

Application of SOUTHERN CALIFORNIA GAS)
COMPANY for authority to update its gas revenue)
requirement and base rates)
effective January 2008 (U 904 G).)

Application No. 06-12-____
Exhibit No.: (SCG-4-WP)_____

WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RUDOLPH W. WEIBEL
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

DECEMBER, 2006

**Southern California Gas Company
 Test Year 2008 General Rate Case
 Non-Shared Service FERC Account Workpapers**

Area: STORAGE
 Witness: Rudy Weibel
 FERC No. 186.4
 FERC Name: Error FERC
 Prepared By: Trevor Ware

A. Account Description

This account includes all debits not elsewhere provided for, such as miscellaneous work in progress.

B. Forecast Methodology

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

- 1. Amounts are in constant 2005 dollars
- 2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	-	-	-	-
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	From Acct # 186.9: Transfer to Error FERC 186.4 for evaluation of transactions relating to Underground Storage functional category.	-	32	-	32	-
2.	Accounting Adjustment: Removal of Error FERC charges.	-	(32)	-	(32)	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 814.0

FERC Name: Operation Supervision & Engineering

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor and expenses incurred in the general supervision and direction of underground storage operations.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes on expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditure were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	3,619	947	-	4,566	44.64
2.	2006 Estimated	3,692	947	-	4,639	45.64
3.	2007 Estimated	3,692	947	-	4,639	45.64
4.	TY2008 GRC	3,692	947	-	4,639	45.64

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	5,094	1,271	-	6,365	62.14
2.	Adjustments to Base Year (see Section E)	(1,475)	(324)	-	(1,799)	(17.50)
3.	Subtotal: 2005 Adjusted-Recorded	3,619	947	-	4,566	44.64
4.						
5.	Add 1 Technical Services Senior Analyst position to provide support in complying with Sarbanes-Oxley Act business requirements (track budgets, prepare status reports, process invoices, control and maintain contract file system). Labor planned using union rates and overtime requirements experienced in similar positions.	73	-	-	73	1.00
6.	Sub-Total: 2005 - 2006 Change	73	-	-	73	1.00
7.	2006 Estimated (2005 Adj + 2006 Changes)	3,692	947	-	4,639	45.64
8.						
9.	NO CHANGES	-	-	-	-	-
10.	Sub-Total: 2006 - 2007 Change	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	3,692	947	-	4,639	45.64
12.						
13.	NO CHANGES	-	-	-	-	-
14.	Sub-Total: 2007 - 2008 Change	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	3,692	947	-	4,639	45.64
16.						
17.	Increase/(Decrease) From 2005 Recorded	73	-	-	73	1.00

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 920.2: Spot Cash award from 814.0 to 920.2 as requested by Patricia Smith	(18)	-	-	(18)	-
2.	Exclusion: Montebello Cost: Application 00-04-03, Decision 01-06-081, Approved June 28, 2001 to decommission and sell storage field.	-	(24)	-	(24)	-
3.	From Acct # 820.0: Consolidation of expenses related to supervision at FERC Prime 814.0 level.	-	4	-	4	-
4.	To Acct # 814.9: Adjustment to split Engineering support from 814.0 into 814.9 for GRC testimony	(1,457)	(360)	-	(1,817)	(17.50)
5.	From Acct # 930.2: To transfer T&S non-labor cost to the appropriate FERC account-814.0	-	56	-	56	-
6.	Total Base Year 2005 Adjustments	(1,475)	(324)	-	(1,799)	(17.50)

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 815.0

FERC Name: Maps and Records

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in the preparation and maintenance of storage maps and land records.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	1	4	-	5	0.01
2.	2006 Estimated	1	4	-	5	0.01
3.	2007 Estimated	1	4	-	5	0.01
4.	TY2008 GRC	1	4	-	5	0.01

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	1	4	-	5	0.01
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	1	4	-	5	0.01
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	1	4	-	5	0.01
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	1	4	-	5	0.01
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	1	4	-	5	0.01
16.						
17.	Increase/(Decrease) From 2005 Recorded	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.		-	-	-	-	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 816.0

FERC Name: Wells Exp

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating storage gas wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	1,357	358	-	1,715	19.68
2.	2006 Estimated	1,357	358	-	1,715	19.68
3.	2007 Estimated	1,521	358	-	1,879	21.68
4.	TY2008 GRC	1,521	358	-	1,879	21.68

