ 1,264	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 397	\$ 976	\$ 1,731	\$ 1,547	\$ 1,264	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-6 SONGS Liability

Workpaper: B-6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,264	\$ -	\$ -	\$ 1,264	0
Beginning in 2016, SONGS expenses have been excluded from the GRC and will be tracked in the SONGS Closure Memorandum Account	(1,264)	-	-	(1,264)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>(1,264)</u>	<u>-</u>	<u>-</u>	<u>(1,264)</u>	<u>0</u>
2016 - TEST YEAR	<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-6 SONGS Liability

Witness: Katherine Carbon

Cost Center: 1100-0425-LIAB INS - SONGS NUCLEAR

Workpaper: B-6.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	356	334	266	348	230	-	-	-
Total Costs	\$ 356	\$ 334	\$ 266	\$ 348	\$ 230	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 356	\$ 334	\$ 266	\$ 348	\$ 442	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 356	\$ 334	\$ 266	\$ 348	\$ 442	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 356	\$ 334	\$ 266	\$ 348	\$ 442	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ (212)	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ (212)	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ (212)	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 356	\$ 334	\$ 266	\$ 348	\$ 230	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 356	\$ 334	\$ 266	\$ 348	\$ 230	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 356	\$ 334	\$ 266	\$ 348	\$ 230	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-6 SONGS Liability

Cost Center: 1100-0425-LIAB INS - SONGS NUCLEAR

Workpaper: B-6.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 230	\$ -	\$ -	\$ 230	0
SONGS expenses have been excluded from the 2016 GRC and will be tracked in the SONGS Closure Memorandum Account	(230)	-	-	(230)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>(230)</u>	<u>-</u>	<u>-</u>	<u>(230)</u>	<u>0</u>
2016 - TEST YEAR	<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-6 SONGS Liability

Witness: Katherine Carbon

Cost Center: 1100-0426-LIAB INS - SONGS MESA

Workpaper: B-6.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	41	642	1,466	1,198	1,035	-	-	-
Total Costs	\$ 41	\$ 642	\$ 1,466	\$ 1,198	\$ 1,035	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ 41	\$ 642	\$ 1,466	\$ 1,198	\$ 1,035	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 41	\$ 642	\$ 1,466	\$ 1,198	\$ 1,035	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 41	\$ 642	\$ 1,466	\$ 1,198	\$ 1,035	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 41	\$ 642	\$ 1,466	\$ 1,198	\$ 1,035	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 41	\$ 642	\$ 1,466	\$ 1,198	\$ 1,035	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 41	\$ 642	\$ 1,466	\$ 1,198	\$ 1,035	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-6 SONGS Liability

Cost Center: 1100-0426-LIAB INS - SONGS MESA

Workpaper: B-6.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 1,035	\$ -	\$ -	\$ 1,035	0
SONGS expenses have been excluded from the 2016 GRC and will be tracked in the SONGS Closure Memorandum Account	(1,035)	-	-	(1,035)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>(1,035)</u>	<u>-</u>	<u>-</u>	<u>(1,035)</u>	<u>0</u>
2016 - TEST YEAR	<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)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Workpaper: B-7 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	880	786	848	379	471	993	1,044	1,097
Total Costs	\$ 880	\$ 786	\$ 848	\$ 379	\$ 471	\$ 993	\$ 1,044	\$ 1,097
DIRECT ASSIGNMENTS								
SDG&E	\$ 17	\$ 26	\$ 24	\$ 12	\$ 15	\$ 13	\$ 15	\$ 17
So Cal Gas	3	2	3	1	-	-	-	-
Subtotal - Utilities	\$ 19	\$ 28	\$ 27	\$ 13	\$ 15	\$ 13	\$ 15	\$ 17
Global/Retained	823	724	811	366	428	333	350	367
Total Direct Assignments	\$ 842	\$ 752	\$ 838	\$ 379	\$ 442	\$ 347	\$ 365	\$ 384
ALLOCATIONS								
SDG&E	\$ 5	\$ -	\$ 0	\$ -	\$ 4	\$ 236	\$ 254	\$ 271
So Cal Gas	6	-	0	-	4	245	257	272
Subtotal - Utilities	\$ 11	\$ -	\$ 1	\$ -	\$ 7	\$ 481	\$ 511	\$ 542
Global/Retained	27	34	9	-	22	166	167	171
Total Allocations	\$ 38	\$ 34	\$ 10	\$ -	\$ 29	\$ 646	\$ 679	\$ 713
BILLED COSTS								
SDG&E	\$ 22	\$ 26	\$ 24	\$ 12	\$ 18	\$ 249	\$ 269	\$ 288
So Cal Gas	9	2	4	1	4	245	257	272
Subtotal - Utilities	\$ 31	\$ 28	\$ 28	\$ 13	\$ 22	\$ 494	\$ 526	\$ 559
Global/Retained	850	758	820	366	449	499	517	538
Total Billed Costs	\$ 880	\$ 786	\$ 848	\$ 379	\$ 471	\$ 993	\$ 1,044	\$ 1,097

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Workpaper: B-7 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 18	\$ 4	\$ 449	\$ 471	0
New Coverage - Cyber Insurance	272	271	83	626	
Annual escalation	2	(0)	(71)	(69)	
Change in Allocation Rates 2013-2016	(3)	(3)	6	(0)	
Total Change from 2013	<u>269</u>	<u>268</u>	<u>89</u>	<u>626</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 288</u>	<u>\$ 272</u>	<u>\$ 538</u>	<u>\$ 1,097</u>	<u>0</u>
Allocations	\$ 271	\$ 272	\$ 171	\$ 713	
Direct Assignments	<u>17</u>	<u>-</u>	<u>367</u>	<u>384</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 288</u>	<u>\$ 272</u>	<u>\$ 538</u>	<u>\$ 1,097</u>	

