

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



July 7, 2015

Advice Letters: 4668-G & 4718-G

Southern California Gas Company
Attention: Sid Newsom
555 West Fifth Street, GT14D6
Los Angeles, CA 90013-1011

SUBJECT: Request for Approval of Interruptible Transportation Capacity Contracts with Affiliates

Dear Mr. Newsom:

Advice Letters 4668-G and 4718-G are effective as of June 25, 2015, per Resolution G-3502 Ordering paragraphs.

Sincerely,

A handwritten signature in cursive script that reads "Edward Randolph".

Edward Randolph
Director, Energy Division



Rasha Prince
Director
Regulatory Affairs

555 W. Fifth Street, GT14D6
Los Angeles, CA 90013-1011
Tel: 213.244.5141
Fax: 213.244.4957
RPrince@semprautilities.com

July 8, 2014

Advice No. 4668
(U 904 G)

Public Utilities Commission of the State of California

Subject: Request for Approval of Interruptible Transportation Capacity Contracts with Affiliates

Purpose

Southern California Gas Company (SoCalGas) hereby submits for approval by the California Public Utilities Commission (Commission) five contracts SoCalGas entered into with two of its Mexican affiliates for interruptible transmission capacity pursuant to the tariffs of the affiliates and related administrative services.

Information

In 2010 and 2011, SoCalGas entered into five contracts with two of its affiliates in Mexico, Gasoducto Rosarito and Transportadora de Gas Natural.¹ The contracts enable SoCalGas to transport gas from the Ehrenberg/Blythe system receipt point to Otay Mesa, and are used to provide support for SoCalGas' Southern System and also to test pipelines for system integrity. Four of the contracts provide SoCalGas with interruptible capacity on the two affiliates' pipelines and are priced at the affiliates' tariff rates.² The remaining contract (with Gasoducto Rosarito) provides administrative support for these interruptible capacity transactions. See Attachment A for a listing of these contracts.

¹ Two of these contracts were originally executed in 2005 prior to the Resource Procurement provisions being added to the Affiliate Transaction Rules in 2006. However, they were subsequently amended.

² SoCalGas has two contracts with each affiliate because it entered into separate contracts for its Gas Acquisition Department and the SoCalGas System Operator.

Although the contracts were not submitted for preapproval by the Commission, SoCalGas has previously reported transactions under these contracts to the Commission in its Year 18 Gas Cost Incentive Mechanism application,³ and in SoCalGas' 2013 Annual Report on Affiliate Transactions.⁴

In the draft 2010-11 affiliate transactions audit report prepared by Commission-approved auditor, NorthStar Consulting (Northstar), Northstar pointed out that these contracts should have been submitted to the Commission for preapproval pursuant to the "Resource Procurement" provisions added to the Commission's affiliate transaction rules in 2006.⁵ To correct this inadvertent oversight, SoCalGas is now submitting the contracts for approval by the Commission.

The five referenced contracts are confidential and being provided only to the Energy Division under the provisions of General Order 66-C and Section 583 of the Public Utilities Code as Attachment C.

This filing will not increase or decrease any rate or charge, conflict with any schedules or rules, or cause the withdrawal of service.

Protest

Anyone may protest this Advice Letter to the Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and must be received within 20 days of the date this Advice Letter, which is July 28, 2014. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

A copy of the protest should also be sent via e-mail to the attention of the Energy Division Tariff Unit (EDTariffUnit@cpuc.ca.gov). A copy of the protest should also be sent via both e-mail and facsimile to the address shown below on the same date it is mailed or delivered to the Commission.

³ See A.12-06-005 at p. 6 of Attachment A ("Rerouting Gas from Ehrenberg to Otay Mesa").

⁴ See Attachment B.

⁵ Appendix A-3, III,B.1, Resource Procurement, D.06-12-029.

Attn: Sid Newsom
Tariff Manager - GT14D6
555 West Fifth Street
Los Angeles, CA 90013-1011
Facsimile No. (213) 244-4957
E-mail: snewsom@SempraUtilities.com

Effective Date

SoCalGas believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 2 (effective after approval) pursuant to General Order (GO) 96-B. SoCalGas therefore respectfully requests that it become effective on August 7, 2014, which is 30 days after the date filed.

Notice

A copy of this advice letter is being sent to SoCalGas' GO 96-B service list. Address change requests to the GO 96-B should be directed by electronic mail to tariffs@socalgas.com or call 213-244-3387.

Rasha Prince
Director – Regulatory Affairs

Attachments

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **SOUTHERN CALIFORNIA GAS COMPANY (U 904G)**

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Sid Newsom

Phone #: (213) 244-2846

E-mail: SNewsom@semprautilities.com

EXPLANATION OF UTILITY TYPE

ELC = Electric GAS = Gas
PLC = Pipeline HEAT = Heat WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 4668

Subject of AL Request for Approval of Interruptible Transportation Capacity Contracts with Affiliates

Keywords (choose from CPUC listing): Contracts

AL filing type: Monthly Quarterly Annual One-Time Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

D.06-12-029

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL No

Summarize differences between the AL and the prior withdrawn or rejected AL¹: N/A

Does AL request confidential treatment? If so, provide explanation: No

Resolution Required? Yes No

Tier Designation: 1 2 3

Requested effective date: 8/7/14

No. of tariff sheets: 0

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: None

Service affected and changes proposed¹ See Advice Letter

Pending advice letters that revise the same tariff sheets: None

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Ave.,
San Francisco, CA 94102
EDTariffUnit@cpuc.ca.gov

Southern California Gas Company
Attention: Sid Newsom
555 West 5th Street, GT14D6
Los Angeles, CA 90013-1011
SNewsom@semprautilities.com
tariffs@socalgas.com

¹ Discuss in AL if more space is needed.

