

PUBLIC VERSION

Application No.: A.15-06-

Exhibit No.: _____

Witness: Jenny Phan

Date: June 1, 2015

SAN DIEGO GAS & ELECTRIC COMPANY

PREPARED DIRECT TESTIMONY OF

JENNY PHAN

****REDACTED AND PUBLIC VERSION****

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

June 1, 2015



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PREPARED DIRECT TESTIMONY OF

JENNY PHAN

ON BEHALF OF SDG&E

I. INTRODUCTION

The purpose of my testimony is to address the recorded transactions and related cost recovery for San Diego Gas & Electric Company's ("SDG&E") Energy Resource Recovery Account ("ERRA"), Transition Cost Balancing Account ("TCBA"), and Local Generating Balancing Account ("LGBA") during the record period of January 1, 2014 through December 31, 2014 ("Record Period"). My testimony also addresses entries recorded to four other ERRA-related accounts: the New Environmental Regulatory Balancing Account ("NERBA"), the Market Redesign and Technology Upgrade Memorandum Account ("MRTUMA"), the Independent Evaluator Memorandum Account ("IEMA"), and the Litigation Cost Memorandum Account ("LCMA").

Based on my testimony regarding recorded transactions, related cost recovery, and balancing account entries associated with these accounts, my testimony requests that the Commission find that:

- Transactions recorded to SDG&E's ERRA during 2014 (Attachment A), TCBA during 2014 (Attachment B) and LGBA during 2014 (Attachment C) were in compliance with the California Public Utilities Commission ("Commission") directives and are recoverable;
- Transactions recorded in NERBA associated with Assembly Bill ("AB") 32 administrative fees were in compliance with Commission directives;

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- 1 • The amounts transferred from IEMA to ERRA in 2014 were in compliance with
2 Commission directives; and
- 3 • Transactions recorded in the LCMA from 2004 to 2014 were in compliance with
4 Commission directives.
- 5 • With regard to the LGBA, for which there is an undercollection through 2014 in
6 the amount of [REDACTED] and the MRTUMA, for which there is an
7 undercollection in the amount of \$260,002, SDG&E will seek cost recovery for
8 the sum of these amounts in its next ERRA Forecast Application for 2017, which
9 will be filed on April 15, 2016. As to the NERBA, for which there is an
10 overcollection of \$353,694, SDG&E will include the 2014 year-end
11 overcollection balance of \$0.4 million in the Annual Electric Regulatory Account
12 Update filing, with updated actuals and the most current forecast, which will be
13 implemented in rates and amortized effective January 1 following the
14 Commission’s approval of this Application.

15 Furthermore, my testimony describes the status of prior filings pertaining to the
16 MRTUMA and requests a review and approval of a tax-related prior period adjustment. As
17 noted above, SDG&E is not requesting cost recovery of this undercollection at this time but will
18 include the request for recovery in SDG&E’s 2017 ERRA Forecast Application for recovery,
19 which SDG&E will file on April 15, 2016. Finally, my testimony provides a 2014 ERRA
20 Forecast versus Actual Variance Analysis (Attachment H) as well as a 2014 versus 2013
21 Recorded Variance Analysis (Attachment I).

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1 The direct testimony of SDG&E witness Sally Chen describes SDG&E’s electric
2 procurement and commodity expenses recorded to ERRA, TCBA and LGBA during the 2014
3 Record Period.

4 **II. ERRA**

5 Pursuant to Decision (“D.”) 02-10-062 and D.02-12-074, the purpose of the ERRA is to
6 provide full recovery of SDG&E’s energy procurement costs associated with serving SDG&E’s
7 bundled service customers. SDG&E’s ERRA revenue requirement also includes the full
8 recovery of California Independent System Operator (“CAISO”) energy and ancillary services
9 load charges, contract costs, generation fuel costs, CAISO-related costs, hedging costs and
10 previously approved equity rebalancing costs related to the financial statement consolidation
11 under Accounting Standards Codification 810 (“ASC 810”)¹ of the Otay Mesa Energy Center
12 (“OMEC”) to serve SDG&E’s bundled service customers.² ERRA includes revenues from
13 SDG&E’s Electric Energy Commodity Cost (“EECC”) rate schedules (commodity revenue)
14 adjusted to exclude California Department of Water Resources (“CDWR”) revenues for energy
15 provided by CDWR to SDG&E customers, non-fuel generation revenues allocated to the NGBA,
16 and other Commission approved transfers.

17 On a monthly basis, ERRA compares the energy procurement costs described above with
18 the commodity revenue (excluding CDWR, NGBA revenue and other transfers). Interest is
19 applied to any over- or undercollection balance at the three-month Commercial Paper rate.

¹ ASC 810, effective January 1, 2010, amended Financial Accounting Standards Board (“FASB”) Interpretation No. 46 (R).

² The equity rebalancing costs are included in the approved ERRA tariff in section 5(t), effective January 1, 2015.

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1 SDG&E’s adopted ERRR tariff describes the entries that are made to the account on a monthly
2 basis.³

3 The ERRR balance as of December 31, 2014 was an undercollection of approximately
4 \$280.0 million. Attachment A summarizes the monthly accounting entries recorded to ERRR
5 from January 1 through December 31, 2014 used to calculate the balance and consists of three
6 schedules: the Total ERRR schedule (Attachment A1), the main ERRR schedule (Attachment
7 A2), and the ERRR Greenhouse Gas (“GHG”) sub-account (Attachment A3). The Total ERRR
8 schedule represents the summation of the main ERRR schedule and the ERRR GHG sub-
9 account.

10 As a result of D.14-11-040, which approved the San Onofre Nuclear Generating Station
11 (“SONGS”) Amended and Restated Settlement Agreement, entries that reflect the results of the
12 Settlement Agreement were recorded to ERRR in November and December 2014. SDG&E is
13 not requesting a compliance review of these transactions, because they will be reviewed through
14 a separate Application and Commission proceeding.

15 The 2014 activity in SDG&E’s ERRR, as detailed in Attachment A, is summarized in
16 Table 1 below:

³ The monthly entries are described in the approved ERRR tariff in section 5, effective January 1, 2015.

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Table 1

| | Under/(Over) Collection |
|---|-------------------------|
| December 31, 2013 ERRA Balance ⁴ | \$417,066,468 |
| Revenue | \$(1,284,889,473) |
| Expenses | \$1,367,336,728 |
| Other - net ⁵ | \$(220,023,902) |
| Interest | \$488,394 |
| December 31, 2014 Total ERRA Balance | \$279,978,215 |
| ██ | ████████████████ |
| ██ | ████████████████ |

2

A. GHG Sub-Account

3

On January 29, 2014, the Commission’s Energy Division approved SDG&E’s revisions to the ERRA Preliminary Statement submitted in Advice Letter 2549-E, dated November 27, 2013 and effective December 27, 2013. With this approval, SDG&E transferred from the main ERRA schedule to the GHG sub-account the GHG costs incurred in 2012, while the recovery of these costs were temporarily deferred per D.12-12-033. Please refer to Attachment A3 line 7 in the February 2014 column.

9

Further, pursuant to D.13-12-041, GHG cost deferral ended, therefore SDG&E was authorized to recover all GHG costs. However, these were not included in rates for cost recovery until we received a letter from the Director of Energy Division approving the inclusion in rates. We did receive that letter, and accordingly, the GHG costs have been included in rates since

12

⁴ The 2014 beginning balance is referenced in schedule A1.

⁵ The “Other-net” category includes supplier refunds, transfers from other regulatory accounts, carrying costs related to hedging and SONGS settlement-related entries.

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1 April 1, 2014. Thus, [REDACTED] of direct GHG costs (including interest) representing 2013
2 vintage year emission expense were transferred from the ERRA GHG sub-account to the main
3 ERRA schedule in May 2014. Please refer to Attachment A3 line 2 and line 7 in the May 2014
4 column.

5 As of December 31, 2014, the remaining [REDACTED] in the ERRA GHG sub-account,
6 shown in Table 1 above, represents the 2015 vintage year allowances that will be recorded in the
7 main ERRA schedule as emissions occur.

8 In this Proceeding, SDG&E respectfully requests the Commission determine that the
9 GHG sub-account is reasonable and correctly stated for the Record Period.

10 **B. Monthly ERRA Report**

11 Ordering Paragraph 19 of D.02-12-074 directed Pacific Gas & Electric Company
12 (“PG&E”), Southern California Edison Company (“SCE”) and SDG&E to file a monthly report
13 with the Commission’s Energy Division that summarizes monthly activity in the ERRA
14 balancing account. The utilities were also directed to submit original source documents
15 pertaining to such activities. D.07-04-020 at Finding of Fact 1 modified this requirement to
16 allow SDG&E to provide only a breakdown of costs recorded to ERRA in the monthly filings
17 and make the supporting documentation available to Commission staff and interested parties
18 upon request. The modified reporting requirement was effective with the April 2007 report.
19 SDG&E submitted the monthly reports to Energy Division and interested parties for all twelve
20 months of 2014.