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

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0435-LIAB INS - YUMA 500 KV

Workpaper: B-7.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	15	24	22	10	9	10	12	14
Total Costs	\$ 15	\$ 24	\$ 22	\$ 10	\$ 9	\$ 10	\$ 12	\$ 14
DIRECT ASSIGNMENTS								
SDG&E	\$ 15	\$ 24	\$ 22	\$ 10	\$ 9	\$ 10	\$ 12	\$ 14
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 15	\$ 24	\$ 22	\$ 10	\$ 9	\$ 10	\$ 12	\$ 14
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 15	\$ 24	\$ 22	\$ 10	\$ 9	\$ 10	\$ 12	\$ 14
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ 15	\$ 24	\$ 22	\$ 10	\$ 9	\$ 10	\$ 12	\$ 14
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 15	\$ 24	\$ 22	\$ 10	\$ 9	\$ 10	\$ 12	\$ 14
Global/Retained	-	-	-	-	-	-	-	-
Total Billed Costs	\$ 15	\$ 24	\$ 22	\$ 10	\$ 9	\$ 10	\$ 12	\$ 14

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Cost Center: 1100-0435-LIAB INS - YUMA 500 KV

Workpaper: B-7.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 9	\$ -	\$ -	\$ 9	0
An escalation factor of 15% is utilized for market pressures	5	-	-	5	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	<u>0</u>
2016 ALLOCATION METHOD					
DIRSDGE	<u>100.0%</u>	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>14</u>	<u>-</u>	<u>-</u>	<u>14</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 14</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14</u>	

Summary of Results

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0438-LIAB INS - CYBER SECURITY

Workpaper: B-7.2 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	-	-	-	630	662	695
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630</u>	<u>\$ 662</u>	<u>\$ 695</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ 253	\$ 270
So Cal Gas	-	-	-	-	-	245	257	271
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 480</u>	<u>\$ 510</u>	<u>\$ 541</u>
Global/Retained	-	-	-	-	-	150	151	154
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630</u>	<u>\$ 662</u>	<u>\$ 695</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ 253	\$ 270
So Cal Gas	-	-	-	-	-	245	257	271
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 480</u>	<u>\$ 510</u>	<u>\$ 541</u>
Global/Retained	-	-	-	-	-	150	151	154
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 630</u>	<u>\$ 662</u>	<u>\$ 695</u>

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Cost Center: 1100-0438-LIAB INS - CYBER SECURITY

Workpaper: B-7.2 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ -	\$ -	0
New Coverage - Cyber Insurance	270	271	154	695	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>270</u>	<u>271</u>	<u>154</u>	<u>695</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 270</u>	<u>\$ 271</u>	<u>\$ 154</u>	<u>\$ 695</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 270	\$ 271	\$ 154	\$ 695	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 270</u>	<u>\$ 271</u>	<u>\$ 154</u>	<u>\$ 695</u>	

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

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0430-LIAB INS - AUTO

Workpaper: B-7.3 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	283	220	187	240	274	240	252	265
Total Costs	\$ 283	\$ 220	\$ 187	\$ 240	\$ 274	\$ 240	\$ 252	\$ 265
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ 2	\$ 6	\$ 3	\$ 3	\$ 3
So Cal Gas	3	2	3	1	-	-	-	-
Subtotal - Utilities	\$ 3	\$ 2	\$ 3	\$ 3	\$ 6	\$ 3	\$ 3	\$ 3
Global/Retained	242	185	174	237	240	221	232	243
Total Direct Assignments	\$ 245	\$ 187	\$ 177	\$ 240	\$ 245	\$ 224	\$ 235	\$ 247
ALLOCATIONS								
SDG&E	\$ 5	\$ -	\$ 0	\$ -	\$ 4	\$ 1	\$ 1	\$ 1
So Cal Gas	6	-	0	-	4	0	0	0
Subtotal - Utilities	\$ 11	\$ -	\$ 1	\$ -	\$ 7	\$ 1	\$ 1	\$ 1
Global/Retained	26	33	9	-	22	16	16	17
Total Allocations	\$ 38	\$ 33	\$ 9	\$ -	\$ 29	\$ 16	\$ 17	\$ 18
BILLED COSTS								
SDG&E	\$ 5	\$ -	\$ 0	\$ 2	\$ 9	\$ 4	\$ 4	\$ 4
So Cal Gas	9	2	3	1	4	0	0	0
Subtotal - Utilities	\$ 14	\$ 2	\$ 4	\$ 3	\$ 13	\$ 4	\$ 4	\$ 4
Global/Retained	269	218	183	237	261	236	248	260
Total Billed Costs	\$ 283	\$ 220	\$ 187	\$ 240	\$ 274	\$ 240	\$ 252	\$ 265

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Cost Center: 1100-0430-LIAB INS - AUTO

Workpaper: B-7.3 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 9	\$ 4	\$ 261	\$ 274	0
The inclusion of fleet vehicles from a new Global business unit reduced the percentage to Utilities significantly.	(3)	(0)	(7)	(10)	
Change in Allocation Rates 2013-2016	(3)	(3)	6	(0)	
Total Change from 2013	<u>(5)</u>	<u>(3)</u>	<u>(1)</u>	<u>(10)</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 4</u>	<u>\$ 0</u>	<u>\$ 260</u>	<u>\$ 265</u>	<u>0</u>
2016 ALLOCATION METHOD					
CBVEHICLE	<u>3.4%</u>	<u>2.5%</u>	<u>94.0%</u>	<u>100.0%</u>	
Allocations	\$ 1	\$ 0	\$ 17	\$ 18	
Direct Assignments	<u>3</u>	<u>-</u>	<u>243</u>	<u>247</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 4</u>	<u>\$ 0</u>	<u>\$ 260</u>	<u>\$ 265</u>	

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

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0441-LIAB INS - TERMINAL OPERA