**Attachment A
Advice No. 4668**

Item No.	Parties to Contract	Officers Signatures	Original Effective Contract Date	Description/Terms/ Conditions	Approximate Value	Location of Contract
1	SoCalGas Gasoducto Rosarito, S. de R.L. de C.V.	Richard Morrow, Vice President - Engineering & Ops Staff - SoCalGas Gerardo De Santiago Tona, Legal Representative - Gasoducto Rosarito	Original Contract Date: 09/30/11; Amended: 10/30/12, 11/30/13; End Date: 9/30/14	Services in relation to the import, international transit and export of natural gas as described in Exhibit A of the agreement.	Fees dependent on transportation activity/transactions.	555 W. 5th Street Los Angeles, CA 90013
2	SoCalGas Transportadora de Gas Natural de Baja California (TGN)	Lee M. Stewart, Senior Vice President - SoCalGas David Lozano, Gas Transportation Manager - TGN	Original Contract Date: 07/01/05; Amended: 12/06/10;	Interruptible Transportation Service Agreement; <i>Month-to-Month</i>	Fees dependent on transportation activity/transactions; and are priced in accordance with Transporter's Rate Schedule	555 W. 5th Street Los Angeles, CA 90013
3	SoCalGas Gasoducto Bajanorte, S. de R.L. de C.V. (Gasoducto Rosarito)	Lee M. Stewart, Senior Vice President - SoCalGas David Lozano, Gas Transportation Manager - GR	Original Date: 07/01/05; Amended: 12/06/10	Interruptible Transportation Service Agreement; <i>Month-to-Month</i>	Fees dependent on transportation activity/transactions; and are priced in accordance with Transporter's Rate Schedule	555 W. 5th Street Los Angeles, CA 90013
4	SoCalGas Transportadora de Gas Natural de Baja California (TGN)	James Harigan, Vice President - Gas Acquisition - SoCalGas Gerardo De Santiago Tona, Legal Representative - TGN	11/02/11	Interruptible Transportation Service Agreement; <i>Month-to-Month</i>	Fees dependent on transportation activity/transactions; and are priced in accordance with Transporter's Rate Schedule	555 W. 5th Street Los Angeles, CA 90013
5	SoCalGas Gasoducto Rosarito, S. de R.L. de C.V.	James Harigan, Vice President - Gas Acquisition - SoCalGas Gerardo De Santiago Tona, Legal Representative - Gasoducto Rosarito	11/02/11	Interruptible Transportation Service Agreement; <i>Month-to-Month</i>	Fees dependent on transportation activity/transactions; and are priced in accordance with Transporter's Rate Schedule	555 W. 5th Street Los Angeles, CA 90013

ATTACHMENT B

Advice No. 4668

**2013 Affiliate Transactions Report
Schedule D – Affiliated Entities Provision of Goods and Services to the Utility**

SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2013

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 1-9:

1. Section C required each utility to report goods and/or services that it provided to its affiliated entities. This section (Section D), requires the reporting of all goods and/or services that the affiliated entities provided to the utility.
2. Each utility shall report any goods and/or services that were provided to it by any of its affiliated entities during the period covered by the annual report. All goods and/or services shall be reported regardless of whether or not the affiliated entity was reimbursed.
3. For purposes of this section, "Goods" has the same meaning as used in Section C above.
4. For purposes of this section, "Services" includes any activity of economic value provided by the affiliated entity, or any company under contract to the affiliated entity, to the utility. The examples of the types of services listed in #3 of Section II-C above are applicable to this section as well. Purchases of natural gas or electric energy from any affiliated entity should be reported in this section.
5. The cost of each good and/or service that the affiliated entity provided to the utility shall be assigned by the utility to an appropriate USOA Account of the utility.
6. Using the format shown, each utility shall create a table (entitled Table II-D-1), containing:
 - A set of columns by listing horizontally across the top of Table II-D-1 each affiliated entity listed in Table II-A-1, excluding, however, any affiliated entities which provided no goods and/or services to the utility during the calendar year.
 - A set of rows by listing vertically down the left side of Table II-D-1 each USOA account (listed in ascending order) for which the utility had incurred a cost for goods and/or services provided by the affiliated entity.
 - The middle portions of Table II-D-1, corresponding to each horizontal column and vertical row, will be called cells.
7. For each cell in Table II-D-1, the utility shall aggregate all transactions for goods and/or services provided by the affiliated entity under:
 - 1) The-appropriate column heading for that affiliated entity; and,
 - 2) The row corresponding to the appropriate USOA account category.

SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2013

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 1-9 (Cont'd):

8. The following information shall be reported in the corresponding cells of Table II-D-1;
 - The total transfer price assigned to this USOA account for any goods or services provided by the affiliated entity to the utility;
 - The allocated cost, if different from the transfer price, as calculated by the affiliated entity as the cost for any goods or services provided to the utility;
 - The fair market value of the goods and service provided, if determined;
 - Allocated costs as a percentage of total recorded costs for the USOA account.

9. At the end of each row, each utility shall briefly list the applicable methodology used to determine allocated cost and transfer price as well as any calculations and reviews utilized to determine fair market value.

Response:

Using the format provided for Table II-D-1 (attached), the costs of all goods and services provided to SoCalGas by affiliated entities during the reporting period have been presented. The costs have been accumulated by USOA account and by affiliated entity.

In accordance with the Affiliate Compliance Guidelines (see Section II-B-VII), the “transfer price” for goods and services provided to SoCalGas by Sempra Energy is recorded at fully loaded costs.

SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2013

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10:

10. In addition to the information requested in Table II-D-1, each utility shall provide, as a separate document, a brief narrative description for any USOA account that had recorded over \$10,000 in goods and services provided by an affiliated entity. This narrative description will describe in greater detail the types of goods and services provided, as well as the methodologies used to calculate their transfer price and a summary of all methodologies and calculations used to determine fair market value.

Response:

All values in Table II-D-1 related to purchased goods and services from Sempra Energy are at fully loaded cost as required by the Affiliate Compliance Guidelines (see Section II-B-VII). Goods or services directly requested by SoCalGas are recorded in the appropriate USOA account. Shared services costs are allocated to SoCalGas on a causal or beneficial relationship when identifiable; otherwise the shared services costs are allocated using an approved multifactor allocation method. Shared services costs received by SoCalGas from Sempra Energy are analyzed and recorded to the appropriate USOA account.

All values in Table II-D-1 related to purchases/sales of energy between Sempra Generation and SoCalGas are at fair market value.

USOA Account 107: Construction Work in Progress (CWIP)

This account includes gas construction work in progress assets and allocations for services provided by affiliates that support capital activities at SoCalGas.

USOA Account 143: Other Accounts Receivable

This account includes amounts due to the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

USOA Account 146: Accounts Receivable From Associated Companies

This account includes notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. In 2013 these charges include gas transportation expenses and service fees billable to an affiliate. These costs first settled to SCG and were subsequently billed to SDGE.

Please Note: Transaction(s) in this USOA Account were inadvertently omitted from the 2012 Affiliate Transactions Report. Please see attached, revised Schedule D for 2012.

SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2013

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

USOA Account 165: Prepayments

This account includes prepayments for taxes, insurance, interest, and disbursements made prior to the period to which they apply. The costs in this account are related to insurance premiums.

USOA Account 184: Clearing Accounts

This caption shall include undistributed balances in clearing accounts at the date of the balance sheet. When services are provided to SoCalGas, a portion of the cost of this service is charged to a clearing account. These are Administrative & General Costs related to affiliate and third-party transactions. Balances in this clearing account shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a further period.

USOA Account 495: Other Gas Revenues

This account includes a rebate from Microsoft for a class action lawsuit.

USOA Account 803: Natural Gas Transmission Line Purchases

During the reporting period, the affiliates supplied natural gas to Southern California Gas Company under contract terms in USOA Account 803.

All purchase transactions were the results of "arms-length" transactions through brokerage firms. Neither party had knowledge of the counterparty's identity until after commitment to the broker was made, in accordance with Affiliate Transactions Rules.

During the reporting period, SoCalGas did not enter into any over-the-counter financial swap transactions with its affiliates.

Please Note: Transaction(s) in this USOA Account were inadvertently omitted from the 2011 Affiliate Transactions Report. Please see attached, revised Schedule D for 2011.

USOA Account 807: Purchased Gas Expenses

This account includes expenses incurred directly in connection with the purchase of gas for resale. It also includes service fees charged for rerouting purchased gas, but which were not includible in other accounts

Please Note: Transaction(s) in this USOA Account were inadvertently omitted from the 2012 Affiliate Transactions Report. Please see attached, revised Schedule D for 2012.

USOA Account 863: Maintenance Of Mains

This account includes the cost of labor, materials used and expenses incurred in the maintenance of mains. Includes transportation costs and service fee incurred for rerouting gas to OtayMesa to facilitate the retrofit and inspection of mains.

Please Note: Although there are no transactions for this USOA Account for 2013; transaction(s) in this USOA Account were inadvertently omitted from the 2012 Affiliate Transactions Report. Please see attached, revised Schedule D for 2012.

SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2013

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

USOA Account 880: Other Expenses

This account includes the cost of distribution maps and records, distribution office expenses, and the cost of labor and materials used and expenses incurred in distribution systems operations not provided for elsewhere, including the expenses of operating street lighting systems and research, development, and demonstration expenses.

USOA Account 910: Miscellaneous Customer Service and Informational Expenses

This account includes the cost of labor, materials utilized, and expenses incurred in providing customer service and informational activities, which are not includible in other customer information expense accounts.

USOA Account 921: Office Supplies and Expenses

This account includes office supplies, expenses, and service costs incurred in connection with the general administration of the utility's operations that are assignable to specific administrative or general departments and are not specifically provided for in other accounts.

USOA Account 923: Outside Services Employed

This account includes the fees and expenses of professional consultants (such as lawyers, auditors, appraisers, expert witnesses, or management, accounting, and engineering consultants) and others for general services that are not applicable to a particular operation function or to other accounts. This account includes the salaries and wages expenses of affiliate administrative and general departments that provide service to Southern California Gas Company. In addition, this account includes office supplies and expenses incurred in connection with this general administration.

USOA Account 924: Property Insurance

This account includes the cost of insurance or reserve accruals to protect the utility against losses and damages to owned or leased property used in its utility operations. It also includes the cost of labor and related supplies and expenses incurred in property insurance activities.

USOA Account 925: Injuries and Damages

This account includes the cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. It also includes the cost of labor and related supplies and expenses incurred in injuries and damages activities.

USOA Account 926: Employee Pensions and Benefits

This account includes stock option expenses, pension accruals or actual payments made on behalf of current employees or retired employees, payments for the purchase of annuities relating to pensions, education reimbursements, and audit fees.

SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2013

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

USOA Account 928: Regulatory Commission Expenses

This account includes all expenses properly includible in utility operating expenses, incurred by the utility in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for pay and expenses of such commission, its officers, agents, and employees.

USOA Account 930: Miscellaneous General Expenses

This account includes the cost of labor and expenses incurred in connection with the general management of the Southern California Gas Company not provided for elsewhere.

