

APPENDIX C
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
COMBINED SUMMARY OF EARNINGS
(Thousands in Dollars)

Line No.	Description	ADOPTED (2004\$)
1	Base Margin	\$ 987,617
2	Miscellaneous Revenues	35,928
3	Revenue Requirement	\$ 1,023,545
<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Clearing Accounts	\$ 12,640
5	Nuclear Generation	43,841
6	Procurement	5,544
7	Transmission	5,216
8	Distribution	95,864
9	Uncollectibles ('04: 0.266%)	2,627
10	Customer Services	97,068
11	Administrative & General	145,538
12	Franchise Fees ('04E: 3.67% '04G: 2.13%)	32,988
13	Subtotal (2001\$)	441,326
14	Labor Escalation	18,062
15	Non-Labor Escalation	6,341
16	Subtotal O & M (2004\$)	\$ 465,729
17	Depreciation & Amortization	218,479
18	Taxes on Income	107,675
19	Taxes Other Than on Income	40,284
20	Total Operating Expenses	\$ 832,167
21	Return	\$ 191,378
22	Rate Base	\$ 2,182,193
23	Rate of Return	8.77%
24	Derivation of Base Margin	
25	O&M Expenses (Line 16)	\$ 465,729
26	Depreciation (Line 17)	218,479
27	Taxes (Line 18+19)	147,959
28	Return (Line 21)	191,378
29	Revenue Requirement	1,023,545
30	Less: Misc. Revenues (Line 2)	35,928
31	Base Margin (Line 1)	<u>\$ 987,617</u>

APPENDIX C
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
COMBINED ADMINISTRATIVE & GENERAL EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	920	Administrative & Gen. Salaries	\$ 35,853
2	921	Office Supplies & Exp	62,430
3	923	Outside Services Employed	5,025
4	924	Property Insurance	1,099
5	925	Injuries and Damages	16,012
6	926	Employee Pensions & Benefits	44,660
7	928	Regulatory Commission Exp	3,426
8	929	Company Use - Electricity	(1,185)
9	930	General Expenses	(31,480)
10	931	Rents	7,176
11	935	Maintenance of General Plant	9,548
12		Subtotal	<u>\$ 152,564</u>
13	927	Franchise Fees	32,988
14		TOTAL COMBINED A & G	<u><u>\$ 185,553</u></u>

APPENDIX C
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
COMBINED CUSTOMER SERVICES
(Thousands of Dollars)

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>ADOPTED (2004\$)</u>
1	586	Meter Exp - Electric	\$ 5,183
2	597	Meters - Electric	633
3	878	Meter & House Regulator Exp - Gas	2,872
4	879	Customer Install. Exp - Gas	10,119
5	902	Meter Reading Exp	12,458
6	903	Cust. Rec. & Collect. Exp	67,524
7	910	Customer Service & Info Exp	6,779
8		Subtotal	<u>\$ 105,569</u>
9	904	Uncollectibles Accts	2,627
10		TOTAL COMBINED CUSTOMER SERVICES	<u><u>\$ 108,196</u></u>

APPENDIX C
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
COMBINED CLEARING ACCOUNTS
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	163	Purchasing and Warehouse	\$ 1,767
2	184	Clearing Accounts	11,413
3		TOTAL CLEARING ACCOUNTS	<u>\$ 13,179</u>

APPENDIX C

A.02-12-028

San Diego Gas and Electric Company

Working Cash Adjustment to Rate Base (Net Working Cash Requirement)
(\$ in Thousands)