Workpaper: B-7.4 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	152	125	130	90	115	-	-	-
Total Costs	\$ 152	\$ 125	\$ 130	\$ 90	\$ 115	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	152	125	130	90	115	-	-	-
Total Direct Assignments	\$ 152	\$ 125	\$ 130	\$ 90	\$ 115	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	0	-	-	-	-	-	-	-
Total Allocations	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	152	125	130	90	115	-	-	-
Total Billed Costs	\$ 152	\$ 125	\$ 130	\$ 90	\$ 115	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Cost Center: 1100-0441-LIAB INS - TERMINAL OPERA

Workpaper: B-7.4 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 115	\$ 115	0
Policy discontinued.	-	-	(115)	(115)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(115)</u>	<u>(115)</u>	<u>0</u>
2016 - TEST YEAR	<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: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0442-LIAB INS - P&I/CHARTER

Workpaper: B-7.5 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	31	31	16	12	31	33	34	36
Total Costs	\$ 31	\$ 31	\$ 16	\$ 12	\$ 31	\$ 33	\$ 34	\$ 36
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	31	31	16	12	31	33	34	36
Total Direct Assignments	\$ 31	\$ 31	\$ 16	\$ 12	\$ 31	\$ 33	\$ 34	\$ 36
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	31	31	16	12	31	33	34	36
Total Billed Costs	\$ 31	\$ 31	\$ 16	\$ 12	\$ 31	\$ 33	\$ 34	\$ 36

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Cost Center: 1100-0442-LIAB INS - P&I/CHARTER

Workpaper: B-7.5 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 31	\$ 31	0
An annual escalation factor of 5% is utilized to account for changes in chartering activities and market pressures	-	-	5	5	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36</u>	<u>\$ 36</u>	<u>0</u>
2016 ALLOCATION METHOD					
DIRLNG	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>36</u>	<u>36</u>	
TOTAL 2016 ALLOCATIONS	<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-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0443-LIAB INS - POLLUTION

Workpaper: B-7.6 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	-	-	106	5	5	80	84	88
Total Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 80</u>	<u>\$ 84</u>	<u>\$ 88</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	106	5	5	80	84	88
Total Direct Assignments	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 80</u>	<u>\$ 84</u>	<u>\$ 88</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	106	5	5	80	84	88
Total Billed Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106</u>	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 80</u>	<u>\$ 84</u>	<u>\$ 88</u>

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Cost Center: 1100-0443-LIAB INS - POLLUTION

Workpaper: B-7.6 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 5	\$ 5	0
Policy term is three years. Escalation factor of 5% is utilized.	-	-	83	83	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>83</u>	<u>83</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 88</u>	<u>0</u>
2016 ALLOCATION METHOD					
DIRGAS	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ -	\$ -	
Direct Assignments	<u>-</u>	<u>-</u>	<u>88</u>	<u>88</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ 88</u>	

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

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0437-LIAB INS - PSEP

Workpaper: B-7.7 Esc

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

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

(Forecast in Escalated \$000's)

Department: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0434-LIAB INS - RAILROAD PROTECTIVE

Workpaper: B-7.8 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	5	-	-	-	-	-	-	-
Total Costs	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	5	-	-	-	-	-	-	-
Total Direct Assignments	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	-	-	-	-	-	-	-
Total Allocations	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	5	-	-	-	-	-	-	-
Total Billed Costs	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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: B-7 Other Liability

Witness: Katherine Carbon

Cost Center: 1100-0444-LIAB INS - GENERAL

Workpaper: B-7.9 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	392	383	384	22	36	-	-	-
Total Costs	\$ 392	\$ 383	\$ 384	\$ 22	\$ 36	\$ -	\$ -	\$ -
DIRECT ASSIGNMENTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	392	383	384	22	36	-	-	-
Total Direct Assignments	\$ 392	\$ 383	\$ 384	\$ 22	\$ 36	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	0	-	-	-	-	-	-
Total Allocations	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BILLED COSTS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	392	383	384	22	36	-	-	-
Total Billed Costs	\$ 392	\$ 383	\$ 384	\$ 22	\$ 36	\$ -	\$ -	\$ -

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-7 Other Liability

Cost Center: 1100-0444-LIAB INS - GENERAL

Workpaper: B-7.9 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ -	\$ -	\$ 36	\$ 36	0
Policy has been discontinued.	-	-	(36)	(36)	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>-</u>	<u>-</u>	<u>(36)</u>	<u>(36)</u>	<u>0</u>
2016 - TEST YEAR	<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-8 Broker Fees

Witness: Katherine Carbon

Cost Center: 1100-0436-LIAB INS - BROKER FEES

Workpaper: B-8.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	577	788	722	715	650	650	683	717
Total Costs	\$ 577	\$ 788	\$ 722	\$ 715	\$ 650	\$ 650	\$ 683	\$ 717
DIRECT ASSIGNMENTS								
SDG&E	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	0	-	-	-	-	-	-	-
Subtotal - Utilities	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Global/Retained	-	-	-	-	-	-	-	-
Total Direct Assignments	\$ 6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ALLOCATIONS								
SDG&E	\$ 219	\$ 317	\$ 275	\$ 266	\$ 250	\$ 243	\$ 261	\$ 279
So Cal Gas	249	326	292	274	243	252	265	279
Subtotal - Utilities	\$ 468	\$ 643	\$ 567	\$ 539	\$ 494	\$ 495	\$ 526	\$ 558
Global/Retained	104	145	155	176	156	155	156	159
Total Allocations	\$ 571	\$ 788	\$ 723	\$ 715	\$ 650	\$ 650	\$ 683	\$ 717
BILLED COSTS								
SDG&E	\$ 225	\$ 317	\$ 275	\$ 266	\$ 250	\$ 243	\$ 261	\$ 279
So Cal Gas	249	326	292	274	243	252	265	279
Subtotal - Utilities	\$ 474	\$ 643	\$ 567	\$ 539	\$ 494	\$ 495	\$ 526	\$ 558
Global/Retained	104	145	155	176	156	155	156	159
Total Billed Costs	\$ 577	\$ 788	\$ 723	\$ 715	\$ 650	\$ 650	\$ 683	\$ 717

