

Southern California Gas Company
Summary of Proposed Regulatory Account Balances for Amortization in Rates
(Over) / Undercollection M\$

	Regulatory Account 1/	3/ Proposed January 1, 2009 Amortization (\$000)
1	Affiliate Transfer Fee Account (ATFA)	(\$69)
2	Bythe Operational Flow Requirement Memorandum Account (BOFRMA)	\$4,932
3	Core Fixed Cost Account (CFCA)	\$3,383
4	Economic Practicality Shortfall Memorandum Account (EPSMA)	\$178
5	Enhanced Oil Recovery Account (EORA)	\$3,108
6	FERC Settlement Proceeds Memorandum Account (FSPMA)	\$26
7	Firm Access & Storage Rights Memorandum Account (FASRMA)	\$3,595
8	Gain / Loss on Sale Memorandum Account (GLOSMA)	(\$143)
9	Hazardous Substance Cost-Recovery Account (HSCRA)	\$22,308
10	Intervenor Award Memorandum Account (IAMMA)	\$48
11	Integrated Transmission Balancing Account (ITBA) 2/	\$7,521
12	Noncore Fixed Cost Account (NFCA)	\$10,352
13	Noncore Storage Balancing Account (NSBA)	(\$1,971)
14	Noncore Storage Memorandum Account (NSMA)	(\$5,085)
15	Research Royalty Memorandum Account (RRMA)	(\$10)
16	Self-Generation Program Memorandum Account (SGPMA)	\$8,000
	Total	\$56,175

Notes

- 1/ The following regulatory accounts are proposed to be eliminated: BFA, COSRRMA, EPTCBA, ITCSA, LPCMA, NGVA, NGV-RDD, NFCTA, 1997-2003 cycle for the RDDEA, and WRFACMA. Any remaining or residual balance as of December 31, 2008 is included in the proposed balances for CFCA and/or the NFCA.
- 2/ Balance reflects combined SoCalGas and SDG&E TBA balances re-allocated between utilities based on cold year throughput.
- 3/ Balances exclude franchise fees and uncollectibles.

AFFILIATE TRANSFER FEE ACCOUNT (ATFA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1a	(266)	(256)	(243)	(227)	(212)	(196)	(180)	(165)	(149)	(133)	(117)	(101)	(85)	(266)
1b	(266)	(256)	(243)	(227)	(212)	(196)	(180)	(165)	(149)	(133)	(117)	(101)	(85)	(266)
2														-
3														-
4														-
5														-
6														-
7														-
8														-
9														-
10														-
11														-
12														-
	Ending Balance	(258)	(243)	(227)	(212)	(196)	(180)	(165)	(149)	(133)	(117)	(101)	(85)	(69)
		Amortization in rates in 2009												
		(258)	(243)	(227)	(212)	(196)	(180)	(165)	(149)	(133)	(117)	(101)	(85)	(69)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 ** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

BROKERAGE FEE ACCOUNT (BFA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	166	173	167	160	153	146	139	132	125	118	111	104	97	166
1a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	166	173	167	160	153	146	139	132	125	118	111	104	97	166
2	7	7	7	7	7	7	7	7	7	7	7	7	7	90
3														-
4	7	7	7	7	7	7	7	7	7	7	7	7	7	90
5	-	14	14	14	14	14	14	14	14	14	14	14	14	174
6	-	14	14	14	14	14	14	14	14	14	14	14	14	174
7	7	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(84)
8	1	1	1	1	1	1	1	1	1	1	1	0	0	8
9	8	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(76)
10	173	167	160	153	146	139	132	125	118	111	104	97	90	90

Balance to be transferred 2/ 90

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 2/ Propose account be eliminated and remaining balance be transferred to NFCA.
 ** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

BLYTHE OPERATIONAL FLOW REQUIREMENT MEMORANDUM ACCOUNT (BOFRMA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total	
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1a	4,659	4,677	4,697	4,718	4,739	4,760	4,781	4,802	4,823	4,845	4,866	4,888	4,910	4,659	
1b	Adjusted Beginning Balance	4,659	4,677	4,697	4,718	4,739	4,760	4,781	4,802	4,823	4,845	4,866	4,888	4,910	4,659
2	System Reliability costs														-
3	Total Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Current Month Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Current Month Interest ^{1/}	18	21	21	21	21	21	21	21	21	21	22	22	22	273
8	Total Current Month Activity	18	21	21	21	21	21	21	21	21	21	22	22	22	273
9	Ending Balance	4,677	4,697	4,718	4,739	4,760	4,781	4,802	4,823	4,845	4,866	4,888	4,910	4,932	4,932
															Amortization in rates in 2009

1/ BOFRMA activity is not recorded in the GL.

** Interest applied to average monthly balance as follows: $((\text{Beg. Bal.} + (\text{Beg. Bal.} + \text{Current Month Adjustment})/2) * (\text{Int. Rate}/12))$