21 In summary, SDG&E requests that the Commission find the entries and calculations in its
22 ERRA, including its GHG sub-account, to be appropriate, correctly stated and recoverable.

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1 **III. TCBA**

2 In SDG&E’s 2005 ERRa compliance review proceeding, the Commission authorized the
3 review of SDG&E’s TCBA in future ERRa review proceedings.⁶ The annual ERRa review is
4 the appropriate forum to review the TCBA since the costs that are recorded in the TCBA
5 generally relate to the above-market portion of certain Qualifying Facilities (“QFs”) and
6 purchase power costs eligible for recovery under AB 1890.

7 The TCBA records the eligible above-market power costs and the revenues received from
8 SDG&E’s Competition Transition Charge (“CTC”) rate. For 2014, the market benchmarks of
9 \$49.47 and \$53.69/MWh⁷ were used to calculate the above-market portion of AB 1890-eligible
10 transition costs. On a monthly basis, the TCBA compares the above-market power costs with the
11 revenue from the CTC rate component. Interest is applied to any over- or undercollection
12 balance at the three-month Commercial Paper rate.

13 The balance in the TCBA as of December 31, 2014 was a \$7.2 million undercollection.⁸
14 Attachment B provides a monthly summary of the entries to the TCBA during 2014. Table 2
15 below summarizes the 2014 activity and shows the calculation of the undercollection.

⁶ The 2005 ERRa Compliance proceeding was approved by D.06-12-019.

⁷ The market benchmark of \$49.47/MWh was authorized in D.13-10-053, which approved SDG&E’s 2013 ERRa Revenue Requirement Forecast proceeding, A.12-10-002. The rate of \$53.69/MWh was authorized in D.14-05-022, which approved SDG&E’s 2014 ERRa Revenue Requirement Forecast proceeding, A.13-09-017.

⁸ The forecasted 2014 year-end undercollected balance of \$3.1 million was approved in AL 2664-E on December 12, 2014 and effective as of November 30, 2014, for amortization in rates effective January 1, 2015.

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Table 2

| | Under/(Over) Collection |
|---|-------------------------|
| December 31, 2013 TCBA Balance ⁹ | \$9,162,204 |
| Revenue | \$(38,091,740) |
| Expenses | \$36,128,231 |
| Interest | \$7,221 |
| December 31, 2014 TCBA Balance | \$7,205,916 |

2 In this Application, SDG&E requests that the Commission find the entries and
3 calculations recorded in the TCBA to be appropriate, correctly stated and recoverable.

4 **IV. LGBA**

5 The LGBA was authorized by D.13-03-029 and established in Advice Letter (“AL”)
6 2499-E with an effective date of July 31, 2013. The purpose of the LGBA is to record the
7 revenues and costs of generating contracts where the Commission has determined that the
8 resource is subject to the cost allocation mechanism (“CAM”). In 2014, the only contract
9 included in the LGBA was the Escondido Energy Center¹⁰.

10 The LGBA tariff states that “The balance in the LGBA will be addressed in the
11 Company’s ERRRA proceeding or in another proceeding deemed appropriate by the
12 Commission.”¹¹ Accordingly, SDG&E requests confirmation that transactions recorded in 2014
13 in the LGBA are in compliance with Commission directives.

⁹ SDG&E’s December 31, 2013 TCBA balance is pending approval in A.14-05-026.

¹⁰ Per D.13-03-029, fuel costs for Escondido Energy Center LLC are to be recorded to the LGBA.

¹¹ See Cal. P.U.C. Sheet No. 23615-E, Preliminary Statement, No. 5.

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1 [REDACTED]
2 [REDACTED] which provides a monthly summary of the
3 accounting entries recorded to the LGBA during 2014.

4 **Table 3**

| | Under/(Over) Collection |
|------------|-------------------------|
| [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] |
| [REDACTED] | [REDACTED] |

5 In summary, SDG&E requests confirmation that (a) its transactions recorded in 2014 in
6 the LGBA are in compliance with Commission directives and are recoverable; and (b) SDG&E
7 shall request cost recovery of the undercollected 2014 year-end balance of [REDACTED] in its
8 2017 ERRA Forecast Application.

9 **V. NERBA**

10 The NERBA, as approved by the Commission’s Decision 13-05-010 in the SDG&E’s
11 2012 General Rate Case (“GRC”), records the operating and maintenance (“O&M”) costs and
12 capital related costs associated with certain new and proposed federal and state environmental
13 programs. Specifically, the NERBA records actual costs against revenue requirements for
14 administrative fees charged by the California Air Resources Board (“CARB”) which are
15 authorized recoverable by CARB under Assembly Bill (“AB”) 32. The balance in the NERBA
16 as of December 31, 2014 was a \$0.4 million overcollection. By the end of 2015, we forecast the

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1 year-end balance to be an overcollection of \$0.6 million. SDG&E will include the 2014 year-
2 end overcollection balance of \$0.4 million in the Annual Electric Regulatory Account Update
3 filing, with updated actuals and the most current forecast, which will be implemented in rates
4 and amortized effective January 1 following the Commission's approval of this Application.
5 Attachment D provides a monthly summary of the entries recorded to the NERBA during 2014.

6 Additionally, SDG&E requests confirmation that the transactions recorded in the
7 NERBA are appropriate and correctly stated in accordance with Commission directives.

8 **VI. MRTUMA**

9 The purpose of the MRTUMA is to record the incremental O&M and capital-related
10 costs associated with implementing the CAISO's MRTU initiative. With respect to recovery of
11 MRTU-related costs, SDG&E's approved MRTUMA tariff reads:

12 Recovery of the MRTUMA shall be addressed in the annual ERRA
13 Reasonableness proceeding, or other proceeding determined by the
14 Commission. The balance in the MRTUMA shall be transferred to the
15 Non-fuel Generation Balancing Account (NGBA) upon Commission
16 approval.¹²

17 MRTUMA-related costs as of January 1, 2012 were authorized as part of SDG&E's 2012
18 GRC in D.13-05-010. However, a tax-related prior period adjustment of \$0.3 million recorded in
19 January 2012 (related to years 2008-2011) does not fall under the GRC revenue requirement
20 approval and is presented here in Attachment E in the Prior Period Adjustment column. Because
21 these amounts were incurred during years when recovery of the MRTU was addressed in the
22 annual ERRA compliance proceeding, SDG&E is asking for a review and approval of the
23 adjustment in this Application. However, SDG&E is not seeking cost recovery of this

¹² The request to establish SDG&E's MRTUMA Preliminary Statement was filed in AL 1867-E on January 29, 2007 and approved by the Commission on June 11, 2007, with an effective date of May 24, 2007. See Cal. P.U.C. Sheet No. 19972-E, Preliminary Statement, No. 5.

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1 undercollection at this time but will include the request for recovery in SDG&E's 2017 ERRAs
2 Forecast Application, to be filed April 15, 2016.

3 Additionally, on January 31, 2012, SDG&E filed a joint application, A.12-01-014, with
4 PG&E and SCE, requesting cost recovery of the 2010 MRTUMA-related costs, of which
5 SDG&E's portion is \$1.6 million. This application is still pending before the Commission. We
6 are presenting a status of the application and are not asking for recovery.

7 In summary, SDG&E requests that (a) the Commission review and approve the
8 MRTUMA tax-related prior period adjustment of \$0.3 million, as discussed above; and (b)
9 authorize SDG&E to seek cost recovery of the stated undercollection in SDG&E's next ERRAs
10 Forecast Application for 2017, which will be filed on April 15, 2016.

11 **VII. IEMA**

12 Pursuant to D.04-12-048 and D.05-07-039, the purpose of the IEMA is to record third
13 party costs associated with the use of Independent Evaluators ("IEs") in the utility's long-term
14 procurement activities and Renewables Portfolio Standard ("RPS") programs. Interest is applied
15 to any over- or undercollection balance at the three-month Commercial Paper rate.

16 On June 1, 2011, SDG&E filed A.11-06-003 (ERRA Compliance Application for 2010).
17 With respect to cost recovery, A.11-06-003 sought authority to recover the IEMA activity for
18 2010 in the amount of \$0.5 million. This application was approved in D.14-07-006 on July 10,
19 2014, and subsequently the \$0.5 million undercollection was transferred to ERRAs in July of
20 2014 as shown in line 54 of Attachment A1 as well as in Attachment F.

21 D.11-10-029,¹³ which approved Phase 1 of SDG&E's 2009 ERRAs Compliance Filing,
22 granted authority for SDG&E to update its IEMA tariff disposition to allow it to transfer the

¹³ D.11-10-029 was issued on October 24, 2011.

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1 balance in the IEMA to ERRA on an annual basis.¹⁴ In compliance with D.11-10-029, SDG&E
2 transferred the IEMA 2014 activity undercollection balance of \$0.3 million as shown in line 54
3 of Attachment A1 as well as in Attachment F. The transfers from IEMA to ERRA are also
4 included in the “Other-net” category of Table 1.