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

(2013 \$000's)

Division: B Liability

Witness: Katherine Carbon

Department: B-8 Broker Fees

Cost Center: 1100-0436-LIAB INS - BROKER FEES

Workpaper: B-8.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ 250	\$ 243	\$ 156	\$ 650	0
An annual escalation factor of 5% is utilized for expected changes in compensation	26	26	15	67	
Change in Allocation Rates 2013-2016	3	10	(13)	-	
Total Change from 2013	<u>29</u>	<u>36</u>	<u>2</u>	<u>67</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ 279</u>	<u>\$ 279</u>	<u>\$ 159</u>	<u>\$ 717</u>	<u>0</u>
2016 ALLOCATION METHOD					
MF BASIC	<u>38.9%</u>	<u>39.0%</u>	<u>22.1%</u>	<u>100.0%</u>	
Allocations	\$ 279	\$ 279	\$ 159	\$ 717	
Direct Assignments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTAL 2016 ALLOCATIONS	<u>\$ 279</u>	<u>\$ 279</u>	<u>\$ 159</u>	<u>\$ 717</u>	

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

(Forecast in Escalated \$000's)

Division: C Surety Bonds

Witness: Katherine Carbon

Cost Center: 1100-0440-INS - SURETY BONDS

Workpaper: C.1 Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	1,047	1,067	1,070	1,008	83	500	500	500
Total Costs	<u>\$ 1,047</u>	<u>\$ 1,067</u>	<u>\$ 1,070</u>	<u>\$ 1,008</u>	<u>\$ 83</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
DIRECT ASSIGNMENTS								
SDG&E	\$ 788	\$ 787	\$ 966	\$ 910	\$ (17)	\$ -	\$ -	\$ -
So Cal Gas	231	237	62	63	50	-	-	-
Subtotal - Utilities	<u>\$ 1,019</u>	<u>\$ 1,023</u>	<u>\$ 1,028</u>	<u>\$ 973</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	28	44	42	35	50	-	-	-
Total Direct Assignments	<u>\$ 1,047</u>	<u>\$ 1,067</u>	<u>\$ 1,070</u>	<u>\$ 1,008</u>	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ALLOCATIONS								
SDG&E	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
So Cal Gas	-	-	-	-	-	-	-	-
Subtotal - Utilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	-	0	0	1	0	500	500	500
Total Allocations	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 0</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>
BILLED COSTS								
SDG&E	\$ 788	\$ 787	\$ 966	\$ 910	\$ (17)	\$ -	\$ -	\$ -
So Cal Gas	231	237	62	63	50	-	-	-
Subtotal - Utilities	<u>\$ 1,019</u>	<u>\$ 1,023</u>	<u>\$ 1,028</u>	<u>\$ 973</u>	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Global/Retained	28	44	42	35	50	500	500	500
Total Billed Costs	<u>\$ 1,047</u>	<u>\$ 1,067</u>	<u>\$ 1,070</u>	<u>\$ 1,008</u>	<u>\$ 83</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 500</u>

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

(2013 \$000's)

INSURANCE

Witness: Katherine Carbon

Division: C Surety Bonds

Cost Center: 1100-0440-INS - SURETY BONDS

Workpaper: C.1 Recon

EVALUATION OF CHANGE	<u>SDGE</u>	<u>SoCal Gas</u>	<u>Global/ Retained</u>	<u>TOTAL</u>	<u>FTE's</u>
2013 - BASE YEAR	\$ (17)	\$ 50	\$ 50	\$ 83	0
Bond premiums are paid either as a one-time premium for life of the bond, or as an annual premium and are procured on an as required basis	17	(50)	450	417	
Change in Allocation Rates 2013-2016	-	-	-	-	
Total Change from 2013	<u>17</u>	<u>(50)</u>	<u>450</u>	<u>417</u>	<u>0</u>
2016 - TEST YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	<u>0</u>
2016 ALLOCATION METHOD					
RETAIN	<u>0.0%</u>	<u>0.0%</u>	<u>100.0%</u>	<u>100.0%</u>	
Allocations	\$ -	\$ -	\$ 500	\$ 500	
Direct Assignments	-	-	-	-	
TOTAL 2016 ALLOCATIONS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>	

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

(Forecast in Escalated \$000's)