USOA Account 931: Rents

This account includes rents properly includible in utility operating expenses for the property of other used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility.

Request No. 11 :

1. For any USOA account classification containing greater than \$25,000 in reported transactions, the utility shall provide as an addendum to Table II-D-1 any comparisons performed by the utility of the cost of goods or services provided by the affiliated entities with other providers not affiliated with the utility.

Response:

During 2013, the utility did not conduct any studies for the purpose of comparing the cost of goods or services provided during the year by affiliated entities with the costs provided by unaffiliated providers.

TABLE II-D-I
SOUTHERN CALIFORNIA GAS COMPANY
Provision Of Goods And Services
From Affiliated Entities To The Utility
For The Year Ended December 31, 2013

USOA Account	Account Description	TGN de					% of USOA Account
		Sempra Energy	Sempra Generation	Gasoducto Rosarito	Baja California	Total	
107	Construction Work In Progress	4,017,462				4,017,462	N/A
143	Other Accounts Receivable	(148,934)				(148,934)	N/A
146	Accounts Receivable From Associated Companies ¹			91,106	16,209	107,315	N/A
165	Prepayments	3,325,591				3,325,591	N/A
184	Clearing Accounts	1,469,183				1,469,183	N/A
495	Other Gas Revenues	(316,692)				(316,692)	<1.00%
803	Natural Gas Transmission Line Purchases		34,771	-		34,771	<1.00%
807	Purchased Gas Expenses			52,689	8,582	61,271	<1.00%
880	Other Expenses	180,258				180,258	<1.00%
910	Miscellaneous Customer Services And Informational Expense	296,970				296,970	16.73%
921	Office Supplies And Expenses	16,056				16,056	<1.00%
923	Outside Services Employed	48,984,426				48,984,426	67.44%
924	Property Insurance	1,969,504				1,969,504	60.48%
925	Injuries And Damages	10,451,856				10,451,856	30.68%
926	Employee Pensions And Benefits	408,324				408,324	<1.00%
928	Regulatory Commission Expenses	115,023				115,023	2.16%
930	Miscellaneous General Expenses	196,479				196,479	2.07%
931	Rents	(49,569)				(49,569)	<1.00%
	Total:	70,915,937	34,771	143,795	24,791	71,119,294	

¹Service fee invoice is from Gasoducto Rosarito and TGN for transported gas at Otay for Pipeline Integrity testing. This service fee was subsequently billed to SDG&E in support of their TIMP project.



Ramon Gonzales
Manager, Accounting Systems & Compliance
555 W. 5th Street
Los Angeles, CA, 90013

Tel: (213) 244-5854
Fax: (213) 244-8775
Mobile: (213)-247-7010
RaGonzales@semprautilities.com

January 10, 2014

Edward Randolph
Director, Energy Division
California Public Utilities Commission
505 Van Ness Avenue, Room 4004
San Francisco, CA 94102

Re: Supplemental Reporting
2011 Annual Report on Affiliate Transactions; and
2012 Annual Report on Affiliate Transactions
Southern California Gas Company (“SoCalGas”)

Dear Mr. Randolph:

In the course of reviewing our 2010 and 2011 affiliate transactions with NorthStar Consulting (CPUC approved auditors – audit of affiliate transactions for 2010 and 2011), it has come to our attention that certain transactions with our Gasoducto Rosarito and Transportadora de Gas Natural affiliates were inadvertently not included in our 2011 and 2012 Annual Report on Affiliate Transactions (ATRs). This supplemental filing corrects this inadvertent oversight on our part.

The transactions in question were all pursuant to tariffs approved by the relevant Mexican regulatory authorities. These transactions were originally not included in the referenced ATRs because they were tariffed transactions. However, because the tariff in question is a Mexican transportation tariff rather than a SoCalGas tariff, pursuant to D.93-02-019 the transactions should have been reported.

Re: Supplemental Reporting
2011 Annual Report on Affiliate Transactions; and
2012 Annual Report on Affiliate Transactions
Southern California Gas Company ("SoCalGas")

The details of the transactions are as follows:

Transportation Charges Paid to GRO & TGN 2011 & 2012			
	Gasoducto Rosarito (GRO)	Transportadora de Gas Natural (TGN)	Total Charges
*Nov-11	31,561.84	13,033.50	44,595.34
Feb-12	27,366.88	16,346.94	43,713.82
Mar-12	42,666.59	25,487.34	68,153.93
Oct-12	17,828.00	4,708.68	22,536.68
	119,423.31	59,576.46	178,999.77
<i>*Total amount invoiced by GRO (i.e. transportation & service fees).</i>			

We have included the revised Schedule II-D-1 for 2011 and 2012 with this letter; please use these documents to replace the existing schedules. The revised schedules, along with this letter will also be included in our 2013 Annual Report on Affiliate Transactions.

We apologize for any inconvenience or confusion these omissions may have created. Should you have any questions or need any further information, please contact me at (213) 244-5854.