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	135	200	-	335	2.05
2.	Adjustments to Base Year (see Section E)	1,222	158	-	1,380	17.63
3.	Subtotal: 2005 Adjusted-Recorded	1,357	358	-	1,715	19.68
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	1,357	358	-	1,715	19.68
8.						
9.	Add 2 Gas Storage Specialist Positions to increase the number of well tests performed thereby providing more current information on the performance of individual wells. This information will allow SoCalGas to more efficiently operate the storage system. Labor based on union rates and overtime experienced in similar positions.	164	-	-	164	2.00
10.	<u>Sub-Total: 2006 - 2007 Change</u>	164	-	-	164	2.00
11.	2007 Estimated (2006 Est + 2007 Changes)	1,521	358	-	1,879	21.68
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	1,521	358	-	1,879	21.68
16.						
17.	Increase/(Decrease) From 2005 Recorded	164	-	-	164	2.00

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	From Acct # 926.2: Employee annual benefit - work boots - correct a FERC override error- move back to 800 series FERC accounts from 926.2.	-	1	-	1	-
2.	From Acct # 816.2: Consolidation of expenses to FERC Prime level.	35	57	-	92	0.47
3.	From Acct # 816.3: Consolidation of expenses at FERC Prime level.	32	82	-	114	0.42
4.	From Acct # 816.5: Consolidation of expenses at FERC Prime level.	127	3	-	130	1.85
5.	From Acct # 816.6: Consolidation of expenses at FERC Prime level.	392	17	-	409	5.54
6.	From Acct # 816.7: Consolidation of expenses at FERC Prime level.	375	-	-	375	5.59
7.	From Acct # 816.8: Consolidation of expenses at FERC Prime level.	261	1	-	262	3.76
8.	Exclusion: Montebello Cost: Application 00-04-03, Decision 01-06-081, approved June 28,2001 to decommission and sell Storage Field	-	(3)	-	(3)	-
9.	Total Base Year 2005 Adjustments	1,222	158	-	1,380	17.63

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 816.2

FERC Name: Aliso Shallow Zone Oil Production

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating storage gas wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	35	57	-	92	0.47
2.	Adjustments to Base Year (see Section E)	(35)	(57)	-	(92)	(0.47)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 816.0: Consolidation of expenses to FERC Prime level.	(35)	(57)	-	(92)	(0.47)
2.	Total Base Year 2005 Adjustments	(35)	(57)	-	(92)	(0.47)

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 816.3

FERC Name: Aliso Storage Zone Oil Production

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating storage gas wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	32	82	-	114	0.42
2.	Adjustments to Base Year (see Section E)	(32)	(82)	-	(114)	(0.42)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 816.0: Consolidation of expenses at FERC Prime level.	(32)	(82)	-	(114)	(0.42)
2.	Total Base Year 2005 Adjustments	(32)	(82)	-	(114)	(0.42)

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 816.5

FERC Name: Well Operations - Honor Rancho Oil

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating storage gas wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	127	3	-	130	1.85
2.	Adjustments to Base Year (see Section E)	(127)	(3)	-	(130)	(1.85)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 816.0: Consolidation of expenses at FERC Prime level.	(127)	(3)	-	(130)	(1.85)
2.	Total Base Year 2005 Adjustments	(127)	(3)	-	(130)	(1.85)

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 816.6

FERC Name: Well Operations - PDR Oil

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating storage gas wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	392	17	-	409	5.54
2.	Adjustments to Base Year (see Section E)	(392)	(17)	-	(409)	(5.54)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 816.0: Consolidation of expenses at FERC Prime level.	(392)	(17)	-	(409)	(5.54)
2.	Total Base Year 2005 Adjustments	(392)	(17)	-	(409)	(5.54)

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 816.7

FERC Name: Well Operations - Injection

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating storage gas wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	375	-	-	375	5.59
2.	Adjustments to Base Year (see Section E)	(375)	-	-	(375)	(5.59)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 816.0: Consolidation of expenses at FERC Prime level.	(375)	-	-	(375)	(5.59)
2.	Total Base Year 2005 Adjustments	(375)	-	-	(375)	(5.59)

