**QUESTION 2.1:**

The following questions are addressed to the Direct Testimony of Sim-Cheng Fung:

Please provide a copy of SoCalGas’ Annual Report to the Commission (FERC Form 2) for the years 2011-2014.

**RESPONSE 2.1:**

Due to their size, the requested Annual Reports have been provided separately.

**QUESTION 2.2:**

Please provide a copy of SDG&E’s Annual Report to the Commission (FERC Form 2) for the years 2011-2014.

**RESPONSE 2.2:**

Due to their size, the requested Annual Reports have been provided separately.

**QUESTION 2.3:**

What is the total amount of general/common plant for SCG during 2014?

**RESPONSE 2.3:**

Please see the attached Excel workbook.



**QUESTION 2.4:**

What is the total amount of general/common plant for SDG&E during 2014?

**RESPONSE 2.4:**

Please see the attached Excel workbook.



**QUESTION 2.5:**

2.5. In Appendix B, page B-1, SoCalGas states: “General/Common Plant are primarily comprised of office furniture and equipment, structures and improvement, tools and communication equipment”

2.5.1. Please list each of the FERC accounts from which general/common plant was identified.

2.5.2. Did SoCalGas use the entire amount in each of these accounts to develop the company-wide general/common plant for 2013?

2.5.3. If the answer to the previous question is “no,” please state how much of the 2013 recorded amount in each account was used.

2.5.4. For each account described in the previous question, please describe the allocation factor used to determine the amounts used.

2.5.5. Did SDG&E use the entire amount in each of these accounts to develop the company-wide general/common plant for 2013?

2.5.6. If the answer to the previous question is “no,” please state how much of the 2013 recorded amount in each account was used.

2.5.7. For each account described in the previous question, please describe the allocation factor used to determine the amounts used.

**RESPONSE 2.5:**

2.5.1. FERC accounts 389 to 399.

2.5.2. Yes.

2.5.3. to 2.5.4. Not applicable.

2.5.5. Yes.

2.5.6. to 2.5.7. Not applicable.

**QUESTION 2.6:**

2.6. Regarding Footnote 8 on page 4:

2.6.1. Please describe the shared computer hardware, software, and communication equipment, identifying its ownership, its date(s) of purchase, and which entities among which it is “shared.”

2.6.2. What services are producing this shared revenue?

2.6.3. If these services are provided under SoCalGas’ tariffs, please identify the tariff

2.6.4. If these services are not provided under SoCalGas’ tariffs, but instead are provided under a sharing mechanism authorized by the CPUC, please provide the citation to the Commission’s decision or resolution that authorized the sharing.

**RESPONSE 2.6:**

2.6.1. Please refer to the General Rate Case, Revised SoCalGas Direct Testimony of Michelle A. Somerville, Miscellaneous Revenues, March 2015, pages MAS 7-8, and Revised SoCalGas Direct Testimony of Mark A. Diancin, March 2015, available at the following links:

<https://socalgas.com/regulatory/documents/a-14-11-004/SCG-32_Michelle_Somerville_Revised_Testimony.pdf>

<https://socalgas.com/regulatory/documents/a-14-11-004/SCG-25-R%20-%20Mark%20Diancin.pdf>

2.6.2. See Response 2.6.1.

2.6.3. These services are not provided under SoCalGas’ tariffs.

2.6.4. See Response 2.6.1.

**QUESTION 2.7:**

If these services are not provided under SoCalGas’ tariffs or a Commission authorized sharing mechanism, please provide a complete explanation of the sharing mechanism that is used to develop the $49.3 million in revenues and the reasons why the revenues are shared.

**RESPONSE 2.7:**

See Response 2.6