Line No.	Description	2004 Proposed				
		Electric Expenses	Electric Average No. of Days Lag	Electric Dollar-Days Lag	Gas Expenses	Gas Average No. of Days Lag
1	Commodities - Electric	285,430	33.21	9,479,130	-	-
2	Commodities - Gas				242,926	40.12
3	Payroll Expense					
4	F. I. C. A					
5	Federal/State Unemployment Insurance					
6	Incentive Compensation Plan					
7	Employee Benefits					
8	Goods & Services					
9	Corporate Charges					
10	Materials Issued from Stores					
11	Property/Ad Valorem/Franchise Taxes					
12	Federal Income Taxes - Current					
13	State Income Taxes - Current					
14	Income Taxes Deferred					
15	Depreciation Provision					
16	Amortization of Insurance Premiums					
17	Sub-total	752,674	35.56	26,764,039	210,816	38.49
18	Total Expenses Incl. Commodities	1,038,104	34.91	36,243,170	453,742	39.36
19	Revenue Lag Days		41.48			41.48
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		34.91			39.36
21	Excess Lag Days (Line 19 - Line 20)		6.57			2.12
22	Total Expenses Incl. Commodities (Line 18 Expenses)		1,038,104			453,742
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		18,678			2,631
24	Operational Cash Requirement		17,771			6,962
25	Working Capital Not Supplied by Investors		(14,746)			(5,778)
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		21,703			3,815

APPENDIX C
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San Diego Gas and Electric Company
Net-to-Gross Multiplier

Line No.	Description	Uncollectible and Franchise Fee Factor		State & Federal Tax Factor		N-T-G Multiplier	
		Electric	Gas	Electric and Gas		Electric	Gas
1	Revenues	1.000000	1.000000	1.000000		1.000000	1.000000
2	Uncollectible Tax Rate	0.002660	0.002660	0.000000		0.002660	0.002660
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000		1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.002660	0.002660	0.000000		0.002660	0.002660
5	Subtotal (Line 3 - Line 4)	0.997340	0.997340	1.000000		0.997340	0.997340
6	Franchise Fees Tax Rate	0.036700	0.021300	0.000000		0.036700	0.021300
7	Franchise Fees Amount Applied (Line 5)	0.997340	0.997340	1.000000		0.997340	0.997340
8	Less: Franchise Fees (Line 6 * Line 7)	0.036602	0.021243	0.000000		0.036602	0.021243
9	Subtotal (Line 7 - Line 8)	0.960738	0.976097	1.000000		0.960738	0.976097
10	S.I.T. Rate						
11	S.I.T. Amount Applied (Line 9)			0.088400		0.088400	0.088400
12	Less: S.I.T. (Line 10 * Line 11)			1.000000		0.960738	0.976097
13	Subtotal (Line 11 - Line 12)			0.088400		0.084929	0.086287
14	F.I.T. Rate			0.911600		0.875809	0.889810
15	F.I.T. Amount Applied (Line 13)			0.350000		0.350000	0.350000
16	Less: F.I.T. (Line 14 * Line 15)			0.911600		0.875809	0.889810
17	Net Operating Revenues (Line 15 - Line 16)			0.319060		0.306533	0.311434
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.040867	1.024488	0.592540		0.569276	0.578376
19	State & Federal Tax Factor (1 / Line 17)			1.687650			
20	N-T-G Multiplier (1 / Line 17)					1.756617	1.728979

APPENDIX D
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
GAS SUMMARY OF EARNINGS
(Thousands in Dollars)

Line No.	Description	ADOPTED (2004\$)
1	Base Margin	\$ 211,520
2	Miscellaneous Revenues	9,106
3	Revenue Requirement	\$ 220,626
<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Clearing Accounts	\$ 3,900
5	Procurement	1,079
6	Transmission	5,216
7	Distribution	13,770
8	Uncollectibles ('04: 0.266%)	563
9	Customer Services	32,088
10	Administrative & General	43,234
11	Franchise Fees ('04: 2.13%)	4,505
12	Subtotal (2001\$)	104,355
13	Labor Escalation	5,463
14	Non-Labor Escalation	1,543
15	Subtotal O & M (2004\$)	\$ 111,362
16	Depreciation & Amortization	45,899
17	Taxes on Income	18,568
18	Taxes Other Than on Income	8,762
19	Total Operating Expenses	\$ 184,590
20	Return	\$ 36,036
21	Rate Base	\$ 410,899
22	Rate of Return	8.77%
23	Derivation of Base Margin	
24	O&M Expenses (Line 15)	\$ 111,362
25	Depreciation (Line 16)	45,899
26	Taxes (Line 17+18)	27,330
27	Return (Line 20)	36,036
28	Revenue Requirement	\$ 220,626
29	Less: Misc. Revenues (Line 2)	9,106
30	Base Margin (Line 1)	\$ 211,520

