

San Diego Gas & Electric Company

TO5 Cycle 1 – Offer of Settlement

Docket No. ER19-221

ATTACHMENT A

**Transmission, General, Common Depreciation Rates and Intangible Plant Amortization
Periods**

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual Transmission Plant Depreciation Rates ¹

TO5 Cycle 1, For 12 - Months Ending December 31, 2017

Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No.
1	E352.10	Other	1.36%	1.01%	2.37%	1
2	E352.20	SWPL	1.25%	0.93%	2.18%	2
3	E352.60	SRPL	1.38%	1.03%	2.41%	3
4	E352 - Total	Struct & Improv	1.36%	1.02%	2.38%	4
5	E353.10	Other	2.06%	1.43%	3.49%	5
6	E353.20	SWPL	2.05%	1.44%	3.49%	6
7	E353.40	CTC	2.14%	1.50%	3.64%	7
8	E353.60	SRPL	2.05%	1.43%	3.48%	8
9	E353 - Total	Station Equip	2.06%	1.44%	3.50%	9
10	E354.10	Other	1.35%	1.01%	2.36%	10
11	E354.20	SWPL	1.16%	0.86%	2.02%	11
12	E354.60	SRPL	1.47%	1.10%	2.57%	12
13	E354 - Total	Towers & Fixtrs	1.44%	1.08%	2.52%	13
14	E355.10	Other	2.29%	2.28%	4.57%	14
15	E355.20	SWPL	1.70%	1.70%	3.40%	15
16	E355.60	SRPL	2.26%	2.25%	4.51%	16
17	E355 - Total	Poles & Fixtrs	2.27%	2.27%	4.54%	17
18	E356.10	Other	1.52%	1.51%	3.03%	18
19	E356.20	SWPL	0.71%	0.71%	1.42%	19
20	E356.60	SRPL	1.61%	1.61%	3.22%	20
21	E356 - Total	OVH Cnd & Dev	1.48%	1.48%	2.96%	21
22	E357.00	Other & SWPL	1.65%	0.49%	2.14%	22
23	E357.60	Other & SRPL	1.69%	0.51%	2.20%	23
24	E357 - Total	Trans UG Cnduit	1.66%	0.50%	2.16%	24
25	E358.00	Other & SWPL	1.94%	0.19%	2.13%	25
26	E358.60	Other & SRPL	1.99%	0.20%	2.19%	26
27	E358 - Total	Trans UG Cndctr	1.95%	0.20%	2.15%	27
28	E359.10	Other	1.69%	0.00%	1.69%	28
29	E359.20	SWPL	1.51%	0.00%	1.51%	29
30	E359.60	SRPL	1.66%	0.00%	1.66%	30
31	E359 - Total	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.78%	1.19%	2.97%	33

1 The rates in these subaccounts will not change during the term of the TO5 Formula. Workpapers will be included in each Annual Informational Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 56 in Appendix VIII.

SAN DIEGO GAS & ELECTRIC COMPANY
Statement AJ - Workpapers
TO5 - Annual Intangible Plant Authorized Amortization Period
Cycle 1, For 12 - Months Ending December 31, 2017

Line No.	FERC Acct No	DESCRIPTION	Amortization Period (Yrs) ¹	Line No.
		ELECTRIC DISTRIBUTION		
1		ELECTRIC DISTRIBUTION		1
2	E303	Electric Distribution Software	5, 7, or 10 years	2
3	E360	Electric Distribution Easements (land rights)	45 years	3
4				4
5		ELECTRIC TRANSMISSION		5
6	E350	Electric Transmission Easements (land rights)	100 years	6
7				7

¹ These periods may not be changed absent a section 205 or 206 filing.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual General Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2017

For Use During the 12-Month Period from January 1 to December 31, 2017

2017 General Rates

Rates based on 12/31/2016 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate¹	Line No.
1	E0139000	Struct. and Improv.	2.22%	0.00%	2.22%	1
2	E0139210	Transprtn Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprtn Eq-Trailer	4.43%	0.00%	4.43%	3
4	E0139310	Stores Equip.-Other	1.01%	0.00%	1.01%	4
5	E0139411	Portable Tools-Other	3.73%	0.00%	3.73%	5
6	E0139420	Shop Equipment	2.98%	0.00%	2.98%	6
7	E0139510	Laboratory Eq.-Other	4.64%	0.00%	4.64%	7
8	E0139710	Commun. Equip.-Other	3.00%	1.96%	4.96%	8
9	E0139720	Commun. Equip.-SWPL	2.20%	2.60%	4.80%	9
10	E0139760	Commun. Equip.-SRPL	3.16%	0.00%	3.16%	10
11	E0139770	Telecommunications Equip	3.32%	1.67%	4.99%	11
12	E0139810	Misc. Equip. - Other	6.23%	0.00%	6.23%	12
13						13

¹ The above General Plant depreciation rates are applicable to SDG&E's base period recorded depreciation. These rates may not be changed absent a section 205 or 206 filing.

SAN DIEGO GAS & ELECTRIC COMPANY

Statement AJ - Workpapers

TO5 - Annual Common Plant Depreciation Rates

Cycle 1, For 12 - Months Ending December 31, 2017

For Use During the 12-Month Period from January 1 to December 31, 2017

2017 Common Rates

Rates based on 12/31/2016 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate¹	Line No.
1	C1839010	Struct & Imprv-Other	2.82%	0.50%	3.32%	1
2	C1839110	Offc Furn & Eq-Other	5.82%	0.00%	5.83%	2
3	C1839120	Offc Furn & Eq-Cmptr	15.50%	0.00%	15.50%	3
4	C1839210	Transportation Equip	20.13%	0.00%	20.13%	4
5	C1839220	Transprtn Eq-Trailer	5.71%	0.00%	5.71%	5
6	C1839310	Stores Equip.-Other	2.03%	0.00%	2.03%	6
7	C1839411	Portable Tools-Other	4.30%	0.00%	4.30%	7
8	C1839421	Shop Equip. - Other	1.88%	0.00%	1.88%	8
9	C1839431	Garage Equip.-Other	6.96%	0.00%	6.96%	9
10	C1839510	Laboratory Eq.-Other	4.36%	0.00%	4.36%	10
11	C1839710	Commun. Equip.-Other	7.53%	0.00%	7.53%	11
12	C1839810	Misc. Equip. - Other	7.01%	0.00%	7.01%	12
13						13

1 The above Common Plant depreciation rates are applicable to SDG&E's base period recorded depreciation. These rates may not be changed absent a section 205 or 206 filing.