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 816.8

FERC Name: Well Operations - Withdrawal

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating storage gas wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	261	1	-	262	3.76
2.	Adjustments to Base Year (see Section E)	(261)	(1)	-	(262)	(3.76)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 816.0: Consolidation of expenses at FERC Prime level.	(261)	(1)	-	(262)	(3.76)
2.	Total Base Year 2005 Adjustments	(261)	(1)	-	(262)	(3.76)

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 817.0

FERC Name: Lines Exp

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating underground storage lines.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	38	13	-	51	0.57
2.	2006 Estimated	38	13	-	51	0.57
3.	2007 Estimated	38	13	-	51	0.57
4.	TY2008 GRC	38	13	-	51	0.57

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	38	13	-	51	0.57
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	38	13	-	51	0.57
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	38	13	-	51	0.57
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	38	13	-	51	0.57
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	38	13	-	51	0.57
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.		-	-	-	-	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 818.0

FERC Name: Compressor Station Exp

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating underground storage compressor stations.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	816	1,230	-	2,046	12.01
2.	2006 Estimated	816	1,230	-	2,046	12.01
3.	2007 Estimated	816	1,230	-	2,046	12.01
4.	TY2008 GRC	816	1,230	-	2,046	12.01

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	816	1,245	-	2,061	12.01
2.	Adjustments to Base Year (see Section E)	-	(15)	-	(15)	-
3.	Subtotal: 2005 Adjusted-Recorded	816	1,230	-	2,046	12.01
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated <i>(2005 Adj + 2006 Changes)</i>	816	1,230	-	2,046	12.01
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated <i>(2006 Est + 2007 Changes)</i>	816	1,230	-	2,046	12.01
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC <i>(2007 Est + 2008 Changes)</i>	816	1,230	-	2,046	12.01
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	Exclusion: Montebello Cost: Application 00-04-03, Decision 01-06-081, approved June 28, 2001, to decommission and sell storage field	-	(15)	-	(15)	-
2.	Total Base Year 2005 Adjustments	-	(15)	-	(15)	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 819.0

FERC Name: Compressor Station Fuel & Power

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of gas, coal, oil, or other fuel, or electricity, used for the operation of underground storage compressor stations, including applicable amounts of fuel stock expenses.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	257	-	257	-
2.	2006 Estimated	-	257	-	257	-
3.	2007 Estimated	-	257	-	257	-
4.	TY2008 GRC	-	257	-	257	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	16,270	-	16,270	-
2.	Adjustments to Base Year (see Section E)	-	(16,013)	-	(16,013)	-
3.	Subtotal: 2005 Adjusted-Recorded	-	257	-	257	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	257	-	257	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	257	-	257	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	257	-	257	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	Exclusion: Amount reduced by natural gas cost incurred by Gas Operations	-	(16,013)	-	(16,013)	-
2.	Total Base Year 2005 Adjustments	-	(16,013)	-	(16,013)	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 820.0

FERC Name: Meas. & Reg. Station Exp

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating underground storage measuring and regulating stations.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	4	-	4	-
2.	Adjustments to Base Year (see Section E)	-	(4)	-	(4)	-
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 814.0: Consolidation of expenses related to supervision at FERC Prime 814.0 level.	-	(4)	-	(4)	-
2.	Total Base Year 2005 Adjustments	-	(4)	-	(4)	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 821.0

FERC Name: Purification Exp

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating equipment used for purifying, dehydrating, and conditioning of natural gas in connection with underground storage operations.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	283	203	-	486	4.11
2.	2006 Estimated	283	203	-	486	4.11
3.	2007 Estimated	302	248	-	550	4.36
4.	TY2008 GRC	320	293	-	613	4.61