APPENDIX D
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
GAS TRANSMISSION EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
		<u>Operation</u>	
1	850	Supervision & Engineering	\$ 1,070
2	851	System Con. & Load Dispatch	462
3	853	Compressor Station	808
4	855	Other Fuel & Pow-Comp. Sta.	204
5	856	Mains Exp	565
6	857	Measuring & Reg. Sta. Exp	126
7	859	Other Exp	849
8	860	Rents	1
9		Total Operation	<u>\$ 4,083</u>
		<u>Maintenance</u>	
10	861	Supervision & Engineering	\$ 63
11	863	Mains	381
12	864	Compressor Station Equipment	805
13	865	Measuring & Reg. Sta. Equip	289
14		Total Maintenance	<u>\$ 1,539</u>
15		TOTAL GAS TRANSMISSION	<u><u>\$ 5,622</u></u>

APPENDIX D
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SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
GAS DISTRIBUTION EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
		<u>Operation</u>	
1	870	Supervision & Engineering	\$ 3,133
2	871	Load Dispatching	-
3	874	Mains & Services Exp	2,903
4	875	Meas. & Reg. Station. Exp	504
5	880	Other Exp	4,703
6	881	Rents	-
7		Total Operation	<u>\$ 11,243</u>
		<u>Maintenance</u>	
10	885	Supervision & Engineering	\$ 61
11	886	Structure & Improvements	-
12	887	Mains	1,679
13	889	Meas. & Reg. Station Exp	56
14	892	Services	976
15	893	Meters & House Regulators	750
16	894	Other Equipment	302
17		Total Maintenance	<u>\$ 3,824</u>
18		TOTAL GAS DISTRIBUTION	<u><u>\$ 15,068</u></u>

APPENDIX D
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
GAS ADMINISTRATIVE & GENERAL EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	920	Administrative & Gen. Salaries	\$ 11,037
2	921	Office Supplies & Exp	17,504
3	923	Outside Services Employed	1,415
4	924	Property Insurance	467
5	925	Injuries and Damages	5,166
6	926	Employee Pensions & Benefits	14,418
7	928	Regulatory Commission Exp	958
8	930	General Expenses	(10,442)
9	931	Rents	2,020
10	935	Maintenance of General Plant	2,650
11		Subtotal	<u>\$ 45,192</u>
12	927	Franchise Fees	4,505
13		TOTAL GAS A & G	<u><u>\$ 49,698</u></u>

APPENDIX D
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SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
GAS CUSTOMER SERVICES
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	878	Meter & House Regulator Exp	\$ 2,872
2	879	Customer Install. Exp	10,119
3	902	Meter Reading Exp	2,336
4	903	Cust. Rec. & Collect. Exp	17,192
5	910	Customer Service & Info Exp	2,600
6		Subtotal	<u>\$ 35,120</u>
7	904	Uncollectibles Accts	563
8		TOTAL GAS CUSTOMER SERVICES	<u><u>\$ 35,682</u></u>

APPENDIX D
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
GAS STORAGE EXPENSE
(Thousands of Dollars)

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>ADOPTED (2004\$)</u>
		<u>Operation</u>	
1	841	Labor & Exp	\$ 24
2		TOTAL GAS STORAGE	<u>\$ 24</u>

APPENDIX D
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SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
GAS CLEARING ACCOUNTS
(Thousands of Dollars)

