

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

Application of San Diego Gas & Electric  
Company (U-902-M) for Approval of  
Demand Response Programs and Budgets  
for Years 2006 through 2008.

Application 05-06-\_\_\_\_

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-M)**

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COMPANY**

**June 1, 2005**

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**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U-902-M)**

**I.  
INTRODUCTION**

In compliance with Rules 23 and 24 of the California Public Utilities' Commission's (Commission or CPUC) Rules of Practice and Procedure and Ordering Paragraph 3 of Commission Decision (D.) 05-01-056, San Diego Gas & Electric Company (SDG&E) submits this Application for approval of a portfolio of Demand Response Programs (DRP) and related budgets for years 2006 through 2008 (the Application).

As discussed in greater detail below and in the testimony attached hereto, the Application seeks Commission authority to: 1) implement a portfolio of Demand Response Programs; and, 2) expend the associated program budgets.

**II.  
BACKGROUND**

On June 10, 2002, the Commission opened Rulemaking (R.) 02-06-001 to determine policies and practices for advanced metering, demand response and dynamic pricing. In its request for rulemaking, the Commission stated:

We emphasize that demand-responsive capabilities are important regardless of the ultimate electricity market

structure that emerges in the next few years. A perfectly functioning wholesale and/or retail electricity market is not a precondition for development of demand response. On the contrary, demand-responsive capability can be a tool in mitigating the effects of a dysfunctional market, as well as for controlling costs, even in a completely vertically integrated and regulated market.<sup>1</sup>

As its first task, the Commission declared its intent to "...consider a strategic approach to the orderly development of demand-responsiveness capability in the California electricity market over the next 18 months."<sup>2</sup>

On June 6, 2003, the Commission issued D.03-06-032 which set "annual megawatt (MW) targets to be met through demand response programs and included in investor-owned utility (IOU) procurement plans."<sup>3</sup> For SDG&E, the Commission adopted the following demand reduction targets: 30 MW for 2003, 80 MW for 2004, and 3% of annual system peak demand for 2005, rising to 4% in 2006 and 5% in 2007.

On January 27, 2005, the Commission issued D.05-01-056, which approved Demand Response Programs and budgets for SDG&E, Pacific Gas and Electric (PG&E) and Southern California Edison (SCE) for 2005 only. The Commission directed the utilities to file 2006-2008 demand response program proposals in new applications on June 1, 2005, concurrent with their 2006-2008 energy efficiency applications (Ordering Paragraph (OP) 3). This application is filed in response to that directive.

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<sup>1</sup> See R.02-06-001, mimeo, at page 1.

<sup>2</sup> See R.02-06-001, mimeo, at page 3.

<sup>3</sup> See D.03-06-032, mimeo, at page 2.

### **III. SUMMARY OF APPLICATION**

The Application is supported by five SDG&E witnesses: Patricia Wagner, Director Customer Programs; Susie E. Sides, Demand Response Programs Manager; Kenneth Deremer, Regulatory Accounts Manager; Leslie Willoughby, Load Analysis Manager and Brad Baugh, Software Development Manager. The witnesses' prepared direct testimony are attached hereto, incorporated in the Application by reference, and summarized below:

#### **A. Policy (Chapter I)**

SDG&E witness Patricia Wagner describes SDG&E's underlying policy behind the company's proposed DRP portfolio. Ms. Wagner emphasizes SDG&E's strong support of the Energy Action Plan (EAP) and belief that an integrated approach toward planning for the future energy needs of its customers will best meet the EAP's aggressive goals.

#### **B. DRP Proposals and Budgets (Chapter II)**

The testimony of witness Susie Sides describes SDG&E's proposed DRP initiatives in detail including the budgets necessary to accomplish the programs' goals. Ms. Sides also explains why SDG&E supports establishment of an annual process through which the utilities can seek Commission approval for program changes, budget modifications, new program proposals, and elimination of or revisions to under-performing programs.

**C. Cost Recovery (Chapter III)**

SDG&E witness Kenneth Deremer addresses SDG&E's proposal to record and recover DRP costs using the company's existing Advanced Metering and Demand Response Memorandum Account (AMDRMA) and to consolidate various existing regulatory accounts that reflect demand response costs that are similar in nature with the same disposition.

**D. Information Technology (IT) (Chapter IV)**

This Chapter, sponsored by witness Brad Baugh, describes the types and costs of SDG&E IT system adjustments needed to support the proposed programs.

**E. DRP Measurement and Evaluation (Chapter V)**

The testimony of Leslie Willoughby describes the Demand Response Program Measurement and Evaluation efforts, including quantifying the amount of demand response that can be achieved from utility customers participating in the program.