Witness: Katherine Carbon

INSURANCE

Total Divisions

Workpaper: II Esc

	Actuals					Escalated Forecast		
	2009	2010	2011	2012	2013	2014	2015	2016
FTE's	-	-	-	-	-	-	-	-
Labor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Labor Costs	84,213	108,960	117,329	133,797	136,847	136,616	141,261	145,901
Total Costs	\$ 84,213	\$ 108,960	\$ 117,329	\$ 133,797	\$ 136,847	\$ 136,616	\$ 141,261	\$ 145,901
DIRECT ASSIGNMENTS								
SDG&E	\$ 3,170	\$ 13,358	\$ 5,982	\$ 8,428	\$ 8,605	\$ 6,181	\$ 6,239	\$ 6,410
So Cal Gas	2,527	2,395	1,983	2,564	3,138	3,262	3,463	3,678
Subtotal - Utilities	\$ 5,696	\$ 15,753	\$ 7,965	\$ 10,993	\$ 11,743	\$ 9,443	\$ 9,702	\$ 10,089
Global/Retained	6,624	5,374	5,437	4,732	5,941	4,036	5,074	5,841
Total Direct Assignments	\$ 12,320	\$ 21,127	\$ 13,402	\$ 15,725	\$ 17,684	\$ 13,479	\$ 14,776	\$ 15,930
ALLOCATIONS								
SDG&E	\$ 52,008	\$ 68,852	\$ 84,432	\$ 97,331	\$ 97,915	\$ 100,092	\$ 102,603	\$ 105,102
So Cal Gas	12,900	12,337	11,876	11,663	12,163	13,638	14,315	15,074
Subtotal - Utilities	\$ 64,908	\$ 81,189	\$ 96,309	\$ 108,993	\$ 110,078	\$ 113,731	\$ 116,918	\$ 120,176
Global/Retained	6,985	6,644	7,618	9,078	9,085	9,406	9,567	9,795
Total Allocations	\$ 71,893	\$ 87,833	\$ 103,926	\$ 118,072	\$ 119,163	\$ 123,137	\$ 126,485	\$ 129,971
BILLED COSTS								
SDG&E	\$ 55,178	\$ 82,210	\$ 90,414	\$ 105,759	\$ 106,520	\$ 106,273	\$ 108,841	\$ 111,513
So Cal Gas	15,427	14,732	13,859	14,227	15,301	16,900	17,779	18,752
Subtotal - Utilities	\$ 70,604	\$ 96,942	\$ 104,273	\$ 119,986	\$ 121,821	\$ 123,174	\$ 126,620	\$ 130,265
Global/Retained	13,609	12,018	13,055	13,811	15,025	13,442	14,641	15,636
Total Billed Costs	\$ 84,213	\$ 108,960	\$ 117,329	\$ 133,797	\$ 136,847	\$ 136,616	\$ 141,261	\$ 145,901

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

INSURANCE

Witness: Katherine Carbon

<u>Department / Cost Center</u>		<u>SDG&E</u>	<u>SOCALGAS</u>	<u>TOTAL UTILITIES</u>
A-1	All Risk Primary	\$ 5,272	\$ 2,008	\$ 7,279
A-2	All Risk Excess	2,597	2,326	4,923
A-3	SONGS	-	-	-
A-4	Crime	70	70	141
A-5	Other Property	-	176	176
A-6	Broker Fees	164	164	328
A	Property	8,103	4,744	12,847
B-1	Excess Liability	10,602	10,635	21,237
B-2	Fire	89,939	342	90,281
B-3	D&O	607	618	1,225
B-4	Fiduciary Liab	473	474	947
B-5	Workers Comp	1,222	1,388	2,610
B-6	SONGS	-	-	-
B-7	Other Liability	288	272	560
B-8	Broker Fees	279	279	558
B	Liability	103,410	14,008	117,418
C	Surety Bonds	-	-	-
Total Allocation - 2016 Forecast		\$ 111,513	\$ 18,752	\$ 130,265

Sempra Energy Corporate Center
Test Year 2016 General Rate Case
Summary of Utility Allocation by FERC Account
Total Expenses
(\$ - 000's)