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

CORE FIXED COST ACCOUNT (CFCA)
(Over) / Under Collection M/S

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	93,495	15,975	(49,510)	(90,078)	(119,513)	(120,681)	(99,978)	(63,942)	(22,144)	20,273	61,186	90,741	77,885	93,495
1a	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,441)
1b	93,495	15,975	(49,510)	(90,078)	(119,513)	(120,681)	(99,978)	(63,942)	(22,144)	20,273	61,186	90,741	74,444	90,054
2	110,608	106,590	106,590	106,590	106,590	106,590	106,590	106,590	106,590	106,590	106,590	106,590	106,590	1,389,693
3	1,010	19	19	19	19	19	19	19	19	19	19	19	19	1,239
4	473	207	36	29	0	0	0	0	0	0	0	0	0	745
5	0	0	0	0	0	0	0	0	431	0	0	0	0	431
6	1,991	903	745	572	497	1,421	1,622	1,313	1,171	884	1,312	1,392	982	14,805
7	121	56	58	43	49	61	105	228	89	78	106	93	135	1,222
8	6,182	5,288	4,688	4,583	3,479	3,396	3,375	4,030	4,145	3,924	3,644	4,396	5,558	56,687
9	8,767	6,454	5,527	5,226	4,025	4,878	5,102	5,571	5,836	4,886	5,062	5,882	6,674	73,889
10	120,386	113,064	112,136	111,836	110,634	111,487	111,711	112,180	112,445	111,495	111,671	112,492	113,283	1,464,821
11	199,664	177,162	151,276	139,774	110,452	89,633	74,760	69,674	69,509	70,241	81,847	124,798	180,202	1,538,993
12	(1,548)	1,314	1,121	1,036	819	664	554	517	515	521	607	925	1,336	8,382
13	198,116	178,476	152,397	140,810	111,271	90,297	75,314	70,191	70,024	70,762	82,454	125,723	181,538	1,547,375
14	(77,730)	(65,412)	(40,261)	(28,975)	(637)	21,190	36,397	41,989	42,421	40,733	29,217	(13,232)	(68,255)	(82,554)
15	211	(74)	(307)	(461)	(530)	(487)	(362)	(191)	(4)	181	338	375	180	(1,132)
16	(77,520)	(65,485)	(40,568)	(29,436)	(1,167)	20,703	36,036	41,799	42,417	40,913	29,555	(12,857)	(68,075)	(83,686)
17	15,975	(49,510)	(90,078)	(119,513)	(120,681)	(99,978)	(63,942)	(22,144)	20,273	61,186	90,741	77,885	6,368	6,368

Proposed balances transferred from other reg accounts 2/ (2,985)

Amortization in rates in 2009 3,383

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

2/ Transfer of core allocation of remaining balances in COSRRMA, EPTCBA, LPCMA, NGVA, NGV-RDD, RDDEA, and WRFACMA.

3/ Supplier refund from Transwestern Pipeline Company.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment)/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

COST OF SERVICE REVENUE REQUIREMENT MEMORANDUM ACCOUNT (COSRRMA)

(Over) / Under Collection M\$

Line	Description	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
		fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst
1	Beginning Balance 1/	(67)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(67)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjusted Beg Balance	(67)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(67)
2	Authorized Margin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Actual Margin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Authorized Amortization	(54)	-	-	-	-	-	-	-	-	-	-	-	-	(54)
6	Total Revenue	(54)	-	-	-	-	-	-	-	-	-	-	-	-	(54)
7	Current Month Adjustment	54	-	-	-	-	-	-	-	-	-	-	-	-	54
8	Current Month Interest**:	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
9	Total Current Month Activity	54	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	53
10	Ending Balance	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)
															Balance to be transferred 2/
															(14)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

2/ Propose account be eliminated and remaining residual balance be transferred to CFCA and NFCA.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

Economic Practicality Shortfall Memorandum Account (EPSMA)

BILLED	BEGINNING	MONTHLY	ALLOCATE	ACTIVITY	AMORTIZATION	TOTAL	CP	INTEREST	ENDING
DATE	BALANCE	ACTIVITY	20% TO G30	ACTIVITY	ACTIVITY	ACTIVITY	RATE	MONTHLY	BALANCE
	a	b	c = b*20%	d	e = c+d	f		g = a+e+f	

I. AMORTIZATION

DEC 2007	(93,816)	(15,636)	(15,636)	(15,636)	(15,636)	(109,452)			
JAN 2008	(109,452)	(16,273)	(16,273)	(16,273)	(16,273)	(125,725)			
FEB	(125,725)	(16,273)	(16,273)	(16,273)	(16,273)	(141,998)			
MAR	(141,998)	(16,273)	(16,273)	(16,273)	(16,273)	(158,271)			
APR	(158,271)	(16,273)	(16,273)	(16,273)	(16,273)	(174,544)			
MAY	(174,544)	(16,273)	(16,273)	(16,273)	(16,273)	(190,817)			
JUN	(190,817)	(16,273)	(16,273)	(16,273)	(16,273)	(207,090)			
JUL	(207,090)	(16,273)	(16,273)	(16,273)	(16,273)	(223,363)			
AUG	(223,363)	(16,273)	(16,273)	(16,273)	(16,273)	(239,636)			
SEP	(239,636)	(16,273)	(16,273)	(16,273)	(16,273)	(255,909)			
OCT	(255,909)	(16,273)	(16,273)	(16,273)	(16,273)	(272,182)			
NOV	(272,182)	(16,273)	(16,273)	(16,273)	(16,273)	(288,455)			
DEC 2008	(288,455)	(16,273)	(16,273)	(16,273)	(16,273)	(304,728)			
TOTAL						(304,728)			

II. REMAINING

DEC 2007	279,333	14,000	14,000	4.63%	1,105	294,438			
JAN 2008	294,438	14,000	14,000	5.29%	1,329	309,767			
FEB	309,767	14,000	14,000	5.29%	1,396	325,163			
MAR	325,163	14,000	14,000	5.29%	1,464	340,627			
APR	340,627	14,000	14,000	5.31%	1,538	356,166			
MAY	356,166	14,000	14,000	5.31%	1,607	371,773			
JUN	371,773	14,000	14,000	5.31%	1,676	387,449			
JUL	387,449	14,000	14,000	5.33%	1,752	403,201			
AUG	403,201	14,000	14,000	5.33%	1,822	419,023			
SEP	419,023	14,000	14,000	5.33%	1,892	434,915			
OCT	434,915	14,000	14,000	5.35%	1,971	450,886			
NOV	450,886	14,000	14,000	5.35%	2,043	466,929			
DEC 2008	466,929	14,000	14,000	5.35%	2,114	483,043			
TOTAL						483,043			