**IV.  
RATE AND REVENUE IMPACTS**

The proposed Demand Response Program budgets in 2006-08 will change from the current budget of \$21.063 million to \$21.109 million; \$18.646 million; and \$15.876 million, respectively. Illustrative electric distribution revenue and rate impacts resulting from the proposed DRP budgets for years 2006-2008 are presented in Section V.E. below. Annual class average electric distribution rates are projected to increase by less than 1% resulting from the three year program period expenditures. As described in the testimony of Witness Kenneth Deremer (Chapter III), distribution-related DRP costs are proposed to be recorded to the AMDRMA and transferred to the Rewards and Penalties

Balancing Account (RPBA) for annual recovery in electric distribution rates beginning January 1, 2007.

**V.  
STATUTORY AND PROCEDURAL REQUIREMENTS**

**A. Scoping Issues – Rule 6**

Commission rule 6(a)(1) requires SDG&E to state in this application “the proposed category for the proceeding, the need for hearing, the issues to be considered, and a proposed schedule.” SDG&E proposes to categorize this application as a rate-setting proceeding since this application will determine the reasonableness of its demand response program expenditures for future recovery. SDG&E does not believe hearings will be necessary but respectfully requests that the Commission adopt a final decision during the fourth-quarter of 2005 so that we have ample time to implement these programs effective January 1, 2006.

**B. Legal Name and Correspondence - Rules 15(a) and 15(b)**

San Diego Gas & Electric Company is a public utility organized and existing under the laws of the State of California. It is a gas and electric corporation engaged in the business of providing public utility electric service to portions of southern Orange County and gas and electric service throughout San Diego County. SDG&E’s principal place of business and mailing address is 8330 Century Park Court, San Diego, CA 92123.

Correspondence or communications regarding this application should be addressed to:

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**C. Articles of Incorporation - Rule 16**

A certified copy of SDG&E's Restated Articles of Incorporation was filed with the Commission on December 4, 1997, in connection with SDG&E's Application No. 97-12-012 and is incorporated herein by reference.

**D. Financial Statement, Balance Sheet, and Income Statement - Rule 23(a)**

SDG&E's Financial Statement and Balance Sheet as of March 31, 2005, and Income Statement for the period ended March 31, 2005, are attached to this application as Appendix A.

**E. Present and Proposed Rates - Rule 23(b) and 23(c)**

Illustrative electric distribution revenue and rate impacts for years 2007-2009 resulting from the proposed DRP budgets are presented in the Tables below:



**DRP FILING - ILLUSTRATIVE 2007 ELECTRIC DISTRIBUTION RATE AND REVENUE IMPACT**

<u>Distribution Rate Impact</u>	<u>Current Rate cents/kWh</u>	<u>Proposed Rate cents/kWh</u>	<u>Change cents/kWh</u>	<u>Change %</u>
Residential	5.499	5.546	0.047	0.9%
Small Commercial	4.753	4.791	0.038	0.8%
Medium and Large C&I	2.375	2.395	0.020	0.8%
Agricultural	4.811	4.849	0.038	0.8%
Street Lighting	6.451	6.478	0.027	0.4%
System	3.767	3.798	0.032	0.8%
<u>Distribution Revenue Impact</u>	<u>Current Revenue (\$1000)</u>	<u>Proposed Revenue (\$1000)</u>	<u>Change (\$1000)</u>	<u>Change %</u>
Residential	372,970	376,188	3,219	0.9%
Small Commercial	95,200	95,963	762	0.8%
Medium and Large C&I	240,072	242,062	1,990	0.8%
Agricultural	3,840	3,871	30	0.8%
Street Lighting	6,178	6,204	26	0.4%
System	718,261	724,288	6,027	0.8%

**DRP FILING - ILLUSTRATIVE 2008 ELECTRIC DISTRIBUTION RATE AND REVENUE IMPACT**

<u>Distribution Rate Impact</u>	<u>Current Rate cents/kWh</u>	<u>Proposed Rate cents/kWh</u>	<u>Change cents/kWh</u>	<u>Change %</u>
Residential	5.499	5.550	0.051	0.9%
Small Commercial	4.753	4.794	0.041	0.9%
Medium and Large C&I	2.375	2.396	0.021	0.9%
Agricultural	4.811	4.852	0.041	0.8%
Street Lighting	6.451	6.480	0.029	0.4%
System	3.767	3.801	0.034	0.9%
<u>Distribution Revenue Impact</u>	<u>Current Revenue (\$1000)</u>	<u>Proposed Revenue (\$1000)</u>	<u>Change (\$1000)</u>	<u>Change %</u>
Residential	372,970	376,429	3,459	0.9%
Small Commercial	95,200	96,020	819	0.9%
Medium and Large C&I	240,072	242,211	2,138	0.9%
Agricultural	3,840	3,873	32	0.8%
Street Lighting	6,178	6,206	28	0.4%
System	718,261	724,738	6,477	0.9%