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	283	203	-	486	4.11
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	283	203	-	486	4.11
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	283	203	-	486	4.11
8.						
9.	Playa Del Rey: New Dehydration Plant operational mid-year 2007. Cost estimate based on each activity identified to operate a dehy plant (Direct supervision, greasing & operating station valves, operating & monitoring main gas withdrawal system; monitor, read & record pressures, volumes, change charts on dehy and process equipment; chemicals; glycol purchase, dehy - rept/test glycol, brine disposal system/operate tank farm; training; and replace catalyst).	19	45	-	64	0.25
10.	<u>Sub-Total: 2006 - 2007 Change</u>	19	45	-	64	0.25
11.	2007 Estimated (2006 Est + 2007 Changes)	302	248	-	550	4.36
12.						
13.	Playa Del Rey: New Dehydration Plant operational mid-year 2007. Cost estimate based on each activity identified to operate a dehy plant (Direct supervision, greasing & operating station valves, operating & monitoring main gas withdrawal system; monitor, read & record pressures, volumes, change charts on dehy and process equipment; chemicals; glycol purchase, dehy - rept/test glycol, brine disposal system/operate tank farm; training; and replace catalyst).	18	45	-	63	0.25
14.	<u>Sub-Total: 2007 - 2008 Change</u>	18	45	-	63	0.25
15.	TY2008 GRC (2007 Est + 2008 Changes)	320	293	-	613	4.61
16.						
17.	Increase/(Decrease) From 2005 Recorded	37	90	-	127	0.50

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.		-	-	-	-	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 823.0

FERC Name: Gas Losses

Prepared By: Trevor Ware

A. Account Description

This account shall include the amounts of inventory adjustments representing the cost of gas lost or unaccounted for in underground storage operations due to cumulative inaccuracies of gas measurements or other causes.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	497	-	497	-
2.	Adjustments to Base Year (see Section E)	-	(497)	-	(497)	-
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	Exclusion: Montebello Cost: Application 00-04-03, Decision 01-06-081, approved June 28, 2001, to decommission and sell storage field.	-	(3)	-	(3)	-
2.	Exclusion: Exclude gas loss expense captured in BCAP	-	(494)	-	(494)	-
3.	Total Base Year 2005 Adjustments	-	(497)	-	(497)	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 824.0

FERC Name: Underground STORAGE Exp

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating underground storage plant, and other underground storage operating expenses, not includible in any of the foregoing accounts, including research, development, and demonstration expenses.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	1,080	2,076	-	3,156	15.24
2.	2006 Estimated	1,080	2,076	-	3,156	15.24
3.	2007 Estimated	1,080	2,076	-	3,156	15.24
4.	TY2008 GRC	1,080	2,201	-	3,281	15.24

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	741	1,452	-	2,193	10.72
2.	Adjustments to Base Year (see Section E)	339	624	-	963	4.52
3.	Subtotal: 2005 Adjusted-Recorded	1,080	2,076	-	3,156	15.24
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	1,080	2,076	-	3,156	15.24
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	1,080	2,076	-	3,156	15.24
12.						
13.	In order to comply with air quality regulations, SCG has historically purchased RECLAIM Trading Credits. The increase in expense is due to a change in SCAQMD's allocation of credits. The incremental cost increase is based on the historical 2002 - 2005 expense.	-	125	-	125	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	125	-	125	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	1,080	2,201	-	3,281	15.24
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	125	-	125	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	From Acct # 926.2: Employee annual benefit - work boots - correct a FERC override error- move back to 800 series FERC accounts from 926.2.	-	1	-	1	-
2.	From Acct # 824.3: Consolidation of expenses at FERC Prime level.	-	7	-	7	-
3.	From Acct # 824.4: Consolidation of expenses at FERC Prime level.	-	2	-	2	0.01
4.	From Acct # 824.5: Consolidation of expenses at FERC Prime level.	339	1,147	-	1,486	4.51
5.	Exclusion: Montebello Cost: Application 00-04-03, Decision 01-06-081, Approved June 28, 2001, to decommission and sell storage field	-	(533)	-	(533)	-
6.	Total Base Year 2005 Adjustments	339	624	-	963	4.52

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 824.3

FERC Name: Aliso Canyon Fresh Water System

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating underground storage plant, and other underground storage operating expenses, not includible in any of the foregoing accounts, including research, development, and demonstration expenses.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	7	-	7	-
2.	Adjustments to Base Year (see Section E)	-	(7)	-	(7)	-
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 824.0: Consolidation of expenses at FERC Prime level.	-	(7)	-	(7)	-
2.	Total Base Year 2005 Adjustments	-	(7)	-	(7)	-

