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February 27, 2015

The Honorable Kimberly D. Bose  
Secretary  
Federal Energy Regulatory Commission  
888 First Street, N.E.  
Washington, D.C. 20426

**Re: San Diego Gas & Electric Co., Docket No. ER15-\_\_\_\_-000**

Dear Ms. Bose:

Pursuant to Section 205 of the Federal Power Act,<sup>1</sup> Part 35 of the Commission's regulations,<sup>2</sup> and Rule 205 of the Commission's Rules of Practice and Procedure,<sup>3</sup> San Diego Gas & Electric Company ("SDG&E") hereby submits its application for acceptance of a decrease in the "Fixed Charge Rate" pursuant to which generators interconnected to SDG&E's transmission facilities are billed for operation and maintenance ("O&M") services provided to them by SDG&E. Included within this filing are changes to certain previously-filed bilateral, non-pro forma contracts, as well as an associated revision to SDG&E's Transmission Owner Tariff ("TO Tariff"). SDG&E respectfully requests waiver of the 60-day prior notice requirement so that the requested rate reduction and associated tariff and contract changes become effective March 1, 2015, enabling affected customers to receive the benefit of this rate reduction as soon as possible.

## **I. BACKGROUND AND REASONS FOR FILING**

SDG&E currently provides jurisdictional O&M services to the third-party owners of approximately two dozen wholesale generators that are interconnected to SDG&E-owned transmission facilities that are subject to operational control of the California Independent System Operator Corporation ("CAISO").<sup>4</sup> Certain of these generators receive service pursuant to bilateral contracts with SDG&E that are on file with the Commission and revised from time to

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<sup>1</sup> 16 U.S.C. § 824d.

<sup>2</sup> 18 C.F.R. Part 35.

<sup>3</sup> 18 C.F.R. § 385.205.

<sup>4</sup> See Attachment 2, Statement BG, pages 1-3. SDG&E-owned generation facilities are also allocated O&M costs on the same basis as third-party generation.

time. Others receive service pursuant to three-party contracts with SDG&E and the CAISO that, at the time of execution, conformed to the standard form included in the CAISO's FERC Electric Tariff and, accordingly, have not been separately filed for acceptance by the Commission.

All of the foregoing interconnection agreements provide for SDG&E to bill the customer for O&M services rendered by SDG&E. Billing is made on either a monthly or annual basis, as specified in the contracts. The Commission last reviewed the level of SDG&E's Fixed Charge Rate for O&M services in connection with changes to nine specified interconnection agreements in Docket No. ER09-601-000, accepted by letter order dated March 24, 2009. Each of the affected interconnection agreements currently specifies SDG&E's current Fixed Charge Rate of 6.17 % per annum (or 0.51417 % per month) and includes language preserving SDG&E's right, pursuant to Section 205 of the Federal Power Act, to propose changes to this rate.

The current Fixed Charge Rate SDG&E bills generator interconnection customers for O&M services is based upon SDG&E's recorded data from TO3 Cycle 2<sup>5</sup> rate application that used 2007 recorded data. Updating the cost bases for the Fixed Charge Rate using 2013 cost data<sup>6</sup> produces a rate decrease to 5.35 % per annum (or 0.44618 % per month). This amounts to a rate reduction of 13.22 percent. This rate reduction is driven in substantial part by an increase in SDG&E transmission plant in service, primarily attributable to the 500 kV Sunrise Powerlink transmission line going into service in 2012. The derivation of the proposed reduced Fixed Charge Rate is explained in Attachment 1 and supported in Attachment 2 hereto.

In its filing in Docket No. ER09-601-000, SDG&E modified affected interconnection agreements by replacing the previous stated rate with the new stated rate. In this filing, SDG&E proposes a different approach to reflecting the changed Fixed Charge Rate in the contracts. Specifically, SDG&E proposes to replace the contracts' stated rate with references to the proposed Appendix XI to SDG&E's TO Tariff, which, in turn, would state the Fixed Charge Rate. This will reduce the administrative burden associated with updating the Fixed Charge Rate on a going forward basis because it can be effected through a change to a simple tariff provision, obviating the need to revise multiple generator interconnection contracts. This reform will also enhance transparency by including the rate in a readily accessible tariff of general applicability.

## II. EFFECTIVE DATE

SDG&E respectfully requests waiver of the Commission's prior notice and filing requirements in order to permit an effective date of March 1, 2015. The Commission has stated that it will grant waivers of the 60-day prior notice requirement in instances, such as this, that result in lower rates for customers. *See Central Hudson Gas & Elec. Corp.*, 60 FERC ¶ 61,106, at p. 61,338, *order on reh'g*, 61 FERC ¶ 61,089 (1992) ("We will generally grant waiver of the 60-day prior notice requirement in the following instances: ... (2) filings that reduce rates and charges...."). Accordingly, waiver of the 60-day prior notice requirement is appropriate.

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<sup>5</sup> SDG&E's TO3 Cycle 2 filing was submitted in Docket No. ER08-1407-000 on August 14, 2008, and accepted by letter order dated October 2, 2008.

<sup>6</sup> SDG&E used 2013 cost data in its Base Period for the TO4 Cycle 2 Informational Filing in Docket No. ER15-553-000, filed December 1, 2014.

### **III. MATERIALS INCLUDED IN THIS FILING**

In addition to this cover letter and officer's attestation, included in this filing are:

- Derivation of Annual Generation Interconnection O&M Fixed Charge Rate Applicable to Interconnected Generators Report (Attachment 1);
- Derivation of Generation Interconnection O&M Fixed Charge Rate Cost Statements and related Workpapers (Attachment 2);
- Appendix XI, Generation Interconnection O&M Fixed Charge Rate, for inclusion in SDG&E's FERC Electric Tariff, Volume No. 11 (Attachment 3);
- Red-Lined Interconnection Agreement pages 14 and Appendix 7-1, Second Revised Service Agreement No. 12, SDG&E FERC Electric Tariff, First Revised Volume No. 6, between Calpeak Power - Border LLC and SDG&E, and conformed Third Revised Service Agreement No. 12, SDG&E FERC Electric Tariff, First Revised Volume No. 6, reflecting referenced revision (Attachment 4);
- Red-Lined Interconnection Agreement pages 13 and Appendix 7-1 Second Revised Service Agreement No. 10, SDG&E FERC Electric Tariff, First Revised Volume No. 6, between Calpeak Power - Enterprise LLC and SDG&E, and conformed Third Revised Service Agreement No. 10, SDG&E FERC Electric Tariff, First Revised Volume No. 6, reflecting referenced revision (Attachment 5);
- Red-Lined Restated Interconnection Agreement page 14 and Appendix G, First Revised Service Agreement No. 23, SDG&E FERC Electric Tariff, Second Revised Volume No. 11, between Calpine Corporation and SDG&E, and conformed Second Revised Service Agreement No. 23, SDG&E FERC Electric Tariff, Second Revised Volume No. 11, reflecting referenced revision (Attachment 6);
- Red-Lined Interconnection Agreement pages 14 and Appendix 7-1, First Revised Service Agreement No. 21, SDG&E FERC Electric Tariff, Revised Volume No. 6, between Kumeyaay Wind, LLC and SDG&E, and conformed Second Revised Service Agreement No. 21, SDG&E FERC Electric Tariff, Revised Volume No. 6, reflecting referenced revision (Attachment 7);
- Red-Lined Expedited Interconnection Facilities Agreement page 9 and Appendix J, Second Revised Service Agreement No. 3, SDG&E FERC Electric Tariff, First Revised Volume No. 6, between Ramco Chula Vista and SDG&E, and conformed Third Revised Service Agreement No. 3, SDG&E FERC Electric Tariff, First Revised Volume No. 6, reflecting referenced revision (Attachment 8); and

- Red-lined Expedited Interconnection Facilities Agreement page 9 and Appendix J, Second Revised Service Agreement No. 7, SDG&E FERC Electric Tariff, First Revised Volume No. 6, between Wildflower Energy LP and SDG&E, and conformed Second Revised Service Agreement No. 7, SDG&E FERC Electric Tariff, First Revised Volume No. 6, reflecting referenced revision (Attachment 9).

#### IV. WAIVER OF FILING REQUIREMENTS

To the extent that any filing requirement in Part 35 of the Commission's regulations is not satisfied by this filing and the materials enclosed herewith, SDG&E respectfully requests waiver of such requirements.

#### V. COMMUNICATIONS

To the extent necessary, SDG&E hereby requests waiver of Rule 203(b)(3)<sup>7</sup> to permit each of the individuals identified below to be placed on the Commission's official service list in this proceeding:

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If you have any questions, or if I may be of further assistance, please do not hesitate to contact me.

Respectfully submitted,

*/s/ Jonathan J. Newlander*

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Jonathan J. Newlander

*Attorney for San Diego Gas & Electric Company*

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<sup>7</sup> 18 C.F.R. § 385.203(b)(3).

# ATTESTATION

**ATTESTATION RE SAN DIEGO GAS & ELECTRIC COMPANY'S  
2015 GENERATION INTERCONNECTION O&M FIXED CHARGE RATE REVISION  
(18 CFR § 35.13 (d)(6))**

I, Lee Schavrien, attest that I am Senior Vice President – Regulatory Affairs and Operations Support of San Diego Gas & Electric (“SDG&E”), and to the best of my knowledge and belief, the cost of service statements and supporting data submitted as part of this filing are true, accurate, and current representations of SDG&E’s books and other corporate documents.

February 25, 2015

  
Lee Schavrien

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**California All-Purpose Acknowledgement**

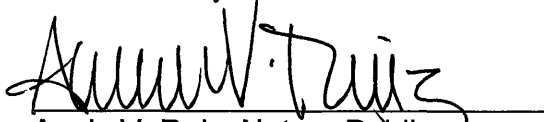
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California            )  
  )  
County of San Diego        )

On February 24<sup>th</sup>, 2015 before me, Annie V. Ruiz, Notary Public, personally appeared Lee Schavrien, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

  
Annie V. Ruiz, Notary Public



## ATTACHMENT 1

### Derivation of Annual Generation Interconnection O&M Fixed Charge Rate Applicable to Interconnected Generators Report

## **Attachment 1**

### **San Diego Gas & Electric Derivation of Annual Generation Interconnection O&M Fixed Charge Rate Applicable to Interconnected Generators Report**

#### **1. Introduction**

When a third-party generator interconnects its facilities to a San Diego Gas & Electric (SDG&E) transmission substation, the generator may retain an ownership interest in certain interconnection equipment located within the boundaries of the substation. This equipment can include, as examples, generator tie lines, a bus bar where these tie lines connect, and circuit breakers connected to the bus bar. To ensure substation security by avoiding the need for generator third-party personnel to enter SDG&E's substations, SDG&E's employees will operate and maintain the applicable interconnection facilities owned by the generator. Alternatively, SDG&E may own, operate, and maintain certain interconnection facilities located within or outside the substation that are for the benefit of the generator. Pursuant to the terms of interconnection agreements executed by the generator and SDG&E, SDG&E's costs for these services are recovered through a transmission operation and maintenance (O&M) charge billed to the applicable generator on a monthly or annual basis. The charge is specified in the generator's interconnection contract. Each party's rights are preserved to request a change to the manner in which the charge is calculated upon notice to the other party pursuant to a successful application to the Federal Energy Regulatory Commission (Commission).



In setting the charge applicable to the services SDG&E provides a particular generator pursuant to that generator's interconnection agreement, SDG&E calculates what is referred to herein as the Generation Interconnection O&M Fixed Charge Rate ("Fixed Charge Rate") by allocating certain O&M and A&G costs to the generator. These are treated by SDG&E as related transmission revenue requirements collected from the generator. The Fixed Charge Rate is based upon recorded SDG&E cost data filed with the Commission and cost allocations are limited to those transmission cost elements relevant to the services provided by SDG&E to the generator.<sup>1</sup> The Fixed Charge Rate is applied to the capital cost of the applicable interconnection facilities to establish the actual monthly or annual billing issued to and paid by the generator.

By this filing, SDG&E is proposing to decrease the Fixed Charge Rate now being applied to the billings issued to twenty-two specific generators. Certain of the applicable interconnection agreements, currently on file with the Commission, require modification to reflect the new Fixed Charge Rate. As noted above, those interconnection agreements preserve SDG&E's rights to apply to the Commission to modify the Fixed Charge Rate. This filing is intended to address the cost difference between the current and proposed rates as described below.

The current Fixed Charge Rate SDG&E bills generator interconnection customers is based upon SDG&E's recorded data from TO3 Cycle 2<sup>2</sup> rate application that used

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<sup>1</sup> For instance, if the generator is the owner of the equipment and is assumed to pay any applicable ad valorem taxes associated with that equipment, SDG&E does not allocate any portion of its transmission-related ad valorem taxes to the generators and omits that portion of its transmission revenue requirement in the setting of the Fixed Charge Rate.

<sup>2</sup> See Commission Docket No. ER08-1407-000, filed August 14, 2008, and accepted by Letter Order on October 2, 2008.

2007 recorded data. Updating the cost bases using 2013 cost data<sup>3</sup> for the Fixed Charge Rate applicable to the interconnection agreements relevant to the twenty-two generators decreases the Fixed Charge Rate from the current rate of 6.17 % per annum (or 0.51417 % per month) to the proposed rate of 5.35 % per annum (or 0.44618 % per month).

This attachment explains the derivation of the Fixed Charge Rate proposed in the instant filing. The proposed Generation Interconnection O&M Fixed Charge Rate is calculated using a standard annual fix charge methodology used by SDG&E to calculate its current Fixed Charge Rate.

## **2. Summary of Proposed Rate**

As indicated above, SDG&E proposes to decrease its generation interconnection O&M Fixed Charge Rate from 6.17 % to 5.35 %. This represents a 13.22 % decrease. Statements BG (Revenues under Changed Rates) and BH (Revenues under Present Rates) show the estimated effects on each affected generator for each month of the proposed twelve-month rate effective period assuming the proposed effective date of March 1, 2015. As indicated in statement BG, the rate change would result in an estimated annual aggregate billing decrease of (\$340,138) to generators from \$2,572,269 to \$2,232,131. The revenues received from these billings are credited to miscellaneous transmission revenue accounts recognized in SDG&E's annual TO4 cyclical Base Transmission Revenue Requirement (BTRR) filing. In other words, revenues received from the generators will result in a credit to lower transmission rates to SDG&E's other transmission service customers.

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<sup>3</sup> SDG&E used 2013 cost data in its Base Period for TO4 Cycle 2 Informational Filing in Docket No. ER15-553-000, filed December 1, 2014.

### 3. Description of Cost Statements AD through AV

Below is a description of the cost statements that serve as the main drivers in deriving the Fix Charge Rate. Other cost statements used for the derivation of the Fix Charge Rate are noted in the reference column of the Statement BK cost of service.

- To the extent the Fix Charge Rate represents a ratio of applicable expenses divided by total transmission plant in service, Cost Statement AD (Cost of Plant) in Attachment 2 of the instant filing, page AD, line 15 shows Transmission Plant-in-service reflecting a monthly thirteen-month average of transmission plant. Electric Miscellaneous Intangible Plant, General and Common plant is allocated to transmission service as shown on lines 31, 33, and 35 respectively, using a labor ratio that is similarly derived and used in SDG&E's annual TO4 formula. This labor ratio is derived on Statement AI (Wages and Salaries), line 19.
- Cost Statement AF (Specified Deferred Credits), page AF, column c, line 5 shows the transmission related accumulated deferred incomes taxes (ADIT) average balance for the 12 months ended December 31, 2013. The transmission related ADIT includes ADIT associated with common, general, and intangible plant allocated to transmission using transmission labor ratio as required by FERC.
- Statement AH (Operations and Maintenance Expenses), page AH, line 9, shows total recorded transmission O&M expenses less expense exclusions not applicable to transmission service. These exclusions are described on lines 4 through 8 and more thoroughly on page AH-1. These excluded expenses are related to California Public Utilities Commission (CPUC) and California Independent System Operator (CAISO) services for transmission services not chargeable to customers, including the affected

generators. Lines 11 through 26 on page AH develops total electric A&G, less exclusions, allocated to transmission service using the Transmission Wages and Salaries Allocation Factor as shown on page AH, Line 30. The exclusions applicable to CPUC services are described in more detail on page AH-2. Lines 32 through line 52 of page AH describe the derivation of a property insurance expense allocator used to allocate insurance expenses to transmission services booked in Account 924. Line 56 shows the total Transmission Related A&G expenses including property insurance allocated to transmission service. The remaining pages in Statement AH reflect more detailed workpapers supporting the data on page AH.

- The remaining cost statements, AJ through AV, are used to develop cost ratios shown in Statement BK as explained below.

#### **4. Description of Statement BK, Cost of Service**

Statement BK derives the Fixed Charge Rate applicable to transmission O&M service. Statement BK aggregates the costs from the applicable cost statements described in Section 3 above and develops the Fixed Charge Rate shown on page 1, column C line 40. Column C reflects the cost components attributable to providing transmission O&M services to the affected generators. Column B reflects the individual fixed charge components for total transmission service.

The format of Statement BK is similar to the data provided by investor owned utilities in support of rates for transmission services under their FERC Open Access Transmission Tariff. In the instant filing, SDG&E has modified the format to use the cost data for Base Period 12-Months Ending December 31, 2013. By applying this cost data to develop the fixed charge rate assessed to the interconnected generators, these

interconnected generators will pay for transmission O&M costs on the same basis as SDG&E's End Use (retail) customers. Page 2 and 3 of Statement BK develops the transmission O&M expenses, A&G expenses, and Other Taxes (other than income taxes) carrying charge rates related with transmission services. Page 4 shows the derivation of transmission related depreciation rate, transmission related ADIT, and transmission related general/common ADIT carrying charge rate applicable to these services.

Page 5 shows the derivation of the rate of return or cost of capital applicable to these services and the derivation of Federal and State Income Taxes. This information is shown in Statement AV of the instant filing. Under the TO4 formula, SDG&E's return-on-equity is equal to 10.05 %.

Page 6 shows the derivation of transmission related common and general plant carrying charge rate. Note pursuant to Appendix X Citizens Formula Rate Filing<sup>4</sup>, line 38 shows general and common plant revenues adjustment of \$380K charged to Citizens during 2013 base period. Page 7 shows the derivation of transmission related working capital carrying charge rate related with transmission services. Similarly, Line 48 shows working capital revenue credit adjustment of \$92K charged to Citizens during 2013 base period.

As shown on page 1 column C, SDG&E selected those cost components that support the overall Fixed Charge Rate charged to interconnected generators. These components include transmission O&M, A&G expenses, Other Taxes (Payroll Taxes), transmission related common/general plant, and Transmission related cash working capital allocated to transmission service. Line 32, column C of page 1 shows the total annual fixed charge related to SDG&E transmission O&M rate. Line 34 shows franchise

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<sup>4</sup> Citizens Formula Rate Appendix X, Docket No. ER12-1417-000.

fees rate calculation and line 36 shows Citizens allocated franchise fees rate adjustment associated with the franchise fees amount of \$18K allocated and charged to Citizens during 2013 base period. Line 40 reflects the adjusted Annual Fixed Charge Rate. Line 42 reflects the monthly Fixed Charge Rate used to calculate the monthly revenue in Statement BG, described below.

#### **5. Description of Statement BG, Revenues Under Proposed Rates, and BH, Revenues Under Current Rates**

Page 2 of Statement BG (Transmission Revenues to Reflect Changed Rates) summarizes the difference in proposed versus current revenues for the twelve-month rate effective period assuming the proposed fixed charge rate becomes effective on March 1, 2015. As shown on Line 47, Column D, SDG&E is asking for a 13.22 % decrease in the Fixed Charge Rate. Revenues under the proposed rate are shown by customer on page 3. The derivation of this monthly revenue in turn comes from Pages 4 through 25 for each affected generator. For example, Page 4, Line 6 shows the proposed annual O&M rate and Line 7 shows the monthly O&M rate that would be billed to each affected generators. The monthly O&M rate is then applied to the cost of the applicable interconnection facilities as to which SDG&E provides services. These interconnection facilities are defined in each generator's interconnection agreement.

Statement BH (Transmission Revenues to Reflect Present Rates) is organized in the same manner as Statement BG, except that the bills shown for each interconnected customers is based upon the current FERC approved annual Generation Interconnection O&M Fixed Charge rate equal to 6.17 %.