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>ADOPTED (2004\$)</u>
1	163	Purchasing and Warehouse	\$ 414
2	184	Clearing Accounts	3,657
3		TOTAL CLEARING ACCOUNTS	<u>\$ 4,071</u>

APPENDIX E
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
ELECTRIC SUMMARY OF EARNINGS
(Thousands in Dollars)

Line No.	Description	ADOPTED (2004\$)
1	Base Margin	\$ 776,097
2	Miscellaneous Revenues	26,822
3	Revenue Requirement	\$ 802,919
<u>OPERATING & MAINTENANCE EXPENSES</u>		
4	Clearing Accounts	\$ 8,740
5	Nuclear Generation	43,841
6	Procurement	4,465
7	Distribution	82,094
8	Uncollectibles ('04: 0.266%)	2,064
9	Customer Services	64,980
10	Administrative & General	102,304
11	Franchise Fees ('04: 3.67%)	28,483
12	Subtotal (2001\$)	336,971
13	Labor Escalation	12,599
14	Non-Labor Escalation	4,798
15	Subtotal O & M (2004\$)	\$ 354,367
16	Depreciation & Amortization	172,580
17	Taxes on Income	89,107
18	Taxes Other Than on Income	31,522
19	Total Operating Expenses	\$ 647,577
20	Return	\$ 155,342
21	Rate Base	\$ 1,771,294
22	Rate of Return	8.77%
23	Derivation of Base Margin	
24	O&M Expenses (Line 15)	\$ 354,367
25	Depreciation (Line 16)	172,580
26	Taxes (Line 17+18)	120,629
27	Return (Line 20)	155,342
28	Revenue Requirement	802,919
29	Less: Misc. Revenues (Line 2)	26,822
30	Base Margin (Line 1)	\$ 776,097

APPENDIX E
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SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
ELECTRIC DISTRIBUTION EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
		<u>Operation</u>	
1	580	Supervision & Engineering	\$ 13,128
2	581	Load Dispatching	1,718
3	582	Station Exp	4,545
4	583	Overhead Line Exp	1,440
5	584	Underground Line Exp	3,311
6	585	Street Light & Signal Exp	507
7	587	Customer Installation Exp	2,549
8	588	Misc. Distribution Exp	16,023
9	589	Rents	140
10		Total Operation	<u>\$ 43,360</u>
		<u>Maintenance</u>	
12	590	Supervision & Engineering	\$ 1,235
13	591	Structures	60
14	592	Station Equipment	4,222
15	593	Overhead Lines	31,387
16	594	Underground Lines	7,087
17	595	Transformers	356
18	596	St. Light & Signal	45
19	598	Misc. Dist. Plant	423
20		Total Maintenance	<u>\$ 44,814</u>
21		TOTAL ELECTRIC DISTRIBUTION	<u><u>\$ 88,175</u></u>

APPENDIX E
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SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
ELECTRIC ADMINISTRATIVE & GENERAL EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	920	Administrative & Gen. Salaries	\$ 24,816
2	921	Office Supplies & Exp	44,927
3	923	Outside Services Employed	3,610
4	924	Property Insurance	632
5	925	Injuries and Damages	10,846
6	926	Employee Pensions & Benefits	30,242
7	928	Regulatory Commission Exp	2,468
8	929	Company Use - Electricity	(1,185)
9	930	General Expenses	(21,037)
10	931	Rents	5,156
11	935	Maintenance of General Plant	6,898
12		Subtotal	\$ 107,372
13	927	Franchise Fees	28,483
14		TOTAL ELECTRIC A & G	<u>\$ 135,855</u>

APPENDIX E
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SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
ELECTRIC CUSTOMER SERVICES EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	586	Meter Exp	\$ 5,183
2	597	Meters	633
3	902	Meter Reading Exp	10,122
4	903	Cust. Rec. & Collect. Exp	50,332
5	910	Customer Service & Info Exp	4,180
6		Subtotal	<u>\$ 70,450</u>
7	904	Uncollectibles Accts	2,064
8		TOTAL ELECTRIC CUSTOMER SERVICES	<u><u>\$ 72,514</u></u>