III. TOTAL

DEC 2007	184,986	14,000	14,000	(16,273)	(1,329)	184,042			
JAN 2008	184,986	14,000	14,000	(16,273)	(1,396)	183,165			
FEB	184,042	14,000	14,000	(16,273)	(1,396)	182,356			
MAR	183,165	14,000	14,000	(16,273)	(1,464)	181,622			
APR	182,356	14,000	14,000	(16,273)	(1,538)	180,956			
MAY	181,622	14,000	14,000	(16,273)	(1,607)	180,956			
JUN	180,956	14,000	14,000	(16,273)	(1,676)	180,359			
JUL	180,359	14,000	14,000	(16,273)	(1,752)	179,838			
AUG	179,838	14,000	14,000	(16,273)	(1,822)	179,387			
SEP	179,387	14,000	14,000	(16,273)	(1,892)	179,006			
OCT	179,006	14,000	14,000	(16,273)	(1,971)	178,704			
NOV	178,704	14,000	14,000	(16,273)	(2,043)	178,474			
DEC 2008	178,474	14,000	14,000	(16,273)	(2,114)	178,315			
TOTAL						178,315			

Note: Amounts in \$.

Note: The EPSMA is not recorded in the GL.

EL PASO TURNED-BACK CAPACITY BALANCING ACCOUNT (EPTCBA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1a	Beginning Balance 1/	(1,208)	(1,379)	(1,269)	(1,160)	(1,050)	(939)	(828)	(716)	(604)	(491)	(378)	(265)	(1,208)
1b	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted Beginning Balance	(1,208)	(1,379)	(1,269)	(1,160)	(1,050)	(939)	(828)	(716)	(604)	(491)	(378)	(265)	(1,208)
2	Turned-back Capacity costs	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Capacity brokering	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Amortization	166	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(1,215)
6	Total Revenue	166	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(115)	(1,215)
7	Current Month Adjustment	(166)	115	115	115	115	115	115	115	115	115	115	115	1,215
8	Current Month Interest*	(5)	(6)	(5)	(5)	(4)	(4)	(3)	(3)	(2)	(2)	(1)	(1)	(43)
9	Total Current Month Activity	(171)	109	110	110	111	111	112	112	113	113	114	114	1,172
10	Ending Balance	(1,379)	(1,269)	(1,160)	(1,050)	(939)	(828)	(716)	(604)	(491)	(378)	(265)	(150)	(36)
	Balance to be transferred 2/													(36)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

2/ Propose account be eliminated and remaining residual balance be transferred to CFCA and NFCA.

** Interest applied to average monthly balance as follows: (((Beg. Bal.+Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

ENHANCED OIL RECOVERY ACCOUNT (EORA)
(Over) / Under Collection M/\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1a	3,821	3,959	3,950	4,033	4,086	4,161	4,273	4,468	4,679	4,881	5,093	2,644	2,921	3,821
1b	Adjusted Beginning Balance	3,821	3,959	3,950	4,033	4,086	4,161	4,273	4,468	4,881	5,093	2,644	2,921	3,821
2	EOR Margin	1,636	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009
3	Co. Use Fuel	183	52	42	38	20	20	26	37	32	31	42	68	646
4	UAF	564	486	435	425	328	320	318	385	367	340	403	509	5,256
5	Total Cost	2,383	1,547	1,486	1,472	1,357	1,349	1,353	1,431	1,408	1,380	1,453	1,586	19,643
6	EOR Transport	1,478	966	906	966	936	966	936	1,021	1,021	1,021	755	779	12,741
7	Use or Pay	-	-	-	-	-	-	-	-	-	-	-	-	2,696
8	EOR Incentive	(72)	(67)	(63)	(67)	(65)	(67)	(65)	(69)	(67)	(204)	(53)	(55)	(983)
9	EORA Amortization	854	674	577	537	429	357	306	297	296	332	487	688	6,132
10	Total Revenue	2,260	1,573	1,420	1,437	1,300	1,256	1,177	1,250	1,218	3,846	1,189	1,412	20,586
11	Current Month Adjustment	123	(26)	66	35	57	93	176	181	190	(2,466)	264	174	(943)
12	Current Month Interest**:	15	17	18	18	18	19	19	21	22	17	12	13	230
13	Total Current Month Activity	138	(9)	83	53	75	111	195	202	212	(2,449)	277	187	(712)
14	Ending Balance	3,959	3,950	4,033	4,086	4,161	4,273	4,468	4,881	5,093	2,644	2,921	3,108	3,108

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

Amortization in rates in 2009 3,108

FERC SETTLEMENT PROCEEDS MEMORANDUM ACCOUNT (FSPMA)
(Over) / Under Collection M/\$

Line		Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
		fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst
1	Beginning Balance 1/	24	24	24	25	25	25	25	25	25	25	25	25	25	24
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjusted Beginning Balance	24	24	24	25	25	25	25	25	25	25	25	25	25	24
2															
3	Turned-back Capacity costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
5	Total Cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Capacity brokering	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Current Month Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Current Month Interest**	0	0	0	0	0	0	0	0	0	0	0	0	0	1
11	Total Current Month Activity	0	0	0	0	0	0	0	0	0	0	0	0	0	1
12	Ending Balance	24	24	25	25	25	25	25	25	25	25	25	25	25	26