**DRP FILING - ILLUSTRATIVE 2009 ELECTRIC DISTRIBUTION RATE AND REVENUE IMPACT**

<u>Distribution Rate Impact</u>	<u>Current Rate cents/kWh</u>	<u>Proposed Rate cents/kWh</u>	<u>Change cents/kWh</u>	<u>Change %</u>
Residential	5.499	5.527	0.028	0.5%
Small Commercial	4.753	4.775	0.022	0.5%
Medium and Large C&I	2.375	2.387	0.012	0.5%
Agricultural	4.811	4.833	0.022	0.5%
Street Lighting	6.451	6.466	0.016	0.2%
System	3.767	3.785	0.018	0.5%

<u>Distribution Revenue Impact</u>	<u>Current Revenue (\$1000)</u>	<u>Proposed Revenue (\$1000)</u>	<u>Change (\$1000)</u>	<u>Change %</u>
Residential	372,970	374,852	1,883	0.5%
Small Commercial	95,200	95,646	446	0.5%
Medium and Large C&I	240,072	241,236	1,164	0.5%
Agricultural	3,840	3,858	18	0.5%
Street Lighting	6,178	6,193	15	0.2%
System	718,261	721,786	3,526	0.5%

**F. Description of Property and Equipment - Rule 23(d)**

A general description of SDG&E's property and equipment was previously filed with the Commission in connection with SDG&E's Application No. 01-10-005 and is incorporated herein by reference. A statement of account of the original cost and depreciation reserve attributable thereto is attached to this Application as Appendix B.

**G. Summary of Earnings – Rules 23 (e and f)**

A summary of earnings is attached to this application as Appendix C.

**H. Depreciation - Rule 23(h)**

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis at rates based on the estimated useful lives of plant

properties. For federal income tax accrual purposes, the Company generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life, and Asset Depreciation Range Systems on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, "flow through accounting" has been adopted for such properties. For tax property additions in years 1981 through 1986, the Company has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, the Company has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

**I. Proxy Statement - Rule 23(i)**

A copy of SDG&E's latest Proxy Statement was filed with the Commission May 2, 2005, in connection with Application 05-05-003 and is incorporated herein by reference.

**J. Statement Pursuant to Rule 23(l)**

The increase sought in this application does not reflect and pass through to customers only increased costs to SDG&E for the services or commodities furnished by it.

**K. Service of Notice - Rule 24**

SDG&E will electronically serve a Notice of Availability of this application and related exhibits to all parties of record in the Commission's Rulemaking (R.) 02-06-001 and the government agencies listed in Appendix D of this application.

**VI.  
CONCLUSION**

SDG&E respectfully requests that the Commission issue an order:

1. Finding that SDG&E's proposed demand response programs and related budgets are reasonable;
2. Approve SDG&E's proposed cost recovery mechanism and proposal to consolidate various existing regulatory accounts; and
3. Granting such additional relief as the Commission may deem proper.

SDG&E is ready to proceed with its showing.

Dated this 1<sup>st</sup> day of June, 2005.

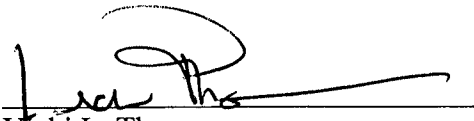
Respectfully submitted,

SAN DIEGO GAS & ELECTRIC COMPANY



Lee Schavrien

Vice President – Regulatory Affairs



Vicki L. Thompson

Attorney for

SAN DIEGO GAS & ELECTRIC COMPANY

## VERIFICATION

I am an officer of the applicant corporation herein and am authorized to make this verification on its behalf. The content of this document is true, except as to matters that are stated on information and belief. As to those matters, I believe them to be true. I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 1, 2005 at San Diego, California.



Lee Schavrien

Vice President – Regulatory Affairs

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**NOTICE OF AVAILABILITY OF APPLICATION  
OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-M)**

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**NOTICE OF AVAILABILITY OF APPLICATION  
OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-M)**

The Application of San Diego Gas & Electric Company (“SDG&E”) for a Approval of Demand Response Programs and Budgets for the Years 2006 through 2008 (“Application”) filed with the California Public Utilities Commission (the “Commission”) on June 1, 2005, is available to all interested parties and to the public. Consistent with Rule 2.3(c) of the Commission’s Rules of Practice and Procedure, SDG&E is issuing this Notice of Availability of the above-referenced application. Because the **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-M)** and its related attachments exceed 75 pages in length, this Notice of Availability is being served on all parties in R.02-06-001. Any recipient of this Notice of Availability may request a copy of the above document.

A copy of the above document will be provided immediately upon the request of the party receiving this notice. All requests should be directed to:

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An electronic version of the above document can also be found at URL:

[http://www.sdge.com/regulatory/tariff/cpuc\\_openProceedings.shtml](http://www.sdge.com/regulatory/tariff/cpuc_openProceedings.shtml)

Dated at San Diego, California this 1st day of June, 2005.