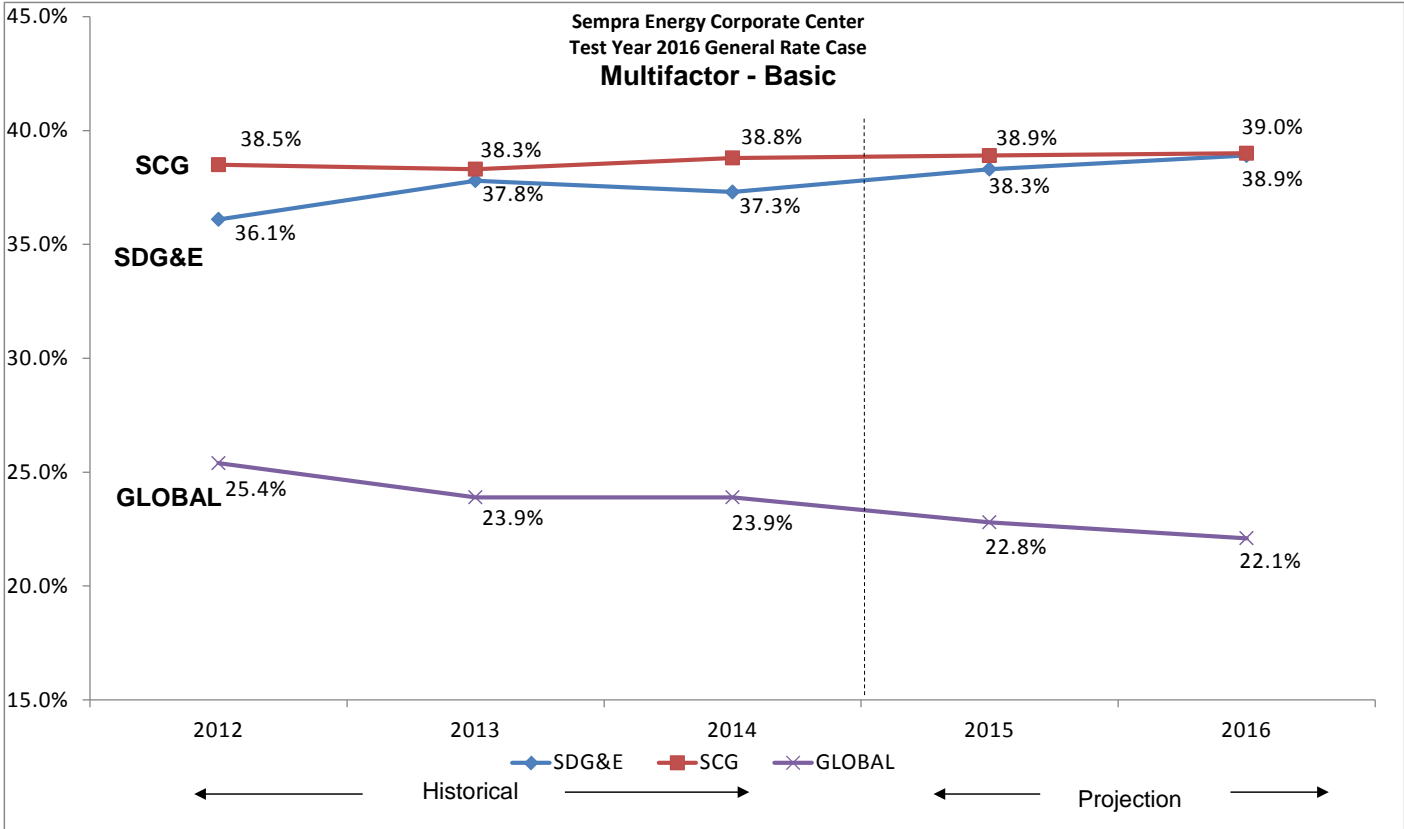
INSURANCE

Reference: D FERC Recon

Witness: Katherine Carbon

SDG&E Allocations - Company Code 2100										
			-----Recorded-----					-----Forecast-----		
			FY2009- NSE	FY2010- NSE	FY2011- NSE	FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE
2100-8953	Property Insurance (non-nuclear)	F924.0	\$ 4,388	\$ 3,902	\$ 4,743	\$ 6,956	\$ 7,573	\$ 7,707	\$ 7,847	\$ 8,103
2100-8954	Property Insurance (nuclear)	F924.1	(360)	858	144	966	1,190	-	-	-
2100-8955	Excess Liability Insurance (PLPD)	F925.0	7,112	7,584	7,358	8,388	9,043	9,232	9,944	10,602
2100-8956	Excess Workers Compensation Insurance	F925.1	793	874	572	944	1,086	1,108	1,164	1,222
2100-8957	Other Liability Insurance (non-nuclear)	F925.3	3,278	3,267	2,559	2,374	1,218	1,449	1,552	1,646
2100-8958	Other Liability Insurance (nuclear)	F925.4	397	976	1,731	1,547	1,264	-	-	-
2100-8962	Wildfire Liability Insurance	F184.8	39,568	64,748	73,307	84,584	85,146	86,777	88,335	89,939
Total			<u>\$ 55,178</u>	<u>\$ 82,210</u>	<u>\$ 90,414</u>	<u>\$ 105,759</u>	<u>\$ 106,520</u>	<u>\$ 106,273</u>	<u>\$ 108,841</u>	<u>\$ 111,513</u>

SCG Allocations - Company Code 2200										
			-----Recorded-----					-----Forecast-----		
			FY2009- NSE	FY2010- NSE	FY2011- NSE	FY2012- NSE	FY2013- NSE	FY2014- NSE	FY2015- NSE	FY2016- NSE
2200-8953	Property Insurance (non-nuclear)	F924.0	\$ 3,274	\$ 2,986	\$ 3,435	\$ 2,635	\$ 3,725	\$ 4,215	\$ 4,471	\$ 4,745
2200-8954	Property Insurance (nuclear)	F924.1	-	-	-	-	-	-	-	-
2200-8955	Excess Liability Insurance (PLPD)	F925.0	8,210	7,961	8,029	8,960	9,117	9,936	10,425	10,977
2200-8956	Excess Workers Compensation Insurance	F925.1	909	1,017	667	1,070	1,223	1,259	1,321	1,388
2200-8957	Other Liability Insurance (non-nuclear)	F925.3	3,034	2,769	1,728	1,561	1,237	1,491	1,561	1,643
2200-8958	Other Liability Insurance (nuclear)	F925.4	-	-	-	-	-	-	-	-
Total			<u>\$ 15,427</u>	<u>\$ 14,732</u>	<u>\$ 13,859</u>	<u>\$ 14,227</u>	<u>\$ 15,301</u>	<u>\$ 16,900</u>	<u>\$ 17,779</u>	<u>\$ 18,752</u>



	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%				
	Op Revenues	%	Ops & Maint	Franch Fees & Other Taxes	Total Ops Expense	%	Prop, Plant & Equip	Inv & Other Assets	Goodwill	Gross LT Assets	%	FTE	%	Multi-Factor Overall Percent
2013 Year Data														
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%	37.3%
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%	38.8%
Unregulated	2,755	26.1%	516	36	552	16.4%	8,378	3,718	(1,024)	11,072	26.8%	4,316	26.1%	23.8%
Total for 2014 MF	10,557	100.0%	2,997	374	3,371	100.0%	34,555	7,787	(1,024)	41,318	100.0%	16,546	100.0%	100.0%
2012 Year Data														
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%	37.8%
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%	38.3%
Unregulated	2,671	27.7%	491	39	530	16.0%	8,217	3,759	(1,111)	10,865	27.1%	4,104	24.7%	23.9%
Total for 2013 MF	9,647	100.0%	2,949	359	3,308	100.0%	33,528	7,613	(1,111)	40,030	100.0%	16,598	100.0%	100.0%
2011 Year Data														
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%	36.1%
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%	38.5%
Unregulated	2,847	28.4%	448	34	482	15.2%	7,594	3,779	(1,036)	10,337	27.5%	5,100	30.2%	25.3%
Total for 2012 MF	10,036	100.0%	2,825	343	3,168	100.0%	31,192	7,452	(1,036)	37,608	100.0%	16,861	100.0%	100.0%

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>
TOTAL	<u>100%</u>			<u>100%</u>

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>
TOTAL	<u>100%</u>			<u>100%</u>

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>
TOTAL	<u>100%</u>			<u>100%</u>

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>
TOTAL	<u>100%</u>			<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:
 1100-0427-LIAB INS - D&O

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Property

NARRATIVE DESCRIPTION OF METHOD:

This method uses the most recent risk-adjusted primary property premiums per business unit as the basis to allocate the cost of future premiums. The amount for Corporate Center is then re-allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A Recent Premiums per Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPERTY Business Unit Allocations <i>(by column D)</i>
SDGE	4,096,589	38%	18,857	4,115,446	45%
SoCal Gas	1,251,827	37%	18,352	1,270,179	14%
Global	3,724,828	24%	11,791	3,736,619	41%
Corporate	49,000	0%	(49,000)	-	
Total	9,122,244	100%	-	9,122,244	100%