5 In this Proceeding, SDG&E requests that the Commission find the amounts transferred
6 from IEMA to ERRA in 2014 to be in compliance with Commission directives.

7 **VIII. LCMA**

8 Pursuant to Resolution E-3893, the LCMA was established in 2004 to record the
9 litigation costs associated with refunds resulting from the energy price crisis in October 2000
10 through January 2001. The LCMA tracks the difference between incurred litigation costs and
11 settlement proceeds received.

12 Per the LCMA Preliminary Statement, the account is subject to review in the ERRA
13 proceeding; thus, SDG&E is presenting the total annual transactions recorded from 2004 through
14 2014 for review in Attachment G.

15 At this time, SDG&E is not requesting recovery of the December 31, 2014
16 undercollected balance as there are still a few pending litigation cases and the appropriate vehicle
17 for requesting recovery is through a separate filing. However, since the majority of the cases
18 have already been settled and the few pending cases are expected to result in small settlements,
19 SDG&E requests that the Commission review SDG&E’s LCMA transactions from 2004 through
20 2014. Once SDG&E has closed all LCMA related litigation, SDG&E will evaluate and execute
21 next steps.

¹⁴ D.11-10-029 was implemented in AL 2304-E, which was approved on January 12, 2012 and effective November 17, 2011.

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IX. AUDIT OF ENERGY RESOURCE RECOVERY ACCOUNT

As ordered in D.10-02-018, OP 4, “San Diego Gas & Electric Company shall conduct and complete an audit of its Energy Resource Recovery Account at least once every four years with the first audit to be for the 2009 or 2010 record year.” Accordingly, Sempra Energy Audit Services conducted an audit of the ERRA for record year 2013. The audit was completed on April 17, 2014 and no business control issues or corrective actions were identified by the auditors.

X. CONCLUSION

- As directed in D.02-10-062 and D.02-12-074, SDG&E seeks approval of the entries and calculations in its ERRA, including its GHG sub-account, for the period January 1, 2014 through December 31, 2014 and requests that the Commission find these entries and calculations appropriate, correctly stated and recoverable.
- As directed in D.06-12-019, SDG&E seeks approval of the entries recorded to the TCBA for the period January 1, 2014 through December 31, 2014 and requests that the Commission find these entries and calculations appropriate, correctly stated and recoverable in accordance with applicable Commission policy and decisions.
- In accordance with D.13-03-029 and AL 2499-E, SDG&E seeks approval of the entries recorded to the LGBA for the period January 1, 2014 through December 31, 2014, and requests that the Commission find these entries and calculations appropriate, correctly stated and recoverable in accordance with applicable Commission policy and decisions. In summary, SDG&E is not

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1 requesting cost recovery of the undercollected 2014 year-end balance of [REDACTED]
2 [REDACTED] at this time, but will include the request for recovery in its 2017 ERRA
3 Forecast Application for recovery, which will be filed on April 15, 2016.

- 4 • SDG&E requests that the Commission find the entries in the NERBA to be
5 appropriate and correctly stated. SDG&E also requests that the overcollected
6 December 31, 2014 balance of \$0.4 million to be approved and proposes to include
7 this \$0.4 million in the Annual Electric Regulatory Account Update filing, with
8 updated actuals and most current forecast, which will be implemented in rates and
9 amortized effective January 1 following the Commission's approval of this
10 Application.
- 11 • SDG&E requests that the MRTUMA tax-related prior period adjustment of \$0.3
12 million be reviewed and approved. SDG&E is not requesting cost recovery of this
13 undercollection in this Application but will include a request for recovery in its
14 2017 ERRA Forecast Application, which will be filed on April 15, 2016, for
15 recovery.
- 16 • SDG&E requests that the Commission find the balance transfer to ERRA of 2014
17 IEMA activity to be in compliance with Commission directives.
- 18 • SDG&E requests that the Commission find the entries in the LCMA from 2004 to
19 2014 to be appropriate and correctly stated in accordance with Commission
20 directives.

21 SDG&E has made the entries to the aforementioned regulatory accounts in accordance with its
22 adopted tariffs and in compliance with relevant Commission decisions.

23 This concludes my prepared direct testimony.

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1 **XI. QUALIFICATIONS**

2 My name is Jenny Phan. I am employed by SDG&E as a Principal Regulatory Accounts
3 Advisor in the Regulatory Accounts Department. My business address is 8330 Century Park
4 Court, San Diego, CA 92123.

5 I graduated from the University of Quebec in Montreal in 1996 with a Bachelor of
6 Science degree in Accounting. I have been a Chartered Professional Accountant from Canada
7 since 2001.

8 I have been employed by SDG&E and Sempra Energy since April 2005. In addition to
9 my current role in Regulatory Accounts, I have held various positions with increasing
10 responsibility including a Senior Accountant II position in the Accounting Operations
11 department at SDG&E and a Senior Trust Accountant position in the Compensation and Benefits
12 department at Sempra Energy. Prior to joining SDG&E and Sempra Energy, I worked for large
13 companies in Canada preparing monthly financial statements, regulatory reports and accounting
14 analysis. In my current position, my responsibilities include the development, implementation
15 and analysis of regulatory balancing and memorandum accounts.

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Attachment A

San Diego Gas & Electric Company
Energy Resource Recovery Account
For the period January 1, 2014 - December 31, 2014

Attachment A1 - Total ERRA 2014

Attachment A1 - Total ERRA 2014

| Line # | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | TOTAL |
|--------|--|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|---------------------|------------------|------------------|------------------|------------------|--------------------|
| 1 | Beginning Balance Under/(Over) | | | | | | | | | | | | |
| 2 | \$ 417,066,468 | | | | | | | | | | | | |
| 3 | REVENUES | | | | | | | | | | | | |
| 4 | EECC Revenue (Less DWR Revenue) | (101,907,850) | (90,848,934) | (83,464,945) | (92,197,267) | (130,235,076) | (160,647,600) | (166,630,488) | (192,778,339) | (240,624,891) | (210,851,691) | (152,156,084) | (104,395,003) |
| 5 | Power Charge Indifference (PCIA) Revenue | | | | | | | | (394,038) | (2,083,543) | (2,082,532) | (1,743,631) | (1,693,411) |
| 6 | Peak Time Rebate (PTR) Incentive Payments | (61) | 772,543 | 342,221 | 152 | 22,423 | 25,351 | 150 | 116,168 | 112,705 | 152,041 | 31 | 86 |
| 7 | Net Energy Metering - Net Surplus Compensation Pmts | 30,134 | 40,231 | 32,831 | 40,003 | 32,347 | 36,497 | 45,187 | 45,152 | 53,665 | 52,070 | 61,809 | 403,061 |
| 8 | Total ERRA Revenues including FF&U | (101,877,777) | (90,036,160) | (83,089,893) | (92,157,112) | (130,180,306) | (160,585,752) | (166,585,151) | (193,011,057) | (242,542,064) | (212,730,112) | (153,837,875) | (105,685,317) |
| 9 | Less: FF&U factor (1.012179) for EECC | 1,226,202 | 1,093,136 | 1,004,288 | 1,109,360 | 1,567,048 | 1,932,985 | 2,004,974 | 2,319,597 | 2,895,309 | 2,537,064 | 1,830,811 | 1,256,128 |
| 10 | Less: FF&U factor for Power Charge Indifference Revenue | | | | | | | | 4,741 | 25,070 | 25,058 | 20,980 | 20,376 |
| 11 | Less: FF&U factor for Peak Time Rebate Payments | 1 | (9,296) | (4,118) | (2) | (270) | (305) | (2) | (1,398) | (1,356) | (1,829) | - | - |
| 12 | Less: FF&U factor for Net Energy Metering | (363) | (484) | (395) | (481) | (389) | (439) | (544) | (543) | (646) | (627) | (744) | (4,850) |
| 13 | Total FF&U | 1,225,840 | 1,083,356 | 999,775 | 1,108,877 | 1,566,389 | 1,932,241 | 2,004,428 | 2,322,397 | 2,918,377 | 2,559,666 | 1,851,047 | 1,271,654 |
| 14 | Subtotal ERRA Revenues without FF&U | (100,651,937) | (88,952,804) | (82,090,118) | (91,048,235) | (128,613,917) | (158,653,511) | (164,580,723) | (190,688,660) | (239,623,687) | (210,170,446) | (151,986,828) | (104,413,663) |
| 15 | Less: Transfer to NGBA | 31,342,196 | 28,794,334 | 26,686,911 | 26,798,473 | 29,089,255 | 30,622,248 | 31,989,155 | 34,327,683 | 39,312,131.00 | 33,837,107 | 30,233,405 | 29,185,040 |
| 16 | Less: Transfer to GRCMA | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 |
| 17 | Less: Transfer to DPBA | - | 4,877,926 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 |
| 18 | Less: Transfer FERA to BBA | (2,943) | (4,597) | (4,569) | (3,116) | (4,763) | (4,854) | (4,340) | 282,023 | - | - | - | - |
| 19 | Net Revenues Booked to ERRA | \$ (67,242,124) | \$ (53,214,581) | \$ (50,898,253) | \$ (59,743,355) | \$ (95,019,902) | \$ (123,526,594) | \$ (128,086,384.68) | \$ (151,569,431) | \$ (195,802,033) | \$ (171,823,816) | \$ (117,243,900) | \$ (70,719,100) |
| 20 | | | | | | | | | | | | | \$ (1,284,889,473) |
| 21 | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | EXPENSES | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | |
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| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | |
| 38 | | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | |
| 43 | Total Balancing Account Expenses | | | | | | | | | | | | \$ 1,367,336,728 |
| 44 | | | | | | | | | | | | | |
| 45 | MISCELLANEOUS | | | | | | | | | | | | |
| 46 | Supplier Refunds | - | (901,673) | | | (5,723,266) | 0 | (13,795,409) | (60,376,635) | (33,508) | | (2,422,471.99) | (1,122,835) |
| 47 | Carrying Cost Related to Hedging Margin Deposit - Broker | - | | | | | | | | | | | (84,375,798) |
| 48 | Carrying Cost Related to Hedging Margin Deposit - Computed | 1,561 | 1,432 | 1,751 | 1,896 | 1,955 | 1,997 | 2,040 | 2,048 | 2,226 | 2,011 | 1,975 | 2,718 |
| 49 | SONGS Settlement | - | | | | | | | | | | (135,541,751) | (1,546,743) |
| 50 | Total Miscellaneous | \$ 1,561 | \$ (900,241) | \$ 1,751 | \$ 1,896 | \$ (5,721,311) | \$ 1,997 | \$ (13,793,369) | \$ (60,374,587) | \$ (31,282) | \$ 2,011 | \$ (137,962,248) | \$ (2,666,860) |
| 51 | | | | | | | | | | | | | \$ (221,440,681) |
| 52 | | | | | | | | | | | | | |
| 53 | | | | | | | | | | | | | |
| 54 | Net Current Month Under/ (Over) Collection | | | | | | | | | | | | |
| 55 | Interest Rate | 0.09% | 0.09% | 0.10% | 0.10% | 0.10% | 0.10% | 0.10% | 0.10% | 0.11% | 0.10% | 0.10% | 0.10% |
| 56 | Monthly Interest Calculation | 32,351 | 35,040 | 42,102 | 45,664 | 48,087 | 48,987 | 49,141 | 53,026 | 46,998 | 38,222 | 25,281 | 23,494 |
| 57 | | | | | | | | | | | | | 488,394 |
| 58 | Transfers To/ From Other Regulatory Accounts | - | | | | | | 505,958 | 582,940 | | | | 327,882 |
| 59 | Current Month Activity with Interest & Transfers | | | | | | | | | | | | 1,416,780 |
| 60 | | | | | | | | | | | | | |
| 61 | Account Balance with Interest & Transfers | | | | | | | | | | | | \$ 279,978,215 |