APPENDIX E
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
NUCLEAR GENERATION EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
		<u>Operation</u>	
1	517	Supervision & Engineering	\$ 10,311
2	519	Coolants and Water	140
3	520	Steam Exp	3,712
4	523	Electric Exp	1,381
5	524	Misc Nuclear Gen Exp	12,519
6	525	Rents	256
7		Total Operation	<u>\$ 28,319</u>
		<u>Maintenance</u>	
8	528	Supervision & Engineering	\$ 3,325
9	529	Structures	2,093
10	530	Reactor Equipment	3,078
11	531	Electric. Plant	2,836
12	532	Misc. Nuclear Plant	4,191
13		Total Maintenance	<u>\$ 15,522</u>
14		TOTAL NUCLEAR GENERATION	<u><u>\$ 43,841</u></u>

APPENDIX E
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
PROCUREMENT EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	556	System Control & Load Dispatch	\$ 2,049
2	557	Generation and Other Expenses	2,825
3		Total Electric Procurement/Dispatch	<u>\$ 4,874</u>
4	807	Procurement Exp	\$ 1,198
5		TOTAL PROCUREMENT	<u><u>\$ 6,071</u></u>

APPENDIX E
A.02-12-028
SAN DIEGO GAS & ELECTRIC COMPANY
TEST YEAR 2004
ELECTRIC CLEARING ACCOUNTS
(Thousands of Dollars)

<u>Line No.</u>	<u>Account No.</u>	<u>Description</u>	<u>ADOPTED (2004\$)</u>
1	163	Purchasing and Warehouse	\$ 1,352
2	184	Clearing Accounts	7,756
3		TOTAL CLEARING ACCOUNTS	<u>\$ 9,109</u>

APPENDIX F
A.02-12-027
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2004
SUMMARY OF EARNINGS
(Thousands of Dollars)

Line No.	Description	ADOPTED (2004\$)
1	Base Margin	\$ 1,501,063
2	Miscellaneous Revenues	44,908
3	Revenue Requirement	1,545,972
	<u>Operating and Maintenance Expenses</u>	
4	Clearing Accounts	57,476
5	Underground Storage	23,118
6	Transmission	38,321
7	Distribution	133,729
8	Customer Services	265,518
9	Uncollectibles ('04: 0.385%)	4,630
10	Administrative & General	376,030
11	Franchise Fees ('04: 1.5534%)	23,765
12	Subtotal (2001\$)	\$ 922,586
13	Labor Escalation Amount	38,334
14	Non-Labor Escalation Amount	12,092
15	Subtotal (2004\$)	\$ 973,012
16	O&M Reassignments	(57,596)
17	Total O&M Expenses	915,416
18	Depreciation	265,377
19	Taxes on Income	103,782
20	Taxes Other Than on Income	59,369
21	Total Operating Expenses	1,343,944
22	Return	202,027
23	Rate Base	2,327,502
24	Rate of Return	8.68%
25	Derivation of Base Margin	
26	O&M Expenses (Line 17)	915,416
27	Depreciation (Line 18)	265,377
28	Taxes (Line 19+20)	163,151
29	Return (Line 22)	202,027
30	Revenue Requirement	1,545,972
31	Less: Miscellaneous Revenues (Line 2)	44,908
32	Base Margin (Line 1)	\$ 1,501,063

APPENDIX F
A.02-12-027
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2004
DISTRIBUTION EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
		<u>Operation</u>	
1	870	Supervision and Engineering	\$ 37,082
2	875	Meas. & Reg. Station Exp	668
3	878	Meter & House Regulator Exp	446
4	880	Other Exp.	56,213
5	881	Rents	44
6		Total Operation	<u>\$ 94,454</u>
		<u>Maintenance</u>	
7	886	Structures and Improvements	-
8	887	Mains	19,947
9	889	Meas. & Reg. Station Exp	1,371
10	892	Services	22,926
11	893	Meters & House Regulators	6,581
12	894	Other Equipment	-
13		Total Maintenance	<u>\$ 50,824</u>
14		TOTAL DISTRIBUTION	<u><u>\$ 145,278</u></u>