Amortization in rates in 2009 26

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 ** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.33% 5.35% 5.35%

FIRM ACCESS & STORAGE RIGHTS MEMORANDUM ACCOUNT (FASRMA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1a	Beginning Balance 1/	-	292	586	881	1,177	1,474	1,773	2,074	2,375	2,678	2,982	3,288	-
1b	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
	Adjusted Beginning Balance	-	292	586	881	1,177	1,474	1,773	2,074	2,375	2,678	2,982	3,288	-
2	Implementation costs	-	292	292	292	292	292	292	292	292	292	292	292	3,500
3	Total Cost	-	292	292	292	292	292	292	292	292	292	292	292	3,500
4	Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Current Month Adjustment	-	292	292	292	292	292	292	292	292	292	292	292	3,500
7	Current Month Interest*	-	1	2	3	5	6	7	10	11	13	14	15	95
8	Total Current Month Activity	-	292	294	295	296	298	299	302	303	304	306	307	3,595
9	Ending Balance	-	292	586	881	1,177	1,474	1,773	2,074	2,375	2,678	2,982	3,288	3,595
														Amortization in rates in 2009
														3,595

1/ FASRMA is forecast for 2008 only, so no balance was recorded in the GL in 2007.

** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

GAIN / LOSS ON SALE MEMORANDUM ACCOUNT (GLOSMA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst (3,866)	fcst (3,881)	fcst (3,577)	fcst (3,272)	fcst (2,965)	fcst (2,657)	fcst (2,347)	fcst (2,037)	fcst (1,724)	fcst (1,411)	fcst (1,096)	fcst (780)	fcst (462)	(3,866)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjusted Beginning Balance	(3,866)	(3,881)	(3,577)	(3,272)	(2,965)	(2,657)	(2,347)	(2,037)	(1,724)	(1,411)	(1,096)	(780)	(462)
2	Gain on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Loss on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Net (gain) / loss	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Amortization	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(3,846)
6	Total Revenue	-	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(321)	(3,846)
7	Current Month Adjustment	-	321	321	321	321	321	321	321	321	321	321	321	3,846
8	Current Month Interest ^{1/}	(15)	(16)	(15)	(14)	(12)	(11)	(10)	(8)	(7)	(6)	(4)	(3)	(1)
9	Total Current Month Activity	(15)	304	305	307	308	309	311	312	314	315	316	318	3,724
10	Ending Balance	(3,881)	(3,577)	(3,272)	(2,965)	(2,657)	(2,347)	(2,037)	(1,724)	(1,411)	(1,096)	(780)	(462)	(143)
														Amortization in rates in 2009 (143)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

HAZARDOUS SUBSTANCES COST RECOVERY ACCOUNT (HSCRA)
(Over)/Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	13,192	16,719	15,609	15,115	15,522	17,308	17,564	16,817	17,875	18,818	20,282	21,602	21,968	13,192
1a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjusted Beginning Balance	13,192	16,719	15,609	15,115	15,522	17,308	17,564	16,817	17,875	18,818	20,282	21,602	21,968
2	Expenses - Cleanup (90%)	4,617	212	841	1,751	3,143	1,589	574	2,412	2,279	2,807	2,650	1,689	1,652
3	Excess Insur Distribution	-	-	(2)	-	-	-	(11)	-	-	(5)	-	(10)	-
4	Expenses - Insurance Recoveries	(57)	(3)	(10)	(22)	(39)	(20)	(7)	(30)	(28)	(35)	(33)	(21)	(20)
5	Total Cost	4,560	209	829	1,729	3,104	1,569	567	2,372	2,251	2,768	2,617	1,659	1,632
6														25,866
7	Amortization (Authorized)	1,091	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390
8	Total Revenue	1,091	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390	1,390
9	Current Month Adjustment	3,469	(1,181)	(561)	339	1,714	179	(823)	981	861	1,378	1,227	269	242
10	Current Month Interest**	58	71	68	67	72	77	76	77	81	87	93	97	98
11	Total Current Month Activity	3,527	(1,110)	(494)	406	1,786	256	(747)	1,058	942	1,464	1,320	366	340
12	Ending Balance	16,719	15,609	15,115	15,522	17,308	17,564	16,817	17,875	18,818	20,282	21,602	21,968	22,308
														Amortization in rates in 2009
														22,308

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+(Current Month Adjustment))/2)*(Int. Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

INTERSTATE TRANSITION COST SURCHARGE TRACKING ACCOUNT (ITCSA)
(Over)/Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst (446)	fcst (282)	fcst (260)	fcst (237)	fcst (215)	fcst (192)	fcst (170)	fcst (147)	fcst (124)	fcst (101)	fcst (78)	fcst (55)	fcst (31)	(445)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adj. Beginning Balance:	(446)	(282)	(260)	(237)	(215)	(170)	(147)	(124)	(101)	(78)	(55)	(31)	(445)
2	EP PDC	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Brokered capacity	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Authorized cost	(164)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(446)
6	Total Revenue	(164)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(446)
7	Current Month Adjustment	164	24	24	24	24	24	24	24	24	24	24	24	446
8	Current Month Interest**:	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(9)
9	Total Current Month Activity	163	22	22	23	23	23	23	23	23	23	23	23	437
10	Ending Balance	(282)	(260)	(237)	(215)	(192)	(170)	(147)	(124)	(101)	(78)	(55)	(31)	(8)
														Balance to be transferred 2/ (8)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 2/ Propose account be eliminated and remaining residual balance be transferred to NFCA.
 ** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35%