Notes:
Line 54: Transfer from IEMA \$505,958 in July 2014 and \$327,882 in December 2014
Transfer to LCMA \$582,940 in August 2014

San Diego Gas & Electric Company
Energy Resource Recovery Account
For the period January 1, 2014 - December 31, 2014

Attachment A2 - ERRA Main 2014

Attachment A2 - ERRA Main 2014

| Line # | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | TOTAL |
|--------|--|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|---------------------|------------------|------------------|------------------|------------------|--------------------|
| 1 | Beginning Balance Under/(Over) | | | | | | | | | | | | |
| 2 | \$ 417,066,468 | | | | | | | | | | | | |
| 3 | REVENUES | | | | | | | | | | | | |
| 4 | EECC Revenue (Less DWR Revenue) | (101,907,850) | (90,848,934) | (83,464,945) | (92,197,267) | (130,235,076) | (160,647,600) | (166,630,488) | (192,778,339) | (240,624,891) | (210,851,691) | (152,156,084) | (104,395,003) |
| 5 | Power Charge Indifference (PCIA) Revenue | | | | | | | | (394,038) | (2,083,543) | (2,082,532) | (1,743,631) | (1,693,411) |
| 6 | Peak Time Rebate (PTR) Incentive Payments | (61) | 772,543 | 342,221 | 152 | 22,423 | 25,351 | 150 | 116,168 | 112,705 | 152,041 | 31 | 86 |
| 7 | Net Energy Metering - Net Surplus Compensation Pmts | 30,134 | 40,231 | 32,831 | 40,003 | 32,347 | 36,497 | 45,187 | 45,152 | 53,665 | 52,070 | 61,809 | 403,061 |
| 8 | Total ERRA Revenues including FF&U | (101,877,777) | (90,036,160) | (83,089,893) | (92,157,112) | (130,180,306) | (160,585,752) | (166,585,151) | (193,011,057) | (242,542,064) | (212,730,112) | (153,837,875) | (105,685,317) |
| 9 | Less: FF&U factor (1.012179) for EECC | 1,226,202 | 1,093,136 | 1,004,288 | 1,109,360 | 1,567,048 | 1,932,985 | 2,004,974 | 2,319,597 | 2,895,309 | 2,537,064 | 1,830,811 | 1,256,128 |
| 10 | Less: FF&U factor for Power Charge Indifference Revenue | | | | | | | | 4,741 | 25,070 | 25,058 | 20,980 | 20,376 |
| 11 | Less: FF&U factor for Peak Time Rebate Payments | 1 | (9,296) | (4,118) | (2) | (270) | (305) | (2) | (1,398) | (1,356) | (1,829) | - | - |
| 12 | Less: FF&U factor for Net Energy Metering | (363) | (484) | (395) | (481) | (389) | (439) | (544) | (543) | (646) | (627) | (744) | (4,850) |
| 13 | Total FF&U | 1,225,840 | 1,083,356 | 999,775 | 1,108,877 | 1,566,389 | 1,932,241 | 2,004,428 | 2,322,397 | 2,918,377 | 2,559,666 | 1,851,047 | 1,271,654 |
| 14 | Subtotal ERRA Revenues without FF&U | (100,651,937) | (88,952,804) | (82,090,118) | (91,048,235) | (128,613,917) | (158,653,511) | (164,580,723) | (190,688,660) | (239,623,687) | (210,170,446) | (151,986,828) | (104,413,663) |
| 15 | Less: Transfer to NGBA | 31,342,196 | 28,794,334 | 26,686,911 | 26,798,473 | 29,089,255 | 30,622,248 | 31,989,155 | 34,327,683 | 39,312,131.00 | 33,837,107 | 30,233,405 | 29,185,040 |
| 16 | Less: Transfer to GRCMA | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 | 2,070,560 |
| 17 | Less: Transfer to DPBA | - | 4,877,926 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 | 2,438,963 |
| 18 | Less: Transfer FERA to BBA | (2,943) | (4,597) | (4,569) | (3,116) | (4,763) | (4,854) | (4,340) | 282,023 | - | - | - | - |
| 19 | Net Revenues Booked to ERRA | \$ (67,242,124) | \$ (53,214,581) | \$ (50,898,253) | \$ (59,743,355) | \$ (95,019,902) | \$ (123,526,594) | \$ (128,086,384.68) | \$ (151,569,431) | \$ (195,802,033) | \$ (171,823,816) | \$ (117,243,900) | \$ (70,719,100) |
| 20 | | | | | | | | | | | | | \$ (1,284,889,473) |
| 21 | | | | | | | | | | | | | |
| 22 | EXPENSES | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | |
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| 40 | | | | | | | | | | | | | |
| 41 | | | | | | | | | | | | | |
| 42 | | | | | | | | | | | | | |
| 43 | Total Balancing Account Expenses | | | | | | | | | | | | |
| 44 | | | | | | | | | | | | | |
| 45 | MISCELLANEOUS | | | | | | | | | | | | |
| 46 | Supplier Refunds | - | (901,673) | | | (5,723,266) | 0 | (13,795,409) | (60,376,635) | (33,508) | | (2,422,471.99) | (1,122,835) |
| 47 | Carrying Cost Related to Hedging Margin Deposit - Broker | - | | | | | | | | | | | (84,375,798) |
| 48 | Carrying Cost Related to Hedging Margin Deposit - Computed | 1,561 | 1,432 | 1,751 | 1,896 | 1,955 | 1,997 | 2,040 | 2,048 | 2,226 | 2,011 | 1,975 | 2,718 |
| 49 | SONGS Settlement | - | | | | | | | | | | | 23,611 |
| | Total Miscellaneous | \$ 1,561 | \$ (900,241) | \$ 1,751 | \$ 1,896 | \$ (5,721,311) | \$ 1,997 | \$ (13,793,369) | \$ (60,374,587) | \$ (31,282) | \$ 2,011 | \$ (137,962,248) | \$ (2,666,860) |
| | | | | | | | | | | | | | \$ (221,440,681) |
| 50 | Net Current Month Under/ (Over) Collection | | | | | | | | | | | | |
| 51 | Interest Rate | 0.09% | 0.09% | 0.10% | 0.10% | 0.10% | 0.10% | 0.10% | 0.10% | 0.11% | 0.10% | 0.10% | 0.10% |
| 52 | Monthly Interest Calculation | 32,351 | 35,040 | 37,292 | 40,853 | 45,381 | 48,393 | 48,547 | 52,432 | 46,345 | 37,628 | 24,687 | 22,900 |
| 53 | | | | | | | | | | | | | 471,850 |
| 54 | Transfers To/ From Other Regulatory Accounts | - | | | | | | 505,958 | 582,940 | | | | 327,882 |
| 55 | Current Month Activity with Interest & Transfers | | | | | | | | | | | | (56,214,074) |
| 56 | Account Balance with Interest & Transfers | | | | | | | | | | | | |