## **6. Justification for Decreasing the Generation Interconnection O&M Fixed Charge Rate**

SDG&E's current Fixed Charge Rate was based upon recorded 2007 data. At that time, total annual transmission O&M expenses were equal to approximately \$43.959 million. The instant filing is based upon a 12-Month Ending December 31, 2013 Base Period transmission O&M expenses equaling \$76.171 million as shown on Statement BK Page 2, Line 8; the Base Period expense level reflects an increase of \$32.212 million or 73.28 % increase over the 2007 expenses. With respect to transmission plant, SDG&E's 2007 recorded transmission plant was approximately \$1.236 billion compared to 12 Months Ended December 31, 2013 recorded plant of \$3.653 billion, as shown on statement AD, Page AD, Line 15. The Base Period figure represents an increase of \$2.417 billion, or 195.5 % increase, compared to 2007 recorded plant.

The decrease in the Generation Interconnection O&M Fix Charge Rate is a result of a significant cumulative increase in recorded transmission plant (denominator in Fix Charge Rate calculation) compared to a much smaller cumulative increase in O&M expenses experienced by SDG&E over a six year period (2007 through 2013). As a result, SDG&E's Fix Charge Rate has decreased by 13.22%. During the latter portion of this six year period, the increase in transmission plant is primarily attributable to the 500 kV Sunrise Powerlink transmission line going into service in 2012.

## **7. Development of Appendix XI**

In the instant filing, SDG&E is submitting a new Appendix XI to its currently-effective Transmission Owner ("TO") Tariff to reflect the Generation Interconnection O&M Fixed Charge Rate. The primary reason for this is to reduce the administrative

burden on a going forward basis by obviating the need to revise stated rates in generator interconnection contracts with each Generation Interconnection O&M Fixed Charge Rate filing. This reform will also enhance transparency by including the rate in a readily accessible tariff of general applicability.



## ATTACHMENT 2

Derivation of Generation Interconnection O&M Fixed  
Charge Rate Cost Statements and related Workpapers

# **San Diego Gas & Electric Company**

## **Attachment 2**

Derivation of Generation Interconnection  
O&M Fixed Charge Rate  
Cost Statements and related work papers.

(Exhibit SDG-2)

# **San Diego Gas & Electric Company**

## **Derivation of Generation Interconnection O&M Fixed Charge Rate**

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#### **Cost Statements Used to Derive Generation Interconnection O&M Fixed Charge Rate**

A. Statement AD – Cost of Plant	Page AD – AD-10B
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D. Statement AG – Specified Plant Account (Other than Plant in Service) and Deferred Debits	Page AG – AG-3
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# San Diego Gas & Electric Company

## Base Period Statement AD - Cost of Plant Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AD - Workpapers**  
**Cost of Plant**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Total Electric Miscellaneous Intangible Plant <sup>a, 1</sup>	\$ 77,890	\$ 93,154	\$ 85,522	Stmnt AD WP, Page AD-1, Line 3	1
2					2
3 Total Steam Production Plant <sup>b</sup>			505,741	Stmnt AD WP, Page AD-2, Line 17	3
4					4
5 Total Nuclear Production Plant <sup>b</sup>			695,859	Stmnt AD WP, Page AD-3, Line 17	5
6					6
7 Total Hydraulic Production Plant <sup>b</sup>			-		7
8					8
9 Total Other Production Plant <sup>b</sup>			473,895	Stmnt AD WP; Page AD-4, Line 17	9
10					10
11 Total Production Plant and Intangible Plant			\$ 1,761,017	Sum Lines 1 thru 9	11
12					12
13 Total Distribution Plant <sup>a</sup>	5,002,109	5,209,303	5,105,706	Stmnt AD WP, Page AD-5; Line 3	13
14					14
15 Transmission Plant <sup>b,2</sup>			3,652,963	Stmnt AD WP, Page AD-6; Line 17	15
16					16
17 Incentive Transmission Plant <sup>3</sup>			-		17
18					18
19 Total Transmission Plant & Incentive Transmission Plant			3,652,963	Sum Lines 15 thru 17	19
20					20
21 Total General Plant <sup>a,1</sup>	232,594	266,956	249,775	Stmnt AD WP, Page AD-7; Line 3	21
22					22
23 Total Common Plant <sup>a,1</sup>	477,436	533,998	505,717	Stmnt AD WP, Page AD-8, Line 3	23
24					24
25 Total Plant in Service			\$ 11,275,178	Sum Lines 11; 13, 19, 21, 23	25
26					26
27 Transmission Wages and Salaries Allocation Factor			16 48%	Statement AI, Line 19	27
28					28
29 Total Transmission Plant & Incentive Transmission Plant			\$ 3,652,963	See Line 19 Above	29
30					30
31 Transmission Related Electric Miscellaneous Intangible Plant			14,094	Line 1 x Line 27	31
32					32
33 Transmission Related General Plant			41,163	Line 21 x Line 27	33
34					34
35 Transmission Related Common Plant			83,342	Line 23 x Line 27	35
36					36
37 Transmission Related Total Plant in Service			\$ 3,791,562	Sum Lines 29; 31, 33, 35	37
38					38
39 Transmission Plant Allocation Factor <sup>4</sup>			33 63%	Line 37 / Line 25	39

<sup>a</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

<sup>b</sup> The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month average balance

<sup>1</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

<sup>2</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions

<sup>3</sup> The purpose of this footnote is to indicate for incentive projects the cost of the project

<sup>4</sup> Used to allocate all elements of working capital, other than working cash

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
PERIOD 1 - 12/31/2013 PER BOOK**

(\$1,000)

**INTANGIBLE PLANT**

Line No.		Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Dec-12	77,890	I-wp2	1
2	Dec-13	93,154	I-wp1	2
3	Beginning and End Period Average	85,522		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**STEAM PRODUCTION**

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Ratemaking	Reference From	Line No.
1	Dec-12	483,937	SP-wp2	498,210	SP-wp2	1
2	Jan-13	484,924	"	499,197	"	2
3	Feb	485,004	"	499,277	"	3
4	Mar	485,031	"	499,305	"	4
5	Apr	485,183	"	499,456	"	5
6	May	493,168	"	507,441	"	6
7	Jun	493,363	"	507,636	"	7
8	Jul	493,253	"	507,526	"	8
9	Aug	493,709	"	507,982	"	9
10	Sep	492,101	"	506,375	"	10
11	Oct	496,705	"	510,978	"	11
12	Nov	497,582	"	511,856	"	12
13	Dec-13	505,116	SP-wp1	519,390	SP-wp1	13
14	<b>Total 13 Months</b>	<b>6,389,076</b>		<b>6,574,631</b>		14
15						15
16						16
17	<b>13-Month Average <sup>1</sup></b>	<b>491,467</b>		<b>505,741</b>	Line 14 / 13 Months	17

<sup>1</sup> The monthly weighted annual plant balance is based upon a 13-month average.

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD -12/31/2013 PER BOOK  
(\$1,000)**

**NUCLEAR PRODUCTION**

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Dec-12	1,499,180	NP-wp2	1,505,124	NP-wp2	1
2	Jan-13	1,501,122	"	1,507,066	"	2
3	Feb	1,501,126	"	1,507,070	"	3
4	Mar	1,502,892	"	1,508,836	"	4
5	Apr	1,503,070	"	1,509,014	"	5
6	May	1,503,116	"	1,509,059	"	6
7	Jun	-	"	-	"	7
8	Jul	-	"	-	"	8
9	Aug	-	"	-	"	9
10	Sep	-	"	-	"	10
11	Oct	-	"	-	"	11
12	Nov	-	"	-	"	12
13	Dec-13	-	NP-wp1	-	NP-wp1	13
14	<b>Total 13 Months</b>	<b>9,010,506</b>		<b>9,046,169</b>		14
15						15
16						16
17	<b>13-Month Average</b>	<b>693,116</b>		<b>695,859</b>	Line 14 / 13 Months	17

<sup>1</sup> The monthly weighted annual plant balance is based upon a 13-month average.

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD -12/31/2013 PER BOOK  
(\$1,000)**

**OTHER PRODUCTION**

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Dec-12	508,362	OP-wp2	473,434	OP-wp2	1
2	Jan-13	508,685	"	473,757	"	2
3	Feb	508,575	"	473,102	"	3
4	Mar	508,660	"	473,187	"	4
5	Apr	511,624	"	473,478	"	5
6	May	511,855	"	473,559	"	6
7	Jun	511,900	"	473,570	"	7
8	Jul	512,464	"	473,563	"	8
9	Aug	512,782	"	473,564	"	9
10	Sep	513,046	"	473,647	"	10
11	Oct	513,136	"	473,737	"	11
12	Nov	514,151	"	473,916	"	12
13	Dec-13	518,525	OP-wp1	478,117	OP-wp1	13
14	<b>Total 13 Months</b>	<b>6,653,763</b>		<b>6,160,631</b>		14
15						15
16						16
17	<b>13-Month Average</b>	<b>511,828</b>		<b>473,895</b>	Line 14 / 13 Months	17

<sup>1</sup> The monthly weighted annual plant balance is based upon a 13-month average.

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD -12/31/2013 PER BOOK  
(\$1,000)**

**DISTRIBUTION PLANT**

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Dec-12	4,928,232	D-wp2	5,002,109	D-wp2	1
2	Dec-13	5,127,373	D-wp1	5,209,303	D-wp1	2
3	<b>Beginning and End Period Average</b>	<b>5,027,802</b>		<b>5,105,706</b>		3

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD -12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-12	3,621,573	T-wp2	3,562,629	T-wp2	1
2	Jan-13	3,632,138	"	3,573,153	"	2
3	Feb	3,643,133	"	3,583,799	"	3
4	Mar	3,662,840	"	3,603,039	"	4
5	Apr	3,679,257	"	3,619,376	"	5
6	May	3,693,793	"	3,633,909	"	6
7	Jun	3,705,995	"	3,645,849	"	7
8	Jul	3,710,122	"	3,649,977	"	8
9	Aug	3,739,303	"	3,679,149	"	9
10	Sep	3,758,020	"	3,698,036	"	10
11	Oct	3,769,379	"	3,708,854	"	11
12	Nov	3,808,040	"	3,746,801	"	12
13	Dec-13	3,845,465	T-wp1	3,783,949	T-wp1	13
14	<b>Total 13 Months</b>	<b>48,269,059</b>		<b>47,488,520</b>		14
15						15
16						16
17	<b>13-Month Average</b>	<b>3,713,005</b>		<b>3,652,963</b>	Line 14 / 13 Months	17

<sup>1</sup> The monthly weighted annual plant balance is based upon a 13-month average.

Column 2 represents the monthly ratemaking plant balances for the base period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888 - Seven Factor Test.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
 Balances as of 12/31/2012  
 In Thousands

Line No	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No
1	303 0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	310 1	Land	-	-	-	-	-	-	-	-	2
3	340 0	Land & Land Rights	-	4	-	-	-	-	-	4	3
4	360 0	Land & Land Rights	-	-	3,585	-	-	-	-	3,585	4
5	361 0	Structures & Improvements	-	-	1,076	-	-	-	-	1,076	5
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	<b>-</b>	<b>4</b>	<b>4,661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,665</b>	6
7	350 0	Land & Land Rights	185,503	-	-	-	-	-	(5,659)	179,844	7
8	352 0	Structures & Improvements	287,039	-	-	(1,928)	-	-	(33,612)	251,499	8
9	353 0	Station Equipment	1,002,990	-	-	(10,619)	(1,600)	(5,944) *	(2,521)	982,306	9
10	354 0	Towers and Fixtures	667,512	-	-	-	-	-	-	667,512	10
11	355 0	Poles and Fixtures	265,604	-	-	-	-	-	-	265,604	11
12	356 0	OH Conductors and Device	408,227	-	-	-	-	-	-	408,227	12
13	357 0	Underground Conduit	292,698	-	-	-	-	-	-	292,698	13
14	358 0	UG Conductors & Devices	324,019	-	-	(1,726)	-	-	-	322,293	14
15	359 0	Roads & Trails	187,981	-	-	-	-	-	-	187,981	15
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>3,621,573</b>	<b>-</b>	<b>-</b>	<b>(14,273)</b>	<b>(1,600)</b>	<b>(5,944)</b>	<b>(41,792)</b>	<b>3,557,964</b>	16
17	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 3,621,573</b>	<b>\$ 4</b>	<b>\$ 4,661</b>	<b>\$ (14,273)</b>	<b>\$ (1,600)</b>	<b>\$ (5,944)</b>	<b>\$ (41,792)</b>	<b>\$ 3,562,629</b>	17

\* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement

These represents plant transfers to comply with FERC Order No 888 and reflect the adjusted transmission plant balances

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
 Balances as of 12/31/2013  
 In Thousands

Line No	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	310.1	Land	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	-	4	3
4	360.0	Land & Land Rights	-	-	3,583	-	-	-	-	3,583	4
5	361 0	Structures & Improvements	-	-	1,076	-	-	-	-	1,076	5
6	TOTAL	TRANSMISSION RELATED	-	4	4,659	-	-	-	-	4,664	6
7	350.0	Land & Land Rights	188,318	-	-	-	-	-	(5,659)	182,660	7
8	352.0	Structures & Improvements	268,634	-	-	(1,928)	-	-	(36,371)	230,335	8
9	353.0	Station Equipment	961,835	-	-	(10,619)	(1,420)	-	(2,513)	947,282	9
10	354.0	Towers and Fixtures	846,138	-	-	-	-	-	-	846,138	10
11	355 0	Poles and Fixtures	297,939	-	-	-	-	-	-	297,939	11
12	356 0	OH Conductors and Device	489,096	-	-	-	-	-	-	489,096	12
13	357 0	Underground Conduit	245,528	-	-	-	-	-	-	245,528	13
14	358 0	UG Conductors & Devices	280,882	-	-	(1,726)	-	-	-	279,156	14
15	359 0	Roads & Trails	261,150	-	-	-	-	-	-	261,150	15
16	TOTAL	TRANSMISSION PLANT	3,839,521	-	-	(14,273)	(1,420)	-	(44,543)	3,779,285	16
17	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 3,839,521</b>	<b>\$ 4</b>	<b>\$ 4,659</b>	<b>\$ (14,273)</b>	<b>\$ (1,420)</b>	<b>\$ -</b>	<b>\$ (44,543)</b>	<b>\$ 3,783,949</b>	17

These represents plant transfers to comply with FERC Order No 888 and reflect the adjusted transmission plant balances.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD- 12/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.		Adjusted FERC General Plant Balance	Reference From	Line No.
1	Dec-12	232,594	G-wp2	1
2	Dec-13	266,956	G-wp1	2
3	Beginning and End Period Average	249,775		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
 STATEMENT AD  
 COST OF PLANT  
 BASE PERIOD- 12/31/2013 PER BOOK  
 (\$1,000)**

**COMMON PLANT**

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-12	477,436	C-wp2	1
2	Dec-13	533,999	C-wp1	2
3	Beginning and End Period Average	505,717		3

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <u>  </u> An Original (2) <u>X</u> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 25 Column: d**

The retirement of the Nuclear assets is the result of the SONGS plant closure.

**Schedule Page: 204 Line No.: 104 Column: g**

**Reclassification of 2013 Electric Plant-in-Service for Ratemaking**  
 Plant in Service Classified under FERC Seven Factor Test  
 In Accordance with Guidelines in FERC Order 888

	BOY 2013	FOY 2013
<u>Intangible Plant</u>	<u>77,889,708</u>	<u>93,153,966</u>
Steam Production Plant	<u>498,210,342</u>	<u>519,389,793</u>
Nuclear Production Plant	1,505,124,055	-
Other Production Plant	473,133,642	478,117,192
Transmission Plant	3,562,629,201	3,783,948,531
<u>Distribution Plant</u>	<u>5,002,109,080</u>	<u>5,209,303,219</u>
<u>General Plant</u>	<u>232,593,567</u>	<u>266,955,906</u>
Ratemaking Electric	11,351,689,595	10,350,868,607
ASC 410 (FAS 143 and FIN 47)	123,653,982	7,259,719
Cuyamaca Permanent Adjustment	14,105,025	14,105,025
<b>Total Electric Plant-in-Service</b>	<b>11,489,448,602</b>	<b>10,372,233,351</b>
Total 13-Month Average Plant Balance for 2013 - Steam Production		<u>505,740,831</u>
Total 13-Month Average Plant Balance for 2013 - Nuclear Production		<u>695,859,154</u> *
Total 13-Month Average Plant Balance for 2013 - Other Production		<u>473,894,665</u>
Total 13-Month Average Plant Balance for 2013 - Transmission Plant		<u>3,652,963,079</u>

\* As a result of the SONGS plant closure, the December 2013 Nuclear Production Plant Balance is zero.

AD-9



Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization

	<u>2012</u>	<u>2013</u>
Total Common Plant $\text{\$} \textcircled{1}$	661,177,409	$\text{\$} \textcircled{2}$ 733,001,024
Electric Share (See AD-10A)	$\frac{\times 72.21\%}{477,436,207}$	See AD-10B $\times 72.85\%$ <u>533,998,531</u>

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	$\textcircled{1}$ 196,454,189	27,025,676	7,221,894			216,257,971 $\textcircled{2}$
389 Land & Land Rights	8,249,764	112				8,249,876
390 Structures & Improvements	242,425,231	37,433,698	1,757,296			278,101,633
391 Office Furniture & Equipment	94,577,455	9,706,778	2,337,415			101,946,818
392 Transportation Equipment	67,312					67,312
393 Stores Equipment	144,926					144,926
394 Tools, Shop & Garage Equip.	2,420,316	157,593	55,730			2,522,179
395 Laboratory Equipment	2,236,235		53,558	(1)		2,182,676
396 Power Operated Equipment						
397 Communication Equipment	112,129,061	20,021,046	11,087,097			121,063,010
398 Miscellaneous Equipment	<u>2,472,920</u>	15,146	13,443			<u>2,474,623</u>
FIN 47 ARC - Common	1,088,265					1,088,265
Fleet Capital Lease	22,523,825	616,704	1,021,167			22,119,362
<b>TOTAL COMMON PLANT</b>	<b>684,789,499</b>	<b>94,976,753</b>	<b>23,547,600</b>	<b>(1)</b>		<b>756,218,651</b>
Construction Work in Progress	82,245,866	17,344,341				99,590,207
<b>TOTAL COMMON PLANT</b>	<b>767,035,365</b>	<b>112,321,094</b>	<b>23,547,600</b>	<b>(1)</b>		<b>855,808,858</b>

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2012/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2012 Accumulated Depreciation
303 Misc. Intangible Plant	111,765,517
389 Land & Land Rights	27,275
390 Structures & Improvements	105,497,669
391 Office Furniture & Equipment	46,614,040
392 Transportation Equipment	(332,346)
393 Stores Equipment	92,292
394 Tools, Shop & Garage Equipment	245,715
395 Laboratory Equipment	890,330
396 Power Operated Equipment	(192,979)
397 Communication Equipment	48,783,985
398 Miscellaneous Equipment	926,595
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	555,715
Fleet Capital Lease	15,570,330
	<hr/>
Total Accumulated Depreciation	330,444,138 =====

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)	December 31, 2012	
	Balance End of Year	Accumulated Depreciation
Electric	494,486,497	238,613,712
Gas	190,303,002	91,830,426
	<hr/>	<hr/>
Total	684,789,499 =====	330,444,138 =====

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2013 Accumulated Depreciation
303 Misc. Intangible Plant	139,603,548
389 Land & Land Rights	27,275
390 Structures & Improvements	116,248,552
391 Office Furniture & Equipment	60,437,123
392 Transportation Equipment	(322,395)
393 Stores Equipment	113,350
394 Tools, Shop & Garage Equipment	343,576
395 Laboratory Equipment	929,696
396 Power Operated Equipment	(192,979)
397 Communication Equipment	53,080,042
398 Miscellaneous Equipment	1,212,198
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	673,573
Fleet Capital Lease	18,618,389
Total Accumulated Depreciation	390,771,948 =====

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2013	
		Balance End of Year	Accumulated Depreciation
Electric	<u>72.85%</u>	550,905,287	284,677,364
Gas	27.15%	205,313,364	106,094,584
Total	100.00%	756,218,651 =====	390,771,948 =====

# San Diego Gas & Electric Company

## Base Period Statement AE – Accumulated Depreciation and Amortization Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE - Workpapers**  
**Accumulated Depreciation and Amortization**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Plant Depreciation Reserve <sup>a, 1</sup>			\$ 627,335	Stmt AE WP, Page AE-1, Line 15	1
2					2
3 Electric Misc Intangible Plant Amortization Reserve <sup>b, 2</sup>	8,471	19,993	14,232	Stmt AE WP, Page AE-2, Line 3	3
4					4
5 General Plant Depreciation Reserve <sup>b, 2</sup>	96,526	103,539	100,033	Stmt AE WP, Page AE-3, Line 3	5
6					6
7 Common Plant Depreciation Reserve <sup>b, 2</sup>	226,969	270,623	248,796	Stmt AE WP, Page AE-4, Line 3	7
8					8
9 Transmission Wages and Salaries Allocation Factor			16.48%	Statement AI, Line 19	9
10					10
11 Transmission Related Electric Misc Intangible Plant Amortization Reserve			\$ 2,345	Line 3 x Line 9	11
12					12
13 Transmission Related General Plant Depreciation Reserve			16,485	Line 5 x Line 9	13
14					14
15 Transmission Related Common Plant Depreciation Reserve			41,002	Line 7 x Line 9	15
16					16
17 Total Transmission Related Depreciation Reserve			\$ 687,167	Sum Lines 1, 11, 13, 15	17
18					18
19 Incentive Transmission Plant Depreciation Reserve			\$ -		19