INTERVENOR AWARD MEMORANDUM ACCOUNT (IAMA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1a	219	214	200	187	173	159	145	131	117	104	90	76	62	219
1b	Adj. Beginning Balance	219	214	200	187	173	159	145	131	117	104	90	76	62
2	Authorized Cost	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Recorded cost	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total costs	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Amortization	5	14	14	14	14	14	14	14	14	14	14	14	171
6	Current Month Adjustment	(5)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(171)
7	Current Month Interest:													
8	Total Current Month Activity	(5)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(171)
9	Ending Balance	214	200	187	173	159	145	131	117	104	90	76	62	48

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

Amortization in rates in 2009 48

INTEGRATED TRANSMISSION BALANCING ACCOUNT (ITBA)
System Integration Sub-account
(Over)/Under Collection MS

Line		Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	Beginning Balance 1/	fcast	fcast	fcast	fcast	fcast	fcast	fcast	fcast	fcast	fcast	fcast	fcast	fcast	
1a	Prior Period Adjustment	-	-	(1,861)	(2,387)	(2,751)	(1,416)	128	2,018	2,623	3,145	4,316	5,843	5,864	-
1b	Adj. Beginning Balance:	-	-	(1,861)	(2,387)	(2,751)	(1,416)	128	2,018	2,623	3,145	4,316	5,843	5,864	-
2	Authorized Transmission costs	-	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	148,590
3	Total Costs	-	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	12,383	148,590
4	Transmission revenues	-	14,239	12,900	12,736	11,038	10,836	10,497	11,788	11,874	11,228	10,878	12,388	14,298	144,697
5	Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total Revenue	-	14,239	12,900	12,736	11,038	10,836	10,497	11,788	11,874	11,228	10,878	12,388	14,298	144,697
7	Current Month Adjustment	-	(1,857)	(517)	(353)	1,345	1,547	1,886	595	509	1,155	1,505	(6)	(1,915)	3,893
8	Current Month Interest**:	-	(4)	(9)	(11)	(9)	(3)	5	10	13	17	23	26	22	78
9	Total Current Month Activity	-	(1,861)	(526)	(364)	1,335	1,544	1,890	605	522	1,172	1,527	21	(1,893)	3,971
10	Ending Balance	-	(1,861)	(2,387)	(2,751)	(1,416)	128	2,018	2,623	3,145	4,316	5,843	5,864	3,971	3,971

1/ ITBA is forecast for 2008 only, so no balance was recorded in the GL in 2007.

2/ Forecasted balance for amortization in rates represents SoCalGas stand-alone balance.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

Amortization in rates in 2009 2/ 3,971

LATE PAYMENT CHARGE MEMORANDUM ACCOUNT (LPCMA)
(Over) / Under Collection M\$

Line		Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	Beginning Balance 1/	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1a	Prior Period Adjustment	(1,282)	(1,336)	(1,229)	(1,122)	(1,014)	(906)	(797)	(687)	(577)	(467)	(356)	(245)	(133)	(1,282)
1b	Adj. Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Late payment charges	(1,282)	(1,336)	(1,229)	(1,122)	(1,014)	(906)	(797)	(687)	(577)	(467)	(356)	(245)	(133)	(1,282)
3	Total cost	(50)	-	-	-	-	-	-	-	-	-	-	-	-	(50)
4	Amortization	-	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(1,352)
5	Current Month Adjustment	(50)	113	113	113	113	113	113	113	113	113	113	113	113	1,302
6	Current Month Interest: **	(5)	(6)	(5)	(5)	(4)	(4)	(3)	(3)	(2)	(2)	(1)	(1)	(0)	(41)
7	Total Current Month Activity	(55)	107	107	108	108	109	109	110	110	111	111	112	112	1,261
8	Ending Balance	(1,336)	(1,229)	(1,122)	(1,014)	(906)	(797)	(687)	(577)	(467)	(356)	(245)	(133)	(21)	(21)
														Balance to be transferred 2/	(21)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

2/ Propose account be eliminated and remaining residual balance be transferred to CFCA and NFCA.

** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35%

NATURAL GAS VEHICLES ACCOUNT (NGVA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total	
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance 1/	(8,220)	(6,682)	(6,628)	(6,626)	(6,496)	(6,582)	(6,747)	(6,702)	(6,832)	(6,991)	(6,936)	(7,237)	(8,220)	
1a	Prior Period Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	
1b	Adjusted Beginning Balance	(8,220)	(6,682)	(6,628)	(6,626)	(6,496)	(6,582)	(6,747)	(6,702)	(6,832)	(6,991)	(6,936)	(7,237)	(8,220)	
2	Operations expense	1,009	92	92	92	92	92	92	92	92	92	92	92	2,109	
3	Gas/electricity cost	5,559	6,191	6,065	6,948	5,346	5,908	6,005	6,226	6,657	6,552	6,633	6,827	81,510	
4	Total Cost	6,568	6,283	6,157	7,040	5,438	6,000	6,097	6,318	6,749	6,644	6,725	6,919	83,619	
5	NGV revenues	5,413	6,745	6,601	7,346	5,891	6,517	6,392	6,841	7,308	6,966	7,288	7,212	87,730	
6	Amortization	(412)	(546)	(475)	(465)	(395)	(382)	(370)	(423)	(431)	(408)	(389)	(465)	(5,733)	
7	Total Revenue	5,001	6,199	6,126	6,881	5,496	6,135	6,022	6,418	6,877	6,558	6,899	6,747	81,996	
8	Current Month Adjustment	1,566	84	31	159	(57)	(135)	(100)	(128)	86	(174)	(63)	281	1,623	
9	Current Month Interest**:	(29)	(29)	(29)	(29)	(29)	(29)	(30)	(30)	(31)	(31)	(32)	(32)	(390)	
10	Total Current Month Activity	1,537	54	2	130	(86)	(165)	45	(130)	(159)	55	(205)	249	1,232	
11	Ending Balance	(6,682)	(6,628)	(6,626)	(6,496)	(6,582)	(6,747)	(6,702)	(6,832)	(6,991)	(6,936)	(7,142)	(7,237)	(6,987)	
		Balance to be transferred 2/													(6,987)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