Sincerely,



Ramon Gonzales
Manager, Accounting Systems & Compliance

Enclosures

cc: Rasha Prince
Southern California Gas Company – San Francisco Office

REVISED AS OF JANUARY 10th, 2014
SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2011

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 1-9:

1. Section C required each utility to report goods and/or services that it provided to its affiliated entities. This section (Section D) requires the reporting of all goods and/or services that the affiliated entities provided to the utility.
2. Each utility shall report any goods and/or services that were provided to it by any of its affiliated entities during the period covered by the annual report. All goods and/or services shall be reported regardless of whether or not the affiliated entity was reimbursed.
3. For purposes of this section, "Goods" has the same meaning as used in Section C above.
4. For purposes of this section, "Services" includes any activity of economic value provided by the affiliated entity, or any company under contract to the affiliated entity, to the utility. The examples of the types of services listed in #3 of Section II-C above are applicable to this section as well. Purchases of natural gas or electric energy from any affiliated entity should be reported in this section.
5. The cost of each good and/or service that the affiliated entity provided to the utility shall be assigned by the utility to an appropriate USOA Account of the utility.
6. Using the format shown, each utility shall create a table (entitled Table II-D-1), containing:
 - A set of columns by listing horizontally across the top of Table II-D-1 each affiliated entity listed in Table II-A-1, excluding, however, any affiliated entities which provided no goods and/or services to the utility during the calendar year.
 - A set of rows by listing vertically down the left side of Table II-D-1 each USOA account (listed in ascending order) for which the utility had incurred a cost for goods and/or services provided by the affiliated entity.
 - The middle portions of Table II-D-1, corresponding to each horizontal column and vertical row, will be called cells.
7. For each cell in Table II-D-1, the utility shall aggregate all transactions for goods and/or services it provided to each affiliated entity under:
 - 1) The-appropriate column heading for that affiliated entity; and,
 - 2) The row corresponding to the appropriate USOA account category.

REVISED AS OF JANUARY 10th, 2014
SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2011

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 1-9 (Cont'd):

8. The following information shall be reported in the corresponding cells of Table II-D-1;
- The total transfer price assigned to this USOA account for any goods or services provided by the affiliated entity to the utility;
 - The allocated cost, if different from the transfer price, as calculated by the affiliated entity as the cost for any goods or services provided to the utility;
 - The fair market value of the goods and service provided, if determined;
 - Allocated costs as a percentage of total recorded costs for the USOA account.
9. At the end of each row, each utility shall briefly list the applicable methodology used to determine allocated cost and transfer price as well as any calculations and reviews utilized to determine fair market value.

Response:

Using the format provided for Table II-D-1 (attached), the costs of all goods and services provided to SoCalGas by affiliated entities during the reporting period have been presented. The costs have been accumulated by USOA account and by affiliated entity.

In accordance with the Affiliate Compliance Guidelines (see Section II-B-VII), the "transfer price" for goods and services provided to SoCalGas by Sempra Energy is recorded at fully loaded costs.

Request No. 10:

10. In addition to the information requested in Table II-D-1, each utility shall provide, as a separate document, a brief narrative description for any USOA account that had recorded over \$10,000 in goods and services provided by an affiliated entity. This narrative description will describe in greater detail the types of goods and services provided, as well as the methodologies used to calculate their transfer price and a summary of all methodologies and calculations used to determine fair market value.

Response:

All values in Table II-D-1 related to purchased goods and services from Sempra Energy are at fully loaded cost as required by the Affiliate Compliance Guidelines (see Section II-B-VII). Goods or services directly requested by SoCalGas are recorded in the appropriate USOA account. Shared services costs are allocated to SoCalGas on a causal or beneficial relationship when identifiable; otherwise the shared services costs are allocated using an approved multifactor

REVISED AS OF JANUARY 10th, 2014
SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2011

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

allocation method. Shared services costs received by SoCalGas from Sempra Energy are analyzed and recorded to the appropriate USOA account.

USOA Account 107: Construction Work in Progress (CWIP)

This account includes gas construction work in progress assets and allocations for services provided by affiliates that support capital activities at SoCalGas.

USOA Account 143: Other Accounts Receivable

This account includes amounts due to the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

USOA Account 165: Prepayments

This account includes prepayments for taxes, insurance, interest, and disbursements made prior to the period to which they apply. The cost in this account is related to insurance premiums.

USOA Account 181: Unamortized Debt Expense

This account includes expenses related to the issuance or assumption of debt securities. Amounts shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security.

USOA Account 184: Clearing Accounts

This caption shall include undistributed balances in clearing accounts at the date of the balance sheet. When services are provided to SoCalGas, a portion of the cost of this service is charged to a clearing account. These are Administrative & General Costs related to affiliate and third-party transactions. Balances in this clearing account shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a further period.

USOA Account 803: Natural Gas Transmission Line Purchases

During the reporting period, SoCalGas did not purchase gas from its affiliates, but incurred transportation charges on its affiliated pipelines Gasoducto Rosarito (GRO) and Transportadora de Gas Natural de Baja California, as well as Service Fees payable to GRO in order to reroute gas through Mexico to Otay Mesa. These charges were recorded in this USOA account along with other cost of gas purchased to serve core customers.

During the reporting period, SoCalGas did not enter into any over-the-counter financial swap transactions with its affiliates.

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SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

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Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

USOA Account 880: Other Expenses

This account includes the cost of distribution maps and records, distribution office expenses, and the cost of labor and materials used and expenses incurred in distribution systems operations not provided for elsewhere, including the expenses of operating street lighting systems and research, development, and demonstration expenses.

USOA Account 901: Supervision

This account includes the cost of postage incurred in the general direction and supervision of customer accounts.

USOA Account 903: Customer records and collection expenses

This account includes the cost of labor, materials and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections and complaints.

USOA Account 908: Customer assistance expenses

This account includes the cost of labor, materials and expenses incurred in providing instructions or assistance to customers, the object of which is to promote safe, efficient and economical use of the service. In 2011, this account primarily consisted of payments for postage.

USOA Account 909: Informational and Instructional Advertising Expenses

This account shall include the cost of labor, materials used and expenses incurred in activities which primarily convey information as to what the utility urges or suggests customers should do in utilizing gas service to protect health and safety, to encourage environmental protection, to utilize their gas equipment safely and economically, or to conserve natural gas. In 2011, this account primarily consisted of payments for postage.