<sup>a</sup> The depreciation reserve for transmission plant is derived based on a 13-month average balance

<sup>b</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances

<sup>1</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-12	\$ 608,270	T-wp2	\$ 590,575	T-wp2	1
2	Jan-13	610,125	"	592,366	"	2
3	Feb	616,106	"	598,242	"	3
4	Mar	623,211	"	605,244	"	4
5	Apr	629,538	"	611,477	"	5
6	May	636,480	"	618,341	"	6
7	Jun	637,677	"	625,380	"	7
8	Jul	645,420	"	633,015	"	8
9	Aug	652,994	"	640,470	"	9
10	Sep	662,187	"	649,712	"	10
11	Oct	670,293	"	657,717	"	11
12	Nov	678,694	"	666,013	"	12
13	Dec-13	679,574	T-wp1	666,808	T-wp1	13
14	<b>Total 13 Months</b>	<b>\$ 8,350,567</b>		<b>\$ 8,155,359</b>		14
15	<b>13-Month Average Balance</b>	<b>\$ 642,351</b>		<b>\$ 627,335</b>		15

Column 2 represents the monthly ratemaking depreciation reserve balances for the base period. These depreciation reserve balances reflect the amounts shifted between functions (transmission to distribution , transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
Balances as of 12/31/2013  
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Line No.
1	303.0	Production Related to Trans Intangibles	-	-	-	-	-	-	-	-	1
2	310.1	Land	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	3
4	360.0	Land & Land Rights	-	-	46	-	-	-	-	46	4
5	361.0	Structures & Improvements	-	-	488	-	-	-	-	488	5
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	<b>1</b>	<b>534</b>	-	-	-	-	<b>535</b>	6
7	350.0	Land & Land Rights	14,792	-	-	-	-	-	(277)	14,515	7
8	352.0	Structures & Improvements	44,549	-	-	(275)	-	-	(10,166)	34,107	8
9	353.0	Station Equipment	171,015	-	-	(975)	(162)	-	*(1,085)	168,793	9
10	354.0	Towers and Fixtures	115,331	-	-	-	-	-	-	115,331	10
11	355.0	Poles and Fixtures	63,091	-	-	-	-	-	-	63,091	11
12	356.0	OH Conductors and Device	190,699	-	-	-	-	-	-	190,699	12
13	357.0	Underground Conduit	32,515	-	-	-	-	-	-	32,515	13
14	358.0	UG Conductors & Devices	33,538	-	-	(362)	-	-	-	33,176	14
15	359.0	Roads & Trails	14,046	-	-	-	-	-	-	14,046	15
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>679,574</b>	-	-	<b>(1,611)</b>	<b>(162)</b>	-	<b>(11,528)</b>	<b>666,273</b>	16
17	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>679,574</b>	<b>1</b>	<b>534</b>	<b>(1,611)</b>	<b>(162)</b>	-	<b>(11,528)</b>	<b>666,808</b>	17

These represents plant transfers to comply with FERC Order No. 888 and reflect the adjusted transmission plant accumulated depreciation and amortization balances.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference From	Line No.
1	Dec-12	\$ 8,471	I-wp2	1
2	Dec-13	19,993	I-wp1	2
3	Beginning and End Period Average	\$ 14,232		3



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**GENERAL PLANT**

Line No.	Month	Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Dec-12	\$ 96,526	G-wp2	1
2	Dec-13	103,539	G-wp1	2
3	Beginning and Year End Average	\$ 100,033		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**COMMON PLANT**

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-12	\$ 226,969	C-wp2	1
2	Dec-13	270,623	C-wp1	2
3	Beginning and Year End Average	\$ 248,796		3

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2012/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization

ACCOUNT

December 31, 2012  
Accumulated Depreciation

303 Misc. Intangible Plant	111,765,517
389 Land & Land Rights	27,275
390 Structures & Improvements	105,497,669
391 Office Furniture & Equipment	46,614,040
392 Transportation Equipment	(332,346)
393 Stores Equipment	92,292
394 Tools, Shop & Garage Equipment	245,715
395 Laboratory Equipment	890,330
396 Power Operated Equipment	(192,979)
397 Communication Equipment	48,783,985
398 Miscellaneous Equipment	926,595
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	555,715
Fleet Capital Lease	15,570,330
Total Accumulated Depreciation	330,444,138

①

2012  
Common Plant - Accum. Deprec  
2 ① 314,318,093  
Electric Share ② 72.21%  
226,969,095  
See AE-4, Line 1

Split of Common Utility Plant

to Departments: (excluding CWIP) (see Note 2- Page 356.2)

		December 31, 2012	
		Balance	Accumulated
		End of Year	Depreciation
Electric	72.21% ②	494,486,497	238,613,712
Gas	27.79%	190,303,002	91,830,426
Total	100.00%	684,789,499	330,444,138

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

December 31, 2013

Accumulated Depreciation

ACCOUNT

303 Misc. Intangible Plant	139,603,548
389 Land & Land Rights	27,275
390 Structures & Improvements	116,248,552
391 Office Furniture & Equipment	60,437,123
392 Transportation Equipment	(322,395)
393 Stores Equipment	113,350
394 Tools, Shop & Garage Equipment	343,576
395 Laboratory Equipment	929,696
396 Power Operated Equipment	(192,979)
397 Communication Equipment	53,080,042
398 Miscellaneous Equipment	1,212,198
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	673,573
Fleet Capital Lease	18,618,389
Total Accumulated Depreciation	390,771,948

①  
2013  
Common Plant - Accum. Deprac  
Σ ① 37,479,986  
Elect. Share ② 72.85%  
270,623,170  
Sec AE-4, Line 2

Split of Common Utility Plant		December 31, 2013	
to Departments: (excluding CWIP) (see Note 2- Page 356.2)		Balance	Accumulated
		End of Year	Depreciation
Electric	72.85% ②	550,905,287	284,677,364
Gas	27.15%	205,313,364	106,094,584
Total	100.00%	756,218,651	390,771,948

AE-4B

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report <u>2012/Q4</u>
FOOTNOTE DATA			

**Schedule Page: 200 Line No.: 4 Column: b**

Not included in ratebase plant amounts on page 204, accounts 300-399.

Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(77,302,956)	518,097,044
Orange Grove	123,238,342	(2,516,173)	120,722,169
El Cajon Energy Fleet	59,751,923	(2,380,008)	57,371,915
	22,523,825	(15,570,330)	6,953,495
	800,914,090	(97,769,467)	703,144,623

**Schedule Page: 200 Line No.: 14 Column: b**

**Reclassification of 2012 Accum. Provision for Depreciation & Amortization for Ratemaking**

Accumulated Provision for Depreciation & Amortization Classified under FERC Seven Factor Test

In Accordance with Guidelines in FERC Order 888

Accumulated Provision

Electric

<u>Intangible Plant</u>	8,471,189
Steam Production Plant	143,620,045
Nuclear Production Plant	2,043,941,340
Other Production Plant	123,479,971
Transmission Plant	590,575,092
Distribution Plant	2,086,947,474
<u>General Plant</u>	<u>96,526,367</u>
Ratemaking Electric	5,093,561,478

ASC 410 (FAS 143 and FIN 47) - Electric	(706,868,744)
Capital Leases A/D	82,199,137
Leased to Others- Citizens A/D	1,596,035
Cuyamaca Permanent Adjustment	17,855,747

Total Electric 4,488,343,653

Ratemaking Gas	839,375,978
FIN 47 - Gas	(216,327,694)

Total Gas 623,048,284

<u>Ratemaking Common</u> - see AE-4A for calculation - 2012	314,318,093
FIN 47 - Common	555,715
Fleet Capital Lease A/D	15,570,330

Total Common 330,444,138

Total Accumulated Provision 2012 5,441,836,075

Total Wtd. Avg. Accum. Provision for 2012 - Transmission Plant 557,543,290

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 200 Line No.: 4 Column: b**

Not included in ratebase plant amounts on page 204, accounts 300-399.

Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(105,255,647)	490,144,353
Orange Grove	123,238,342	(3,740,311)	119,498,031
El Cajon Energy	59,751,923	(3,450,941)	56,300,982
Fleet	22,119,362	(18,618,389)	3,500,973
	800,509,627	(131,065,288)	669,444,339

**Schedule Page: 200 Line No.: 14 Column: b**

**Reclassification of 2013 Accum. Provision for Depreciation & Amortization for Ratemaking**

Accumulated Provision for Depreciation & Amortization Classified  
under FERC Seven Factor Test

In Accordance with Guidelines in FERC Order 888

Accumulated Provision

Electric

<u>Intangible Plant</u>	19,993,565
Steam Production Plant	158,087,682
Nuclear Production Plant	927,043,329
Other Production Plant	141,215,828
Transmission Plant	666,807,920
Distribution Plant	2,267,949,040
<u>General Plant</u>	103,539,245
Ratemaking Electric	4,284,636,609

ASC 410 (FAS 143 and FIN 47) - Electric	(928,545,238)
Capital Leases A/D	112,446,899
Leased to Others- Citizens A/D	4,896,597
Cuyamaca Permanent Adjustment	17,855,747
Total Electric	3,491,290,614

Ratemaking Gas	863,571,303
FIN 47 - Gas	(202,561,772)
Total Gas	661,009,531

Ratemaking Common - Sec AE-4B for calculation - 2013	371,479,986
FIN 47 - Common	673,573
Fleet Capital Lease A/D	18,618,389
Total Common	390,771,948

Total Accumulated Provision 2013 4,543,072,093

Total 13-Month Average Accum. Provision for 2013 - Steam Production 151,190,873

Total 13-Month Average Accum. Provision for 2013 - Nuclear Production 569,920,159

Total 13-Month Average Accum. Provision for 2013 - Other Production 132,368,993

Total 13-Month Average Accum. Provision for 2013 - Transmission Plant 627,335,300

# San Diego Gas & Electric Company

## Base Period Statement AF – Specified Deferred Credits -Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AF - Workpapers**  
**Deferred Credits**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (211,753)	\$ (276,123)	\$ (243,938)	Stmt AF WP, Page AF-2	1
2					2
3	(62,516)	(140,932)	(101,724)	Stmt AF WP, Page AF-2	3
4					4
5	<u>\$ (274,269)</u>	<u>\$ (417,055)</u>	<u>\$ (345,662)</u>	Sum of Lines 1 thru 3	5
6				Form 1, Pg 450 1, Sch Pg 274, Ln 2, Cols b and k	6
7					7
8	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		8
9					9
10	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		10
11					11
12	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		12



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AF - Workpapers**  
**Deferred Credits**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (2,571)	\$ (18,774)	\$ (10,673)	Stmnt AF WP, Page AF-2	1
2				Form 1, Pg 450 1, Sch Pg 274, Ln 2, Cols b and k	2
3			-		3
4					4
5	<u>\$ (2,571)</u>	<u>\$ (18,774)</u>	<u>\$ (10,673)</u>	Sum of Lines 1 thru 3	5
6					6

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 274 Line No.: 2 Column: b**

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$274,268,572.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the beginning of the year was \$2,570,961.

**Schedule Page: 274 Line No.: 2 Column: k**

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$417,054,892.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$18,774,439.

AF-2

# San Diego Gas & Electric Company

## Base Period Statement AG – Specified Plant Accounts (other than plant in-service) and Deferred Debits Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AG - Workpapers**  
**Specified Plant Account (Other than Plant in Service) and Deferred Debits**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

<u>Line No</u>	<u>(a)</u> 31-Dec-12	<u>(b)</u> 31-Dec-13	<u>(c) = [(a)+(b)]/2</u> Average Balance	<u>Reference</u>	<u>Line No</u>
1	Transmission Plant Held for Future Use <sup>1</sup>		\$ 5,973	Stmt AG WP, Page AG-1, Line 15	1

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AG  
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)  
AND DEFERRED DEBITS  
BASE PERIOD- 12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-12	\$ 4,076	1
2	Jan-13	4,076	2
3	Feb	4,076	3
4	Mar *	6,505	4
5	Apr *	6,546	5
6	May	6,546	6
7	Jun	6,546	7
8	Jul	6,546	8
9	Aug	6,546	9
10	Sep	6,546	10
11	Oct	6,546	11
12	Nov	6,546	12
13	Dec-13	6,546	13
14	<b>Total 13 Months</b>	<b>77,650</b>	14
15	<b>13-Month Average</b>	<b>\$ 5,973</b>	15

\* The assets included in Electric Plant Held for Future Use is shared at 50/50 by Transmission and Distribution. Ocean Ranch was initially recorded in the books for \$4,858k in March 2013 that increased the March balance by \$2,429k (50% \* \$4,858). An additional amount to true-up the purchase cost was recorded in April 2013 at \$83k increasing the April balance by \$41k (50% \* \$83).

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1 Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.

2 For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Torrey Pines/Sorrento Mesa	3/31/2005	3/31/2014	1,785,268
4				
5	Salt Creek	7/31/2011	12/31/2015	6,005,098
6				
7	Oceanside	5/31/2012	12/31/2017	360,835
8				
9	Ocean Ranch	3/31/2013	12/31/2018	4,941,794
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property			
22				
23				
24				
25				
26				
27				
28	① 13,092,995 * 50% Transmission =		6,546,497.50	
29				
30	* 50% Distribution =		6,546,497.50	
31				
32			13,092,995	
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			13,092,995

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 214 Line No.: 46 Column: d**

The 13-Month Average Electric Transmission Plant Held for Future Use is \$5,973,076.

AG-3

# San Diego Gas & Electric Company

## Base Period Statement – AH Operation and Maintenance Expenses Workpaper



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AH - Workpapers**  
**Operation and Maintenance Expenses**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
42			42
41			41
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1, page 1, line 6  
This expense will be excluded in Wholesale BTRR on BK-2, page 1, line 4

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Electric Transmission O&M Expenses**  
**12 Months Ending December 31, 2013**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<b><u>Electric Transmission Operation</u></b>					1
2	560	Operation Supervision and Engineering	\$ 7,379	\$ -	\$ 7,379	Form 1, p. 321; Line 83	2
3	561.1	Load Dispatch - Reliability	459	-	459	Form 1, p. 321; Line 85	3
4	561.2	Load Dispatch - Monitor and Operate Transmission System	5,821	-	5,821	Form 1, p. 321; Line 86	4
5	561.3	Load Dispatch - Transmission Service and Scheduling	-	-	-	Form 1, p. 321; Line 87	5
6	561.4	Scheduling, System Control and Dispatch Services	8,314	8,314	-	Form 1, p. 321; Line 88	6
7	561.5	Reliability, Planning and Standards Development	-	-	-	Form 1, p. 321; Line 89	7
8	561.6	Transmission Service Studies	-	-	-	Form 1, p. 321; Line 90	8
9	561.7	Generation Interconnection Studies	-	-	-	Form 1, p. 321; Line 91	9
10	561.8	Reliability, Planning and Standards Development Services	1,137	1,137	-	Form 1, p. 321; Line 92	10
11	562	Station Expenses	2,016	-	2,016	Form 1, p. 321; Line 93	11
12	563	Overhead Line Expenses	5,575	-	5,575	Form 1, p. 321; Line 94	12
13	564	Underground Line Expenses	-	-	-	Form 1, p. 321; Line 95	13
14	565	Transmission of Electricity by Others	5,140	5,140	-	Form 1, p. 321; Line 96	14
15	566	Misc. Transmission Expenses	18,432	5,097	13,335	Form 1, p. 321; Line 97	15
16	567	Rents	1,867	-	1,867	Form 1, p. 321; Line 98	16
17		<i>Total Transmission Operation</i>	\$ 56,140	\$ 19,688	\$ 36,452	Sum Lines 2 thru 16	17
18		<b><u>Electric Transmission Maintenance</u></b>					18
19							19
20	568	Maintenance Supervision and Engineering	826	-	826	Form 1, p. 321; Line 101	20
21	569	Maintenance of Structures	1	-	1	Form 1, p. 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	1,723	-	1,723	Form 1, p. 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,757	-	1,757	Form 1, p. 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	-	-	-	Form 1, p. 321; Line 105	24
25	569.4	Maintenance of Misc. Regional Transmission Plant	74	-	74	Form 1, p. 321; Line 106	25
26	570	Maintenance of Station Equipment	6,443	-	6,443	Form 1, p. 321; Line 107	26
27	571	Maintenance of Overhead Lines	28,655	-	28,655	Form 1, p. 321; Line 108	27
28	572	Maintenance of Underground Lines	150	-	150	Form 1, p. 321; Line 109	28
29	573	Maintenance of Misc. Transmission Plant	90	-	90	Form 1, p. 321; Line 110	29
30		<i>Total Transmission Maintenance</i>	\$ 39,719	\$ -	\$ 39,719	Sum Lines 20 thru 29	30
31							31
32		<b>Total Transmission O&amp;M Expenses</b>	\$ 95,859	\$ 19,688	\$ 76,171	Line 17 + Line 30	32
33							33
34							34
35		<b><u>Excluded Expenses (recovery method in parentheses)</u></b>					35
36	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 8,314			36
37	561.8	Reliability, Planning and Standards Development Services (ERRA)		1,137			37
38	565	Transmission of Electricity by Others (ERRA)		5,140			38
39	566	Misc. Transmission Expenses:					39
40		ISO Grid Management Costs (ERRA)	\$ 2,439				40
41		Reliability Services (RS rates)	3,815				41
42		Other (TRBAA, TACBAA)	(1,164)	\$ 5,090			42
43		Sunrise dedication ceremony (a)	7	7			43
44		<b>Total Excluded Expenses</b>		\$ 19,688			44
45							45
46	(a)	This Sunrise dedication ceremony trailing charges in January 2013 is excluded in the transmission O&M expenses since ratepayers are not supposed to pay for it.					46
47							47
48							48

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Administrative & General Expenses**  
**12 Months Ending December 31 2013**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<u>Administrative &amp; General</u>					1
2	920	A&G Salaries	\$ 24,202	\$ -	\$ 24,202	Form 1, p 323, Line 181	2
3	921	Office Supplies & Expenses	11,803	-	11,803	Form 1, p 323, Line 182	3
4	922	Less Administrative Expenses Transferred-Credit	(7,659)	-	(7,659)	Form 1, p 323; Line 183	4
5	923	Outside Services Employed	90,933	-	90,933	Form 1, p. 323, Line 184	5
6	924	Property Insurance	8,259	809	7,450	Form 1, p 323, Line 185	6
7	925	Injuries & Damages - Non Wildfire Related	11,747	315	11,432	Form 1, p 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums	85,232	-	85,232	Form 1, p. 323, Line 186	8
9	925	Injuries & Damages - Wildfire Damage Claims	215,738	-	215,738	Form 1, p 323, Line 186	9
10	926	Employee Pensions & Benefits	51,421	388	51,033	Form 1, p 323, Line 187	10
11	926	Employee Pensions & Benefits - PBOP	5,750	-	5,750	Form 1, p 323, Line 187	11
12	927	Franchise Requirements	-	-	-	Form 1, p 323, Line 188	12
13	928	Regulatory Commission Expenses	17,713	5,204	12,509	Form 1, p 323, Line 189	13
14	929	Less Duplicate Charges (Company Energy Use)	(1,950)	-	(1,950)	Form 1, p 323, Line 190	14
15	930 1	General Advertising Expenses	-	-	-	Form 1, p 323, Line 191	15
16	930 2	Miscellaneous General Expenses	4,410	3,198	1,212	Form 1, p 323, Line 192	16
17	931	Rents	9,048	357	8,691	Form 1, p 323, Line 193	17
18	935	Maintenance of General Plant	6,725	24	6,701	Form 1, p 323, Line 196	18
19							19
20		<b>Total Administrative &amp; General Expenses</b>	<b>\$ 533,372</b>	<b>\$ 10,295</b>	<b>\$ 523,077</b>	Sum Lines 2 thru 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	924	Nuclear property insurance expense (SONGS)		\$ 809			24
25	925	Injuries & Damages - Non Wildfire Related (SONGS)	\$ 230				25
26	925	CPUC energy efficiency programs	85	315			26
27	925	Injuries & Damages - Wildfire Insurance Premiums		-			27
28	925	Injuries & Damages - Wildfire Damage Claims		-			28
29	926	CPUC energy efficiency programs		388			29
30	928	CPUC energy efficiency programs	79				30
31	928	CPUC Intervenor Funding Expense - Transmission	-				31
32	928	CPUC Intervenor Funding Expense - Distribution	514				32
33	928	CPUC reimbursement fees	4,539				33
34	928	Litigation expenses - Litigation Cost Memorandum					34
34	928	Account (LCMA)	72	5,204			34
35	930 1	General Advertising Expenses		-			35
36	930 2	CPUC energy efficiency programs		3,198			36
37	931	Advanced Metering Infrastructure (AMI) lease facilities	98				37
38	931	CPUC energy efficiency programs	259	357			38
38	931	Hazardous Substances-Hazardous Substance Cleanup Cost					38
39	935	Account		24			39
40		<b>Total Excluded Expenses</b>		<b>\$ 10,295</b>			40
41							41
42							42
43							43
44							44
45							45