2/ Propose account be eliminated and remaining balance be transferred to CFCA and NFCA.

** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.33% 5.35% 5.35%

NATURAL GAS VEHICLES RD&D ACCOUNT (NGV-RDD)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst (129)	fcst 391	fcst 353	fcst 320	fcst 288	fcst 260	fcst 234	fcst 208	fcst 178	fcst 148	fcst 120	fcst 92	fcst 59	(129)
1a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1b	Adjusted Beginning Balance (129)	391	353	320	288	260	234	208	178	148	120	92	59	(129)
2	RDD costs	571	-	-	-	-	-	-	-	-	-	-	-	571
3	Total Cost	571	-	-	-	-	-	-	-	-	-	-	-	571
4	Amortization	52	39	34	34	29	28	31	31	29	28	34	41	436
5	Total Revenue	52	39	34	34	29	28	31	31	29	28	34	41	436
6	Current Month Adjustment	519	(39)	(34)	(34)	(29)	(28)	(31)	(31)	(29)	(28)	(34)	(41)	135
7	Current Month Interest**:	1	2	1	1	1	1	1	1	1	0	0	0	11
8	Total Current Month Activity	520	(38)	(33)	(32)	(27)	(27)	(30)	(30)	(28)	(28)	(34)	(41)	147
9	Ending Balance	391	353	320	288	260	234	208	178	148	120	92	59	18
														Balance to be transferred 2/ 18

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 2/ Propose account be eliminated and remaining balance be transferred to CFCA and NFCA.
 ** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

NONCORE FIXED COST ACCOUNT (NFCA)
(Over) / Under Collection M/\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	33,765	34,002	33,706	32,637	31,259	29,552	26,885	24,398	21,623	19,776	17,982	16,510	15,431	33,765
1a	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1b	33,765	34,002	33,706	32,637	31,259	29,552	26,885	24,398	21,623	19,776	17,982	16,510	15,431	33,765
2	16,998	7,975	6,476	6,919	6,491	6,554	7,047	8,384	9,722	8,988	8,282	8,280	7,708	109,824
3	4,212	2,439	2,139	2,057	1,501	1,479	1,547	2,102	1,910	1,783	1,679	2,031	2,714	27,592
3a	2,030	689	561	538	301	284	279	420	444	397	337	498	747	7,525
3b	270	101	103	76	88	109	188	407	158	140	188	167	240	2,235
3c	1,912	1,649	1,475	1,442	1,112	1,086	1,080	1,275	1,308	1,246	1,154	1,366	1,726	17,831
3d	4,212	2,439	2,139	2,057	1,501	1,479	1,547	2,102	1,910	1,783	1,679	2,031	2,714	27,592
4	21,210	10,414	8,615	8,976	7,992	8,033	8,594	10,486	11,632	10,771	9,961	10,311	10,422	137,416
5	17,736	7,851	7,142	7,657	7,241	7,917	8,102	9,459	9,566	8,953	8,333	8,290	8,393	116,640
6	3,367	3,007	2,688	2,837	2,593	2,907	3,092	3,904	4,004	3,696	3,177	3,171	3,284	41,728
7	21,104	10,858	9,830	10,494	9,834	10,824	11,194	13,363	13,570	12,649	11,510	11,461	11,677	158,368
8	106	(445)	(1,215)	(1,518)	(1,842)	(2,791)	(2,600)	(2,877)	(1,939)	(1,878)	(1,549)	(1,150)	(1,255)	(20,952)
9	130	149	146	141	134	125	113	102	92	84	77	71	66	1,429
10	237	(296)	(1,069)	(1,378)	(1,708)	(2,666)	(2,487)	(2,775)	(1,847)	(1,794)	(1,472)	(1,079)	(1,189)	(19,523)
11	34,002	33,706	32,637	31,259	29,552	26,885	24,398	21,623	19,776	17,982	16,510	15,431	14,243	14,243

Proposed balances transferred from other reg accounts 2/ (3,891)

Amortization in rates in 2009 10,352

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

2/ Transfer residual balances of BFA, NFCTA, and ITCSA and noncore allocation of remaining balances in COSRRMA, EPTCBA, LPCMA, NGVA, NGV-RDD, RDDEA, and WRFACMA.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int. Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

NONCORE FIXED COST TRACKING ACCOUNT (NFCTA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	193	205	194	174	154	134	114	96	89	93	96	101	111	193
1a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	193	205	194	174	154	134	114	96	89	93	96	101	111	193
2	7	7	7	7	7	7	7	7	7	7	7	7	7	93
3	29	11	2	2	2	2	5	15	26	25	27	32	29	207
4	22	4	(5)	(5)	(5)	(5)	(2)	8	19	18	20	25	22	113
5	10	15	15	15	15	15	15	15	15	15	15	15	15	188
6	10	15	15	15	15	15	15	15	15	15	15	15	15	188
7	12	(11)	(20)	(20)	(20)	(20)	(17)	(7)	4	3	5	10	7	(75)
8	12	(11)	(20)	(20)	(20)	(20)	(17)	(7)	4	3	5	10	7	(75)
9	205	194	174	154	134	114	96	89	93	96	101	111	118	118
	Ending Balance													118
	Balance to be transferred 2/													118

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
2/ Propose account be eliminated and remaining balance be transferred to NFCA.