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By:   
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**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served a **NOTICE OF AVAILABILITY** of the **APPLICATION OF SDG&E (U-902-M)**, to all interested parties of record in Rulemaking 02-06-001 electronically.

Dated at San Diego, California, this 2nd day of June 2005.

By:   
Lisa Fucci-Ortiz

# CALIFORNIA PUBLIC UTILITIES COMMISSION

## Service Lists

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**Filed: CPUC - PG&E, EDISON, SDG&E**

**List Name: LIST**

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## **Appendix A**

**SDG&E's Financial Statement, Balance Sheet and  
Income Statement**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**MARCH 31, 2005**

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	1,375,000 shares	Par Value \$27,500,000
Preferred Stock	10,000,000 shares	Without Par Value
Preferred Stock	Amount of shares not specified	\$80,000,000
Common Stock	255,000,000 shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

5.0%	375,000 shares	\$7,500,000
4.50%	300,000 shares	6,000,000
4.40%	325,000 shares	6,500,000
4.60%	373,770 shares	7,475,400
\$1.7625	850,000 shares	18,750,000
\$1.70	1,400,000 shares	35,000,000
\$1.82	640,000 shares	16,000,000

**COMMON STOCK**

116,583,358 shares 291,458,395

(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application Nos. 93-09-069 and 04-01-009, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 93-09-069, 96-05-066, 00-01-016 and 04-01-009 to which references are hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

	Nominal Date of Issue	Par Value		Interest Paid in 2004
		Authorized and Issued	Outstanding	
<u>First Mortgage Bonds:</u>				
6.8% Series KK, due 2015	12-01-91	14,400,000	14,400,000	979,200
Var% Series NN, due 2018 & 2019	09-01-92	118,615,000	0	6,445,565
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	12,705,737
5.9% Series PP, due 2018	04-29-93	70,795,000	68,295,000	4,029,405
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
5.9% Series SS, due 2018	07-29-93	92,945,000	92,945,000	5,483,755
Var% Series TT, due 2020	06-06-95	57,650,000	0	338,451
2.539% Series VV, due 2034	06-17-04	43,615,000	43,615,000	0
2.539% Series WW, due 2034	06-17-04	40,000,000	40,000,000	0
2.516% Series XX, due 2034	06-17-04	35,000,000	35,000,000	0
2.832% Series YY, due 2034	06-17-04	24,000,000	24,000,000	0
2.832% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	0
2.8275% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	0
<u>Unsecured Bonds:</u>				
5.9% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
Var% CV96A, due 2021	08-02-96	38,900,000	38,900,000	1,249,650
Var% CV96B, due 2021	11-21-96	60,000,000	60,000,000	1,966,072
Var% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,456,250

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**MARCH 31, 2005**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2004</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	67,000,000	\$0

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred Stock</u>	<u>Shares Outstanding 12-31-04</u>	<u>Dividends Declared</u>				
		2000	2001	2002	2003	2004
5.0%	375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
4.50%	300,000	270,000	270,000	270,000	270,000	270,000
4.40%	325,000	286,000	286,000	286,000	286,000	286,000
4.60%	373,770	343,868	343,868	343,868	343,868	343,868
\$ 1.7625	850,000	1,762,500	1,762,500	1,762,500	1,674,375	1,498,125
\$ 1.70	1,400,000	2,380,000	2,380,000	2,380,000	2,380,000	2,380,000
\$ 1.82	640,000	1,164,800	1,164,800	1,164,800	1,164,800	1,164,800
	<u>4,263,770</u>	<u>\$6,582,168</u>	<u>\$6,582,168</u>	<u>\$6,582,168</u>	<u>\$6,494,043</u>	<u>\$6,317,793</u> [2]

Common Stock

Amount	\$400,000,000	\$150,000,000	\$200,000,000	\$200,000,000	\$205,000,000	[1]
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A balance sheet and a statement of income and retained earnings of Applicant for the three months ended March 31, 2005, are attached hereto.

[1] San Diego Gas & Electric Company dividend to parent.

[2] Includes \$1,498,125 of interest expense related to redeemable preferred stock.

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2005**

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<b>1. UTILITY PLANT</b>		<u>2005</u>
101	UTILITY PLANT IN SERVICE	\$6,704,590,145
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	57,456
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	114,420,007
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(3,668,879,318)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(155,565,867)
118	OTHER UTILITY PLANT	463,012,699
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(114,824,609)
120	NUCLEAR FUEL - NET	<u>25,200,765</u>
TOTAL NET UTILITY PLANT		<u>3,368,011,278</u>

<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	14,471,867
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(1,421,186)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	3,290,000
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>613,419,757</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>629,760,438</u>