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 824.4

FERC Name: Aliso Canyon Waste Water Disposal System

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating underground storage plant, and other underground storage operating expenses, not includible in any of the foregoing accounts, including research, development, and demonstration expenses.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	2	-	2	0.01
2.	Adjustments to Base Year (see Section E)	-	(2)	-	(2)	(0.01)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 824.0: Consolidation of expenses at FERC Prime level.	-	(2)	-	(2)	(0.01)
2.	Total Base Year 2005 Adjustments	-	(2)	-	(2)	(0.01)

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 824.5

FERC Name: Misc Environmental & Safety Exp

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in operating underground storage plant, and other underground storage operating expenses, not includible in any of the foregoing accounts, including research, development, and demonstration expenses.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	-	-	-	-
2.	2006 Estimated	-	-	-	-	-
3.	2007 Estimated	-	-	-	-	-
4.	TY2008 GRC	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	339	1,147	-	1,486	4.51
2.	Adjustments to Base Year (see Section E)	(339)	(1,147)	-	(1,486)	(4.51)
3.	Subtotal: 2005 Adjusted-Recorded	-	-	-	-	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	-	-	-	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	-	-	-	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	-	-	-	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 824.0: Consolidation of expenses at FERC Prime level.	(339)	(1,147)	-	(1,486)	(4.51)
2.	Total Base Year 2005 Adjustments	(339)	(1,147)	-	(1,486)	(4.51)

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 825.0

FERC Name: Storage Well Royalties

Prepared By: Trevor Ware

A. Account Description

This account shall include royalties, rents, and other payments includible in operating expenses for gas wells and gas land acreage located within and comprising underground storage projects of the utility.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	350	-	350	-
2.	2006 Estimated	-	350	-	350	-
3.	2007 Estimated	-	390	-	390	-
4.	TY2008 GRC	-	390	-	390	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	450	-	450	-
2.	Adjustments to Base Year (see Section E)	-	(100)	-	(100)	-
3.	Subtotal: 2005 Adjusted-Recorded	-	350	-	350	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	350	-	350	-
8.						
9.	Aliso Canyon: Mineral Management Services fees estimated to be re-negotiated to \$160,000 from \$120,000.	-	40	-	40	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	40	-	40	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	390	-	390	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	390	-	390	-
16.						
17.	Increase/(Decrease) From 2005 Recorded	-	40	-	40	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	Exclusion: Aliso Canyon: Mineral Management Services 15 months back payment (year 2003 for 3 months and year 2004 for 12 months)	-	(150)	-	(150)	-
2.	From Acct # 826.0: Aliso Canyon: Mineral Management Services back-payment fees consolidated in FERC 825.0	-	50	-	50	-
3.	Total Base Year 2005 Adjustments	-	(100)	-	(100)	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 826.0

FERC Name: Rents

Prepared By: Trevor Ware

A. Account Description

This account shall include rents for property of others used in connection with the storage of gas underground, other than rents and royalties paid in respect to storage wells and gas lands utilized for the holding of gas in underground storage.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	164	-	164	-
2.	2006 Estimated	-	164	-	164	-
3.	2007 Estimated	-	164	-	164	-
4.	TY2008 GRC	-	164	-	164	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	214	-	214	-
2.	Adjustments to Base Year (see Section E)	-	(50)	-	(50)	-
3.	Subtotal: 2005 Adjusted-Recorded	-	164	-	164	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	164	-	164	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	164	-	164	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	164	-	164	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	To Acct # 825.0: Aliso Canyon: Mineral Management Services back-payment fees consolidated in FERC 825.0	-	(50)	-	(50)	-
2.	Total Base Year 2005 Adjustments	-	(50)	-	(50)	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 831.0

FERC Name: Maintenance of Structures & Improvements

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of structures.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	20	5	-	25	0.31
2.	2006 Estimated	20	5	-	25	0.31
3.	2007 Estimated	20	5	-	25	0.31
4.	TY2008 GRC	20	5	-	25	0.31

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	20	5	-	25	0.31
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	20	5	-	25	0.31
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated <small>(2005 Adj + 2006 Changes)</small>	20	5	-	25	0.31
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated <small>(2006 Est + 2007 Changes)</small>	20	5	-	25	0.31
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC <small>(2007 Est + 2008 Changes)</small>	20	5	-	25	0.31
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.		-	-	-	-	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 832.0