Notes:
Line 54: Transfer from IEMA \$505,958 in July 2014 and \$327,882 in December 2014
Transfer to LCMA \$582,940 in August 2014

San Diego Gas & Electric Company
Energy Resource Recovery Account
For the period January 1, 2014 - December 31, 2014

Attachment A3 - ERRR GHG Sub-Account 2014

Attachment A3 - ERRR GHG Sub-Account 2014

| Line # | GREENHOUSE GAS | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | TOTAL 2014 |
|--------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| 1 | Beginning Balance | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | Cumulative Balance with Interest & Transfers | | | | | | | | | | | | | |

PUBLIC VERSION

Attachment B

**San Diego Gas & Electric
Transition Cost Balancing Account
For the period January 1, 2014 - December 31, 2014**

Attachment B - TCBA 2014

Attachment B - TCBA 2014

| Under / (Over) Collection | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Nov-14 | Dec-14 | Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| Beginning Balance Under/(Over) | \$ 9,162,204 | \$ 7,336,686 | \$ 6,180,084 | \$ 5,204,699 | \$ 4,279,805 | \$ 6,797,594 | \$ 2,401,699 | \$ 9,715,789 | \$ 8,415,217 | \$ 10,918,707 | \$ 9,494,026 | \$ 8,266,477 | \$ 9,162,204 |
| CTC Revenue | (3,483,402) | (3,329,722) | (3,033,839) | (3,079,250) | (3,687,539) | (4,125,396) | (4,506,362) | (3,763,819) | (2,740,461) | (2,321,991) | (1,937,322) | (2,082,636) | (38,091,740) |
| CTC Costs | 1,657,264 | 2,172,614 | 2,057,979 | 2,153,961 | 6,204,867 | (270,882) | 11,819,946 | 2,462,493 | 5,243,065 | 896,460 | 709,033 | 1,021,430 | 36,128,231 |
| Under/(Over) collection | \$ (1,826,138) | \$ (1,157,108) | \$ (975,859) | \$ (925,289) | \$ 2,517,327 | \$ (4,396,278) | \$ 7,313,584 | \$ (1,301,327) | \$ 2,502,604 | \$ (1,425,532) | \$ (1,228,289) | \$ (1,061,205) | \$ (1,963,509) |
| Current Month under/(over) collection before interest | \$ (1,826,138) | \$ (1,157,108) | \$ (975,859) | \$ (925,289) | \$ 2,517,327 | \$ (4,396,278) | \$ 7,313,584 | \$ (1,301,327) | \$ 2,502,604 | \$ (1,425,532) | \$ (1,228,289) | \$ (1,061,205) | \$ (1,963,509) |
| Interest Rate | 0.09% | 0.09% | 0.10% | 0.10% | 0.10% | 0.10% | 0.10% | 0.10% | 0.11% | 0.10% | 0.10% | 0.10% | |
| Interest (Current Month) | \$ 619 | \$ 507 | \$ 474 | \$ 395 | \$ 462 | \$ 383 | \$ 505 | \$ 755 | \$ 886 | \$ 850 | \$ 740 | \$ 645 | 7,221 |
| Current Month with Interest | \$ (1,825,519) | \$ (1,156,601) | \$ (975,385) | \$ (924,894) | \$ 2,517,789 | \$ (4,395,895) | \$ 7,314,089 | \$ (1,300,572) | \$ 2,503,490 | \$ (1,424,682) | \$ (1,227,549) | \$ (1,060,560) | \$ (1,956,288) |
| Cumulative Balance with Interest | \$ 7,336,686 | \$ 6,180,084 | \$ 5,204,699 | \$ 4,279,805 | \$ 6,797,594 | \$ 2,401,699 | \$ 9,715,789 | \$ 8,415,217 | \$ 10,918,707 | \$ 9,494,026 | \$ 8,266,477 | \$ 7,205,916 | \$ 7,205,916 |

PUBLIC VERSION

Attachment C

San Diego Gas and Electric
Local Generation Balancing Account (LGBA)
For the period January 1, 2014 - December 31, 2014

Attachment C - LGBA 2014

Attachment C - LGBA 2014

| Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | PPA (a) | Sep-14 | Oct-14 | Nov-14 | PPA (b) | PPA (c) & (d) | Dec-14 | TOTAL 2014 |
|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|--------|--------|---------|---------------|--------|------------|
| | | | | | | | | | | | | | | | |

Notes:

- (a) To exclude FF&U from the revenue of LGBA that was booked in August.
- (b) To correct formula error in November calculation.
- (c) To correct interest from full month to half month convention (Jan-Nov 2014).
- (d) Logic for calculating LGBA was changed to be based off of CAM rather than the RECAP.

PUBLIC VERSION

Attachment D

San Diego Gas & Electric
New Environmental Regulatory Balancing Account (NERBA) - Electric
For the period January 1, 2014 - December 31, 2014

Attachment D - NERBA 2014

Attachment D - NERBA 2014

| Year 2014 | Beginning Balance | Authorized Revenue | Authorized Amortizations | Recorded Expenses | Current Month Activity | Interest Rate | Twelve Months Per Year | Interest Amount | Total Monthly Activity | Ending Balance |
|----------------|-------------------|--------------------|--------------------------|-------------------|------------------------|---------------|------------------------|-----------------|------------------------|----------------|
| (a) PPA | 695,581 | (411,000) | - | - | (411,000) | | | (406) | (411,406) | 284,175 |
| (b) PPA | 284,175 | (423,000) | - | - | (423,000) | | | (736) | (423,736) | (139,561) |
| January 2014 | (139,561) | (36,250) | - | - | (36,250) | 0.09% | 12 | (12) | (36,262) | (175,823) |
| February | (175,823) | (36,250) | - | - | (36,250) | 0.09% | 12 | (15) | (36,265) | (212,088) |
| March | (212,088) | (36,250) | - | - | (36,250) | 0.10% | 12 | (19) | (36,269) | (248,357) |
| April | (248,357) | (36,250) | - | - | (36,250) | 0.10% | 12 | (22) | (36,272) | (284,629) |
| May | (284,629) | (36,250) | - | - | (36,250) | 0.10% | 12 | (25) | (36,275) | (320,904) |
| June | (320,904) | (36,250) | - | - | (36,250) | 0.10% | 12 | (28) | (36,278) | (357,182) |
| July | (357,182) | (36,250) | - | - | (36,250) | 0.10% | 12 | (31) | (36,281) | (393,463) |
| August | (393,463) | (36,250) | - | - | (36,250) | 0.10% | 12 | (34) | (36,284) | (429,747) |
| September | (429,747) | (36,250) | - | - | (36,250) | 0.11% | 12 | (41) | (36,291) | (466,038) |
| PPA (c) | (466,038) | | | 221,159 | 221,159 | 0.11% | 12 | 10 | 221,169 | (244,869) |
| October | (244,869) | (36,250) | - | - | (36,250) | 0.10% | 12 | (22) | (36,272) | (281,141) |
| November | (281,141) | (36,250) | - | - | (36,250) | 0.10% | 12 | (25) | (36,275) | (317,416) |
| December | (317,416) | (36,250) | - | - | (36,250) | 0.10% | 12 | (28) | (36,278) | (353,694) |
| Total | | (435,000) | - | 221,159 | (213,841) | | | (292) | (214,133) | |

(a) To correct 2012 GRC revenue requirements

(b) To correct 2013 GRC revenue requirements

(c) IO wasn't picked up in September to cover annual AB32 administrative fees.