Name of Respondent San Diego Gas & Electric Company		This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	779,029	1,224,938	
63	(547) Fuel	6,178,463	5,951,204	
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses	5,254,425	5,174,175	
66	(550) Rents		207	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	12,211,917	12,350,524	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures	59,211	11,325	
71	(553) Maintenance of Generating and Electric Plant	24,224,089	22,660,888	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,370,508	5,174,224	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	29,653,808	27,846,437	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	41,865,725	40,196,961	
75	E Other Power Supply Expenses			
76	(555) Purchased Power	1,667,798,442	1,351,660,927	
77	(556) System Control and Load Dispatching	2,662,956	3,682,516	
78	(557) Other Expenses	6,729,710	6,640,310	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,677,191,108	1,361,983,753	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	2,228,561,312	1,685,980,702	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	(7,378,790)	7,361,890	
84				
85	(561.1) Load Dispatch-Reliability	(458,904)	468,209	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	(5,821,189)	2,984,490	
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	(8,313,912)	7,636,986	
89	(561.5) Reliability, Planning and Standards Development			
90	(561.6) Transmission Service Studies			
91	(561.7) Generation Interconnection Studies			
92	(561.8) Reliability, Planning and Standards Development Services	(1,136,922)	1,813,470	
93	(562) Station Expenses	(2,015,909)	1,958,294	
94	(563) Overhead Lines Expenses	(5,575,170)	5,453,342	
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others	(5,140,091)	5,164,793	
97	(566) Miscellaneous Transmission Expenses	(18,431,769)	19,610,790	
98	(567) Rents	(1,867,292)	1,024,079	
99	TOTAL Operation (Enter Total of lines 83 thru 98)	56,139,939	53,476,343	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	(826,027)	1,031,757	
102	(569) Maintenance of Structures	(606)	612	
103	(569.1) Maintenance of Computer Hardware	(1,722,729)	1,517,559	
104	(569.2) Maintenance of Computer Software	(1,757,499)	1,970,693	
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	(73,859)	52,053	
107	(570) Maintenance of Station Equipment	(6,442,743)	5,889,739	
108	(571) Maintenance of Overhead Lines	(28,655,047)	11,282,198	
109	(572) Maintenance of Underground Lines	(149,576)	220,106	
110	(573) Maintenance of Miscellaneous Transmission Plant	(90,517)	94,391	
111	TOTAL Maintenance (Total of lines 101 thru 110)	39,718,602	22,059,108	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	(95,858,541)	75,535,451	

Name of Respondent San Diego Gas & Electric Company	This Report Is. (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
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**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision	20,354	12,659
168	(908) Customer Assistance Expenses	146,171,736	156,781,885
169	(909) Informational and Instructional Expenses	215,980	277,155
170	(910) Miscellaneous Customer Service and Informational Expenses	1,965,271	2,111,511
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>148,373,341</b>	<b>159,183,210</b>
172	<b>7 SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>		
179	<b>8 ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	24,202,412	18,842,371
182	(921) Office Supplies and Expenses	11,802,941	9,849,366
183	(Less) (922) Administrative Expenses Transferred-Credit	7,659,598	8,162,476
184	(923) Outside Services Employed	90,933,462	60,418,785
185	(924) Property Insurance	8,258,853	7,093,526
186	(925) Injuries and Damages	312,716,691	142,243,094
187	(926) Employee Pensions and Benefits	57,170,990	51,586,591
188	(927) Franchise Requirements	95,366,144	91,227,453
189	(928) Regulatory Commission Expenses	17,713,245	14,241,959
190	(929) (Less) Duplicate Charges-Cr	1,950,344	1,784,239
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	4,409,948	3,681,987
193	(931) Rents	9,048,284	10,932,665
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>622,013,028</b>	<b>400,171,082</b>
195	Maintenance		
196	(935) Maintenance of General Plant	6,724,821	8,639,949
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>628,737,849</b>	<b>408,811,031</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>3,287,321,056</b>	<b>2,531,058,396</b>

*AH-4*

# San Diego Gas & Electric Company

## Base Period Statement – AI Wages and Salaries

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AI - Workpapers**  
**Wages and Salaries**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1	\$ 11,909	Form 1, Page 354; Line 20, Col b	1
2			2
3	21,456	Form 1, Page 354, Line 21, Col b	3
4			4
5	53,970	Form 1, Page 354, Line 23, Col. b	5
6			6
7	23,302	Form 1, Page 354, Line 24, Col b	7
8			8
9	19,530	Form 1, Page 354, Line 25, Col b	9
10			10
11	-	Form 1, Page 354, Line 26, Col b	11
12			12
13	\$ 130,167	Sum Lines 1 thru 11	13
14			14
15	30,755	Form 1, Page 354, Line 27, Col b	15
16			16
17	\$ 160,922	Sum Lines 13; 15	17
18			18
19	16.48%	Line 3 / Line 13	19

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
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**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	10,648,724		
4	Transmission	13,058,571		
5	Regional Market			
6	Distribution	40,579,221		
7	Customer Accounts	23,302,450		
8	Customer Service and Informational	19,529,520		
9	Sales			
10	Administrative and General	29,514,191		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	136,632,677		
12	Maintenance			
13	Production	1,260,023		
14	Transmission	8,397,628		
15	Regional Market			
16	Distribution	13,391,059		
17	Administrative and General	1,240,903		
18	TOTAL Maintenance (Total of lines 13 thru 17)	24,289,613		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	11,908,747		
21	Transmission (Enter Total of lines 4 and 14)	21,456,199		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	53,970,280		
24	Customer Accounts (Transcribe from line 7)	23,302,450		
25	Customer Service and Informational (Transcribe from line 8)	19,529,520		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	30,755,094		
28	TOTAL Oper and Maint. (Total of lines 20 thru 27)	160,922,290	34,051,723	194,974,013
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing	61,622		
35	Transmission	2,073,577		
36	Distribution	19,198,529		
37	Customer Accounts	12,010,710		
38	Customer Service and Informational	3,216,519		
39	Sales			
40	Administrative and General	10,660,253		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	47,221,210		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			
47	Transmission	3,336,374		

AI-1



# San Diego Gas & Electric Company

## Base Period Statement – AJ Depreciation and Amortization Expenses Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**Depreciation and Amortization Expense**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No		Amounts	Reference	Line No
1	Transmission Plant Depreciation Expense	91,226	Stmt AJ WP, Page AJ-1, Col 2, Line 11	1
2				2
3	Common Plant Depreciation Expense	52,067	Stmt AJ WP, Page AJ-2, Line 1	3
4				4
5	General Plant Depreciation Expense	7,657	Stmt AJ WP, Page AJ-3, Line 1	5
6				6

**SDG&E STATEMENT AJ**  
**TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION**  
**In Thousands**

**Depreciation and Amortization Expense as of December 31, 2013**

			1	2	
Line No	Account No.	Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking	Line No
1	303	Intangibles	-		1
2	350	Land and Land Rights	1,743		2
3	352	Structures and Improvements	6,637		3
4	353	Station Equipment	26,025		4
5	354	Towers and Fixtures	15,472		5
6	355	Poles and Fixtures	12,440		6
7	356	Overhead Conductors & Devices	12,703		7
8	357	Underground Conduit	6,753		8
9	358	Underground Conductors & Devices	7,256		9
10	359	Roads and Trails	3,469		10
11		<b>Subtotal</b>	<b>92,498</b>	<b>91,226</b>	11
12		<b>Valley Rainbow Amortization Expense</b>	<b>1,420</b>	<b>1,420</b>	12
13		<b>Total Transmission Expense</b>	<b>93,918</b>	<b>92,645</b>	13

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**AND RECLASSIFICATION FACTOR**  
Balances as of 12/31/2013  
In Thousands

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1:4	(6) SWPL Ratemaking Adj. Expense	(7) Total Trans Expense Ratemaking (5) + (6)	Line No.
1	182.0	Production Related to Trans Valley Rainbow Ratemaking Adj.	-	-	-	-	-	-	-	1
2	186.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	16	2
3	303.0	Intangibles	-	-	-	-	-	-	-	3
4	360.0	Land and Land Rights	-	2	-	-	2	-	2	4
5	361.0	Structures & Improvements	-	66	-	-	66	-	66	5
6	362.0	Station Equipment	-	-	-	-	-	-	-	6
7	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	<b>-</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>67</b>	<b>16</b>	<b>83</b>	7
8	350.0	Land & Land Rights	1,743	-	-	(10)	1,733	-	1,733	8
9	352.0	Structures & Improvements	6,637	-	(51)	(911)	5,676	-	5,676	9
10	353.0	Station Equipment	26,025	-	(279)	(58)	25,688	-	25,688	10
11	354.0	Towers and Fixtures	15,472	-	-	-	15,472	-	15,472	11
12	355.0	Poles and Fixtures	12,440	-	-	-	12,440	-	12,440	12
13	356.0	OH Conductors and Device	12,703	-	-	-	12,703	-	12,703	13
14	357.0	Underground Conduit	6,753	-	-	-	6,753	-	6,753	14
15	358.0	UG Conductors & Devices	7,256	-	(48)	-	7,208	-	7,208	15
16	359.0	Roads & Trails	3,469	-	-	-	3,469	-	3,469	16
17	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>92,498</b>	<b>-</b>	<b>(377)</b>	<b>(978)</b>	<b>91,143</b>	<b>-</b>	<b>91,143</b>	17
18	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>92,498</b>	<b>67</b>	<b>(377)</b>	<b>(978)</b>	<b>91,210</b>	<b>16</b>	<b>91,226</b>	18

These represents plant depreciation and amortization expense transfers to comply with FERC Order No. 888 and reflect the adjusted transmission plant depreciation and amortization expense

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
Base Period - 12/31/2013 PER BOOK  
(\$1,000)**

**COMMON PLANT**

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2013 Expense	52,067	AJ1-Cwp1	1

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
BASE PERIOD - 12/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.		FERC General Plant Expense	Reference From	Line No.
1	December 31, 2013 Expense	7,657	AJ1-Gwp1	1

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for . (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.  
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used  
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.  
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a) If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A Summary of Depreciation and Amortization Charges**

Line No	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403 1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			11,522,376		11,522,376
2	Steam Production Plant	16,368,406				16,368,406
3	Nuclear Production Plant	20,131,984				20,131,984
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	19,439,995			268	19,440,263
7	Transmission Plant	90,755,184			1,743,014	92,498,198
8	Distribution Plant	166,127,207			1,618,986	167,746,193
9	Regional Transmission and Market Operation					
10	General Plant	7,656,612				7,656,612
11	Common Plant-Electric	26,525,740		25,541,155		52,066,895
12	TOTAL	347,005,128		37,063,531	3,362,268	387,430,927

**B Basis for Amortization Charges**

Account 404  
Amortization of Intangible plant (software) is based on the anticipated useful life of the software project

Account 405  
The amortization of Land Rights is based on the anticipated useful lives of the rights-of-way

# San Diego Gas & Electric Company

## Base Period Statement – AK Taxes Other Than Income Taxes Workpaper



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AK**  
**Taxes Other Than Income Taxes**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
1 Total Property Taxes	\$ 74,084	Form 1, Page 263, Line 2, Col 1	1
2			2
3 Less SONGS Property Taxes	<u>(5,007)</u>	Form 1, Page 450 1, Sch Pg 262, Line 2, Col 1	3
4			4
5 Property Taxes Less SONGS	<u>\$ 69,077</u>	Line 1 Minus Line 3	5
6			6
7			7
8 <u>Derivation of Transmission Related Property Tax Allocation Factor</u>			8
9 Total Transmission Plant & Incentive Transmission Plant	\$ 3,652,963	Stmnt AD WP, Page AD, Line 29	9
10 Transmission Related Electric Miscellaneous Intangible Plant	0	Shall be Zero	10
11 Transmission Related General Plant	41,163	Stmnt AD WP, Page AD, Line 33	11
12 Transmission Related Common Plant	<u>83,342</u>	Stmnt AD WP, Page AD, Line 35	12
13 Total	<u>\$ 3,777,468</u>	Sum Lines 9 thru 12	13
14			14
15 Total Transmission Plant & Incentive Transmission Plant	3,652,963	Stmnt AD WP, Page AD, Line 29	15
16 Total Electric Miscellaneous Intangible Plant	0	Shall be Zero	16
17 Total Steam Plant	505,741	Stmnt AD WP, Page AD, Line 3	17
18 Total Nuclear Plant	0	Shall be Zero	18
19 Total Other Production Plant	473,895	Stmnt AD WP, Page AD, Line 9	19
20 Total Distribution Plant	5,105,706	Stmnt AD WP, Page AD, Line 13	20
21 Total General Plant	249,775	Stmnt AD WP, Page AD, Line 21	21
22 Total Common Plant	<u>505,717</u>	Stmnt AD WP, Page AD, Line 23	22
23 Total Investment in Plant Excluding SONGS	<u>\$ 10,493,797</u>	Sum Lines 15 thru 22	23
24			24
25 Transmission Related Property Tax Allocation Factor	<u>36.00%</u>	Line 13 / Line 23	25
26			26
27 Transmission Related Property Taxes Expense	<u>\$ 24,868</u>	Line 5 x Line 25	27
28			28
29 Payroll Taxes	\$ 14,670	Form 1, Pg 263, Lns 10,18,19,20,26, Col 1	29
30			30
31 Transmission Wages and Salaries Allocation Factor	<u>16.48%</u>	Statement AI, Line 19	31
32			32
33 Transmission Related Payroll Taxes Expense	<u>\$ 2,418</u>	Line 29 x Line 31	33

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

- 1 Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes )  
Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes
- 3 Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts
- 4 List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL					
2	Ad Valorem (Note 1)	472,392	1,085,230	84,138,276	95,869,804	-10,454,709
3	Sales and Use (Note 2)	11,033		320,425	322,491	
4						
5						
6	SUBTOTAL	483,425	1,085,230	84,458,701	96,192,295	-10,454,709
7						
8	STATE					
9	Franchise (Note 3)	134,211	30,006,844	11,257,830	46,359,452	-173,156,161
10	Unemployment (Note 4)		359,325	1,534,172	838,509	
11	Sales and Use (Note 2)	39,424		961,278	967,473	
12	Fuel Tax	11,898		-2,104	-707	
13						
14	SUBTOTAL	185,533	30,366,169	13,751,176	48,164,727	-173,156,161
15						
16	FEDERAL					
17	Taxes on Income (Note 3)	27,608,233		9,014,340	37,594,387	145,204,399
18	Retirement (Note 4)		712,291	27,732,389	26,330,360	
19	Unemployment (Note 4)	361,703		595,341	580,629	
20	Medicare (Note 4)		558,901	7,968,397	7,223,902	
21	Fuel Tax	-3,235		-59,469	-70,057	
22						
23						
24	SUBTOTAL	27,966,701	1,271,192	45,250,998	71,659,221	145,204,399
25						
26	Citizens Payroll Tax					
27						
28	Other - Foreign Tax					
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	28,635,659	32,722,591	143,460,875	216,016,243	-38,406,471

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5 If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a)  
6 Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses  
7 Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority  
8 Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408 1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109 1 pertaining to other utility departments and amounts charged to Accounts 408 2 and 409 2 Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts  
9 For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl in Account 165) (h)	Electric (Account 408 1, 409 1) (i)	Extraordinary Items (Account 409 3) (j)	Adjustments to Ret Earnings (Account 439) (k)	Other (l)	
						1
682,642	2,572,299	74,083,921			10,054,355	2
8,967					320,425	3
						4
						5
691,609	2,572,299	74,083,921			10,374,780	6
						7
						8
108,181,906		-7,055,289			18,313,119	9
336,338		(A) 1,164,370			369,802	10
33,229		38,387			922,891	11
10,501		-2,104				12
						13
108,561,974		-5,854,636			19,605,812	14
						15
						16
	146,176,213	7,080,834			1,933,506	17
689,738		(B) 10,169,569			17,562,820	18
376,415		(C) 451,838			143,503	19
185,594		(D) 2,922,041			5,046,356	20
7,353		-42,679			-16,790	21
						22
						23
1,259,100	146,176,213	20,581,603			24,669,395	24
						25
		(E) -37,920			37,920	26
						27
						28
						29
		(A) STATE: Unemployment 1,164,370				30
		(B) FEDERAL: Retirement 10,169,569				31
		(C) Unemployment 451,838				32
		(D) Medicare 2,922,041				33
		(E) Citizens (37,920)				34
						35
						36
						37
						38
						39
						40
					<u>14,669,898</u>	
110,512,683	148,748,512	88,772,968			54,687,907	41

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: f**

A portion of property taxes paid on construction work in progress. The property tax charged during the year was reduced and capitalized to certain assets under construction.

**Schedule Page: 262 Line No.: 2 Column: i**

Amount includes Ad Valorem taxes on SONGS in the amount of \$5,007,132.

Resubmitted to properly classify property tax expense of \$410,653 associated with Citizens portion of the Border-Eastline.

**Schedule Page: 262 Line No.: 2 Column: l**

Resubmitted to properly classify property tax expense of \$410,653 associated with Citizens portion of the Border-Eastline.

**Schedule Page: 262 Line No.: 9 Column: f**

Description	Adjustment Amount	FERC 190	FERC 281	FERC 282	FERC 283
Adjustment related to Deferred Tax Study	(173,156,161)	62,597,915	4,522,094	195,657,792	(89,621,640)
Total - California Corporation Franchise Tax Adjustment	(173,156,161)	62,597,915	4,522,094	195,657,792	(89,621,640)

**Schedule Page: 262 Line No.: 17 Column: f**

Description	Adjustment Amount	FERC 182.3	FERC 190	FERC 281	FERC 282	FERC 283
Adjustment related to Deferred Tax Study	145,204,399	(2,755,275)	(75,289,241)	679,162	(55,630,270)	(12,208,775)
Total - Federal Income Tax Adjustment	145,204,399	(2,755,275)	(75,289,241)	679,162	(55,630,270)	(12,208,775)

**Schedule Page: 262 Line No.: 18 Column: i**

Payroll Taxes of \$37,920 associated with the Citizens Border-Eastline are included in total payroll.

**Schedule Page: 262 Line No.: 26 Column: i**

Payroll Taxes of \$37,920 associated with the Citizens Border-Eastline are deducted and moved to column (l).