APPENDIX F
A.02-12-027
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2004
TRANSMISSION EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
		<u>Operation</u>	
1	850	Supervision and Engineering	\$ 14,679
2	851	System Con. & Load Dispatching	2,736
3	852	Communications System Exp	-
4	853	Compressor Station	1,582
5	855	Other Fuel Power Compr Stations	1,447
6	856	Mains Exp	3,524
7	857	Measuring & Reg. Station Exp.	452
8	859	Other Exp	4,574
9	860	Rents	5,151
10		Total Operation	<u>\$ 34,146</u>
		<u>Maintenance</u>	
11	861	Supervision & Engineering	-
12	862	Structures & Improvements	54
13	863	Mains	2,700
14	864	Compressor Station Equipment	4,028
15	865	Measuring & Reg. Station Equip.	478
16	867	Other Equipment	116
17		Total Maintenance	<u>\$ 7,376</u>
18		TOTAL TRANSMISSION	<u><u>\$ 41,523</u></u>

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SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2004
ADMINISTRATIVE & GENERAL EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	920	Administrative & Gen. Salaries	\$ 42,481
2	921	Office Supplies and Exp	18,555
3	923	Outside Services Employed	129,695
4	924	Property Insurance	3,345
5	925	Injuries and Damages	37,778
6	926	Employee Pensions and Benefits	113,326
7	928	Regulatory Commission Exp	293
8	930	General Exp	5,447
9	931	Rents	23,723
10	935	Maintenance of General Plant	10,516
11		Subtotal	<u>\$ 385,160</u>
12	927	Franchise Fees	23,765
13		TOTAL ADMIN. & GEN.	<u><u>\$ 408,925</u></u>

APPENDIX F
A.02-12-027
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2004
CUSTOMER SERVICES
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	807	Procurement Exp	\$ 3,954
2	879	Customer Install. Exp	95,856
3	901	Supervision	4,339
4	902	Meter Reading Exp	22,702
5	903	Cust. Rec. & Collect. Exp	140,766
6	905	Misc. Customer Accounts Exp	0
7	907	Supervision	382
8	908	Customer Assistance Expenses	16,641
9	909	Informational & Instructional Exp	2,788
10	910	Misc. Customer Svc & Info Exp	-
11		Subtotal	<u>\$ 287,429</u>
12	904	Uncollectible Accts	4,630
13		TOTAL CUST. ACCTS. & COLL.	<u><u>\$ 292,059</u></u>

APPENDIX F
A.02-12-027
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2004
UNDERGROUND GAS STORAGE EXPENSE
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
		<u>Operation</u>	
1	814	Supervision and Engineering	\$ 7,340
2	815	Maps and Records	8
3	816	Wells Exp	2,523
4	817	Lines Exp	57
5	818	Compressor Station Exp	2,664
6	820	Measuring & Regulating Station Exp	-
7	821	Purification Exp	316
8	824	Other Exp	3,297
9	825	Storage Well Royalties	476
10	826	Rents	160
11		Total Operation Exp	<u>\$ 16,841</u>
		<u>Maintenance</u>	
12	830	Supervision & Engineering	\$ -
13	831	Structures and Improvements	20
14	832	Reservoirs and Wells	2,423
15	833	Lines	1,295
16	834	Compressor Station Equipment	3,668
17	835	Measuring & Reg Station Equipment	152
18	836	Purification Equipment	802
19	837	Other Equipment	3
20		Total Maintenance Exp	<u>\$ 8,364</u>
21		TOTAL UNDERGROUND STORAGE	<u><u>\$ 25,205</u></u>