PUBLIC VERSION

Attachment E

**San Diego Gas & Electric
Market Redesign Technology Upgrade Memo Account
For the period January 1, 2012 - December 31, 2012**

Attachment E - MRTUMA 2012

Attachment E - MRTUMA 2012

| | Prior Period | | | | | | | | | | | | | | TOTAL 2012 | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| | Dec 2011 | Adj. | January-12 | February-12 | March-12 | April-12 | May-12 | May-12 | June-12 | July-12 | August-12 | September-12 | October-12 | November-12 | | |
| O&M EXPENDITURES | | | \$ 54,752 | \$ 56,204 | \$ 125,457 | \$ 88,161 | \$ 86,365 | \$ 120,326 | \$ 48,877 | \$ 82,090 | \$ 99,992 | \$ 419,673 | \$ 87,825 | \$ 118,437 | \$ 1,388,160 | |
| REVENUE REQUIREMENT: | | | | | | | | | | | | | | | | |
| Depreciation | | | \$ 64,531 | \$ 78,173 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 78,016 | \$ 922,865 |
| Return on Rate Base | | | \$ 9,729 | \$ 14,162 | \$ 13,628 | \$ 13,164 | \$ 12,696 | \$ 12,229 | \$ 11,761 | \$ 11,294 | \$ 10,826 | \$ 10,359 | \$ 9,891 | \$ 9,424 | \$ 139,162 | |
| Income Tax on Return | | | \$ 260,002 | \$ (69,130) | \$ 13,860 | \$ 13,556 | \$ 13,314 | \$ 13,069 | \$ 12,826 | \$ 12,581 | \$ 12,337 | \$ 12,093 | \$ 11,849 | \$ 11,604 | \$ 11,360 | \$ 329,321 |
| Total Revenue Requirement Expenditures | | | \$ 260,002 | \$ 5,130 | \$ 106,194 | \$ 105,201 | \$ 104,494 | \$ 103,781 | \$ 103,071 | \$ 102,358 | \$ 101,647 | \$ 100,935 | \$ 100,224 | \$ 99,511 | \$ 98,800 | \$ 1,391,348 |
| Rounding | | | | | | | | | | | | \$ (1) | | | | \$ (1) |
| TOTAL Balancing Account Expenses | | | <u>\$ 260,002</u> | <u>\$ 59,882</u> | <u>\$ 162,398</u> | <u>\$ 230,657</u> | <u>\$ 192,654</u> | <u>\$ 190,146</u> | <u>\$ 223,397</u> | <u>\$ 151,235</u> | <u>\$ 183,737</u> | <u>\$ 200,927</u> | <u>\$ 519,897</u> | <u>\$ 187,337</u> | <u>\$ 217,237</u> | <u>\$ 2,779,507</u> |
| Net Current Month Under / (Over) Collection | | | \$ 260,002 | \$ 59,882 | \$ 162,398 | \$ 230,657 | \$ 192,654 | \$ 190,146 | \$ 223,397 | \$ 151,235 | \$ 183,737 | \$ 200,927 | \$ 519,897 | \$ 187,337 | \$ 217,237 | \$ 2,779,506 |
| Cumulative Balance | \$ 3,857,571 | \$ 4,117,573 | \$ 4,177,455 | \$ 4,339,853 | \$ 4,570,510 | \$ 4,763,164 | \$ 4,953,310 | \$ 5,176,707 | \$ 5,327,942 | \$ 5,511,679 | \$ 5,712,606 | \$ 6,232,503 | \$ 6,419,840 | \$ 6,637,077 | | |
| Interest Rate | | | 0.14% | 0.14% | 0.17% | 0.18% | 0.20% | 0.19% | 0.21% | 0.22% | 0.20% | 0.20% | 0.19% | 0.20% | | |
| Interest | | | \$ 409 | \$ 489 | \$ 501 | \$ 636 | \$ 705 | \$ 816 | \$ 808 | \$ 926 | \$ 1,001 | \$ 942 | \$ 1,002 | \$ 1,008 | \$ 1,095 | \$ 10,338 |
| Current Month Interest | | | \$ 409 | \$ 489 | \$ 501 | \$ 636 | \$ 705 | \$ 816 | \$ 808 | \$ 926 | \$ 1,001 | \$ 942 | \$ 1,002 | \$ 1,008 | \$ 1,095 | \$ 10,338 |
| Cumulative Interest | \$ 33,411 | \$ 33,820 | \$ 34,309 | \$ 34,810 | \$ 35,446 | \$ 36,151 | \$ 36,967 | \$ 37,775 | \$ 38,701 | \$ 39,702 | \$ 40,644 | \$ 41,646 | \$ 42,654 | \$ 43,749 | | |
| Current Balance with Interest | | | \$ 260,411 | \$ 60,371 | \$ 162,899 | \$ 231,293 | \$ 193,359 | \$ 190,962 | \$ 224,205 | \$ 152,161 | \$ 184,738 | \$ 201,869 | \$ 520,899 | \$ 188,345 | \$ 218,332 | \$ 2,789,844 |
| Cumulative Balance with Interest | <u>\$ 3,890,982</u> | <u>\$ 4,151,393</u> | <u>\$ 4,211,764</u> | <u>\$ 4,374,663</u> | <u>\$ 4,605,956</u> | <u>\$ 4,799,315</u> | <u>\$ 4,990,277</u> | <u>\$ 5,214,482</u> | <u>\$ 5,366,643</u> | <u>\$ 5,551,381</u> | <u>\$ 5,753,250</u> | <u>\$ 6,274,149</u> | <u>\$ 6,462,494</u> | <u>\$ 6,680,826</u> | <u>\$ -</u> | |

PUBLIC VERSION

Attachment F

San Diego Gas and Electric
Independent Evaluator Memorandum Account (IEMA)
For the period January 1, 2014 - December 31, 2014

Attachment F - IEMA 2014

Attachment F - IEMA 2014

| MONTHS | TOTAL MONTHLY EXPENSES | UNDER/(OVER) COLLECTION | PRIOR MONTH BALANCE | ADJUSTMENT | INTEREST BASE | INTEREST RATE | INTEREST (EXP) INC | ACCOUNT BALANCE |
|--------------------|------------------------|-------------------------|---------------------|------------------|------------------|---------------|--------------------|-----------------|
| DECEMBER 2013 | | | 505,958 | | | | | 505,958 |
| JANUARY 2014 | (65,169) | (65,169) | 505,958 | | 473,374 | 0.09% | 36 | 440,825 |
| FEBRUARY | 40,320 | 40,320 | 440,825 | | 460,985 | 0.09% | 35 | 481,180 |
| MARCH | 113,493 | 113,493 | 481,180 | | 537,927 | 0.10% | 45 | 594,718 |
| APRIL | (27,154) | (27,154) | 594,718 | | 581,141 | 0.10% | 48 | 567,612 |
| MAY | 33,880 | 33,880 | 567,612 | | 584,552 | 0.10% | 49 | 601,541 |
| JUNE | 66,158 | 66,158 | 601,541 | | 634,620 | 0.10% | 53 | 667,752 |
| JULY | (11,998) | (11,998) | 667,752 | | 661,753 | 0.10% | 55 | 655,809 |
| JULY BAL TRSFR (1) | | | | (505,958) | | | | 149,851 |
| PRIOR PD ADJ (2) | | | | (4,920) | | | | 144,931 |
| AUGUST | 13,320 | 13,320 | 144,931 | | 151,591 | 0.10% | 13 | 158,264 |
| SEPTEMBER | 110,512 | 110,512 | 158,264 | | 213,520 | 0.11% | 20 | 268,796 |
| OCTOBER | (13,016) | (13,016) | 268,796 | | 262,288 | 0.10% | 22 | 255,802 |
| NOVEMBER | 27,109 | 27,109 | 255,802 | | 269,357 | 0.10% | 22 | 282,933 |
| DECEMBER | 44,924 | 44,924 | 282,933 | | 305,395 | 0.10% | 25 | 327,882 |
| DECEMBER ADJ | | - | 327,882 | (327,882) | | | | |
| TOTAL 2014 | 332,379 | 332,379 | | (838,760) | 5,136,502 | | 423 | 0 |

- (1) Per D.14-07-006 approving the 2010 ERRA Compliance , transfer of 2010 IEMA activity to ERRA in July 2014.
(2) Per D.11-10-029, transfer of 2014 IEMA activity to ERRA in December 2014.