Calculation for 2014 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPERTY Business Unit Allocations <i>(by column D)</i>
SDGE	5,082,405	37%	47,472	5,129,877	51%
SoCal Gas	1,504,595	39%	49,394	1,553,989	15%
Global	3,360,861	24%	30,319	3,391,180	34%
Corporate	127,185	0%	(127,185)	-	
Total	10,075,046	100%	(0)	10,075,046	100%

Calculation for 2015 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPERTY Business Unit Allocations <i>(by column D)</i>
SDGE	5,082,405	38%	48,699	5,131,104	51%
SoCal Gas	1,504,595	39%	49,411	1,554,006	15%
Global	3,360,861	23%	29,074	3,389,935	34%
Corporate	127,185	0%	(127,185)	-	
Total	10,075,046	100%	-	10,075,046	100%

Calculation for 2016 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPERTY Business Unit Allocations <i>(by column D)</i>
SDGE	5,082,405	39%	49,450	5,131,855	51%
SoCal Gas	1,504,595	39%	49,602	1,554,197	15%
Global	3,360,861	22%	28,133	3,388,994	34%
Corporate	127,185	0%	(127,185)	-	
Total	10,075,046	100%	-	10,075,046	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0403-PROP INS - ALL RISK PRIMARY

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Property Excess

NARRATIVE DESCRIPTION OF METHOD:

This method uses the value of domestic assets per business unit financials as the basis to allocate the cost of OIL property insurance. The premium for Corporate Center is then re-allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2013 Actuals

Business Unit	A Direct Premium per Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPEXCESS Business Unit Allocations <i>(by column D)</i>
SDGE	2,284	38%	-	2,284	40%
SoCal Gas	2,046	37%	-	2,046	36%
Global	1,396	24%	-	1,396	24%
Corporate	-	0%	-	-	
Total	5,726	100%	-	5,726	100%

* In 2013, the allocation was based on the premium.

Calculation for 2014 Forecast

Business Unit	A Asset Value per Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPEXCESS Business Unit Allocations <i>(by column D)</i>
SDGE	3,278,275	37%	13,807	3,292,082	43%
SoCal Gas	2,934,140	39%	14,366	2,948,506	38%
Global	1,438,140	24%	8,818	1,446,958	19%
Corporate	36,990	0%	(36,990)	-	
Total	7,687,545	100%	-	7,687,545	100%

Calculation for 2015 Forecast

Business Unit	A Asset Value per Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPEXCESS Business Unit Allocations <i>(by column D)</i>
SDGE	3,278,275	38%	14,163	3,292,438	43%
SoCal Gas	2,934,140	39%	14,371	2,948,511	38%
Global	1,438,140	23%	8,456	1,446,596	19%
Corporate	36,990	0%	(36,990)	-	
Total	7,687,545	100%	-	7,687,545	100%

Calculation for 2016 Forecast

Business Unit	A Asset Value per Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBPROPEXCESS Business unit Allocations <i>(by column D)</i>
SDGE	3,278,275	39%	12	3,278,287	43%
SoCal Gas	2,934,140	39%	12	2,934,152	38%
Global	1,475,099	22%	7	1,475,106	19%
Corporate	31	0%	(31)	-	
Total	7,687,545	100%	-	7,687,545	100%

COST CENTERS WHICH USE THIS METHOD:

1100-0404-PROP INS - ALL RISK EXCESS

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Fire

NARRATIVE DESCRIPTION OF METHOD:

This method allocates all costs for Fire Liability Insurance based on miles of electrical lines per business unit.

Calculation for 2013 Actuals

Business Unit	Electric Wire Miles	CBFIREINS Business Unit Allocations
SDGE	5,206	100%
SoCal Gas	19	0%
Global	6	0%
Total	5,231	100%

Calculation for 2014 Forecast

Business Unit	Electric Wire Miles	CBFIREINS Business Unit Allocations
SDGE	5,219	100%
SoCal Gas	20	0%
Global	6	0%
Total	5,245	100%

Calculation for 2015 Forecast

Business Unit	Electric Wire Miles	CBFIREINS Business Unit Allocations
SDGE	5,219	100%
SoCal Gas	20	0%
Global	6	0%
Total	5,245	100%

Calculation for 2016 Forecast

Business Unit	Electric Wire Miles	CBFIREINS Business Unit Allocations
SDGE	5,219	100%
SoCal Gas	20	0%
Global	6	0%
Total	5,245	100%

COST CENTERS WHICH USE THIS METHOD:

1100-0445-LIAB INS - EXCESS FIRE

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Fire Re-Insurance

NARRATIVE DESCRIPTION OF METHOD:

This method allocates all costs for the Fire Reinsurance program based on miles of electrical lines between SDG&E and SCG.

Calculation for 2013 Actuals		
Business Unit	Electric Wire Miles	CBFIREREINS Business Unit Allocations
SDGE	5,206	100%
SoCal Gas	19	0%
Global	0	0%
Total	<u>5,225</u>	<u>100%</u>

Calculation for 2014 Forecast		
Business Unit	Electric Wire Miles	CBFIREREINS Business Unit Allocations
SDGE	5,219	100%
SoCal Gas	20	0%
Global	0	0%
Total	<u>5,239</u>	<u>100%</u>

Calculation for 2015 Forecast		
Business Unit	Electric Wire Miles	CBFIREREINS Business Unit Allocations
SDGE	5,219	100%
SoCal Gas	20	0%
Global	0	0%
Total	<u>5,239</u>	<u>100%</u>

Calculation for 2016 Forecast		
Business Unit	Electric Wire Miles	CBFIREREINS Business Unit Allocations
SDGE	5,219	100%
SoCal Gas	20	0%
Global	0	0%
Total	<u>5,239</u>	<u>100%</u>

