

PACIFIC ENTERPRISES
555 West Fifth Street
Los Angeles, California 90071-2006

November 14, 1997

Securities and Exchange Commission
Washington, D.C. 20549

Gentlemen:

Pursuant to the requirements of the Securities Exchange Act of 1934, we are transmitting herewith an amended Form 10-Q for the period ending September 30, 1997.

Sincerely,

PACIFIC ENTERPRISES

Ralph Todaro
Vice President and Controller
(Chief Financial Officer
and duly authorized signatory)

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-Q/A

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended September 30, 1997

Commission file number 1-40

Pacific Enterprises

(Exact name of registrant as specified in its charter)

California

94-0743670

(State or other jurisdiction of
incorporation or organization)

(I.R.S. Employer
Identification No.)

555 West Fifth Street, Suite 2900, Los Angeles, California 90013-1011

(Address of principal executive offices)
(Zip Code)

(213) 895-5000

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes No

The number of shares of common stock outstanding on November 3, 1997 was 83,389,972.

Amendment number one to Pacific Enterprises' Form 10-Q for the quarterly period ended September 30, 1997.

Paragraph number six under the caption SOCALGAS OPERATIONS on page 12 in Management's Decision and Analysis is amended as follows:

Operating and maintenance expenses for the three months and nine months ended September 30, 1997, decreased \$3 million and increased \$2 million, respectively, compared to the same periods in 1996. The decrease for the three month period ended September 30, 1997, is primarily due to SoCalGas' continued efforts to reduce costs. The increase for the nine months ended September 30, 1997 is primarily due to benefits received in 1996 of \$9.5 million, pre-tax, representing a non-recurring litigation settlement which reduced operating and maintenance expenses and higher expenses related to increased storage activities in 1997. These items contributing to the increase from 1996 to 1997 were partially offset by SoCalGas' continued efforts to reduce costs in 1997.

Paragraph number one under the caption PARENT COMPANY on page 15 in Management's Discussion and Analysis is amended as follows:

Parent company interest expense, excluding merger related expenses, for the three months ended September 30, 1996 was \$7.4 million, after-tax, compared to \$3.5 million, after-tax for the same period of 1996. For the nine months ended September 30, 1997, Parent company and interest expense were \$20.6 million compared to \$9.9 million in 1996. For the nine months ended September 30, 1997, the parent incurred \$2 million, after-tax, of employee labor charges relating to the merger. For the same period, the Parent also incurred \$3.5 million, after-tax, in stock option expenses compared to \$1.7 million in 1996. Parent expenses for the nine months ended September 30, 1997, also include stock appreciation rights charged to subsidiaries throughout 1996. The expenses will be charged to subsidiaries during the fourth quarter of 1997, thereby eliminating the increase from 1996.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

PACIFIC ENTERPRISES

(Registrant)

/s/ Ralph Todaro

Ralph Todaro
Vice President and Controller
(Chief Accounting Officer and
duly authorized signatory)

Date: November 14, 1997