APPENDIX F
A.02-12-027
SOUTHERN CALIFORNIA GAS COMPANY
TEST YEAR 2004
CLEARING ACCOUNTS
(Thousands of Dollars)

Line No.	Account No.	Description	ADOPTED (2004\$)
1	163	Purchasing & Warehouse	\$ 10,793
2	184	Clearing Accounts	49,229
3		TOTAL CLEARING ACCOUNTS	<u>\$ 60,022</u>

APPENDIX F
A.02-12-027
Southern California Gas Company
Net-to-Gross Multiplier

Line No.	Description	Forecast 2004		
		Uncollectible and Franchise Fee Factor	State & Federal Tax Factor	Net-to-Gross Multiplier
1	Revenues	1.000000	1.000000	1.000000
2	Uncollectible Tax Rate	0.003084	0.000000	0.003084
3	Uncollectible Amount Applied	1.000000	1.000000	1.000000
4	Less: Uncollectible (Line 2 * Line 3)	0.003084	0.000000	0.003084
5	Subtotal (Line 3 - Line 4)	0.996916	1.000000	0.996916
6	Franchise Fees Tax Rate			
7	Franchise Fees Amount Applied (Line 5)	0.015832	0.000000	0.015832
8	Less: Franchise Fees (Line 6 * Line 7)	0.996916	1.000000	0.996916
9	Subtotal (Line 7 - Line 8)	0.015784	0.000000	0.015784
		0.981132	1.000000	0.981132
10	S.I.T. Rate			
11	S.I.T. Amount Applied (Line 9)		0.088400	0.088400
12	Less: S.I.T. (Line 10 * Line 11)		1.000000	0.981132
13	Subtotal (Line 11 - Line 12)		0.088400	0.086732
			0.911600	0.894400
14	F.I.T. Rate			
15	F.I.T. Amount Applied (Line 13)		0.350000	0.350000
16	Less: F.I.T. (Line 14 * Line 15)		0.911600	0.894400
17	Net Operating Revenues (Line 15 - Line 16)		0.319060	0.313040
			0.592540	0.581360
18	Uncollectible and Franchise Fee Factor (1 / Line 9)	1.019231		
19	State & Federal Tax Factor (1 / Line 17)		1.687650	
20	N-T-G Multiplier (1 / Line 17)			1.720105

APPENDIX F

A.02-12-027

Southern California Gas Company

Working Cash Adjustment to Rate Base (Net Working Cash Requirement)

(\$ in Thousands)

Line No	Description	2004 ADOPTED		
		Expenses	Average No. of Days Lag	Dollar-Days Lag
1	Commodities - Gas	1,577,761	42.29	66,723,513
2	Payroll Expense			
3	F. I. C. A			
4	Federal/State Unemployment Insurance			
5	Incentive Compensation Plan			
6	Employee Benefits			
7	Goods & Services			
8	Corporate Charges			
9	Real Estate Rental			
10	Materials Issued from Stores			
11	Property/Ad Valorem/Franchise Taxes			
12	Federal Income Taxes - Current			
13	State Income Taxes - Current			
14	Income Taxes Deferred			
15	Depreciation Provision			
16	Amortization of Insurance Premiums			
17	Sub-total	1,494,114	30.22	45,149,612
18	Total Expenses Incl. Commodities	3,071,875	36.42	111,873,124
19	Revenue Lag Days		42.61	
20	Expense Lag Days (Line 18, Dollar-Days Lag / Expenses)		<u>36.42</u>	
21	Excess Lag Days (Line 19 - Line 20)		6.19	
22	Total Expenses Incl. Commodities (Line 18 Expenses)		<u>3,071,875</u>	
23	Lead/Lag Working Capital (Line 21 * Line 22 / 365)		52,108	
24	Operational Cash Requirement		28,754	
25	Working Capital Not Supplied by Investors		<u>(48,450)</u>	
26	Working Cash Adjustment to Rate Base (Line 23 to Line 25)		<u>32,413</u>	