COST CENTERS WHICH USE THIS METHOD:
1100-0446-WILDFIRE DAMAGE REINSURANCE

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Vehicle

NARRATIVE DESCRIPTION OF METHOD:

Utility fleet vehicles are covered under self-insurance and umbrella policies; this policy is for Corporate Vehicles and is based on the number of covered vehicles per business unit. Corporate Center is then re-allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A Vehicles per Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A+C)</i>	CBVEHICLE Business Unit Allocations <i>(by column D)</i>
SDGE	2	38%	5	7	3%
SoCal Gas	-	37%	5	5	2%
Global	198	24%	3	201	94%
Corporate	14	0%	(14)	-	
Total	214	100%	-	214	100%

Calculation for 2014 Forecast					
Business Unit	A Vehicles per Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A+C)</i>	CBVEHICLE Business Unit Allocations <i>(by column D)</i>
SDGE	2	37%	5	7	3%
SoCal Gas	-	39%	5	5	3%
Global	198	24%	3	201	94%
Corporate	14	0%	(14)	-	
Total	214	100%	(0)	214	100%

Calculation for 2015 Forecast					
Business Unit	A Vehicles per Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A+C)</i>	CBVEHICLE Business unit Allocations <i>(By column D)</i>
SDGE	2	38%	5	7	3%
SoCal Gas	-	39%	5	5	3%
Global	198	23%	3	201	94%
Corporate	14	0%	(14)	-	
Total	214	100%	-	214	100%

Calculation for 2016 Forecast					
Business Unit	A Vehicles per Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Vehicle Counts <i>(A+C)</i>	CBVEHICLE Business unit Allocations <i>(By column D)</i>
SDGE	2	39%	5	7	3%
SoCal Gas	-	39%	5	5	3%
Global	198	22%	3	201	94%
Corporate	14	0%	(14)	-	
Total	214	100%	-	214	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0430-LIAB INS - AUTO

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Excess Workers Comp

NARRATIVE DESCRIPTION OF METHOD:

This method uses recent premiums as the basis to allocate the forecast cost of Workers Compensation insurance for California-based employees. The Corporate Center amount is then allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A Recent Premiums per Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWC EXCESS Business Unit Allocations <i>(by column D)</i>
SDGE	827,271	38%	50,513	877,784	44%
SoCal Gas	961,757	37%	49,161	1,010,918	51%
Global	63,257	24%	31,586	94,843	5%
Corporate	131,260	0%	(131,260)	-	
Total	1,983,545	100%	-	1,983,545	100%

Calculation for 2014 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWC EXCESS Business Unit Allocations <i>(by column D)</i>
SDGE	962,324	37%	68,854	1,031,178	43%
SoCal Gas	1,128,472	39%	71,642	1,200,114	50%
Global	101,728	24%	43,975	145,703	6%
Corporate	184,471	0%	(184,471)	-	
Total	2,376,995	100%	-	2,376,995	100%

Calculation for 2015 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWC EXCESS Business Unit Allocations <i>(by column D)</i>
SDGE	962,324	38%	70,634	1,032,958	43%
SoCal Gas	1,128,472	39%	71,667	1,200,139	50%
Global	101,728	23%	42,170	143,898	6%
Corporate	184,471	0%	(184,471)	-	
Total	2,376,995	100%	-	2,376,995	100%

Calculation for 2016 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWC EXCESS Business Unit Allocations <i>(by column D)</i>
SDGE	962,324	39%	71,722	1,034,046	44%
SoCal Gas	1,128,472	39%	71,944	1,200,416	51%
Global	101,728	22%	40,805	142,533	6%
Corporate	184,471	0%	(184,471)	-	
Total	2,376,995	100%	-	2,376,995	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0429-LIAB INS - EXCESS WORKERS

SEMPRA ENERGY - CORPORATE CENTER
ALLOCATION WORKPAPERS
2016 General Rate Case

Causal - Workers Comp Non-CA

NARRATIVE DESCRIPTION OF METHOD:

This method uses recent premiums as the basis to allocate the forecast cost of Workers Compensation insurance for non-California Sempra employees. The Corporate Center amount is then allocated by Multi-Factor Basic to result in a blended percentage.

Calculation for 2013 Actuals					
Business Unit	A Recent Premiums per Business Unit	B 2013 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	42,335	38%	-	42,335	8%
SoCal Gas	-	37%	-	-	0%
Global	515,477	24%	-	515,477	92%
Corporate	-	0%	-	-	
Total	557,812	100%	-	557,812	100%

*2013 based on direct charges, prior to exclusion of LNG Workers.

Calculation for 2014 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2014 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	21,288	37%	995	22,283	31%
SoCal Gas	-	39%	1,036	1,036	1%
Global	48,763	24%	636	49,399	68%
Corporate	2,667	0%	(2,667)	-	
Total	72,718	100%	-	72,718	100%

Calculation for 2015 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2015 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	21,288	38%	1,021	22,309	31%
SoCal Gas	-	39%	1,036	1,036	1%
Global	48,763	23%	610	49,373	68%
Corporate	2,667	0%	(2,667)	-	
Total	72,718	100%	-	72,718	100%

Calculation for 2016 Forecast					
Business Unit	A Recent Premiums per Business Unit	B 2016 MFBASIC Alloc Rate	C Allocate Corporate Share <i>(by column B)</i>	D Allocable Values <i>(A+C)</i>	CBWCGLOBAL Business Unit Allocations <i>(by column D)</i>
SDGE	21,288	39%	1,037	22,325	31%
SoCal Gas	-	39%	1,040	1,040	1%
Global	48,763	22%	590	49,353	68%
Corporate	2,667	0%	(2,667)	-	
Total	72,718	100%	-	72,718	100%

COST CENTERS WHICH USE THIS METHOD:
1100-0439-LIAB INS - GLOBAL WORKERS