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2005**

**3. CURRENT AND ACCRUED ASSETS**

		<u>2005</u>
131	CASH	\$7,064,387
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	83,744
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	133,822,417
143	OTHER ACCOUNTS RECEIVABLE	27,388,605
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(2,121,726)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	63,489
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	20,001,242
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	36,398,151
156	OTHER MATERIALS AND SUPPLIES	(1,416)
163	STORES EXPENSE UNDISTRIBUTED	(154,047)
164	GAS STORED	9,344,104
165	PREPAYMENTS	5,841,057
171	INTEREST AND DIVIDENDS RECEIVABLE	9,564,000
173	ACCRUED UTILITY REVENUES	43,664,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	12,730,971
175	DERIVATIVE INSTRUMENT ASSETS	-
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<u><b>303,688,978</b></u>

**4. DEFERRED DEBITS**

181	UNAMORTIZED DEBT EXPENSE	12,203,075
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,297,863,785
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	8,595,590
184	CLEARING ACCOUNTS	308,799
185	TEMPORARY FACILITIES	(252,415)
186	MISCELLANEOUS DEFERRED DEBITS	356,052,482
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	45,128,016
190	ACCUMULATED DEFERRED INCOME TAXES	111,330,273
	<b>TOTAL DEFERRED DEBITS</b>	<u><b>1,831,229,605</b></u>

	<u><u><b>\$6,132,690,299</b></u></u>
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**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2005**

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**5. PROPRIETARY CAPITAL**

	<u>2005</u>
201 COMMON STOCK ISSUED	291,458,395
204 PREFERRED STOCK ISSUED	78,475,400
207 PREMIUM ON CAPITAL STOCK	592,222,753
210 GAIN ON RETIRED CAPITAL STOCK	-
211 MISCELLANEOUS PAID-IN CAPITAL	79,618,042
214 CAPITAL STOCK EXPENSE	(25,990,045)
216 UNAPPROPRIATED RETAINED EARNINGS	356,822,479
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(12,291,227)</u>
TOTAL PROPRIETARY CAPITAL	<u>1,360,315,797</u>

**6. LONG-TERM DEBT**

221 BONDS	636,905,000
223 ADVANCES FROM ASSOCIATED COMPANIES	424,158,678
224 OTHER LONG-TERM DEBT	272,470,000
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>(522,599)</u>
TOTAL LONG-TERM DEBT	<u>1,333,011,079</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	-
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	29,201,547
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	1,860,371
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	(554,183)
230 ASSET RETIREMENT OBLIGATIONS	<u>342,417,610</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>372,925,345</u>

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2005**

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**8. CURRENT AND ACCRUED LIABILITES**

	<u>2005</u>
231 NOTES PAYABLE	67,000,000
232 ACCOUNTS PAYABLE	199,959,591
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	65,800,000
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	7,941,054
235 CUSTOMER DEPOSITS	47,823,324
236 TAXES ACCRUED	171,396,682
237 INTEREST ACCRUED	10,081,723
238 DIVIDENDS DECLARED	1,204,917
241 TAX COLLECTIONS PAYABLE	1,287,088
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	134,272,430
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	-
244 DERIVATIVE INSTRUMENT LIABILITIES	490,610,571
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<hr/>
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>1,197,377,380</u>

**9. DEFERRED CREDITS**

252 CUSTOMER ADVANCES FOR CONSTRUCTION	29,726,271
253 OTHER DEFERRED CREDITS	311,216,197
254 OTHER REGULATORY LIABILITIES	840,340,302
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	36,273,658
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	5,201,256
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	454,986,394
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	191,316,620
	<hr/>

TOTAL DEFERRED CREDITS 1,869,060,698

TOTAL LIABILITIES AND OTHER CREDITS \$6,132,690,299



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2005.**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$616,925,785
401	OPERATING EXPENSES	\$417,713,183	
402	MAINTENANCE EXPENSES	27,195,932	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	64,875,901	
408.1	TAXES OTHER THAN INCOME TAXES	12,814,754	
409.1	INCOME TAXES	29,412,055	
410.1	PROVISION FOR DEFERRED INCOME TAXES	18,150,071	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(19,893,310)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(608,851)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		549,659,735
	NET OPERATING INCOME		67,266,050

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(38,301)	
418	NONOPERATING RENTAL INCOME	315,834	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	5,877,117	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	2,122,243	
421	MISCELLANEOUS NONOPERATING INCOME	3,734,837	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	12,011,730	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(197,645)	
408.2	TAXES OTHER THAN INCOME TAXES	96,653	
409.2	INCOME TAXES	(494,003)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	554,049	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(39,069)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	117,630	
	TOTAL OTHER INCOME AND DEDUCTIONS		12,091,745
	INCOME BEFORE INTEREST CHARGES		79,357,795
	NET INTEREST CHARGES*		19,035,439
	NET INCOME		\$60,322,356

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$717,508)

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
THREE MONTHS ENDED MARCH 31, 2005.**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$372,705,041
NET INCOME (FROM PRECEDING PAGE)	60,322,356
DIVIDEND TO PARENT COMPANY	(75,000,000)
DIVIDENDS DECLARED - PREFERRED STOCK	(1,204,918)
OTHER RETAINED EARNINGS ADJUSTMENTS	<u>0</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$356,822,479</u></u>