AK-3

# San Diego Gas & Electric Company

## Base Period Statement – AL Working Capital Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AL - Workpapers**  
**Working Capital**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No		Working Cash	13 Months Average Balance	Reference	Line No.
1	A Plant Materials and Operating Supplies <sup>a</sup>		\$ 64,658	Stmnt AL WP; Page AL-1; Line 17	1
2					2
3	Transmission Plant Allocation Factor		<u>33.63%</u>	Stmnt AD WP, Page AD; Line 39	3
4					4
5	Transmission Related Materials and Supplies		<u>\$ 21,744</u>	Line 1 x Line 3	5
6					6
7	B Prepayments <sup>a</sup>		<u>\$ 39,198</u>	Stmnt AL WP; Page AL-2; Line 17	7
8					8
9	Transmission Related Prepayments		<u>\$ 13,182</u>	Line 3 x Line 7	9
10					10
11	<u>C Derivation of Transmission Related Cash Working Capital - Retail</u>				11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$ 76,171		Stmnt AH WP, Page AH; Line 9	12
13	Transmission Related Administrative & General Expense	84,975		Stmnt AH WP, Page AH, Line 54	13
14	CPUC Intervenor Funding Expense - Transmission	-		Stmnt AH WP; Page AH; Line 17	14
15	Total	<u>\$ 161,146</u>		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		<u>12.50%</u>	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers		<u>\$ 20,143</u>	Line 15 x Line 17	19
20					20
21	<u>D Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		See Line 14 Above	22
23					23
24	One Eighth O&M Rule		<u>12.50%</u>	FERC Method = 1/8 of O&M Expense	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (cocr)		<u>11.3335%</u>	Stmnt AV WP, Page AV2; Line 31	28
29					29
30	CPUC Intervenor Funding Exp Revenue Adj <sup>b</sup>		<u>\$ -</u>	Line 26 x Line 28	30

<sup>a</sup> The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance

<sup>b</sup> This adjustment is being made to BK-2, page 1, line 6 to show that wholesale customers should not pay for this working cash item

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**BASE PERIOD - 12/31/2013 PER BOOKS**  
**(\$1,000)**

**ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES**  
**ELECTRIC ALLOWABLE PER FERC FORMULA**

Line No.	Month	Total Electric Plant Materials & Supplies	Line No.
1	Dec-12	68,536	1
2	Jan-13	68,561	2
3	Feb	69,067	3
4	Mar	69,780	4
5	Apr	68,036	5
6	May	68,718	6
7	Jun	59,011	7
8	Jul	58,060	8
9	Aug	58,497	9
10	Sep	59,451	10
11	Oct	60,018	11
12	Nov	61,872	12
13	Dec-13	70,946	13
14	<b>Total 13 Months</b>	<b>840,553</b>	14
15			15
16			16
17	<b>13-Month Average (L14 / 13)</b>	<b>64,658</b>	17

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**BASE PERIOD - 12/31/2013 PER BOOKS**  
**(\$1,000)**

**ACCOUNT 165 PREPAYMENTS - ELECTRIC**

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-12	40,354	1
2	Jan-13	35,433	2
3	Feb	28,022	3
4	Mar	27,924	4
5	Apr	38,227	5
6	May	28,740	6
7	Jun	17,912	7
8	Jul	46,817	8
9	Aug	54,471	9
10	Sep	55,370	10
11	Oct	48,243	11
12	Nov	43,381	12
13	Dec-13	44,685	13
14	<b>Total 13 Months</b>	<b>509,579</b>	14
15			15
16			16
17	<b>13-Month Average (Line 14 / 13)</b>	<b>39,198</b>	17



Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 12 Column: c**

**Reclassification of FERC Form 1 Materials & Supplies for Ratemaking**

Materials and Supplies Classified In Accordance with Guidelines in FERC Order 888

	BOY 2013	EOY 2013
Total FERC 154 Plant Materials and Operating Supplies	76,238,558	80,321,003
As Assigned to Department for Ratemaking		
Electric Department	72,609,580	76,731,034
Gas Department	3,628,978	3,589,969
Less Line 5 (Construction Estimate)		
Electric Department	(4,073,506)	(5,785,324)
Gas Department	(119,972)	(145,744)
Total Allowable Materials and Supplies		
Electric Department	<b>68,536,074</b>	<b>70,945,710</b>
Gas Department	3,509,006	3,444,225
Total Allowable M&S per FERC Formula	72,045,080	74,389,935
Total 13-Month Average Electric M&S for 2013		64,657,930

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 57 Column: c**  
 The 13-Month Average Electric Prepayments for 2013 is \$39,198,000

AL-4

# San Diego Gas & Electric Company

## Base Period Statement AR – Federal Tax Adjustments - Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AR - Workpapers**  
**Federal Tax Adjustments**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

<u>Line No.</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1 Transmission Related Amortization of Investment Tax Credits	\$ (265)	Form 1; Page 450.1; Sch. Pg 266; Line 8; Col f	1
2			2
3 Transmission Related Amortization of Excess Deferred Tax Liabilities	<u>(305)</u>	Form 1; Page 450.1; Sch. Pg 234; Line 2; Col c	3
4			4
5 Total	<u><u>\$ (570)</u></u>	Sum Lines 1; 3	5

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 8 Column: f**

Transmission related amortization of investment tax credits allocated to current year income is \$264,763.

AR-1

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 2 Column: c**

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$305,000.

AR-2

# San Diego Gas & Electric Company

Base Period

Statement – AV

Cost of Capital and Fair Rate of Return  
Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV - Workpapers**  
**Cost of Capital and Fair Rate of Return**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54

<sup>1</sup> Amount is based upon December 31 balances

<sup>2</sup> The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

1	<u>Cost of Capital Rate (COCR) Calculation</u>		
3	<u>a Federal Income Tax Component</u>		
5	Where:		
6	A = Sum of Preferred Stock and Return on Equity Component	5.36%	Stmnt AV WP, Page AV1, Line 41
7	B = Trans Related Amort of ITC and Excess Deferred Tax Liab	\$ 570	Stmnt AR WP, Page AR, Line 5
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 4,175	Stmnt AV WP, Page AV-3, Col D, Line 33
9	D = Transmission Rate Base	\$ 2,819,775 <sup>1</sup>	Transmission Rate Base WP, Pg 1, Line 26
10	FT = Federal Income Tax Rate @ 35%	35.00%	Federal Income Tax Rate
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	2.9348%	Federal Income Tax Expense
15	<u>B State Income Tax Component</u>		
17	Where		
18	A = Sum of Preferred Stock and Return on Equity Component	5.36%	Stmnt AV WP, Page AV1, Line 41
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 4,175	Line 8 Above
20	C = Transmission Rate Base	\$ 2,819,775	Transmission Rate Base WP, Pg 1, Line 26
21	FT = Federal Income Tax Expense	2.9348%	Line 12 Above
22	ST = State Income Tax Rate @ 8.84%	8.84%	State Income Tax Rate
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.8187%	State Income Tax Expense
27	<u>C Total Federal &amp; State Income Tax Rate</u>	3.7535%	Sum Lines 12, 24
29	<u>D Total Weighted Cost of Capital</u>	7.5800%	Stmnt AV WP, Page AV1, Line 39
31	<u>E Cost of Capital Rate (COCR):</u>	11.3335%	Sum Lines 27, 29

<sup>1</sup> The Transmission Rate Base of \$2,819,775 shown on line 9 is \$336K less than the Transmission Rate Base in SDG&E's TO4 Cycle 2 filing of \$2,820,111 filed on December 1, 2014, Docket No ER15-553-000. The difference is due to the allocation of property insurance to transmission in the TO4 Cycle 2 filing. SDG&E does not pay property insurance on the generators assets, therefore allocation of property insurance is not included in the derivation of Transmission Rate Base.

San Diego Gas & Electric Company					
Equity AFUDC Component of Transmission Depreciation Expense					
For Completed Transmission Capital Projects from 2001 Through 2013					
For the 12-Month Period Ending December 31, 2013					
(\$1,000)					
Line No.	A	B	C	D	Line No.
	Vintages of Plant	AFUDC in Plant	AFUDC Equity in Plant Cost	Equity AFUDC Component of Transmission Depreciation Expense	
1					1
2	2001	\$ 2,152	\$ 1,501	\$ 41	2
3					3
4	2002	4,222	2,968	78	4
5					5
6	2003	3,164	2,260	59	6
7					7
8	2004	4,321	3,166	85	8
9					9
10	2005	3,307	2,404	74	10
11					11
12	2006	5,324	3,752	123	12
13					13
14	2007	8,514	6,122	168	14
15					15
16	2008	11,899	8,607	240	16
17					17
18	2009	3,991	2,925	92	18
19					19
20	2010	4,778	3,471	104	20
21					21
22	2011	4,756	3,398	98	22
23					23
24	2012	183,838	131,336	3,066	24
25					25
26	2013	9,999	7,188	99	26
27					27
28					28
29	Total	\$ 250,266	\$ 179,098	\$ 4,325	29
30					30
31	Citizens' Adjustment <sup>1</sup>			(149)	31
32					32
33	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise <sup>2</sup>			\$ 4,175	33
34					34
The above schedule calculates the AFUDC equity in depreciation used in Statement AV to calculate the Federal and State Income Taxes as reflected in the TO4 Formula. This equity AFUDC component of transmission depreciation expense is derived as follows:					
<b>Col. A</b> - reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).					
<b>Col. B</b> - reflects the total AFUDC in plant additions that went into service in each year as indicated.					
<b>Col. C</b> - represents the AFUDC equity embedded in Col. B for each year.					
<b>Col. D</b> - line 29 represents the annual amortization of Col. C that is embedded in SDG&E's annual transmission depreciation expense. As a result, the total of Col. D, Line 29, reflects the total equity AFUDC component of transmission depreciation expense for the 2013 base period.					
<sup>1</sup>	The total AFUDC Equity shown on line 29, Column D, inadvertently included all of the Sunrise depreciation expense of AFUDC Equity related with SDG&E's Citizens' leased portion of their 30 mile section of the Sunrise Power Line 500 kv line. To correct for this, line 31 shows the Citizens portion of AFUDC equity in depreciation expense that is excluded from the total AFUDC equity in depreciation expense. The amount excluded is an estimated amount based upon taking the ratio of Citizens' leased amount equal to approximately \$85.2 M and dividing this amount by the total Sunrise capital costs, which includes the Citizens' leased amount. This ratio of approximately 5% was multiplied by the annual Sunrise AFUDC Equity in depreciation expense to arrive at the estimated amount shown on line 31. See Work Paper No. AV - 3A for the derivation of the Citizens' carve out shown on line 31.				
<sup>2</sup>	The \$4.175 million in Column D, Line 33, is also used to derive the 4-month True-Up Adjustment, as it is pro-rated down to reflect a 4-month amount when the annual rate of return as shown in BK1, Page 1 of 6, line 24, is multiplied by 33.33%, to reflect that this is only for a 4-month true-up cost of service.				

**San Diego Gas & Electric Company**  
**Transmission Depreciation Expense on AFUDC Equity**  
**Base Period Ending December 31, 2013**

Line No.	Description				Amount	Line No.
1	<b>Citizens' Allocation Ratio Calculation:</b>					1
2						2
3	Citizen's Lease of Sunrise Power Link			\$ 85,194,000		3
4						4
5	Total Sunrise Power Link Spend Less 350, 108.4 and O&M			\$ 1,684,952,033		5
6						6
7	Citizen's / Total Sunrise Power Link Spend Less 350, 108.4 and O&M			5.0562%		7
8						8
9						9
10	<b><u>2013 - BASE PERIOD TOTAL ONLY:</u></b>	<b>1/1/2013 - 12/31/2013</b>		<b>1/1/2013 - 12/31/2013</b>		10
		<b>Sunrise Depr Exp on AFUDC</b>		<b>Depr Exp on AFUDC Equity</b>		
11	<b>Year</b>	<b>Equity</b>		<b>Citizens' Sunsiere Ratio</b>	<b>Assoc with Citizen's</b>	11
12		2010	\$ 1,487.45	5.0562%	\$ 75.21	12
13						13
14		2011	22,272.69	5.0562%	1,126.14	14
15						15
16		2012	2,916,065.39	5.0562%	147,441.16	16
17						17
18		2013	<u>15,311.47</u>	5.0562%	<u>774.17</u>	18
19						19
20	<b>Total Sunrise Depr Exp on AFUDC Equity</b>		<b>\$ 2,955,136.99</b>		<b>\$ 149,416.68</b>	20
21						21
22	<b>Total Depr Exp on AFUDC Equity Assoc with Citizen's</b>				<b>\$ 149,416.68</b>	22
23						23
24						24

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 08/07/2014	Year/Period of Report end of 2013/Q4
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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	291,458,395	291,458,395
3	Preferred Stock Issued (204)	250-251	0	78,475,400
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		591,282,978	592,222,753
7	Other Paid-In Capital (208-211)	253	479,665,368	479,665,368
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	24,605,640	25,688,571
11	Retained Earnings (215, 215.1, 216)	118-119	3,300,924,471	2,896,569,733
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-9,009,678	-10,831,646
16	Total Proprietary Capital (lines 2 through 15)		4,629,715,894	4,301,871,432
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,926,855,000	3,536,905,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	123,900,000	253,720,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		10,952,642	11,669,077
24	Total Long-Term Debt (lines 18 through 23)		4,039,802,358	3,778,955,923
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		634,379,996	668,952,173
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		38,653,439	43,491,417
29	Accumulated Provision for Pensions and Benefits (228.3)		135,501,413	345,366,219
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		136,162,828	144,829,773
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		911,318,616	739,340,718
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,856,016,292	1,941,980,300
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		58,999,787	0
38	Accounts Payable (232)		441,747,572	340,380,894
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		39,566,489	19,466,063
41	Customer Deposits (235)		70,778,483	60,233,827
42	Taxes Accrued (236)	262-263	110,512,683	28,635,659
43	Interest Accrued (237)		44,272,115	40,066,965
44	Dividends Declared (238)		0	1,204,917
45	Matured Long-Term Debt (239)		0	0

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
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STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		556,515,801	513,627,145		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		1,607			
34	(Less) Expenses of Nonutility Operations (417.1)			2,368		
35	Nonoperating Rental Income (418)		382,789	381,780		
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		5,546,985	4,450,485		
38	Allowance for Other Funds Used During Construction (419.1)		39,702,349	71,482,989		
39	Miscellaneous Nonoperating Income (421)		-306,181	810,196		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		45,327,549	77,123,082		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)		250,048	250,048		
45	Donations (426.1)		5,325,799	5,291,649		
46	Life Insurance (426.2)		-4,730,197	-4,098,436		
47	Penalties (426.3)		166,000	59,170		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,549,081	1,986,063		
49	Other Deductions (426.5)		650,791	830,218		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		3,211,522	4,318,712		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	588,389	516,291		
53	Income Taxes-Federal (409.2)	262-263	1,933,506	-33,181		
54	Income Taxes-Other (409.2)	262-263	17,119,228	-17,104,237		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	81,385,757	12,051,118		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	96,521,141	61,729,390		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		4,505,739	-66,299,399		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		37,610,288	139,103,769		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		186,465,052	178,353,306		
63	Amort. of Debt Disc. and Expense (428)		3,084,227	2,879,259		
64	Amortization of Loss on Reaquired Debt (428.1)		2,537,052	3,306,379		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)			2,851		
68	Other Interest Expense (431)		7,483,574	8,985,083		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		16,474,904	29,748,262		
70	Net Interest Charges (Total of lines 62 thru 69)		183,095,001	163,778,616		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		411,031,088	488,952,298		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		411,031,088	488,952,298		

AV-5

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	<b>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</b>			
1	Balance-Beginning of Period		2,896,569,733	2,412,437,103
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4		207	939,775	
5		214	-1,082,931	
6		204	-2,918,442	
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)		-3,061,598	
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct 439)			
16	Balance Transferred from Income (Account 433 less Account 418 1)		411,031,088	488,952,298
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24			-3,614,752	( 4,819,668)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct 437)		-3,614,752	( 4,819,668)
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct 438)			
37	Transfers from Acct 216.1, Unapprop Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		3,300,924,471	2,896,569,733
	<b>APPROPRIATED RETAINED EARNINGS (Account 215)</b>			
39				
40				

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# San Diego Gas & Electric Company

## Base Period Statement – BG

### Revenue Data to Reflect Changed Rates

Statement BG

SAN DIEGO GAS & ELECTRIC  
Transmission Revenues Data to Reflect Changed Rates  
Comparison of Revenues  
12 Months Ending February 29, 2016

		(a)	(b)	(c) = (a) - (b)	(d) = (c)/(b)		
					%		
Line No.	Customer Classes	Transmission Revenues @ Proposed Rates	Transmission Revenues @ Present Rates	(\$ Change)	Increase/ (decrease)	Reference	Line No.
1	CALPEAK BORDER	\$ 11,756	\$ 13,548	\$ (1,791)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 1	1
2						(b) Stmt BH; Pg 1; Col. (M); Line 1	2
3	CALPEAK ENTERPRISE	\$ 26,534	\$ 30,578	\$ (4,043)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 3	3
4						(b) Stmt BH; Pg 1; Col. (M); Line 3	4
5	CAMPO VERDE SOLAR	\$ 14,261	\$ 16,434	\$ (2,173)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 5	5
6						(b) Stmt BH; Pg 1; Col. (M); Line 5	6
7	CENTINELA SOLAR ENERGY	\$ 287,629	\$ 331,459	\$ (43,830)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 7	7
8						(b) Stmt BH; Pg 1; Col. (M); Line 7	8
9	COPPER MOUNTAIN SOLAR 1	\$ 41,998	\$ 48,398	\$ (6,400)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 9	9
10						(b) Stmt BH; Pg 1; Col. (M); Line 9	10
11	CSOLAR IV -SOUTH	\$ 338,318	\$ 389,872	\$ (51,554)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 11	11
12						(b) Stmt BH; Pg 1; Col. (M); Line 11	12
13	EL CAJON ENERGY CENTER	\$ 71,184	\$ 82,031	\$ (10,847)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 13	13
14						(b) Stmt BH; Pg 1; Col. (M); Line 13	14
15	ESCONDIDO ENERGY CENTER	\$ 19,343	\$ 22,290	\$ (2,947)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 15	15
16						(b) Stmt BH; Pg 1; Col. (M); Line 15	16
17	KUMEYAAY	\$ 24,714	\$ 28,480	\$ (3,766)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 17	17
18						(b) Stmt BH; Pg 1; Col. (M); Line 17	18
19	LAKE HODGES	\$ 15,848	\$ 18,263	\$ (2,415)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 19	19
20						(b) Stmt BH; Pg 1; Col. (M); Line 19	20
21	NAS NORTH ISLAND - COGEN	\$ 12,073	\$ 13,912	\$ (1,840)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 21	21
22						(b) Stmt BH; Pg 1; Col. (M); Line 21	22
23	NRG BORREGO SOLAR 1	\$ 62,317	\$ 71,814	\$ (9,496)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 23	23
24						(b) Stmt BH; Pg 1; Col. (M); Line 23	24
25	OCOTILLO EXPRESS	\$ 24,234	\$ 27,927	\$ (3,693)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 25	25
26						(b) Stmt BH; Pg 1; Col. (M); Line 25	26



Statement BG

SAN DIEGO GAS & ELECTRIC  
 Transmission Revenues Data to Reflect Changed Rates  
 Comparison of Revenues  
 12 Months Ending February 29, 2016

		(a)	(b)	(c) = (a) - (b)	(d) = (c)/(b)		
					%		
Line	Transmission Revenues	Transmission Revenues		Increase/		Reference	Line
No.	Customer Classes	@ Proposed Rates	@ Present Rates	(\$ Change	(decrease)		No.
27	ORANGE GROVE	\$ 51,058	\$ 58,839	\$ (7,780)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 27	27
28						(b) Stmt BH; Pg 1; Col. (M); Line 27	28
29	OTAY MESA ENERGY CENTER	\$ 6,320	\$ 7,283	\$ (963)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 29	29
30						(b) Stmt BH; Pg 1; Col. (M); Line 29	30
31	SILVER RIDGE MOUNT SIGNAL	\$ 1,014,955	\$ 1,169,616	\$ (154,661)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 31	31
32						(b) Stmt BH; Pg 1; Col. (M); Line 31	32
33	WELLHEAD CHULA VISTA (formerly RAMCO)	\$ 30,924	\$ 35,636	\$ (4,712)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 33	33
34						(b) Stmt BH; Pg 1; Col. (M); Line 33	34
35	WILDFLOWER ENERGY	\$ 21,625	\$ 24,921	\$ (3,295)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 35	35
36						(b) Stmt BH; Pg 1; Col. (M); Line 35	36
37	<b>SDG&amp;E OWNED</b>						37
38							38
39	CUYAMCA (formerly CalPeak El Cajon)	\$ 17,222	\$ 19,846	\$ (2,624)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 38	39
40						(b) Stmt BH; Pg 1; Col. (M); Line 38	40
41	DESERT STAR	\$ 38,871	\$ 44,794	\$ (5,923)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 40	41
42						(b) Stmt BH; Pg 1; Col. (M); Line 40	42
43	MIRAMAR ENERGY FACILITIES (MEF I & II)	\$ 5,417	\$ 6,242	\$ (825)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 42	43
44						(b) Stmt BH; Pg 1; Col. (M); Line 42	44
45	PALOMAR ENERGY CENTER	\$ 95,530	\$ 110,087	\$ (14,557)	-13.22%	(a) Stmt BG; Pg 3; Col. (M); Line 44	45
46						(b) Stmt BH; Pg 1; Col. (M); Line 44	46
47	<b>Grand Total</b>	\$ 2,232,131	\$ 2,572,269	\$ (340,138)	-13.22%	Sum Lines 1 through 46	47

Statement BG  
SAN DIEGO GAS AND ELECTRIC COMPANY  
Transmission Revenue Data to Reflect Changed Rates  
Rate Effective Period - Beginning March 1, 2015 through February 29, 2016