FERC Name: Maintenance of Reservoirs and Wells

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of storage wells.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	721	2,004	-	2,725	9.76
2.	2006 Estimated	721	2,004	-	2,725	9.76
3.	2007 Estimated	721	2,004	-	2,725	9.76
4.	TY2008 GRC	721	2,004	-	2,725	9.76

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	1,239	7,099	-	8,338	16.31
2.	Adjustments to Base Year (see Section E)	(518)	(5,095)	-	(5,613)	(6.55)
3.	Subtotal: 2005 Adjusted-Recorded	721	2,004	-	2,725	9.76
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated <i>(2005 Adj + 2006 Changes)</i>	721	2,004	-	2,725	9.76
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated <i>(2006 Est + 2007 Changes)</i>	721	2,004	-	2,725	9.76
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC <i>(2007 Est + 2008 Changes)</i>	721	2,004	-	2,725	9.76
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	Exclusion: Write-off of unsuccessful WEZU C-4 well project to re-drill horizontal wayside 13 at Honor Rancho, IO 30013388, capitalized in 2000	-	(2,544)	-	(2,544)	-
2.	Exclusion: Montebello Cost: Application 00-04-03, Decision 01-06-081, approved June 28, 2001 to decommission and sell storage field	(518)	(2,551)	-	(3,069)	(6.55)
3.	Total Base Year 2005 Adjustments	(518)	(5,095)	-	(5,613)	(6.55)

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 833.0

FERC Name: Maintenance of Lines

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of underground storage lines.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	411	1,182	-	1,593	5.89
2.	2006 Estimated	411	1,182	-	1,593	5.89
3.	2007 Estimated	411	2,382	-	2,793	5.89
4.	TY2008 GRC	411	2,382	-	2,793	5.89

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	411	1,182	-	1,593	5.89
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	411	1,182	-	1,593	5.89
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	411	1,182	-	1,593	5.89
8.						
9.	Corrosion protection of storage facilities per CPUC Reg GO112E. Cost estimate based on prior years contract charges of similar projects	-	1,200	-	1,200	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	1,200	-	1,200	-
11.	2007 Estimated (2006 Est + 2007 Changes)	411	2,382	-	2,793	5.89
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	411	2,382	-	2,793	5.89
16.						
17.	Increase/(Decrease) From 2005 Recorded	-	1,200	-	1,200	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.		-	-	-	-	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 834.0

FERC Name: Maintenance of Compressor Station Equipment

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of equipment.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	2,120	2,761	-	4,881	29.64
2.	2006 Estimated	2,120	2,761	-	4,881	29.64
3.	2007 Estimated	2,120	2,761	-	4,881	29.64
4.	TY2008 GRC	2,120	2,761	-	4,881	29.64

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	2,120	2,760	-	4,880	29.64
2.	Adjustments to Base Year (see Section E)	-	1	-	1	-
3.	Subtotal: 2005 Adjusted-Recorded	2,120	2,761	-	4,881	29.64
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	2,120	2,761	-	4,881	29.64
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	2,120	2,761	-	4,881	29.64
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	2,120	2,761	-	4,881	29.64
16.						
17.	Increase/(Decrease) From 2005 Recorded	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	From Acct # 926.2: Employee annual benefit - work boots - correct a FERC override error- move back to 800 series FERC accounts from 926.2.	-	3	-	3	-
2.	Exclusion: Montebello Cost: Application 00-04-03, Decision 01-06-081, Approved June 28, 2001 to decommission and sell storage field	-	(2)	-	(2)	-
3.	Total Base Year 2005 Adjustments	-	1	-	1	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 835.0

FERC Name: Maintenance of Meas.& Reg. Station Equipment

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of equipment.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	300	283	-	583	4.33
2.	2006 Estimated	300	283	-	583	4.33
3.	2007 Estimated	300	283	-	583	4.33
4.	TY2008 GRC	300	283	-	583	4.33

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	300	283	-	583	4.33
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	300	283	-	583	4.33
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	300	283	-	583	4.33
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	300	283	-	583	4.33
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	300	283	-	583	4.33
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.		-	-	-	-	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars
2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 836.0

FERC Name: Maintenance of Purification Equipment

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of purification equipment.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	259	389	-	648	3.55
2.	2006 Estimated	259	389	-	648	3.55
3.	2007 Estimated	278	434	-	712	3.80
4.	TY2008 GRC	296	479	-	775	4.05