NONCORE STORAGE BALANCING ACCOUNT (NSBA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total	
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance 1/	(19,084)	(18,019)	(16,454)	(15,090)	(13,734)	(12,577)	(11,429)	(10,297)	(8,967)	(7,605)	(6,316)	(5,105)	(3,687)	(19,084)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjusted Beginning Balance	(19,084)	(18,019)	(16,454)	(15,090)	(13,734)	(12,577)	(11,429)	(10,297)	(8,967)	(7,605)	(6,316)	(5,105)	(3,687)	(19,084)
2	Authorized margin	859	-	-	-	-	-	-	-	-	-	-	-	-	859
3	Unallocated Storage	1,272	-	-	-	-	-	-	-	-	-	-	-	-	1,272
4	Total Cost	2,130	-	-	-	-	-	-	-	-	-	-	-	-	2,130
5	Storage revenues	2,281	-	-	-	-	-	-	-	-	-	-	-	-	2,281
6	Amortization	(1,287)	(1,641)	(1,433)	(1,419)	(1,215)	(1,201)	(1,180)	(1,399)	(1,320)	(1,236)	(1,437)	(1,729)	(17,871)	
7	Total Revenue	994	(1,641)	(1,433)	(1,419)	(1,215)	(1,201)	(1,180)	(1,399)	(1,320)	(1,236)	(1,437)	(1,729)	(15,590)	
8	Current Month Adjustment	1,136	1,641	1,433	1,419	1,215	1,201	1,180	1,399	1,320	1,236	1,437	1,729	17,720	
9	Current Month Interest**	(71)	(76)	(69)	(63)	(58)	(53)	(48)	(37)	(31)	(25)	(20)	(13)	(607)	
10	Total Current Month Activity	1,065	1,565	1,364	1,356	1,157	1,148	1,132	1,362	1,289	1,211	1,418	1,716	17,113	
11	Ending Balance	(18,019)	(16,454)	(15,090)	(13,734)	(12,577)	(11,429)	(10,297)	(8,967)	(7,605)	(6,316)	(5,105)	(3,687)	(1,971)	

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

** Interest applied to average monthly balance as follows: ((Beg. Bal. + (Beg. Bal. + Current Month Adjustment))/2) * (Int. Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

Amortization in rates in 2009 (1,971)

NONCORE STORAGE MEMORANDUM ACCOUNT (NSMA) 2/
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	Beginning Balance 1/	-	-	(397)	(797)	(1,198)	(1,600)	(2,005)	(2,411)	(2,819)	(3,229)	(3,641)	(4,055)	(4,470)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjusted Beginning Balance	-	-	(397)	(797)	(1,198)	(1,600)	(2,005)	(2,411)	(2,819)	(3,229)	(3,641)	(4,055)	(4,470)
2	Authorized margin	-	859	859	859	859	859	859	859	859	859	859	859	10,302
3	Unallocated Storage	-	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	1,287	15,439
4	Total Cost	-	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	25,741
5	Storage revenues	-	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	30,500
6	Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Revenue	-	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	2,542	30,500
8	Current Month Adjustment	-	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(4,759)
9	Current Month Interest**:	-	(1)	(3)	(4)	(6)	(8)	(10)	(12)	(13)	(15)	(17)	(19)	(21)
10	Total Current Month Activity	-	(397)	(399)	(401)	(403)	(405)	(406)	(408)	(410)	(412)	(414)	(416)	(417)
11	Ending Balance	-	(397)	(797)	(1,198)	(1,600)	(2,005)	(2,411)	(2,819)	(3,229)	(3,641)	(4,055)	(4,470)	(4,888)

add shareholder allocation in excess of \$21 million cap (198)
Amortization in rates in 2009 (5,085)

1/ NSMA is forecast for 2008 only, so no balance was recorded in the GL in 2007.

2/ NSMA forecast is based on proposed sharing of 50% at-risk revenues and costs for the unbundled storage program and 100% unallocated costs.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption:

4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)
Closed Cycle 1997 - 2003
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst (106)	fcst (107)	fcst (98)	fcst (90)	fcst (81)	fcst (73)	fcst (64)	fcst (55)	fcst (47)	fcst (38)	fcst (29)	fcst (20)	fcst (12)	(106)
1a														
1b	Adj Beginning Balance (106)	(107)	(98)	(90)	(81)	(73)	(64)	(55)	(47)	(38)	(29)	(20)	(12)	(106)
2	Authorized Cost													
3	Recorded cost													
4	Total cost	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Amortization	-	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(107)
6	Total Revenue	-	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(107)
7	Current Month Adjustment	-	9	9	9	9	9	9	9	9	9	9	9	107
8	Current Month Interest**	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(3)
9	Total Current Month Activity	(0)	8	8	9	9	9	9	9	9	9	9	9	103
10	Ending Balance	(107)	(98)	(90)	(81)	(73)	(64)	(55)	(47)	(38)	(29)	(20)	(12)	(3)
														Balance to be transferred 2/ (3)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.