Line No	Generators	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	Line No
		Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Total	
1	CALPEAK BORDER	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$979 69	\$ 11,756 28	1
2															2
3	CALPEAK ENTERPRISE	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$2,211 19	\$ 26,534 28	3
4															4
5	CAMPO VERDE SOLAR	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$1,188 42	\$ 14,261 04	5
6															6
7	CENTINELA SOLAR ENERGY	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$23,969 12	\$ 287,629 44	7
8															8
9	COPPER MOUNTAIN SOLAR 1	\$3,499 84	\$ 3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$3,499 84	\$ 41,998 08	9
10															10
11	CSOLAR IV SOUTH	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$28,193 19	\$ 338,318 28	11
12															12
13	EL CAJON ENERGY CENTER (ECEC)	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$5,931 96	\$ 71,183 52	13
14															14
15	ESCONDIDO ENERGY CENTER	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$1,611 88	\$ 19,342 56	15
16															16
17	KUMEYAA Y	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$2,059 50	\$ 24,714 00	17
18															18
19	LAKE HODGES	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$1,320 69	\$ 15,848 28	19
20															20
21	NAS NORTH ISLAND -COGEN	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$1,006 05	\$ 12,072 60	21
22															22
23	NRG BORREGO SOLAR 1	\$5,193 12	\$ 5,193 12	\$5,193 12	\$5,193 12	\$5,193 12	\$5,193 12	\$5,193 12	\$5,193 12	\$5,193 12	\$5,193 12	\$ 5,193 12	\$ 5,193 12	\$ 62,317 44	23
24															24
25	OCOTILLO EXPRESS	\$2,019 51	\$ 2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$2,019 51	\$ 24,234 12	25
26															26
27	ORANGE GROVE	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$4,254 85	\$ 51,058 20	27
28															28
29	OTAY MESA ENERGY CENTER	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$526 65	\$ 6,319 80	29
30															30
31	SILVER RIDGE MOUNT SIGNAL	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$84,579 57	\$ 1,014,954 84	31
32															32
33	WELLHEAD CHULA VISTA (formerly RAMCO)	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$2,576 97	\$ 30,923 64	33
34															34
35	WILDFLOWER ENERGY	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$1,802 11	\$ 21,625 32	35
36	<b>SDG&amp;E OWNED</b>														36
37															37
38	CUYAMACA (former CalPeak El Cajon)	\$1,435 14	\$ 1,435 14	\$ 1,435 14	\$1,435 14	\$1,435 14	\$1,435 14	\$1,435 14	\$1,435 14	\$1,435 14	\$1,435 14	\$1,435 14	\$1,435 14	\$ 17,221 68	38
39															39
40	DESERT STAR	\$3,239 27	\$ 3,239 27	\$3,239 27	\$3,239 27	\$3,239 27	\$3,239 27	\$3,239 27	\$ 3,239 27	\$ 3,239 27	\$ 3,239 27	\$ 3,239 27	\$ 3,239 27	\$ 38,871 24	40
41															41
42	MIRAMAR ENERGY FACILITIES (MEF 1&II)	\$451 40	\$ 451 40	\$451 40	\$ 451 40	\$ 451 40	\$ 451 40	\$ 451 40	\$ 451 40	\$ 451 40	\$ 451 40	\$ 451 40	\$ 451 40	\$ 5,416 80	42
43															43
44	PALOMAR ENERGY CENTER	\$7,960 81	\$ 7,960 81	\$7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 7,960 81	\$ 95,529 72	44
45															45
46	<b>GRAND TOTAL</b> <b>Sum (L1:L44)</b>	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$186,010 93	\$ 2,232,131 16	46

## O&M Billing Information

### Monthly Cost Impact

**CALPEAK BORDER, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C		Line No.	
1	<b>Project Name:</b>		<b>CALPEAK BORDER, LLC</b>		1	
2	<b>In-Service Date</b>		10/12/2001		2	
3	<b>Cost of Interconnection Facilities EXCLUDING CIAC Tax</b>		\$219,573.11		3	
4					4	
5					5	
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>		6	
7	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618		7	
8					8	
9	Mar-15	\$219,573.11	x	0.0044618 =	\$979.69	9
10	Apr-15	\$219,573.11	x	0.0044618 =	\$979.69	10
11	May-15	\$219,573.11	x	0.0044618 =	\$979.69	11
12	Jun-15	\$219,573.11	x	0.0044618 =	\$979.69	12
13	Jul-15	\$219,573.11	x	0.0044618 =	\$979.69	13
14	Aug-15	\$219,573.11	x	0.0044618 =	\$979.69	14
15	Sep-15	\$219,573.11	x	0.0044618 =	\$979.69	15
16	Oct-15	\$219,573.11	x	0.0044618 =	\$979.69	16
17	Nov-15	\$219,573.11	x	0.0044618 =	\$979.69	17
18	Dec-15	\$219,573.11	x	0.0044618 =	\$979.69	18
19	Jan-16	\$219,573.11	x	0.0044618 =	\$979.69	19
20	Feb-16	\$219,573.11	x	0.0044618 =	\$979.69	20
21			<b>Current Billable Amount</b>		<b>\$11,756.28</b>	21
22						22
23						23
24			<b>Total Amount to be Billed</b>		<b>\$11,756.28</b>	24
25						25
26						26
27						27

## O&M Billing Information

### Monthly Cost Impact

**CALPEAK ENTERPRISE, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.
1	<b>Project Name:</b>		<b>CALPEAK ENTERPRISE, LLC</b>	1
2	<b>In-Service Date</b>		9/26/2001	2
3	<b>Cost of Interconnection Facilities EXCLUDING CIAC Tax</b>		\$495,582.14	3
4				4
5				5
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6
7	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618	7
8				8
9	Mar-15	\$495,582.14	x 0.0044618 = \$2,211.19	9
10	Apr-15	\$495,582.14	x 0.0044618 = \$2,211.19	10
11	May-15	\$495,582.14	x 0.0044618 = \$2,211.19	11
12	Jun-15	\$495,582.14	x 0.0044618 = \$2,211.19	12
13	Jul-15	\$495,582.14	x 0.0044618 = \$2,211.19	13
14	Aug-15	\$495,582.14	x 0.0044618 = \$2,211.19	14
15	Sep-15	\$495,582.14	x 0.0044618 = \$2,211.19	15
16	Oct-15	\$495,582.14	x 0.0044618 = \$2,211.19	16
17	Nov-15	\$495,582.14	x 0.0044618 = \$2,211.19	17
18	Dec-15	\$495,582.14	x 0.0044618 = \$2,211.19	18
19	Jan-16	\$495,582.14	x 0.0044618 = \$2,211.19	19
20	Feb-16	\$495,582.14	x 0.0044618 = \$2,211.19	20
21		<b>Current Billable Amount</b>	<b>\$26,534.28</b>	21
22				22
23				23
24		<b>Total Amount to be Billed</b>	<b>\$26,534.28</b>	24
25				25
26				26
27				27

## O&M Billing Information

### Monthly Cost Impact

**CAMPO VERDE SOLAR, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>CAMPO VERDE SOLAR, LLC</b>	1			
2	<b>In-Service Date</b>		7/24/2013	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$266,355.34	3			
4				4			
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5			
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	6			
7				7			
8	Mar-15	\$266,355.34	x	0.0044618	=	\$1,188.42	8
9	Apr-15	\$266,355.34	x	0.0044618	=	\$1,188.42	9
10	May-15	\$266,355.34	x	0.0044618	=	\$1,188.42	10
11	Jun-15	\$266,355.34	x	0.0044618	=	\$1,188.42	11
12	Jul-15	\$266,355.34	x	0.0044618	=	\$1,188.42	12
13	Aug-15	\$266,355.34	x	0.0044618	=	\$1,188.42	13
14	Sep-15	\$266,355.34	x	0.0044618	=	\$1,188.42	14
15	Oct-15	\$266,355.34	x	0.0044618	=	\$1,188.42	15
16	Nov-15	\$266,355.34	x	0.0044618	=	\$1,188.42	16
17	Dec-15	\$266,355.34	x	0.0044618	=	\$1,188.42	17
18	Jan-16	\$266,355.34	x	0.0044618	=	\$1,188.42	18
19	Feb-16	\$266,355.34	x	0.0044618	=	\$1,188.42	19
20	<b>Current Billable Amount</b>					<b>\$14,261.04</b>	20
21							21
22							22
23	<b>Total Amount to be Billed</b>					<b>\$14,261.04</b>	23
24							24
25							25

## O&M Billing Information

### Monthly Cost Impact

**CENTINELA SOLAR ENERGY, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>	<b>CENTINELA SOLAR ENERGY, LLC</b>		1	
2	<b>In-Service Date</b>		7/26/2013	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$5,372,075.00	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5	
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	6	
7				7	
8	Mar-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	8
9	Apr-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	9
10	May-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	10
11	Jun-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	11
12	Jul-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	12
13	Aug-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	13
14	Sep-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	14
15	Oct-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	15
16	Nov-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	16
17	Dec-15	\$5,372,075.00	x 0.0044618 =	\$23,969.12	17
18	Jan-16	\$5,372,075.00	x 0.0044618 =	\$23,969.12	18
19	Feb-16	\$5,372,075.00	x 0.0044618 =	\$23,969.12	19
20		<b>Current Billable Amount</b>		<b>\$287,629.44</b>	20
21					21
22					22
23		<b>Total Amount to be Billed</b>		<b>\$287,629.44</b>	23
24					24
25					25

## O&M Billing Information

### Monthly Cost Impact

**COPPER MOUNTAIN SOLAR, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>COPPER MOUNTAIN SOLAR, LLC</b>	1	
2	<b>In-Service Date</b>		5/1/2012	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$784,400	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5	
6	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618	6	
7				7	
8	Mar-15	\$784,400.00	x 0.0044618 =	\$3,499.84	8
9	Apr-15	\$784,400.00	x 0.0044618 =	\$3,499.84	9
10	May-15	\$784,400.00	x 0.0044618 =	\$3,499.84	10
11	Jun-15	\$784,400.00	x 0.0044618 =	\$3,499.84	11
12	Jul-15	\$784,400.00	x 0.0044618 =	\$3,499.84	12
13	Aug-15	\$784,400.00	x 0.0044618 =	\$3,499.84	13
14	Sep-15	\$784,400.00	x 0.0044618 =	\$3,499.84	14
15	Oct-15	\$784,400.00	x 0.0044618 =	\$3,499.84	15
16	Nov-15	\$784,400.00	x 0.0044618 =	\$3,499.84	16
17	Dec-15	\$784,400.00	x 0.0044618 =	\$3,499.84	17
18	Jan-16	\$784,400.00	x 0.0044618 =	\$3,499.84	18
19	Feb-16	\$784,400.00	x 0.0044618 =	\$3,499.84	19
20	<b>Current Billable Amount</b>			<b>\$41,998.08</b>	20
21					21
22					22
23	<b>Total Amount to be Billed</b>			<b>\$41,998.08</b>	23
24					24
25					25

## O&M Billing Information

### Monthly Cost Impact

**CSOLAR IV SOUTH, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>CSOLAR IV SOUTH, LLC</b>	1			
2	<b>In-Service Date</b>		7/30/2013	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$6,318,793.00	3			
4				4			
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5			
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	6			
7				7			
8	Mar-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	8
9	Apr-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	9
10	May-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	10
11	Jun-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	11
12	Jul-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	12
13	Aug-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	13
14	Sep-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	14
15	Oct-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	15
16	Nov-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	16
17	Dec-15	\$6,318,793.00	x	0.0044618	=	\$28,193.19	17
18	Jan-16	\$6,318,793.00	x	0.0044618	=	\$28,193.19	18
19	Feb-16	\$6,318,793.00	x	0.0044618	=	\$28,193.19	19
20		<b>Current Billable Amount</b>				<b>\$338,318.28</b>	20
21							21
22							22
23		<b>Total Amount to be Billed</b>				<b>\$338,318.28</b>	23
24							24
25							25



## O&M Billing Information

### Monthly Cost Impact

**EL CAJON ENERGY CENTER (ECEC)  
Resulting from Operating and Maintenance Charge  
(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>	<b>EL CAJON ENERGY CENTER (ECEC)</b>		1	
2	<b>In-Service Date</b>		4/27/2010	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$723,155.00	3	
4	<b>Cost ECEC Interconnection Facilities on SDG&amp;E's Property</b>		\$606,344.00	4	
5			\$1,329,499.00	5	
6				6	
7				7	
8	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	8	
9	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618	9	
10				10	
11	Mar-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	11
12	Apr-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	12
13	May-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	13
14	Jun-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	14
15	Jul-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	15
16	Aug-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	16
17	Sep-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	17
18	Oct-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	18
19	Nov-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	19
20	Dec-15	\$1,329,499.00	x 0.0044618 =	\$5,931.96	20
21	Jan-16	\$1,329,499.00	x 0.0044618 =	\$5,931.96	21
22	Feb-16	\$1,329,499.00	x 0.0044618 =	\$5,931.96	22
23		<b>Current Billable Amount</b>		<b>\$71,183.52</b>	23
24					24
25					25
26		<b>Total Amount to be Billed</b>		<b>\$71,183.52</b>	26
27					27
28					28

## O&M Billing Information

### Monthly Cost Impact

**ESCONDIDO ENERGY CENTER**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>ESCONDIDO ENERGY CENTER</b>		1			
2	<b>In-Service Date</b>		8/17/2001	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$361,262.06	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$361,262.06	x	0.0044618	=	\$1,611.88	9
10	Apr-15	\$361,262.06	x	0.0044618	=	\$1,611.88	10
11	May-15	\$361,262.06	x	0.0044618	=	\$1,611.88	11
12	Jun-15	\$361,262.06	x	0.0044618	=	\$1,611.88	12
13	Jul-15	\$361,262.06	x	0.0044618	=	\$1,611.88	13
14	Aug-15	\$361,262.06	x	0.0044618	=	\$1,611.88	14
15	Sep-15	\$361,262.06	x	0.0044618	=	\$1,611.88	15
16	Oct-15	\$361,262.06	x	0.0044618	=	\$1,611.88	16
17	Nov-15	\$361,262.06	x	0.0044618	=	\$1,611.88	17
18	Dec-15	\$361,262.06	x	0.0044618	=	\$1,611.88	18
19	Jan-16	\$361,262.06	x	0.0044618	=	\$1,611.88	19
20	Feb-16	\$361,262.06	x	0.0044618	=	\$1,611.88	20
21		<b>Current Billable Amount</b>				<b>\$19,342.56</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$19,342.56</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**KUMEYAAY WIND**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>KUMEYAAY WIND</b>	1			
2	<b>In-Service Date</b>		10/5/2005	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$461,586.01	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$461,586.01	x	0.0044618	=	\$2,059.50	9
10	Apr-15	\$461,586.01	x	0.0044618	=	\$2,059.50	10
11	May-15	\$461,586.01	x	0.0044618	=	\$2,059.50	11
12	Jun-15	\$461,586.01	x	0.0044618	=	\$2,059.50	12
13	Jul-15	\$461,586.01	x	0.0044618	=	\$2,059.50	13
14	Aug-15	\$461,586.01	x	0.0044618	=	\$2,059.50	14
15	Sep-15	\$461,586.01	x	0.0044618	=	\$2,059.50	15
16	Oct-15	\$461,586.01	x	0.0044618	=	\$2,059.50	16
17	Nov-15	\$461,586.01	x	0.0044618	=	\$2,059.50	17
18	Dec-15	\$461,586.01	x	0.0044618	=	\$2,059.50	18
19	Jan-16	\$461,586.01	x	0.0044618	=	\$2,059.50	19
20	Feb-16	\$461,586.01	x	0.0044618	=	\$2,059.50	20
21			<b>Current Billable Amount</b>			<b>\$24,714.00</b>	21
22							22
23							23
24			<b>Total Amount to be Billed</b>			<b>\$24,714.00</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

### LAKE HODGES PUMPED STORAGE Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>LAKE HODGES PUMPED STORAGE</b>		1			
2	<b>In-Service Date</b>		1/23/2008	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$296,000.00	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$296,000.00	x	0.0044618	=	\$1,320.69	9
10	Apr-15	\$296,000.00	x	0.0044618	=	\$1,320.69	10
11	May-15	\$296,000.00	x	0.0044618	=	\$1,320.69	11
12	Jun-15	\$296,000.00	x	0.0044618	=	\$1,320.69	12
13	Jul-15	\$296,000.00	x	0.0044618	=	\$1,320.69	13
14	Aug-15	\$296,000.00	x	0.0044618	=	\$1,320.69	14
15	Sep-15	\$296,000.00	x	0.0044618	=	\$1,320.69	15
16	Oct-15	\$296,000.00	x	0.0044618	=	\$1,320.69	16
17	Nov-15	\$296,000.00	x	0.0044618	=	\$1,320.69	17
18	Dec-15	\$296,000.00	x	0.0044618	=	\$1,320.69	18
19	Jan-16	\$296,000.00	x	0.0044618	=	\$1,320.69	19
20	Feb-16	\$296,000.00	x	0.0044618	=	\$1,320.69	20
21		<b>Current Billable Amount</b>				<b>\$15,848.28</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$15,848.28</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**NAS NORTH ISLAND COGEN**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>NAS NORTH ISLAND COGEN</b>		1			
2	<b>In-Service Date</b>		1989	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$225,480.75	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$225,480.75	x	0.0044618	=	\$1,006.05	9
10	Apr-15	\$225,480.75	x	0.0044618	=	\$1,006.05	10
11	May-15	\$225,480.75	x	0.0044618	=	\$1,006.05	11
12	Jun-15	\$225,480.75	x	0.0044618	=	\$1,006.05	12
13	Jul-15	\$225,480.75	x	0.0044618	=	\$1,006.05	13
14	Aug-15	\$225,480.75	x	0.0044618	=	\$1,006.05	14
15	Sep-15	\$225,480.75	x	0.0044618	=	\$1,006.05	15
16	Oct-15	\$225,480.75	x	0.0044618	=	\$1,006.05	16
17	Nov-15	\$225,480.75	x	0.0044618	=	\$1,006.05	17
18	Dec-15	\$225,480.75	x	0.0044618	=	\$1,006.05	18
19	Jan-16	\$225,480.75	x	0.0044618	=	\$1,006.05	19
20	Feb-16	\$225,480.75	x	0.0044618	=	\$1,006.05	20
21		<b>Current Billable Amount</b>				<b>\$12,072.60</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$12,072.60</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**NRG BORREGO SOLAR 1, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>NRG BORREGO SOLAR 1, LLC</b>		1			
2	<b>In-Service Date</b>	11/9/2012		2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>	\$987,657.79		3			
4	<b>Cost of Interconnection Facilities Installed by IC</b>	\$176,248.94		4			
5		\$1,163,906.73		5			
6				6			
7	<b>Annual O&amp;M Rate</b>	<b>5.35%</b>		7			
8	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16	0.0044618		8			
9				9			
10	Mar-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	10
11	Apr-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	11
12	May-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	12
13	Jun-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	13
14	Jul-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	14
15	Aug-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	15
16	Sep-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	16
17	Oct-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	17
18	Nov-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	18
19	Dec-15	\$1,163,906.73	x	0.0044618	=	\$5,193.12	19
20	Jan-16	\$1,163,906.73	x	0.0044618	=	\$5,193.12	20
21	Feb-16	\$1,163,906.73	x	0.0044618	=	\$5,193.12	21
22		<b>Current Billable Amount</b>				<b>\$62,317.44</b>	22
23							23
24							24
25		<b>Total Amount to be Billed</b>				<b>\$62,317.44</b>	25
26							26
27							27

## O&M Billing Information

### Monthly Cost Impact

**OCOTILLO EXPRESS, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>OCOTILLO EXPRESS, LLC</b>	1			
2	<b>In-Service Date</b>		12/2/2012	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$452,621.74	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$452,621.74	x	0.0044618	=	\$2,019.51	9
10	Apr-15	\$452,621.74	x	0.0044618	=	\$2,019.51	10
11	May-15	\$452,621.74	x	0.0044618	=	\$2,019.51	11
12	Jun-15	\$452,621.74	x	0.0044618	=	\$2,019.51	12
13	Jul-15	\$452,621.74	x	0.0044618	=	\$2,019.51	13
14	Aug-15	\$452,621.74	x	0.0044618	=	\$2,019.51	14
15	Sep-15	\$452,621.74	x	0.0044618	=	\$2,019.51	15
16	Oct-15	\$452,621.74	x	0.0044618	=	\$2,019.51	16
17	Nov-15	\$452,621.74	x	0.0044618	=	\$2,019.51	17
18	Dec-15	\$452,621.74	x	0.0044618	=	\$2,019.51	18
19	Jan-16	\$452,621.74	x	0.0044618	=	\$2,019.51	19
20	Feb-16	\$452,621.74	x	0.0044618	=	\$2,019.51	20
21						<b>Current Billable Amount</b>	21
22							22
23							23
24						<b>Total Amount to be Billed</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**ORANGE GROVE ENERGY, L. P.**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>ORANGE GROVE ENERGY, L. P.</b>		1			
2	<b>In-Service Date</b>		1/26/2010	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$953,617.25	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$953,617.25	x	0.0044618	=	\$4,254.85	9
10	Apr-15	\$953,617.25	x	0.0044618	=	\$4,254.85	10
11	May-15	\$953,617.25	x	0.0044618	=	\$4,254.85	11
12	Jun-15	\$953,617.25	x	0.0044618	=	\$4,254.85	12
13	Jul-15	\$953,617.25	x	0.0044618	=	\$4,254.85	13
14	Aug-15	\$953,617.25	x	0.0044618	=	\$4,254.85	14
15	Sep-15	\$953,617.25	x	0.0044618	=	\$4,254.85	15
16	Oct-15	\$953,617.25	x	0.0044618	=	\$4,254.85	16
17	Nov-15	\$953,617.25	x	0.0044618	=	\$4,254.85	17
18	Dec-15	\$953,617.25	x	0.0044618	=	\$4,254.85	18
19	Jan-16	\$953,617.25	x	0.0044618	=	\$4,254.85	19
20	Feb-16	\$953,617.25	x	0.0044618	=	\$4,254.85	20
21		<b>Current Billable Amount</b>				<b>\$51,058.20</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$51,058.20</b>	24
25							25
26							26