PUBLIC VERSION

Attachment G

**San Diego Gas and Electric
Litigation Cost Memorandum Account
For the years 2004 through 2014**

Attachment G - LCMA 2004 to 2014

Attachment G - LCMA 2004 to 2014

| YEARS | Settlement Proceeds | Expenses | Net Activity | INTEREST (EXP) INC | ACCOUNT BALANCE |
|----------------------------------|------------------------|-----------|--------------|-----------------------|-----------------|
| | | | | | 0 |
| 2004 | (750,000) | 53,771 | (696,229) | (632) | (696,861) |
| 2005 | (750,000) | 2,097,796 | 1,347,796 | (1,404) | 1,346,392 |
| 2006 | (799,001) | 421,933 | (377,068) | 9,543 | (367,525) |
| 2007 | - | - | - | 14,624 | 14,624 |
| 2008 | - | 263,811 | 263,811 | 13,328 | 277,139 |
| 2009 | (500,000) | 2,357,353 | 1,857,353 | 2,507 | 1,859,860 |
| 2010 | (2,250,000) | 2,228,501 | (21,499) | 4,156 | (17,343) |
| 2011 | - | 157,751 | 157,751 | 4,198 | 161,949 |
| 2012 | (2,600,000) | 426,308 | (2,173,692) | 1,217 | (2,172,475) |
| 2013 | - | 71,607 | 71,607 | 469 | 72,076 |
| 2014 | (582,940) | 119,516 | (463,424) | 341 | (463,083) |
| Balance Inception to Date | (8,231,941) | 8,198,347 | | 48,347 | 14,753 |

Attachment G - LCMA 2004 to 2014

PUBLIC VERSION

Attachment H

Attachment H - 2014 ERRA Forecast vs Actual Variance Analysis

Thousands of Dollars (without FF&U)

| No. | Component | 2014 Forecast | | 2014 Recorded | | Difference | Variance |
|-----|--|---------------|---------------------|---------------|---------------------|-------------------|----------|
| 1 | Load ISO Charges & Supply ISO Revenues | | | | \$ 283,960 | | |
| 2 | Contract Costs (non-CTC) | | | 856,811 | | | |
| 3 | Contract Costs (CTC up to market) | | | 55,293 | | | |
| 4 | Generation Fuel | | | 156,908 | | | |
| 5 | Net Supply ISO Revenues | | | | 1,069,012 | | |
| 6 | Equity Rebalancing Costs | | | | 13,243 | | |
| 7 | CAISO Misc. Costs | | | | (27,200) | | |
| 8 | Hedging Costs | | | | 1,338 | | |
| | Total ERRA Expenses | | \$ 1,195,505 | | \$ 1,340,353 | \$ 144,848 | |

- 1 **Load ISO Charges & Supply ISO Revenues-** a number of factors explain this variance: GHG indirect costs were excluded from the forecast but are included in the recorded costs. Lower generation in other categories resulted in lower Supply ISO revenues and increased market purchases (Load ISO Charges). Higher electric prices exacerbated the effects of each of these factors.

- 4 **Generation Fuel -** Although gas prices were higher a number of utility owned power plants had extended outages which lowered fuel costs.

- 7 **CAISO Misc. Costs -** The 2014 recorded CAISO Misc. costs include revenues from Congestion Revenue Rights ("CRR") and Convergence Bidding, which were not included in the forecast. Western Renewable Energy Generation Information System ("WREGIS") fees were higher than forecast.

- 8 **Hedging Costs-** The higher actual natural gas price compared to the forecast resulted in lower realized hedging costs.

PUBLIC VERSION

Attachment I

Attachment I - 2014 vs 2013 Recorded Variance Analysis

**San Diego Gas & Electric Company
Energy Resource Recovery Account (ERRA)
2014 vs 2013 Recorded Variance Analysis**

| Line # | Description | Tariff Item | Column 1 Total 2014 | Column 2 Total 2013 | Column 3 =Col.(1)-Col.(2) Difference | Column 3a = Col.(3)/Col.(2) Variance % | Column 4 Explanation > 10% Change or \$1 million |
|--------|---|-------------|------------------------|------------------------|--|--|--|
| 2 | REVENUES | | | | | | |
| 3 | EECC Revenue (Less DWR Revenue) | 5H | (1,726,738,168) | (1,279,666,008) | (447,072,160) | 34.9% | Higher EECC revenue in 2014 is due to higher EECC rates. EECC rates increased primarily due to the inclusion of an ERRA Trigger in rates, as well as a significant increase from the 2013 to the 2014 ERRA revenue requirement. |
| 4 | Power Charge Indifference (PCIA) Revenue | | (7,997,155) | - | (7,997,155) | 100.0% | In 2013, SDG&E was acting as an agent and was collecting on behalf of DWR for power provided by DWR. In 2014, SDG&E had an actual charge, thus SDG&E started to collect the PCIA revenue. |
| 5 | Peak Time Rebate (PTR) Incentive Payments | 5R | 1,543,760 | 1,305,374 | 238,386 | 18.3% | Peak Time Rebate Program rebates were higher in 2014 due to higher usage by the customers. |
| 6 | Net Energy Metering - Net Surplus Compensation Pmts | | 872,987 | 254,209 | 618,778 | 243.4% | Net Energy Metering compensation payments were higher in 2014 due to higher rates and increased customer activity. |
| 7 | Total ERRA Revenues including FF&U | | (1,732,318,576) | (1,278,106,425) | (454,212,151) | | |
| 8 | | | | | | | |
| 9 | Less: FF&U factor (1.012179) for EECC | 5H | 20,776,902 | 15,096,151 | 5,680,751 | | |
| 10 | Less: FF&U factor for Power Charge Indifference Revenue | | 96,225 | - | 96,225 | | |
| 11 | Less: FF&U factor for Peak Time Rebate Payments | | (18,575) | (15,708) | (2,867) | | |
| 12 | Less: FF&U factor for Net Energy Metering | | (10,505) | (3,007) | (7,498) | | |
| 13 | Total FF&U | | 20,844,047 | 15,077,436 | 5,766,611 | | |
| 14 | | | | | | | |
| 15 | Subtotal ERRA Revenues without FF&U | | (1,711,474,529) | (1,263,028,989) | (448,445,540) | | |
| 16 | | | | | | | |
| 17 | Less: Transfer to NGBA | 5K | 372,217,938 | 375,587,057 | (3,369,119) | -0.9% | The decrease in revenue transfers from ERRA to the Non-Fuel Generation Balancing Account (NGBA) is due to lower bundled sales in 2014. |
| 18 | Less: Transfer to GRCMA | 5K | 24,846,721 | 8,282,240 | 16,564,481 | 200.0% | Amortization of the General Rate Case Memo Account (GRCMA) began in September of 2013, thus 2013 has only 4 months of amortization. The revenues are billed to customers in the EECC rate and then transferred from ERRA to GRCMA. |
| 19 | Less: Transfer to EFMA | 5K | - | 705,540 | (705,540) | -100.0% | The balance of the EFMA memo account was transferred to NERBA at the end of 2013. |
| 19 | Less: Transfer to DPBA | 5K | 29,267,556 | - | 29,267,556 | 100.0% | Amortization of the Dynamic Pricing Balancing Account (DPBA) began on January 1, 2014. The revenues are billed to customers in the EECC rate and then transferred from ERRA to DPBA. |
| 20 | Less: Transfer FERA to BBA | 5H | 252,841 | (30,269) | 283,110 | -935.3% | In August 2014, a journal entry was booked to adjust the administrative expenses that were added back to revenue from 2/1/2006 to 7/31/2014 for \$282,023. |
| 21 | Net Revenues Booked to ERRA | 5H, 5I, 5J | \$ (1,284,889,473) | \$ (878,484,421) | \$ (406,699,512) | | |
| 22 | | | | | | | |
| 23 | EXPENSES | | | | | | |
| 24 | Contract Costs (CTC up-to-market) - PGE | 5A | | | | | Terminated 12/31/2013 |
| 25 | Contract Costs (CTC up-to-market) - QFs & YCA | 5B | 55,292,640 | 83,662,926 | (28,370,286) | -33.9% | YCA ran more in 2013 due to FERC efficiency reasons. Several QF plants had major overhauls which accounted for long outages. |
| 26 | Contract Costs (Non-CTC) | 5C | 856,810,558 | 645,983,277 | 210,827,281 | 32.6% | There was a 37% increase in renewable energy in 2014 - mostly from Solar increasing by 309%. |
| 27 | Generation Fuel & In-Lieu Payment | 5D | 156,908,045 | 198,692,033 | (41,783,988) | -21.0% | There were some long extended scheduled and forced outages in 2014 for Palomar and Desert Star. Also lower gas consumption due to lower dispatch due to influx of solar generation contributed to the decrease. |
| 28 | Other ISO Related Costs | 5E | 5,027 | (7,320,523) | 7,325,550 | -100.1% | The 2013 credit of (\$7.3M) includes certain DWR-related CAISO credits in 2013 of approximately (\$10.6M), offset by CA Power Exchange wind-up fees, WREGIS fees, and NERC fees of \$2.5M, and SoCal Edison SONGS ISO costs of \$.8M. The DWR-related contracts were wind contracts with counterparties Cabazon and Whitewater, and the contracts ended at the beginning of 2014. Subsequently, in 2014, no DWR-related activity for these contracts occurred, and only small miscellaneous costs not separately listed on the ERRA Tariff were recorded in this category. CA Power Exchange wind-up fees, WREGIS fees, and NERC fees were listed separately under the WREGIS Costs category in 2014 to reflect the order of expense itemization on the ERRA Tariff. |
| 29 | ISO Supply & Load Costs | 5F | 283,959,984 | 115,287,893 | 168,672,091 | 146.3% | Loads were up 7% in 2014, but supply generation was down by 15%. Further, load costs were up 12% in 2014 and supply revenues were down by 6%. This caused load costs to be significantly higher in 2014. |
| 30 | Hedging Costs & Financial Transactions | 5G | 1,338,341 | 30,680,255 | (29,341,914) | -95.6% | The reduction in Hedging Costs is primarily due to increased gas prices in 2014, which gave SDG&E a more favorable hedging position. |
| 31 | Contract Costs - CHP Costs (AB1613) | 5M | - | - | - | - | |
| 32 | Customer Incentives - SPP, DR,20/20 | 5N | - | - | - | - | |
| 33 | Rewards/Penalties - Palomar Energy Ctr | 5O | - | - | - | - | |