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	259	389	-	648	3.55
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	259	389	-	648	3.55
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	259	389	-	648	3.55
8.						
9.	Playa Del Rey: New Dehydration Plant operational mid-year 2007. Cost estimate based on each activity identified to maintain a dehy plant (Direct supervision, overhaul, repair chemical pumps, valve control, misc. minor repair to panel, bracket, brine line, grease, boiler inspection, parts (gauges, valve, pump, compressor, burners, etc.), inspect contactors internally, electric motor repair/replacement, machine shop, gas cooler inspection, misc. dehy repair, clean up).	19	45	-	64	0.25
10.	<u>Sub-Total: 2006 - 2007 Change</u>	19	45	-	64	0.25
11.	2007 Estimated (2006 Est + 2007 Changes)	278	434	-	712	3.80
12.						
13.	Playa Del Rey: Dehydration Plant operational mid-year 2007. Additional expense to cover full year's operations. Cost estimate based on each activity identified to maintain a dehy plant (Direct supervision, overhaul, repair chemical pumps, valve control, misc. minor repair to panel, bracket, brine line, grease, boiler inspection, parts (gauges, valve, pump, compressor, burners, etc.), inspect contactors internally, electric motor repair/replacement, machine shop, gas cooler inspection, misc. dehy repair, clean up.)	18	45	-	63	0.25
14.	<u>Sub-Total: 2007 - 2008 Change</u>	18	45	-	63	0.25
15.	TY2008 GRC (2007 Est + 2008 Changes)	296	479	-	775	4.05
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	37	90	-	127	0.50

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.		-	-	-	-	-
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

**Southern California Gas Company
Test Year 2008 General Rate Case
Non-Shared Service FERC Account Workpapers**

Area: STORAGE

Witness: Rudy Weibel

FERC No. 837.0

FERC Name: Maintenance of Other Equipment

Prepared By: Trevor Ware

A. Account Description

This account shall include the cost of labor, materials used and expenses incurred in maintenance of equipment.

B. Forecast Methodology

The Test Year 2008 forecast was determined by applying annual incremental changes in expenditure to the 2005 base year. Recorded 2005 expenditures were adjusted as necessary for one-time events or changes in charging for activities. Dependent on the activity annual changes in expenditures were based on either trended changes in work or specific changes associated with newly identified needs. Specific forecast assumptions are presented in the account section that follows.

C. Summary of Results

Line	Year	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Adjusted-Recorded	-	878	-	878	-
2.	2006 Estimated	-	878	-	878	-
3.	2007 Estimated	-	878	-	878	-
4.	TY2008 GRC	-	878	-	878	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation

D. Evaluation of Change From Recorded 2005 to Test Year 2008

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	2005 Recorded	-	878	-	878	-
2.	Adjustments to Base Year (see Section E)	-	-	-	-	-
3.	Subtotal: 2005 Adjusted-Recorded	-	878	-	878	-
4.						
5.	NO CHANGES	-	-	-	-	-
6.	<u>Sub-Total: 2005 - 2006 Change</u>	-	-	-	-	-
7.	2006 Estimated (2005 Adj + 2006 Changes)	-	878	-	878	-
8.						
9.	NO CHANGES	-	-	-	-	-
10.	<u>Sub-Total: 2006 - 2007 Change</u>	-	-	-	-	-
11.	2007 Estimated (2006 Est + 2007 Changes)	-	878	-	878	-
12.						
13.	NO CHANGES	-	-	-	-	-
14.	<u>Sub-Total: 2007 - 2008 Change</u>	-	-	-	-	-
15.	TY2008 GRC (2007 Est + 2008 Changes)	-	878	-	878	-
16.						
17.	<i>Increase/(Decrease) From 2005 Recorded</i>	-	-	-	-	-

E. Base Year 2005 Adjustments Detail

Line	Description	O&M ¹				FTE
		Labor (\$000)	Non-Labor (\$000)	Other ² (\$000)	Total (\$000)	
1.	NO ADJUSTMENTS	-	-	-	-	-
2.						
3.	Total Base Year 2005 Adjustments	-	-	-	-	-

1. Amounts are in constant 2005 dollars

2. Items not subject to standard escalation