## O&M Billing Information

### Monthly Cost Impact

**OTAY MESA ENERGY CENTER, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>OTAY MESA ENERGY CENTER, LLC</b>		1			
2	<b>In-Service Date</b>		9/28/2008	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$118,036.00	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$118,036.00	x	0.0044618	=	\$526.65	9
10	Apr-15	\$118,036.00	x	0.0044618	=	\$526.65	10
11	May-15	\$118,036.00	x	0.0044618	=	\$526.65	11
12	Jun-15	\$118,036.00	x	0.0044618	=	\$526.65	12
13	Jul-15	\$118,036.00	x	0.0044618	=	\$526.65	13
14	Aug-15	\$118,036.00	x	0.0044618	=	\$526.65	14
15	Sep-15	\$118,036.00	x	0.0044618	=	\$526.65	15
16	Oct-15	\$118,036.00	x	0.0044618	=	\$526.65	16
17	Nov-15	\$118,036.00	x	0.0044618	=	\$526.65	17
18	Dec-15	\$118,036.00	x	0.0044618	=	\$526.65	18
19	Jan-16	\$118,036.00	x	0.0044618	=	\$526.65	19
20	Feb-16	\$118,036.00	x	0.0044618	=	\$526.65	20
21		<b>Current Billable Amount</b>				<b>\$6,319.80</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$6,319.80</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

### SILVER RIDGE MOUNT Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>SILVER RIDGE MOUNT</b>	1			
2	<b>In-Service Date</b>		7/30/2013	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$18,956,378	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	7			
8				8			
9	Mar-15	\$18,956,378	x	0.0044618	=	\$84,579.57	9
10	Apr-15	\$18,956,378	x	0.0044618	=	\$84,579.57	10
11	May-15	\$18,956,378	x	0.0044618	=	\$84,579.57	11
12	Jun-15	\$18,956,378	x	0.0044618	=	\$84,579.57	12
13	Jul-15	\$18,956,378	x	0.0044618	=	\$84,579.57	13
14	Aug-15	\$18,956,378	x	0.0044618	=	\$84,579.57	14
15	Sep-15	\$18,956,378	x	0.0044618	=	\$84,579.57	15
16	Oct-15	\$18,956,378	x	0.0044618	=	\$84,579.57	16
17	Nov-15	\$18,956,378	x	0.0044618	=	\$84,579.57	17
18	Dec-15	\$18,956,378	x	0.0044618	=	\$84,579.57	18
19	Jan-16	\$18,956,378	x	0.0044618	=	\$84,579.57	19
20	Feb-16	\$18,956,378	x	0.0044618	=	\$84,579.57	20
21						<b>Current Billable Amount</b>	21
22						\$1,014,954.84	22
23							23
24						<b>Total Amount to be Billed</b>	24
25						<b>\$1,014,954.84</b>	25
26							26

## O&M Billing Information

### Monthly Cost Impact

**WELLHEAD CHULA VISTA ENERGY CENTER**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name: WELLHEAD CHULA VISTA ENERGY CENTER</b>			1			
2	<b>In-Service Date</b>		5/4/2001	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$577,563.61	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618	7			
8				8			
9	Mar-15	\$577,563.61	x	0.0044618	=	\$2,576.97	9
10	Apr-15	\$577,563.61	x	0.0044618	=	\$2,576.97	10
11	May-15	\$577,563.61	x	0.0044618	=	\$2,576.97	11
12	Jun-15	\$577,563.61	x	0.0044618	=	\$2,576.97	12
13	Jul-15	\$577,563.61	x	0.0044618	=	\$2,576.97	13
14	Aug-15	\$577,563.61	x	0.0044618	=	\$2,576.97	14
15	Sep-15	\$577,563.61	x	0.0044618	=	\$2,576.97	15
16	Oct-15	\$577,563.61	x	0.0044618	=	\$2,576.97	16
17	Nov-15	\$577,563.61	x	0.0044618	=	\$2,576.97	17
18	Dec-15	\$577,563.61	x	0.0044618	=	\$2,576.97	18
19	Jan-16	\$577,563.61	x	0.0044618	=	\$2,576.97	19
20	Feb-16	\$577,563.61	x	0.0044618	=	\$2,576.97	20
21	<b>Current Billable Amount</b>					<b>\$30,923.64</b>	21
22							22
23							23
24	<b>Total Amount to be Billed</b>					<b>\$30,923.64</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**WILDFLOWER ENERGY, LP**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>WILDFLOWER ENERGY, LP</b>		1			
2	<b>In-Service Date</b>		6/26/2001	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$403,896.81	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	6			
7	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		<b>0.0044618</b>	7			
8				8			
9	Mar-15	\$403,896.81	x	0.0044618	=	\$1,802.11	9
10	Apr-15	\$403,896.81	x	0.0044618	=	\$1,802.11	10
11	May-15	\$403,896.81	x	0.0044618	=	\$1,802.11	11
12	Jun-15	\$403,896.81	x	0.0044618	=	\$1,802.11	12
13	Jul-15	\$403,896.81	x	0.0044618	=	\$1,802.11	13
14	Aug-15	\$403,896.81	x	0.0044618	=	\$1,802.11	14
15	Sep-15	\$403,896.81	x	0.0044618	=	\$1,802.11	15
16	Oct-15	\$403,896.81	x	0.0044618	=	\$1,802.11	16
17	Nov-15	\$403,896.81	x	0.0044618	=	\$1,802.11	17
18	Dec-15	\$403,896.81	x	0.0044618	=	\$1,802.11	18
19	Jan-16	\$403,896.81	x	0.0044618	=	\$1,802.11	19
20	Feb-16	\$403,896.81	x	0.0044618	=	\$1,802.11	20
21		<b>Current Billable Amount</b>				<b>\$21,625.32</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$21,625.32</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

### CUYAMACA Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>CUYAMACA</b>	1	
2	<b>In-Service Date</b>		4/26/2002	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$321,650.58	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5	
6	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618	6	
7				7	
8	Mar-15	\$321,650.58	x 0.0044618 =	\$1,435.14	8
9	Apr-15	\$321,650.58	x 0.0044618 =	\$1,435.14	9
10	May-15	\$321,650.58	x 0.0044618 =	\$1,435.14	10
11	Jun-15	\$321,650.58	x 0.0044618 =	\$1,435.14	11
12	Jul-15	\$321,650.58	x 0.0044618 =	\$1,435.14	12
13	Aug-15	\$321,650.58	x 0.0044618 =	\$1,435.14	13
14	Sep-15	\$321,650.58	x 0.0044618 =	\$1,435.14	14
15	Oct-15	\$321,650.58	x 0.0044618 =	\$1,435.14	15
16	Nov-15	\$321,650.58	x 0.0044618 =	\$1,435.14	16
17	Dec-15	\$321,650.58	x 0.0044618 =	\$1,435.14	17
18	Jan-16	\$321,650.58	x 0.0044618 =	\$1,435.14	18
19	Feb-16	\$321,650.58	x 0.0044618 =	\$1,435.14	19
20	<b>Current Billable Amount</b>		<b>\$17,221.68</b>	20	
21				21	
22				22	
23	<b>Total Amount to be Billed</b>		<b>\$17,221.68</b>	23	
24				24	
25				25	

## O&M Billing Information

### Monthly Cost Impact

**DESERT START ENERGY CENTER**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>DESERT START ENERGY CENTER</b>	1	
2	<b>In-Service Date</b>		6/18/2012	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$726,000.00	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5	
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 02/29/16		0.0044618	6	
7				7	
8	Mar-15	\$726,000.00	x 0.0044618 =	\$3,239.27	8
9	Apr-15	\$726,000.00	x 0.0044618 =	\$3,239.27	9
10	May-15	\$726,000.00	x 0.0044618 =	\$3,239.27	10
11	Jun-15	\$726,000.00	x 0.0044618 =	\$3,239.27	11
12	Jul-15	\$726,000.00	x 0.0044618 =	\$3,239.27	12
13	Aug-15	\$726,000.00	x 0.0044618 =	\$3,239.27	13
14	Sep-15	\$726,000.00	x 0.0044618 =	\$3,239.27	14
15	Oct-15	\$726,000.00	x 0.0044618 =	\$3,239.27	15
16	Nov-15	\$726,000.00	x 0.0044618 =	\$3,239.27	16
17	Dec-15	\$726,000.00	x 0.0044618 =	\$3,239.27	17
18	Jan-16	\$726,000.00	x 0.0044618 =	\$3,239.27	18
19	Feb-16	\$726,000.00	x 0.0044618 =	\$3,239.27	19
20	<b>Current Billable Amount</b>			<b>\$38,871.24</b>	20
21					21
22					22
23	<b>Total Amount to be Billed</b>			<b>\$38,871.24</b>	23
24					24
25					25

## O&M Billing Information

### Monthly Cost Impact

#### MIRAMAR I & II Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>MIRAMAR I &amp; II</b>	1	
2	<b>In-Service Date</b>			2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$101,171.00	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5	
6	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618	6	
7				7	
8	Mar-15	\$101,171.00    x	0.0044618    =	\$451.40	8
9	Apr-15	\$101,171.00    x	0.0044618    =	\$451.40	9
10	May-15	\$101,171.00    x	0.0044618    =	\$451.40	10
11	Jun-15	\$101,171.00    x	0.0044618    =	\$451.40	11
12	Jul-15	\$101,171.00    x	0.0044618    =	\$451.40	12
13	Aug-15	\$101,171.00    x	0.0044618    =	\$451.40	13
14	Sep-15	\$101,171.00    x	0.0044618    =	\$451.40	14
15	Oct-15	\$101,171.00    x	0.0044618    =	\$451.40	15
16	Nov-15	\$101,171.00    x	0.0044618    =	\$451.40	16
17	Dec-15	\$101,171.00    x	0.0044618    =	\$451.40	17
18	Jan-16	\$101,171.00    x	0.0044618    =	\$451.40	18
19	Feb-16	\$101,171.00    x	0.0044618    =	\$451.40	19
20	<b>Current Billable Amount</b>		\$5,416.80	20	
21				21	
22				22	
23	<b>Total Amount to be Billed</b>		\$5,416.80	23	
24				24	
25				25	

## O&M Billing Information

### Monthly Cost Impact

**PALOMAR**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>PALOMAR</b>	1	
2	<b>In-Service Date</b>			2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$1,784,215.00	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>5.35%</b>	5	
6	<b>Monthly O&amp;M Rate: 3/01/15 - 02/29/16</b>		0.0044618	6	
7				7	
8	Mar-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	8
9	Apr-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	9
10	May-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	10
11	Jun-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	11
12	Jul-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	12
13	Aug-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	13
14	Sep-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	14
15	Oct-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	15
16	Nov-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	16
17	Dec-15	\$1,784,215.00	x 0.0044618 =	\$7,960.81	17
18	Jan-16	\$1,784,215.00	x 0.0044618 =	\$7,960.81	18
19	Feb-16	\$1,784,215.00	x 0.0044618 =	\$7,960.81	19
20	<b>Current Billable Amount</b>		<b>\$95,529.72</b>	20	
21				21	
22				22	
23	<b>Total Amount to be Billed</b>		<b>\$95,529.72</b>	23	
24				24	
25				25	



# San Diego Gas & Electric Company

## Base Period Statement – BH

Revenue Data to Reflect Present Rates

Statement BH  
SAN DIEGO GAS AND ELECTRIC COMPANY  
Transmission Revenue Data to Reflect Present Rates  
Rate Effective Period - Beginning March 1, 2015 through February 29, 2016

Line No	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	Line No
		Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Total	
1	CALPEAK BORDER	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$1,128 98	\$ 13,547 76	1
2															2
3	CALPEAK ENTERPRISE	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$2,548 13	\$ 30,577 56	3
4															4
5	CAMPO VERDE SOLAR	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$1,369 52	\$ 16,434 24	5
6															6
7	CENTINELA SOLAR ENERGY	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$27,621 60	\$ 331,459 20	7
8															8
9	COPPER MOUNTAIN SOLAR 1	\$4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 4,033 15	\$ 48,397 80	9
10															10
11	CSOLAR IV SOUTH	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$32,489 34	\$ 389,872 08	11
12															12
13	EL CAJON ENERGY CENTER (ECEC)	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$6,835 89	\$ 82,030 68	13
14															14
15	ESCONDIDO ENERGY CENTER	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$1,857 50	\$ 22,290 00	15
16															16
17	KUMEYAAY	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$2,373 34	\$ 28,480 08	17
18															18
19	LAKE HODGES	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$1,521 94	\$ 18,263 28	19
20															20
21	NAS NORTH ISLAND -COGEN	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$1,159 35	\$ 13,912 20	21
22															22
23	NRG BORREGO SOLAR 1	\$5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 5,984 46	\$ 71,813 52	23
24															24
25	OCOTILLO EXPRESS	\$2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 2,327 25	\$ 27,927 00	25
26															26
27	ORANGE GROVE	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$4,903 21	\$ 58,838 52	27
28															28
29	OTAY MESA ENERGY CENTER	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$606 91	\$ 7,282 92	29
30															30
31	SILVER RIDGE MOUNT SIGNAL	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$97,468 01	\$ 1,169,616 12	31
32															32
33	WELLHEAD CHULA VISTA	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$2,969 66	\$ 35,635 92	33
34															34
35	WILDFLOWER ENERGY	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$2,076 72	\$ 24,920 64	35
36	<b>SDG&amp;E OWNED</b>														36
37															37
38	CUYAMACA (former CalPeak El Cajon)	\$1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 1,653 83	\$ 19,845 96	38
39															39
40	DESERT STAR	\$3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 3,732 87	\$ 44,794 44	40
41															41
42	MIRAMAR ENERGY FACILITIES (MEF I&II)	\$520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 520 19	\$ 6,242 28	42
43															43
44	PALOMAR ENERGY CENTER	\$9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 9,173 90	\$ 110,086 80	44
45															45
46	<b>GRAND TOTAL</b> <b>Sum (L1:L45)</b>	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$214,355 75	\$ 2,572,269 00	46

## O&M Billing Information

### Monthly Cost Impact

**CALPEAK BORDER, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>CALPEAK BORDER, LLC</b>	1			
2	<b>In-Service Date</b>		10/12/2001	2			
3	<b>Cost of Interconnection Facilities EXCLUDING CIAC Tax</b>		\$219,573.11	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	7			
8				8			
9	Mar-15	\$219,573.11	x	0.0051417	=	\$1,128.98	9
10	Apr-15	\$219,573.11	x	0.0051417	=	\$1,128.98	10
11	May-15	\$219,573.11	x	0.0051417	=	\$1,128.98	11
12	Jun-15	\$219,573.11	x	0.0051417	=	\$1,128.98	12
13	Jul-15	\$219,573.11	x	0.0051417	=	\$1,128.98	13
14	Aug-15	\$219,573.11	x	0.0051417	=	\$1,128.98	14
15	Sep-15	\$219,573.11	x	0.0051417	=	\$1,128.98	15
16	Oct-15	\$219,573.11	x	0.0051417	=	\$1,128.98	16
17	Nov-15	\$219,573.11	x	0.0051417	=	\$1,128.98	17
18	Dec-15	\$219,573.11	x	0.0051417	=	\$1,128.98	18
19	Jan-16	\$219,573.11	x	0.0051417	=	\$1,128.98	19
20	Feb-16	\$219,573.11	x	0.0051417	=	\$1,128.98	20
21						<b>\$13,547.76</b>	21
22							22
23							23
24						<b>\$13,547.76</b>	24
25							25
26							26
27							27

## O&M Billing Information

### Monthly Cost Impact

**CALPEAK ENTERPRISE, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.
1	<b>Project Name:</b>		<b>CALPEAK ENTERPRISE, LLC</b>	1
2	<b>In-Service Date</b>		9/26/2001	2
3	<b>Cost of Interconnection Facilities EXCLUDING CIAC Tax</b>		\$495,582.14	3
4				4
5				5
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6
7	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	7
8				8
9	Mar-15	\$495,582.14	x 0.0051417 = \$2,548.13	9
10	Apr-15	\$495,582.14	x 0.0051417 = \$2,548.13	10
11	May-15	\$495,582.14	x 0.0051417 = \$2,548.13	11
12	Jun-15	\$495,582.14	x 0.0051417 = \$2,548.13	12
13	Jul-15	\$495,582.14	x 0.0051417 = \$2,548.13	13
14	Aug-15	\$495,582.14	x 0.0051417 = \$2,548.13	14
15	Sep-15	\$495,582.14	x 0.0051417 = \$2,548.13	15
16	Oct-15	\$495,582.14	x 0.0051417 = \$2,548.13	16
17	Nov-15	\$495,582.14	x 0.0051417 = \$2,548.13	17
18	Dec-15	\$495,582.14	x 0.0051417 = \$2,548.13	18
19	Jan-16	\$495,582.14	x 0.0051417 = \$2,548.13	19
20	Feb-16	\$495,582.14	x 0.0051417 = \$2,548.13	20
21		<b>Current Billable Amount</b>	\$30,577.56	21
22				22
23				23
24		<b>Total Amount to be Billed</b>	<b>\$30,577.56</b>	24
25				25
26				26
27				27

## O&M Billing Information

### Monthly Cost Impact

**CAMPO VERDE SOLAR, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>CAMPO VERDE SOLAR, LLC</b>	1	
2	<b>In-Service Date</b>		7/24/2013	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$266,355.34	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5	
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	6	
7				7	
8	Mar-15	\$266,355.34	x 0.0051417 =	\$1,369.52	8
9	Apr-15	\$266,355.34	x 0.0051417 =	\$1,369.52	9
10	May-15	\$266,355.34	x 0.0051417 =	\$1,369.52	10
11	Jun-15	\$266,355.34	x 0.0051417 =	\$1,369.52	11
12	Jul-15	\$266,355.34	x 0.0051417 =	\$1,369.52	12
13	Aug-15	\$266,355.34	x 0.0051417 =	\$1,369.52	13
14	Sep-15	\$266,355.34	x 0.0051417 =	\$1,369.52	14
15	Oct-15	\$266,355.34	x 0.0051417 =	\$1,369.52	15
16	Nov-15	\$266,355.34	x 0.0051417 =	\$1,369.52	16
17	Dec-15	\$266,355.34	x 0.0051417 =	\$1,369.52	17
18	Jan-16	\$266,355.34	x 0.0051417 =	\$1,369.52	18
19	Feb-16	\$266,355.34	x 0.0051417 =	\$1,369.52	19
20	<b>Current Billable Amount</b>		\$16,434.24	20	
21				21	
22				22	
23	<b>Total Amount to be Billed</b>		<b>\$16,434.24</b>	23	
24				24	
25				25	

## O&M Billing Information

### Monthly Cost Impact

**CENTINELA SOLAR ENERGY, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>	<b>CENTINELA SOLAR ENERGY, LLC</b>		1	
2	<b>In-Service Date</b>		7/26/2013	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$5,372,075	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5	
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	6	
7				7	
8	Mar-15	\$5,372,075	x 0.0051417 =	\$27,621.60	8
9	Apr-15	\$5,372,075	x 0.0051417 =	\$27,621.60	9
10	May-15	\$5,372,075	x 0.0051417 =	\$27,621.60	10
11	Jun-15	\$5,372,075	x 0.0051417 =	\$27,621.60	11
12	Jul-15	\$5,372,075	x 0.0051417 =	\$27,621.60	12
13	Aug-15	\$5,372,075	x 0.0051417 =	\$27,621.60	13
14	Sep-15	\$5,372,075	x 0.0051417 =	\$27,621.60	14
15	Oct-15	\$5,372,075	x 0.0051417 =	\$27,621.60	15
16	Nov-15	\$5,372,075	x 0.0051417 =	\$27,621.60	16
17	Dec-15	\$5,372,075	x 0.0051417 =	\$27,621.60	17
18	Jan-16	\$5,372,075	x 0.0051417 =	\$27,621.60	18
19	Feb-16	\$5,372,075	x 0.0051417 =	\$27,621.60	19
20		<b>Current Billable Amount</b>		<b>\$331,459.20</b>	20
21					21
22					22
23		<b>Total Amount to be Billed</b>		<b>\$331,459.20</b>	23
24					24
25					25