USOA Account 910: Miscellaneous Customer Service and Informational Expenses

This account includes the cost of labor, materials utilized, and expenses incurred in providing customer service and informational activities, which are not includible in other customer information expense accounts.

USOA Account 921: Office Supplies and Expenses

This account includes office supplies and expenses incurred in connection with the general administration of the utility's operations that are assignable to specific administrative or general departments and are not specifically provided for in other accounts.

Request No. 10 (Cont'd):

USOA Account 923: Outside Services Employed

This account includes the fees and expenses of professional consultants (such as lawyers, auditors, appraisers, expert witnesses, or management, accounting, and engineering consultants) and others for general services that are not applicable to a particular operation function or to other

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Affiliate Transactions Annual Report

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Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

accounts. This account includes the salaries and wages expenses of affiliate administrative and general departments that provide service to the Southern California Gas Company. In addition, this account includes office supplies and expenses incurred in connection with this general administration.

USOA Account 924: Property Insurance

This account shall include the cost of insurance or reserve accruals to protect the utility against losses and damages to owned or leased property used in its utility operations. It shall include also the cost of labor and related supplies and expenses incurred in property insurance activities.

USOA Account 925: Injuries and Damages

This account shall include the cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. It shall also include the cost of labor and related supplies and expenses incurred in injuries and damages activities.

USOA Account 926: Employee Pensions and Benefits

This account includes stock option expenses, pension accruals or actual payments made on behalf of current employees or retired employees and payments for the purchase of annuities relating to pensions.

USOA Account 928: Regulatory Commission Expenses

This account shall include all expenses properly includible in utility operating expenses, incurred by the utility in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for pay and expenses of such commission, its officers, agents, and employees.

USOA Account 930: Miscellaneous General Expenses

This account includes the cost of labor and expenses incurred in connection with the general management of the Southern California Gas Company not provided for elsewhere.

USOA Account 931: Rents

This account includes rents properly includible in utility operating expenses for the property of other used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility.

USOA: VAR

USOA accounts with a balance under \$10,000 were grouped together and reported under "VAR". Details behind what makes up this balance are available upon request.

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SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2011

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 11:

1. For any USOA account classification containing greater than \$25,000 in reported transactions, the utility shall provide as an addendum to Table II-D-1 any comparisons performed by the utility of the cost of goods or services provided by the affiliated entities with other providers not affiliated with the utility.

Response:

During 2011, the utility did not conduct any studies for the purpose of comparing the cost of goods or services provided during the year by affiliated entities with the costs provided by unaffiliated providers.

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TABLE II-D-I

SOUTHERN CALIFORNIA GAS COMPANY

Provision of Goods And Services
from Affiliated Entities To The Utility
For The Year Ended December 31, 2011

USOA Account	Account Description	Sempra Energy	Gasoducto Rosarito	Transportadora de Gas Natural	Sempra Energy Trading (1)	Total	% of USOA Account
107	Construction Work In Progress	5,361,224				5,361,224	N/A
143	Other Accounts Receivable	(2,195,378)				(2,195,378)	N/A
165	Prepayments	2,132,273				2,132,273	N/A
181	Unamortized Debt Expenses	264,833				264,833	N/A
184	Clearing Accounts	2,565,131				2,565,131	N/A
803	<i>Natural Gas Transmission Line Purchases (2)</i>	-	31,562	13,034		44,595.34	<1.00%
880	Other Expenses	673,226				673,226	<1.00%
901	Supervision	461,499				461,499	8.53%
903	Customer Records and Collection Expenses	30,207				30,207	<1.00%
908	Customer Assistance Expenses	181,686				181,686	<1.00%
909	Informational And Instructional Advertising Expenses	49,158				49,158	2.25%
910	Miscellaneous Customer Serv And Informational Expe	241,316				241,316	14.15%
921	Office Supplies And Expenses	268,854				268,854	2.90%
923	Outside Services Employed	56,213,822				56,213,822	69.13%
924	Property Insurance	2,343,427				2,343,427	51.83%
925	Injuries And Damages	9,934,420				9,934,420	28.24%
926	Employee Pensions And Benefits	(183,836)				(183,836)	<1.00%
928	Regulatory Commission Expenses	131,863				131,863	2.08%
930	Miscellaneous General Expenses	198,824				198,824	1.20%
931	Rents	10,676				10,676	<1.00%
VAR	Various	11,638				11,638	<1.00%
	Total:	78,694,863	31,562	13,034	-	78,739,458	

(1) The gas trading portion of Sempra Energy Trading was sold to a 3rd party; going forward there will be no gas purchases or sales to Sempra Energy Trading.

(2) Amounts for Gasoducto Rosarito and Transportadora de Gas Natural were inadvertently omitted for 2011. Includes service fee from Gasoducto and transportation expenses from both Gasoducto Rosarito and Transportadora de Gas Natural.