## **Appendix B**

### **Statement of Original Cost & Depreciation Reserve**

SAN DIEGO GAS & ELECTRIC COMPANY

COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF MARCH 31, 2005

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	\$ 222,841.36	\$ 202,900
303	Misc. Intangible Plant	22,933,194.00	14,159,535
	<b>TOTAL INTANGIBLE PLANT</b>	<u>23,156,035</u>	<u>14,362,436</u>
310.1	Land	46,518.29	46,518
310.2	Land Rights	0.00	0
311	Structures and Improvements	8,125,342.14	8,125,342
312	Boiler Plant Equipment	10,633,963.11	19,669,057
314	Turbogenerator Units	7,484,308.48	7,484,308
315	Accessory Electric Equipment	2,172,933.64	2,172,934
316	Miscellaneous Power Plant Equipment	239,053.49	239,053
	Steam Production Decommissioning	0.00	0
	<b>TOTAL STEAM PRODUCTION</b>	<u>28,702,119.15</u>	<u>37,737,213</u>
320.1	Land	0	0
320.2	Land Rights	283,677.11	283,677
321	Structures and Improvements	265,761,537.56	265,002,260
322	Boiler Plant Equipment	393,558,507.87	393,558,508
323	Turbogenerator Units	135,444,115.35	135,444,115
324	Accessory Electric Equipment	166,711,549.80	166,711,550
325	Miscellaneous Power Plant Equipment	220,784,114.42	194,922,688
107	ICIP CWIP	0.00	6,389,184
	<b>TOTAL NUCLEAR PRODUCTION</b>	<u>1,182,543,502.11</u>	<u>1,162,311,982</u>
340.1	Land	143,475.87	0
340.2	Land Rights	2,427.96	2,428
341	Structures and Improvements	0.00	0
342	Fuel Holders, Producers & Accessories	0.00	0
343	Prime Movers	0.00	0
344	Generators	432,471.37	10,377
345	Accessory Electric Equipment	0.00	0
	Other Production Decommissioning	0.00	0
	<b>TOTAL OTHER PRODUCTION</b>	<u>578,375.20</u>	<u>12,805</u>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<u>1,211,823,996.46</u>	<u>1,200,062,000</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 17,352,556	\$ 0
350.2	Land Rights	48,793,903	7,837,764
352	Structures and Improvements	65,771,418	22,816,837
353	Station Equipment	436,919,373	112,039,631
354	Towers and Fixtures	93,845,638	68,755,104
355	Poles and Fixtures	75,210,372	36,812,809
356	Overhead Conductors and Devices	162,321,637	125,524,136
357	Underground Conduit	38,468,696	5,971,712
358	Underground Conductors and Devices	26,832,572	8,680,643
359	Roads and Trails	13,008,470	4,206,223
	<b>TOTAL TRANSMISSION</b>	<b>978,524,634</b>	<b>392,644,859</b>
360.1	Land	13,660,354	0
360.2	Land Rights	61,615,756	22,578,917
361	Structures and Improvements	3,304,308	1,860,519
362	Station Equipment	263,654,474	66,695,756
364	Poles, Towers and Fixtures	319,686,362	172,614,937
365	Overhead Conductors and Devices	259,367,057	82,685,372
366	Underground Conduit	676,809,622	259,330,017
367	Underground Conductors and Devices	859,303,477	440,624,697
368.1	Line Transformers	310,922,599	58,153,971
368.2	Protective Devices and Capacitors	24,449,735	5,160,860
369.1	Services Overhead	85,035,156	110,812,929
369.2	Services Underground	229,498,054	126,224,435
370.1	Meters	79,880,315	29,418,149
370.2	Meter Installations	37,818,328	9,826,458
371	Installations on Customers' Premises	5,772,753	7,520,618
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	23,393,888	16,449,504
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>3,254,172,238</b>	<b>1,409,957,140</b>
389.1	Land	1,572,703	0
389.2	Land Rights	0	0
390	Structures and Improvements	24,498,434	8,154,080
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	114,776
393	Stores Equipment	54,331	42,597
394.1	Portable Tools	10,040,292	3,345,692
394.2	Shop Equipment	579,577	270,010
395	Laboratory Equipment	505,742	148,488
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	87,532,827	36,448,674
398	Miscellaneous Equipment	281,076	(137,889)
	<b>TOTAL GENERAL PLANT</b>	<b>125,333,122</b>	<b>48,585,448</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>5,593,010,026</b>	<b>3,065,611,883</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	\$ 86,104	\$ 86,104
303	Miscellaneous Intangible Plant	713,559	526,646
	<b>TOTAL INTANGIBLE PLANT</b>	<b>799,663</b>	<b>612,751</b>
360.1	Land	10,205	0
361	Structures and Improvements	412,998	554,836