| | | | | | | | |
|----|--|-----|-------------------------|-------------------------|-------------------------|----------|--|
| 34 | WREGIS Costs | 5P | 3,620,114 | - | 3,620,114 | 100.0% | In 2013, \$2.4M in WREGIS Costs and other fees were included in Other ISO Costs. In 2014, these costs were shown as a separate line item to reflect the order of expense itemization on the ERRA Tariff. Costs were higher in 2014 due to higher California Power Exchange wind-up fees, higher North American Electric Reliability Corp (NERC) fees, and higher WREGIS volume fees. |
| 35 | ISO CRRs Costs | 5Q | (30,044,304) | - | (30,044,304) | 100.0% | In 2013, the CAISO CRR revenues of (\$21.0M) were included in the Supply & Load category. In 2014, they were shown as a separate line item to reflect the order of expense itemization on the ERRA Tariff. |
| 36 | ISO Convergence Bidding Costs | 5S | (780,968) | - | (780,968) | 100.0% | CAISO Convergence Bidding (CB) net revenues of (\$9M) were reported under the Supply & Load category in 2013. In 2014, they were shown as a separate line item to reflect the order of expense itemization on the ERRA Tariff. Net revenues for 2013 and 2014 were consistent, and fluctuation depends upon the amount of CB revenues & expenses billed to SDG&E by the CAISO. |
| 37 | Rebalancing Costs (OMEC) | 5T | 13,242,737 | 13,772,446 | (529,709) | -3.8% | |
| 38 | Purchased Tradable Renewable Energy Credits (TREC)s | 5U | 7 | | 7 | 100.0% | Changes in the accounting tariff caused this expense to be shown separately. |
| 39 | Sales Tradable Renewable Energy Credits (TREC)s | 5V | - | | - | - | |
| 40 | Net Surplus Compensation Costs (AB920) | 5W | - | | - | - | |
| 41 | Authorized Disallowances | 5X | - | | - | - | |
| 42 | | 5Y | | | | | |
| 43 | Total Balancing Account Expenses | | \$ 1,367,336,728 | \$ 1,080,764,312 | \$ 286,572,416 | | |
| 44 | | | | | | | |
| 45 | MISCELLANEOUS | | | | | | |
| 46 | Supplier Refunds | 5L | (84,375,798) | (293,944) | (84,081,854) | 28604.7% | Major cases were settled in 2014, generating higher refunds related to Energy Crisis Settlements in 2014. |
| 47 | Carrying Cost Related to Hedging Margin Deposit - Broker | 5G | - | | | | |
| 48 | Carrying Cost Related to Hedging Margin Deposit - Computed | 5G | 23,611 | 33,696 | (10,085) | -29.9% | Carrying costs were lower in 2014 primarily due to lower average account balances. Additionally, the 3-month Commercial Paper borrowing rates were lower in 2014 compared to 2013. |
| 49 | SONGS Settlement | | (137,088,494) | - | (137,088,494) | 100.0% | The SONGS Amended and Restated Settlement Agreement was approved in November 2014 by D.14-11-040 |
| | Total Miscellaneous | | \$ (221,440,681) | \$ (260,248) | \$ (221,180,433) | | |
| 50 | Net Current Month Under/ (Over) Collection | | \$ (138,993,426) | \$ 202,019,643 | \$ (340,307,529) | | |
| 51 | Interest Rate | 5AB | | | | | |
| 52 | Interest | | 488,394 | 347,626 | 140,768 | 40.5% | Although the interest rates were lower in 2014, the higher ending balances as well as higher activity during 2014 resulted in higher interest for 2014 compared to 2013. |
| 53 | | | | | | | |
| 54 | Transfers To/ From Other Regulatory Accounts | 5K | 1,416,780 | 1,147,483 | 269,297 | 23.5% | Higher amount in 2014 is primarily due to two IEMA transfers. Transfer of 2010 IEMA activity to ERRA in July 2014 per D.14-07-006 and 2014 IEMA activity to ERRA in December 2014 per D.11-10-029. In addition, there was also a transfer from ERRA to LCMA in August 2014. |
| 55 | Current Month Activity with Interest & Transfers | | \$ (137,088,253) | \$ 203,514,752 | \$ (339,897,465) | | |
| 56 | Account Balance with Interest & Transfers | | \$ (137,088,253) | \$ 203,514,752 | \$ (339,897,465) | | |

**BEFORE THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF CALIFORNIA**

**DECLARATION
OF JENNY PHAN**

A.15-06-XXX

Application of San Diego Gas & Electric Company (U 902-E) for Approval of: (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities in 2014, (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account and Transition Cost Balancing Account in 2014 and (iii) Costs Recorded in Related Regulatory Accounts in 2014

I, Jenny Phan, declare as follows:

1. I am a Principal Regulatory Accounts Advisor for San Diego Gas & Electric Company ("SDG&E"). I have included my Direct Testimony ("Testimony") in support of SDG&E's Application for Approval of: (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities, and (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account, incurred during the Record Period January 1, 2014 through December 31, 2014, and (iii) the Entries Recorded in Related Regulatory Accounts. Additionally, as the Principal Regulatory Accounts Advisor, I am thoroughly familiar with the facts and representations in this declaration and if called upon to testify I could and would testify to the following based upon personal knowledge.

2. I am providing this Declaration to demonstrate that the confidential information ("Protected Information") in support of the referenced Application falls within the scope of data provided confidential treatment in the IOU Matrix ("Matrix") attached to the Commission's Decision D.06-06-066 (the Phase I Confidentiality decision). Pursuant to the procedures adopted

in D.08-04-023, I am addressing each of the following five features of Ordering Paragraph 2 in D.06-06-066:

- that the material constitutes a particular type of data listed in the Matrix;
- the category or categories in the Matrix the data correspond to;
- that SDG&E is complying with the limitations on confidentiality specified in the Matrix for that type of data;
- that the information is not already public; and
- that the data cannot be aggregated, redacted, summarized, masked or otherwise protected in a way that allows partial disclosure.

3. The Protected Information contained in my Testimony constitutes material, market sensitive, electric procurement-related information that is within the scope of Section 454.5(g) of the Public Utilities Code.¹ As such, the Protected Information provided by SDG&E is allowed confidential treatment in accordance with Appendix 1 – IOU Matrix in D.06-06-066.

| Confidential Information | Matrix Reference | Reason for Confidentiality And Timing |
|---|-------------------------|--|
| JP-2, 5, 6, 9 and 14; Attachment A1-A3 and Attachment C | XI | Monthly Procurement Costs, confidential for 3 years |
| Attachment H, line 1 and 5: Load ISO Charges & Supply ISO Revenues | II.A.2 V.C | Utility Electric Price Forecasts; confidential for 3 years. LSE Total Energy Forecast; confidential for the front 3 years. |
| Attachment H, line 2 and 6: Contract Costs (non-CTC) & Equity Rebalancing Costs | II.B.4 | Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years. |
| Attachment H, line 3: Contract Costs (CTC up to market) | II.B.3 II.B.4 | Generation Cost Forecasts of QF Contracts; confidential for 3 years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years. |
| Attachment H, line 4: Generation Fuel | II.B.1 | Generation Cost Forecasts of Utility Retained Generation; confidential for 3 |

¹ In addition to the details addressed herein, SDG&E believes that the information being furnished in my Testimony is governed by Public Utilities Code Section 583 and General Order 66-C. Accordingly, SDG&E seeks confidential treatment of such data under those provisions, as applicable.

| | | |
|--|--------|--|
| | II.B.4 | years. Generation Cost Forecasts of Non-QF Bilateral Contracts; confidential for 3 years. |
| Attachment H, line 7: CAISO Misc. Costs | II.A.2 | Utility Electric Price Forecasts; confidential for 3 years. |
| Attachment H, line 8: Hedging Costs | I.A.4 | Long-term Fuel (gas) Buying and Hedging Plans; confidential for 3 years. |
| Attachment I, line 42: Greenhouse Gas & Carrying Costs | I.A.4 | Long-term Fuel (gas) Buying and Hedging Plans; confidential for 3 years. |

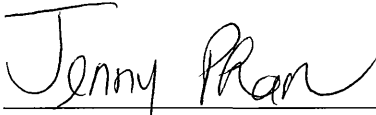
4. I am not aware of any instances where the Protected Information has been disclosed to the public. To my knowledge, no party, including SDG&E, has publicly revealed any of the Protected Information.

5. I will comply with the limitations on confidentiality specified in the Matrix for the Protected Information.

6. The Protected Information cannot be provided in a form that is aggregated, partially redacted, or summarized, masked or otherwise protected in a manner that would allow further disclosure of the data while still protecting confidential information.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed this 29th day of May, 2015, at San Diego, California.



 Jenny Phan
 Principal Regulatory Accounts Advisor
 San Diego Gas & Electric Company