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SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2012

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 1-9:

1. Section C required each utility to report goods and/or services that it provided to its affiliated entities. This section (Section D), requires the reporting of all goods and/or services that the affiliated entities provided to the utility.
2. Each utility shall report any goods and/or services that were provided to it by any of its affiliated entities during the period covered by the annual report. All goods and/or services shall be reported regardless of whether or not the affiliated entity was reimbursed.
3. For purposes of this section, "Goods" has the same meaning as used in Section C above.
4. For purposes of this section, "Services" includes any activity of economic value provided by the affiliated entity, or any company under contract to the affiliated entity, to the utility. The examples of the types of services listed in #3 of Section II-C above are applicable to this section as well. Purchases of natural gas or electric energy from any affiliated entity should be reported in this section.
5. The cost of each good and/or service that the affiliated entity provided to the utility shall be assigned by the utility to an appropriate USOA Account of the utility.
6. Using the format shown, each utility shall create a table (entitled Table II-D-1), containing:
 - A set of columns by listing horizontally across the top of Table II-D-1 each affiliated entity listed in Table II-A-1, excluding, however, any affiliated entities which provided no goods and/or services to the utility during the calendar year.
 - A set of rows by listing vertically down the left side of Table II-D-1 each USOA account (listed in ascending order) for which the utility had incurred a cost for goods and/or services provided by the affiliated entity.
 - The middle portions of Table II-D-1, corresponding to each horizontal column and vertical row, will be called cells.
7. For each cell in Table II-D-1, the utility shall aggregate all transactions for goods and/or services it provided to each affiliated entity under:
 - 1) The appropriate column heading for that affiliated entity; and,
 - 2) The row corresponding to the appropriate USOA account category.

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Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 1-9 (Cont'd):

8. The following information shall be reported in the corresponding cells of Table II-D-1;
- The total transfer price assigned to this USOA account for any goods or services provided by the affiliated entity to the utility;
 - The allocated cost, if different from the transfer price, as calculated by the affiliated entity as the cost for any goods or services provided to the utility;
 - The fair market value of the goods and service provided, if determined;
 - Allocated costs as a percentage of total recorded costs for the USOA account.
9. At the end of each row, each utility shall briefly list the applicable methodology used to determine allocated cost and transfer price as well as any calculations and reviews utilized to determine fair market value.

Response:

Using the format provided for Table II-D-1 (attached), the costs of all goods and services provided to SoCalGas by affiliated entities during the reporting period have been presented. The costs have been accumulated by USOA account and by affiliated entity.

In accordance with the Affiliate Compliance Guidelines (see Section II-B-VII), the “transfer price” for goods and services provided to SoCalGas by Sempra Energy is recorded at fully loaded costs.

Request No. 10:

10. In addition to the information requested in Table II-D-1, each utility shall provide, as a separate document, a brief narrative description for any USOA account that had recorded over \$10,000 in goods and services provided by an affiliated entity. This narrative description will describe in greater detail the types of goods and services provided, as well as the methodologies used to calculate their transfer price and a summary of all methodologies and calculations used to determine fair market value.

Response:

All values in Table II-D-1 related to purchased goods and services from Sempra Energy are at fully loaded cost as required by the Affiliate Compliance Guidelines (see Section II-B-VII). Goods or services directly requested by SoCalGas are recorded in the appropriate USOA account. Shared services costs are allocated to SoCalGas on a causal or beneficial relationship when identifiable; otherwise the shared services costs are allocated using an approved multifactor

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2012

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

allocation method. Shared services costs received by SoCalGas from Sempra Energy are analyzed and recorded to the appropriate USOA account.

All values in Table II-D-1 related to purchases/sales of energy between Sempra Generation and SoCalGas are at fair market value. In accordance with the Remedial Measures (see Appendices to Section II B), these transactions are carried out through an independent broker and neither party had knowledge of the others identity until the contractual commitment had been consummated.

USOA Account 107: Construction Work in Progress (CWIP)

This account includes gas construction work in progress assets and allocations for services provided by affiliates that support capital activities at SoCalGas.

USOA Account 143: Other Accounts Receivable

This account includes amounts due to the utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.

USOA Account 146: Accounts Receivable From Associated Companies

This account includes notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies. In 2012 these charges include gas transportation charges and service fees billable to an affiliate. These costs first settled to SCG and were subsequently billed to SDGE.

USOA Account 165: Prepayments

This account includes prepayments for taxes, insurance, interest, and disbursements made prior to the period to which they apply. The costs in this account are related to insurance premiums.

USOA Account 184: Clearing Accounts

This caption shall include undistributed balances in clearing accounts at the date of the balance sheet. When services are provided to SoCalGas, a portion of the cost of this service is charged to a clearing account. These are Administrative & General Costs related to affiliate and third-party transactions. Balances in this clearing account shall be substantially cleared not later than the end of the calendar year unless items held therein relate to a further period.

USOA Account 803: Natural Gas Transmission Line Purchases

During the reporting period, the affiliates supplied natural gas to Southern California Gas Company under contract terms in USOA Account 803.

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SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

2012

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

All purchase transactions were the results of "arms-length" transactions through brokerage firms. Neither party had knowledge of the counterparty's identity until after commitment to the broker was made, in accordance with Affiliate Transactions Rules.

During the reporting period, SoCalGas did not enter into any over-the-counter financial swap transactions with its affiliates.

USOA Account 807: Purchased Gas Expenses

This account includes expenses incurred directly in connection with the purchase of gas for resale. It also includes service fee and transportation charges related to gas purchases, but which were not includible in other accounts.

USOA Account 863: Maintenance Of Mains

This account includes the cost of labor, materials used and expenses incurred in the maintenance of mains. Includes transportation costs and service fee incurred for rerouting gas to OtayMesa to facilitate the retrofit and inspection of mains.

USOA Account 879: Customer Installations Expenses

This account includes charges from sale of equipment from Sempra Broadband to SCG.

USOA Account 880: Other Expenses

This account includes the cost of distribution maps and records, distribution office expenses, and the cost of labor and materials used and expenses incurred in distribution systems operations not provided for elsewhere, including the expenses of operating street lighting systems and research, development, and demonstration expenses.

USOA Account 901: Supervision

This account includes the cost of postage incurred in the general direction and supervision of customer accounts.

USOA Account 910: Miscellaneous Customer Service and Informational Expenses

This account includes the cost of labor, materials utilized, and expenses incurred in providing customer service and informational activities, which are not includible in other customer information expense accounts.