362.1	Gas Holders	989,283	1,012,573
362.2	Liquefied Natural Gas Holders	0	0
363	Purification Equipment	0	0
363.1	Liquefaction Equipment	0	0
363.2	Vaporizing Equipment	0	0
363.3	Compressor Equipment	558,651	612,455
363.4	Measuring and Regulating Equipment	0	0
363.5	Other Equipment	0	0
363.6	LNG Distribution Storage Equipment	407,546	316,244
	<b>TOTAL STORAGE PLANT</b>	<b>2,378,682</b>	<b>2,496,108</b>
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	901,388
366	Structures and Improvements	10,680,725	6,521,000
367	Mains	119,277,525	40,500,501
368	Compressor Station Equipment	59,995,879	30,902,515
369	Measuring and Regulating Equipment	14,488,100	8,171,401
371	Other Equipment	0	0
	<b>TOTAL TRANSMISSION PLANT</b>	<b>211,308,557</b>	<b>86,996,804</b>
374.1	Land	102,187	0
374.2	Land Rights	7,664,372	4,359,537
375	Structures and Improvements	43,447	61,253
376	Mains	455,726,096	237,310,563
378	Measuring & Regulating Station Equipment	7,586,184	5,113,521
380	Distribution Services	217,909,501	222,751,348
381	Meters and Regulators	65,702,736	30,165,411
382	Meter and Regulator Installations	55,214,612	21,825,448
385	Ind. Measuring & Regulating Station Equipment	1,516,811	623,588
386	Other Property On Customers' Premises	0	0
387	Other Equipment	4,446,936	3,580,563
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>815,912,882</b>	<b>525,791,232</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	\$ 0	\$ 25,503
392.2	Transportation Equipment - Trailers	76,210	76,210
394.1	Portable Tools	5,821,743	1,454,542
394.2	Shop Equipment	84,597	(11,139)
395	Laboratory Equipment	421,222	(166,161)
396	Power Operated Equipment	246,939	9,257
397	Communication Equipment	3,303,291	1,353,853
398	Miscellaneous Equipment	198,414	25,681
	TOTAL GENERAL PLANT	<u>10,152,417</u>	<u>2,767,746</u>
101	TOTAL GAS PLANT	<u>1,040,552,202</u>	<u>618,664,641</u>
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	155,446,179	104,553,177
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	4,980,210	0
389.2	Land Rights	2,026,582	27,275
390	Structures and Improvements	116,466,570	38,394,247
391.1	Office Furniture and Equipment - Other	21,828,937	8,058,491
391.2	Office Furniture and Equipment - Computer Equipm	63,273,171	23,492,558
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	41,567	(109,545)
393	Stores Equipment	169,246	(209,071)
394.1	Portable Tools	68,328	(18,994)
394.2	Shop Equipment	319,947	117,233
394.3	Garage Equipment	2,516,104	261,491
395	Laboratory Equipment	2,129,346	848,748
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	81,697,872	43,814,198
398	Miscellaneous Equipment	3,102,219	707,163
118.1	TOTAL COMMON PLANT	<u>454,100,219</u>	<u>219,405,061</u>
	TOTAL ELECTRIC PLANT	5,593,010,026	3,065,611,883
	TOTAL GAS PLANT	1,040,552,202	618,664,641
	TOTAL COMMON PLANT	<u>454,100,219</u>	<u>219,405,061</u>
101 & 118.1	TOTAL	<u>7,087,662,447</u>	<u>3,903,681,585</u>
101	PLANT IN SERV-SONGS FULLY RECOVERED	<u>\$ (1,167,689,397)</u>	<u>\$ (1,167,689,397)</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
102	Plant Purchased or Sold		
	Electric	\$ 0	\$ 0
	Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	0	0
105	Plant Held for Future Use		
	Electric	57,456	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	57,456	0
107	Construction Work in Progress		
	Electric	427,860,787	
	Gas	3,172,568	
	Common	30,262,480	
	TOTAL CONSTRUCTION WORK IN PROGRESS	461,295,835	0
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	513,108,308
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0	513,108,308
111.3	Capitalized Leases		
	Electric	0	0
	Gas	0	0
	Common	0	0
	TOTAL CAPITALIZED LEASES	0	0
114	ELECTRIC PLANT ACQUISITION ADJUSTMENT	0	0
120	NUCLEAR FUEL FABRICATION	42,534,955	17,334,190
143	FAS 143 ASSETS - Legal Obligation	71,027,918	(477,520,099)
143	FAS 143 ASSETS - Non-legal Obligation	0	(925,896,000)
	TOTAL FAS 143	71,027,918	(1,403,416,099)
	UTILITY PLANT TOTAL	\$ 6,494,889,213	\$ 1,863,018,587

Book cost is calculated by taking Original Cost less Reserve for Depreciation and Amortization.