2/ Propose 1997-2003 program cycle be eliminated and remaining balance be transferred to CFCA and NFCA.

** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

RESEARCH ROYALTY MEMORANDUM ACCOUNT (RRMA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total	
1	Beginning Balance 1/	fost (489)	fost (468)	fost (431)	fost (393)	fost (356)	fost (318)	fost (280)	fost (242)	fost (203)	fost (165)	fost (126)	fost (88)	fost (49)	fost (49)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adj Beginning Balance	(489)	(468)	(431)	(393)	(356)	(318)	(280)	(242)	(203)	(165)	(126)	(88)	(49)	(489)
2	Recorded cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Total cost	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Amortization	(23)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(494)
5	Total Revenue	(23)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(39)	(494)
6	Current Month Adjustment	23	39	39	39	39	39	39	39	39	39	39	39	39	494
7	Current Month Interest**	(2)	(2)	(2)	(2)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(0)	(15)
8	Total Current Month Activity	21	37	37	38	38	38	38	38	38	39	39	39	39	480
9	Ending Balance	(488)	(431)	(393)	(356)	(318)	(280)	(242)	(203)	(165)	(126)	(88)	(49)	(10)	(10)
Amortization in rates in 2009															

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 ** Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

SAN DIEGO GAS & ELECTRIC STORAGE MEMORANDUM ACCOUNT (SDGESMA)
 Differential of SDG&E Storage Costs in excess of Storage
 Rates Charged to SoCalGas Core customers

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	11,420	12,100	12,790	13,478	14,169	14,864	14,930	14,996	15,063	15,129	15,197	15,264	15,332	11,420
1a	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	11,420	12,100	12,790	13,478	14,169	14,864	14,930	14,996	15,063	15,129	15,197	15,264	15,332	11,420
2	635	635	631	631	631	-	-	-	-	-	-	-	-	3,161
3	635	635	631	631	631	-	-	-	-	-	-	-	-	3,161
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	635	635	631	631	631	-	-	-	-	-	-	-	-	3,161
7	45	55	58	61	64	66	66	67	67	67	67	68	68	819
8	680	690	688	691	695	66	66	67	67	67	67	68	68	3,981
9	12,100	12,790	13,478	14,169	14,864	14,930	14,996	15,063	15,129	15,197	15,264	15,332	15,401	15,401

1/ SDGESMA is not recorded in the GL.
 ** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

SELF GENERATION PROGRAM MEMORANDUM ACCOUNT (SGPMA)
(Over)/Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst (5,652)	fcst (3,874)	fcst (500)	fcst (1,031)	fcst 182	fcst (114)	fcst (783)	fcst (853)	fcst (1,525)	fcst 2,912	fcst 2,256	fcst 1,598	fcst 937	(5,652)
1a	Prior Period Adjustment													
1b	Adj. Beginning Balance	(5,652)	(3,874)	(500)	(1,031)	182	(114)	(783)	(853)	(1,525)	2,912	2,256	1,598	937
2	Authorized Cost	667	667	667	667	667	667	667	667	667	667	667	667	8,667
3	Recorded cost	3,493	4,050	139	1,881	371	-	600	-	5,100	-	-	-	15,634
4	Total cost	2,826	3,383	(528)	1,214	(296)	(667)	(67)	(667)	4,433	(667)	(667)	(667)	6,967
5	Amortization	1,029	-	-	-	-	-	-	-	-	-	-	-	1,029
6	Current Month Adjustment	1,797	3,383	(528)	1,214	(296)	(667)	(67)	(667)	4,433	(667)	(667)	(667)	5,938
7	Current Month Interest**:	(18)	(10)	(3)	(2)	0	(2)	(4)	(5)	3	11	9	6	(12)
8	Total Current Month Activity	1,779	3,374	(531)	1,212	(296)	(669)	(70)	(672)	4,436	(655)	(658)	(661)	5,925
9	Ending Balance	(3,874)	(500)	(1,031)	182	(114)	(783)	(853)	(1,525)	2,912	2,256	1,598	937	273

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 2/ Transfer of remaining funds in CSIBA should offset SGPMA undercollection, so propose only to collect authorized revenue requirement for 2009 for SGPMA.
 ** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment)/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%

Authorized costs for 2009 8,000
 Amortization in rates in 2009 2/ 8,000

WHEELER RIDGE FIRM ACCESS CHARGE MEMORANDUM ACCOUNT (WRFACMA)
(Over) / Under Collection M\$

Line	Dec 07	Jan 08	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec 08	Total
1	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	Beginning Balance 1/	(112)	(32)	(32)	(32)	(32)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(112)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adj Beginning Balance	(112)	(32)	(32)	(32)	(32)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(112)
2	Amortization	81	-	-	-	-	-	-	-	-	-	-	-	81
3	Total Costs	81	-	-	-	-	-	-	-	-	-	-	-	81
4	Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Current Month Adjustment	81	-	-	-	-	-	-	-	-	-	-	-	81
7	Current Month Interest**:	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
8	Total Current Month Activity	81	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	79
9	Ending Balance	(32)	(32)	(32)	(32)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(34)	(34)
														Balance to be transferred 2/ (34)

1/ December 2007 beginning balance is the November 2007 ending balance recorded in the GL.
 2/ Propose the WRFACMA be eliminated and remaining balance be transferred to CFCA and NFCA.
 ** Interest applied to average monthly balance as follows: ((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)
 Interest Assumption: 4.63% 5.29% 5.29% 5.29% 5.31% 5.31% 5.31% 5.33% 5.33% 5.33% 5.35% 5.35% 5.35%