USOA Account 921: Office Supplies and Expenses

This account includes office supplies, expenses, and service costs incurred in connection with the general administration of the utility's operations that are assignable to specific administrative or general departments and are not specifically provided for in other accounts.

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Affiliate Transactions Annual Report

2012

Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

USOA Account 923: Outside Services Employed

This account includes the fees and expenses of professional consultants (such as lawyers, auditors, appraisers, expert witnesses, or management, accounting, and engineering consultants) and others for general services that are not applicable to a particular operation function or to other accounts. This account includes the salaries and wages expenses of affiliate administrative and general departments that provide service to Southern California Gas Company. In addition, this account includes office supplies and expenses incurred in connection with this general administration.

USOA Account 924: Property Insurance

This account includes the cost of insurance or reserve accruals to protect the utility against losses and damages to owned or leased property used in its utility operations. It also includes the cost of labor and related supplies and expenses incurred in property insurance activities.

USOA Account 925: Injuries and Damages

This account includes the cost of insurance or reserve accruals to protect the utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. It also includes the cost of labor and related supplies and expenses incurred in injuries and damages activities.

USOA Account 926: Employee Pensions and Benefits

This account includes stock option expenses, pension accruals or actual payments made on behalf of current employees or retired employees, payments for the purchase of annuities relating to pensions, education reimbursements, and audit fees.

USOA Account 928: Regulatory Commission Expenses

This account includes all expenses properly includible in utility operating expenses, incurred by the utility in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory commission for fees assessed against the utility for pay and expenses of such commission, its officers, agents, and employees.

USOA Account 930: Miscellaneous General Expenses

This account includes the cost of labor and expenses incurred in connection with the general management of the Southern California Gas Company not provided for elsewhere.

USOA Account 931: Rents

This account includes rents properly includible in utility operating expenses for the property of other used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the utility.

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SOUTHERN CALIFORNIA GAS COMPANY

Affiliate Transactions Annual Report

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Response to Affiliate Transaction Reporting Requirements Section:

D. AFFILIATED ENTITIES PROVISION OF GOODS AND SERVICES TO THE UTILITY

Request No. 10 (Cont'd):

USOA: VAR

USOA accounts with a balance under \$10,000 were grouped together and reported under "VAR". Details behind what makes up this balance are available upon request.

Request No. 11 :

1. For any USOA account classification containing greater than \$25,000 in reported transactions, the utility shall provide as an addendum to Table II-D-1 any comparisons performed by the utility of the cost of goods or services provided by the affiliated entities with other providers not affiliated with the utility.

Response:

During 2012, the utility did not conduct any studies for the purpose of comparing the cost of goods or services provided during the year by affiliated entities with the costs provided by unaffiliated providers.

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TABLE II-D-1

SOUTHERN CALIFORNIA GAS COMPANY

Provision Of Goods And Services

From Affiliated Entities To The Utility

For The Year Ended December 31, 2012

USOA Account	Account Description	Sempra Energy	Sempra Generation	Gasoducto Rosarito	Transportadora de Gas Natural	Sempra Broadband ²	Total	% of USOA Account
107	Construction Work In Progress	5,452,612					5,452,612	N/A
143	Other Accounts Receivable	(1,674,598)					(1,674,598)	N/A
146	<i>Amounts Receivable From Associated Companies^{1,3}</i>			27,581	4,709		32,290	N/A
165	Prepayments	2,747,837					2,747,837	N/A
184	Clearing Accounts	2,458,655					2,458,655	N/A
803	Natural Gas Transmission Line Purchases		2,184,874				2,184,874	<1.00%
807	<i>Purchased Gas Expenses³</i>			37,121	16,347		53,468	<1.00%
863	<i>Maintenance Of Mains-Transmission³</i>			52,421	25,487		77,908	<1.00%
879	Customer Installations Expenses ²					4,983	4,983	<1.00%
880	Other Expenses	(249,906)					(249,906)	<1.00%
901	Supervision	382,768					382,768	6.46%
910	Miscellaneous Customer Service And Informational Expense	279,259					279,259	12.91%
921	Office Supplies And Expenses	100,390					100,390	<1.00%
923	Outside Services Employed	50,989,972					50,989,972	66.09%
924	Property Insurance	1,376,019					1,376,019	65.04%
925	Injuries And Damages	10,583,996					10,583,996	25.40%
926	Employee Pensions And Benefits	1,753,382					1,753,382	1.30%
928	Regulatory Commission Expenses	126,070					126,070	2.03%
930	Miscellaneous General Expenses	500,694					500,694	4.30%
931	Rents	(19,662)					(19,662)	<1.00%
VAR	Various	7,303					7,303	<1.00%
	Total:	74,814,793	2,184,874	117,123	46,543	4,983	77,168,316	

¹ Service fee invoice is from Gasoducto Rosarito for transported gas at Otay for Pipeline Integrity testing. This service fee and the related transportation expenses were subsequently billed to SDG&E in support of their TAMP project.

² Sempra Broadband was dissolved in 2012; going forward there will be no billings to or from this Affiliate.

³ Amounts for Gasoducto Rosarito and Transportadora de Gas Natural have been updated to include transportation expenses. These expenses were initially omitted because the activities were referenced as tariffed transactions; however, the tariffs were Mexican regulatory tariffs and not CPUC approved tariffs.

Attachment C

Advice No. 4668

**Confidential Interruptible Transportation Capacity Contracts with
Mexican Affiliates**

This Attachment is being provided only to the Energy Division
under the confidentiality provisions of the General Order 66-C
and Section 583 of the Public Utilities Code