# **Appendix C**

## **Summary of Earnings**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED MARCH 31, 2005.  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	617
2	Operating Expenses	<u>550</u>
3	Net Operating Income	<u><u>67</u></u>
4	Weighted Average Rate Base	2,783
5	Rate of Return*	8.18%

\*Authorized Cost of Capital

# **Appendix D**

## State/Government Service List

State of California  
Attorney General's Office  
P.O. Box 944255  
Sacramento, CA 94244-2550

City of Chula Vista  
Attn. City Attorney  
276 Fourth Ave  
Chula Vista, Ca 91910-2631

United States Government  
General Services Administration  
300 N. Los Angeles  
Los Angeles, CA 90012

State of California  
Attn. Director Dept of General Services  
PO Box 989052  
West Sacramento, CA 95798-9052

City of Coronado  
Attn. City Attorney  
1825 Strand Way  
Coronado, CA 92118

City of Carlsbad  
Attn. City Clerk  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-1949

City of Carlsbad  
Attn. City Attorney  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-19589

City of Dana Point  
Attn. City Attorney  
33282 Golden Lantern  
Dana Point, CA 92629

City of Encinitas  
Attn. City Attorney  
505 S. Vulcan Ave.  
Encinitas, CA 92024

City of Del Mar  
Attn. City Attorney  
1050 Camino Del Mar  
Del Mar, CA 92014

City of Escondido  
Attn. City Attorney  
201 N. Broadway  
Escondido, CA 92025

City of Solana Beach  
Attn. City Attorney  
635 S. Highway 101  
Solana Beach, CA 92075

City of Imperial Beach  
Attn. City Clerk  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Beach  
Attn. City Clerk  
505 Forest Ave  
Laguna Beach, CA 92651

City of Imperial Beach  
Attn. City Attorney  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Niguel  
Attn. City Attorney  
22781 La Paz Ste. B  
Laguna Niguel, CA 92656

City of La Mesa  
Attn. City Attorney  
8130 Allison Avenue  
La Mesa, CA 91941

City of Lemon Grove  
Attn. City Attorney  
3232 Main St.  
Lemon Grove, CA 92045

City of Laguna Beach  
Attn. Attorney  
505 Forest Ave  
Laguna Beach, CA 92651

City of Lemon Grove  
Attn. City Clerk  
3232 Main St.  
Lemon Grove, CA 92045

City of Mission Viejo  
Attn City Attorney  
200 Civic Center  
Mission Viejo, CA 92691

City of Mission Viejo  
Attn City Clerk  
200 Civic Center  
Mission Viejo, CA 92691

City of Oceanside  
Attn. City Clerk  
300 N. Coast Highway  
Oceanside, CA 92054-2885

County of Orange  
Attn. County Clerk  
P.O. Box 838  
Santa Ana, CA 92702

City of National City  
Attn. City Attorney  
1243 National City Blvd  
National City, CA 92050

County of Orange  
Attn. County Counsel  
P.O. Box 1379  
Santa Ana, CA 92702

City of National City  
Attn. City Clerk  
1243 National City Blvd  
National City, CA 92050

City of Poway  
Attn. City Attorney  
P.O. Box 789  
Poway, CA 92064

Naval Facilities Engineering Command  
Navy Rate Intervention  
1314 Harwood Street SE  
Washing Navy Yard, DC 20374-5018

City of Poway  
Attn. City Clerk  
P.O. Box 789  
Poway, CA 92064

City of San Clemente  
Attn. City Attorney  
100 Avenida Presidio  
San Clemente, CA 92672

City of San Diego  
Attn. Mayor  
202 C St.  
San Diego, CA 92010

City of San Clemente  
Attn. City Clerk  
100 Avenida Presidio  
San Clemente, CA 92672

County of San Diego  
Attn. County Clerk  
P.O. Box 121750  
San Diego, CA 92101

City of San Diego  
Attn. City Attorney  
202 C Street.  
San Diego, CA 92101

County of San Diego  
Attn. County Counsel  
1600 Pacific Hwy  
San Diego, CA 92101

City of San Diego  
Attn. City Clerk  
202 C St.  
San Diego, CA 92010

City of San Marcos  
Attn. City Attorney  
1 Civic Center Dr.  
San Marcos, CA 92069

City of San Diego  
Attn. City Manager  
202 C St.  
San Diego, CA 92101

City of San Marcos  
Attn. City Clerk  
1 Civic Center Dr.  
San Marcos, CA 92069

City of Santee  
Attn. City Attorney  
10601 Magnolia Avenue  
Santee, CA 92071

City of Santee  
Attn. City Clerk  
10601 Magnolia Avenue  
Santee, CA 92071

City of Vista  
Attn. City Attorney  
PO Box 1988  
Vista, CA 92083

City of Vista  
Attn. City Clerk  
PO Box 1988  
Vista, CA 92083