## O&M Billing Information

### Monthly Cost Impact

**COPPER MOUNTAIN SOLAR, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>COPPER MOUNTAIN SOLAR, LLC</b>	1	
2	<b>In-Service Date</b>		5/1/2012	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$784,400	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5	
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	6	
7				7	
8	Mar-15	\$784,400.00	x 0.0051417 =	\$4,033.15	8
9	Apr-15	\$784,400.00	x 0.0051417 =	\$4,033.15	9
10	May-15	\$784,400.00	x 0.0051417 =	\$4,033.15	10
11	Jun-15	\$784,400.00	x 0.0051417 =	\$4,033.15	11
12	Jul-15	\$784,400.00	x 0.0051417 =	\$4,033.15	12
13	Aug-15	\$784,400.00	x 0.0051417 =	\$4,033.15	13
14	Sep-15	\$784,400.00	x 0.0051417 =	\$4,033.15	14
15	Oct-15	\$784,400.00	x 0.0051417 =	\$4,033.15	15
16	Nov-15	\$784,400.00	x 0.0051417 =	\$4,033.15	16
17	Dec-15	\$784,400.00	x 0.0051417 =	\$4,033.15	17
18	Jan-16	\$784,400.00	x 0.0051417 =	\$4,033.15	18
19	Feb-16	\$784,400.00	x 0.0051417 =	\$4,033.15	19
20	<b>Current Billable Amount</b>		<b>\$48,397.80</b>	20	
21				21	
22				22	
23	<b>Total Amount to be Billed</b>		<b>\$48,397.80</b>	23	
24				24	
25				25	

## O&M Billing Information

### Monthly Cost Impact

**CSOLAR IV SOUTH, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>CSOLAR IV SOUTH, LLC</b>	1			
2	<b>In-Service Date</b>		7/30/2013	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$6,318,793	3			
4				4			
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5			
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	6			
7				7			
8	Mar-15	\$6,318,793	x	0.0051417	=	\$32,489.34	8
9	Apr-15	\$6,318,793	x	0.0051417	=	\$32,489.34	9
10	May-15	\$6,318,793	x	0.0051417	=	\$32,489.34	10
11	Jun-15	\$6,318,793	x	0.0051417	=	\$32,489.34	11
12	Jul-15	\$6,318,793	x	0.0051417	=	\$32,489.34	12
13	Aug-15	\$6,318,793	x	0.0051417	=	\$32,489.34	13
14	Sep-15	\$6,318,793	x	0.0051417	=	\$32,489.34	14
15	Oct-15	\$6,318,793	x	0.0051417	=	\$32,489.34	15
16	Nov-15	\$6,318,793	x	0.0051417	=	\$32,489.34	16
17	Dec-15	\$6,318,793	x	0.0051417	=	\$32,489.34	17
18	Jan-16	\$6,318,793	x	0.0051417	=	\$32,489.34	18
19	Feb-16	\$6,318,793	x	0.0051417	=	\$32,489.34	19
20	<b>Current Billable Amount</b>					<b>\$389,872.08</b>	20
21							21
22							22
23	<b>Total Amount to be Billed</b>					<b>\$389,872.08</b>	23
24							24
25							25



## O&M Billing Information

### Monthly Cost Impact

**EL CAJON ENERGY CENTER (ECEC)  
Resulting from Operating and Maintenance Charge  
(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>EL CAJON ENERGY CENTER (ECEC)</b>		1			
2	<b>In-Service Date</b>		4/27/2010	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$723,155.00	3			
4	<b>Cost ECEC Interconnection Facilities on SDG&amp;E's Property</b>		\$606,344.00	4			
5			\$1,329,499.00	5			
6				6			
7				7			
8	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	8			
9	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	9			
10				10			
11	Mar-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	11
12	Apr-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	12
13	May-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	13
14	Jun-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	14
15	Jul-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	15
16	Aug-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	16
17	Sep-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	17
18	Oct-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	18
19	Nov-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	19
20	Dec-15	\$1,329,499.00	x	0.0051417	=	\$6,835.89	20
21	Jan-16	\$1,329,499.00	x	0.0051417	=	\$6,835.89	21
22	Feb-16	\$1,329,499.00	x	0.0051417	=	\$6,835.89	22
23		<b>Current Billable Amount</b>				<b>\$82,030.68</b>	23
24							24
25							25
26		<b>Total Amount to be Billed</b>				<b>\$82,030.68</b>	26
27							27
28							28

## O&M Billing Information

### Monthly Cost Impact

**ESCONDIDO ENERGY CENTER**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name: ESCONDIDO ENERGY CENTER</b>			1	
2	<b>In-Service Date</b>		8/17/2001	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$361,262.06	3	
4				4	
5				5	
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6	
7	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	7	
8				8	
9	Mar-15	\$361,262.06	x 0.0051417 =	\$1,857.50	9
10	Apr-15	\$361,262.06	x 0.0051417 =	\$1,857.50	10
11	May-15	\$361,262.06	x 0.0051417 =	\$1,857.50	11
12	Jun-15	\$361,262.06	x 0.0051417 =	\$1,857.50	12
13	Jul-15	\$361,262.06	x 0.0051417 =	\$1,857.50	13
14	Aug-15	\$361,262.06	x 0.0051417 =	\$1,857.50	14
15	Sep-15	\$361,262.06	x 0.0051417 =	\$1,857.50	15
16	Oct-15	\$361,262.06	x 0.0051417 =	\$1,857.50	16
17	Nov-15	\$361,262.06	x 0.0051417 =	\$1,857.50	17
18	Dec-15	\$361,262.06	x 0.0051417 =	\$1,857.50	18
19	Jan-16	\$361,262.06	x 0.0051417 =	\$1,857.50	19
20	Feb-16	\$361,262.06	x 0.0051417 =	\$1,857.50	20
21	<b>Current Billable Amount</b>			<b>\$22,290.00</b>	21
22					22
23					23
24	<b>Total Amount to be Billed</b>			<b>\$22,290.00</b>	24
25					25
26					26

## O&M Billing Information

### Monthly Cost Impact

**KUMEYAAY WIND**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.
1	<b>Project Name:</b>		<b>KUMEYAAY WIND</b>	1
2	<b>In-Service Date</b>		10/5/2005	2
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$461,586.01	3
4				4
5				5
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7
8				8
9	Mar-15	\$461,586.01 x	0.0051417 = \$2,373.34	9
10	Apr-15	\$461,586.01 x	0.0051417 = \$2,373.34	10
11	May-15	\$461,586.01 x	0.0051417 = \$2,373.34	11
12	Jun-15	\$461,586.01 x	0.0051417 = \$2,373.34	12
13	Jul-15	\$461,586.01 x	0.0051417 = \$2,373.34	13
14	Aug-15	\$461,586.01 x	0.0051417 = \$2,373.34	14
15	Sep-15	\$461,586.01 x	0.0051417 = \$2,373.34	15
16	Oct-15	\$461,586.01 x	0.0051417 = \$2,373.34	16
17	Nov-15	\$461,586.01 x	0.0051417 = \$2,373.34	17
18	Dec-15	\$461,586.01 x	0.0051417 = \$2,373.34	18
19	Jan-16	\$461,586.01 x	0.0051417 = \$2,373.34	19
20	Feb-16	\$461,586.01 x	0.0051417 = \$2,373.34	20
21		<b>Current Billable Amount</b>	\$28,480.08	21
22				22
23				23
24		<b>Total Amount to be Billed</b>	\$28,480.08	24
25				25
26				26

## O&M Billing Information

### Monthly Cost Impact

#### LAKE HODGES PUMPED STORAGE Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>LAKE HODGES PUMPED STORAGE</b>		1			
2	<b>In-Service Date</b>		1/23/2008	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$296,000.00	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7			
8				8			
9	Mar-15	\$296,000.00	x	0.0051417	=	\$1,521.94	9
10	Apr-15	\$296,000.00	x	0.0051417	=	\$1,521.94	10
11	May-15	\$296,000.00	x	0.0051417	=	\$1,521.94	11
12	Jun-15	\$296,000.00	x	0.0051417	=	\$1,521.94	12
13	Jul-15	\$296,000.00	x	0.0051417	=	\$1,521.94	13
14	Aug-15	\$296,000.00	x	0.0051417	=	\$1,521.94	14
15	Sep-15	\$296,000.00	x	0.0051417	=	\$1,521.94	15
16	Oct-15	\$296,000.00	x	0.0051417	=	\$1,521.94	16
17	Nov-15	\$296,000.00	x	0.0051417	=	\$1,521.94	17
18	Dec-15	\$296,000.00	x	0.0051417	=	\$1,521.94	18
19	Jan-16	\$296,000.00	x	0.0051417	=	\$1,521.94	19
20	Feb-16	\$296,000.00	x	0.0051417	=	\$1,521.94	20
21		<b>Current Billable Amount</b>				<b>\$18,263.28</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$18,263.28</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

#### NAS NORTH ISLAND COGEN Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>NAS NORTH ISLAND COGEN</b>		1			
2	<b>In-Service Date</b>		1989	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$225,480.75	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	7			
8				8			
9	Mar-15	\$225,480.75	x	0.0051417	=	\$1,159.35	9
10	Apr-15	\$225,480.75	x	0.0051417	=	\$1,159.35	10
11	May-15	\$225,480.75	x	0.0051417	=	\$1,159.35	11
12	Jun-15	\$225,480.75	x	0.0051417	=	\$1,159.35	12
13	Jul-15	\$225,480.75	x	0.0051417	=	\$1,159.35	13
14	Aug-15	\$225,480.75	x	0.0051417	=	\$1,159.35	14
15	Sep-15	\$225,480.75	x	0.0051417	=	\$1,159.35	15
16	Oct-15	\$225,480.75	x	0.0051417	=	\$1,159.35	16
17	Nov-15	\$225,480.75	x	0.0051417	=	\$1,159.35	17
18	Dec-15	\$225,480.75	x	0.0051417	=	\$1,159.35	18
19	Jan-16	\$225,480.75	x	0.0051417	=	\$1,159.35	19
20	Feb-16	\$225,480.75	x	0.0051417	=	\$1,159.35	20
21		<b>Current Billable Amount</b>				\$13,912.20	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				\$13,912.20	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**NRG BORREGO SOLAR 1, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>NRG BORREGO SOLAR 1, LLC</b>		1			
2	<b>In-Service Date</b>		11/9/2012	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$987,657.79	3			
4	<b>Cost of Interconnection Facilities Installed by IC</b>		\$176,248.94	4			
5			\$1,163,906.73	5			
6				6			
7	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	7			
8	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	8			
9				9			
10	Mar-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	10
11	Apr-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	11
12	May-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	12
13	Jun-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	13
14	Jul-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	14
15	Aug-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	15
16	Sep-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	16
17	Oct-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	17
18	Nov-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	18
19	Dec-15	\$1,163,906.73	x	0.0051417	=	\$5,984.46	19
20	Jan-16	\$1,163,906.73	x	0.0051417	=	\$5,984.46	20
21	Feb-16	\$1,163,906.73	x	0.0051417	=	\$5,984.46	21
22		<b>Current Billable Amount</b>				\$71,813.52	22
23							23
24							24
25		<b>Total Amount to be Billed</b>				\$71,813.52	25
26							26
27							27

## O&M Billing Information

### Monthly Cost Impact

**OCOTILLO EXPRESS, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>OCOTILLO EXPRESS, LLC</b>	1			
2	<b>In-Service Date</b>		12/2/2012	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$452,621.74	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7			
8				8			
9	Mar-15	\$452,621.74	x	0.0051417	=	\$2,327.25	9
10	Apr-15	\$452,621.74	x	0.0051417	=	\$2,327.25	10
11	May-15	\$452,621.74	x	0.0051417	=	\$2,327.25	11
12	Jun-15	\$452,621.74	x	0.0051417	=	\$2,327.25	12
13	Jul-15	\$452,621.74	x	0.0051417	=	\$2,327.25	13
14	Aug-15	\$452,621.74	x	0.0051417	=	\$2,327.25	14
15	Sep-15	\$452,621.74	x	0.0051417	=	\$2,327.25	15
16	Oct-15	\$452,621.74	x	0.0051417	=	\$2,327.25	16
17	Nov-15	\$452,621.74	x	0.0051417	=	\$2,327.25	17
18	Dec-15	\$452,621.74	x	0.0051417	=	\$2,327.25	18
19	Jan-16	\$452,621.74	x	0.0051417	=	\$2,327.25	19
20	Feb-16	\$452,621.74	x	0.0051417	=	\$2,327.25	20
21						<b>Current Billable Amount</b>	21
22						\$27,927.00	22
23							23
24						<b>Total Amount to be Billed</b>	24
25						<b>\$27,927.00</b>	25
26							26

## O&M Billing Information

### Monthly Cost Impact

**ORANGE GROVE ENERGY, L. P.**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>ORANGE GROVE ENERGY, L. P.</b>		1			
2	<b>In-Service Date</b>		1/26/2010	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$953,617.25	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7			
8				8			
9	Mar-15	\$953,617.25	x	0.0051417	=	\$4,903.21	9
10	Apr-15	\$953,617.25	x	0.0051417	=	\$4,903.21	10
11	May-15	\$953,617.25	x	0.0051417	=	\$4,903.21	11
12	Jun-15	\$953,617.25	x	0.0051417	=	\$4,903.21	12
13	Jul-15	\$953,617.25	x	0.0051417	=	\$4,903.21	13
14	Aug-15	\$953,617.25	x	0.0051417	=	\$4,903.21	14
15	Sep-15	\$953,617.25	x	0.0051417	=	\$4,903.21	15
16	Oct-15	\$953,617.25	x	0.0051417	=	\$4,903.21	16
17	Nov-15	\$953,617.25	x	0.0051417	=	\$4,903.21	17
18	Dec-15	\$953,617.25	x	0.0051417	=	\$4,903.21	18
19	Jan-16	\$953,617.25	x	0.0051417	=	\$4,903.21	19
20	Feb-16	\$953,617.25	x	0.0051417	=	\$4,903.21	20
21		<b>Current Billable Amount</b>				<b>\$58,838.52</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$58,838.52</b>	24
25							25
26							26



## O&M Billing Information

### Monthly Cost Impact

**OTAY MESA ENERGY CENTER, LLC**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>OTAY MESA ENERGY CENTER, LLC</b>		1			
2	<b>In-Service Date</b>		9/28/2008	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$118,036.00	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7			
8				8			
9	Mar-15	\$118,036.00	x	0.0051417	=	\$606.91	9
10	Apr-15	\$118,036.00	x	0.0051417	=	\$606.91	10
11	May-15	\$118,036.00	x	0.0051417	=	\$606.91	11
12	Jun-15	\$118,036.00	x	0.0051417	=	\$606.91	12
13	Jul-15	\$118,036.00	x	0.0051417	=	\$606.91	13
14	Aug-15	\$118,036.00	x	0.0051417	=	\$606.91	14
15	Sep-15	\$118,036.00	x	0.0051417	=	\$606.91	15
16	Oct-15	\$118,036.00	x	0.0051417	=	\$606.91	16
17	Nov-15	\$118,036.00	x	0.0051417	=	\$606.91	17
18	Dec-15	\$118,036.00	x	0.0051417	=	\$606.91	18
19	Jan-16	\$118,036.00	x	0.0051417	=	\$606.91	19
20	Feb-16	\$118,036.00	x	0.0051417	=	\$606.91	20
21		<b>Current Billable Amount</b>				<b>\$7,282.92</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$7,282.92</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**SILVER RIDGE MOUNT**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>SILVER RIDGE MOUNT</b>	1			
2	<b>In-Service Date</b>		7/30/2013	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$18,956,378	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7			
8				8			
9	Mar-15	\$18,956,378	x	0.0051417	=	\$97,468.01	9
10	Apr-15	\$18,956,378	x	0.0051417	=	\$97,468.01	10
11	May-15	\$18,956,378	x	0.0051417	=	\$97,468.01	11
12	Jun-15	\$18,956,378	x	0.0051417	=	\$97,468.01	12
13	Jul-15	\$18,956,378	x	0.0051417	=	\$97,468.01	13
14	Aug-15	\$18,956,378	x	0.0051417	=	\$97,468.01	14
15	Sep-15	\$18,956,378	x	0.0051417	=	\$97,468.01	15
16	Oct-15	\$18,956,378	x	0.0051417	=	\$97,468.01	16
17	Nov-15	\$18,956,378	x	0.0051417	=	\$97,468.01	17
18	Dec-15	\$18,956,378	x	0.0051417	=	\$97,468.01	18
19	Jan-16	\$18,956,378	x	0.0051417	=	\$97,468.01	19
20	Feb-16	\$18,956,378	x	0.0051417	=	\$97,468.01	20
21			<b>Current Billable Amount</b>			<u>\$1,169,616.12</u>	21
22							22
23							23
24			<b>Total Amount to be Billed</b>			<u><u>\$1,169,616.12</u></u>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**WELLHEAD CHULA VISTA ENERGY CENTER**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>WELLHEAD CHULA VISTA ENERGY CENTER</b>		1			
2	<b>In-Service Date</b>		5/4/2001	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$577,563.61	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7			
8				8			
9	Mar-15	\$577,563.61	x	0.0051417	=	\$2,969.66	9
10	Apr-15	\$577,563.61	x	0.0051417	=	\$2,969.66	10
11	May-15	\$577,563.61	x	0.0051417	=	\$2,969.66	11
12	Jun-15	\$577,563.61	x	0.0051417	=	\$2,969.66	12
13	Jul-15	\$577,563.61	x	0.0051417	=	\$2,969.66	13
14	Aug-15	\$577,563.61	x	0.0051417	=	\$2,969.66	14
15	Sep-15	\$577,563.61	x	0.0051417	=	\$2,969.66	15
16	Oct-15	\$577,563.61	x	0.0051417	=	\$2,969.66	16
17	Nov-15	\$577,563.61	x	0.0051417	=	\$2,969.66	17
18	Dec-15	\$577,563.61	x	0.0051417	=	\$2,969.66	18
19	Jan-16	\$577,563.61	x	0.0051417	=	\$2,969.66	19
20	Feb-16	\$577,563.61	x	0.0051417	=	\$2,969.66	20
21		<b>Current Billable Amount</b>				<b>\$35,635.92</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$35,635.92</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

**WILDFLOWER ENERGY, LP**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>	<b>WILDFLOWER ENERGY, LP</b>		1			
2	<b>In-Service Date</b>		6/26/2001	2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$403,896.81	3			
4				4			
5				5			
6	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	6			
7	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	7			
8				8			
9	Mar-15	\$403,896.81	x	0.0051417	=	\$2,076.72	9
10	Apr-15	\$403,896.81	x	0.0051417	=	\$2,076.72	10
11	May-15	\$403,896.81	x	0.0051417	=	\$2,076.72	11
12	Jun-15	\$403,896.81	x	0.0051417	=	\$2,076.72	12
13	Jul-15	\$403,896.81	x	0.0051417	=	\$2,076.72	13
14	Aug-15	\$403,896.81	x	0.0051417	=	\$2,076.72	14
15	Sep-15	\$403,896.81	x	0.0051417	=	\$2,076.72	15
16	Oct-15	\$403,896.81	x	0.0051417	=	\$2,076.72	16
17	Nov-15	\$403,896.81	x	0.0051417	=	\$2,076.72	17
18	Dec-15	\$403,896.81	x	0.0051417	=	\$2,076.72	18
19	Jan-16	\$403,896.81	x	0.0051417	=	\$2,076.72	19
20	Feb-16	\$403,896.81	x	0.0051417	=	\$2,076.72	20
21		<b>Current Billable Amount</b>				<b>\$24,920.64</b>	21
22							22
23							23
24		<b>Total Amount to be Billed</b>				<b>\$24,920.64</b>	24
25							25
26							26

## O&M Billing Information

### Monthly Cost Impact

### CUYAMACA Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name:</b>		<b>CUYAMACA</b>	1	
2	<b>In-Service Date</b>		4/26/2002	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$321,650.58	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5	
6	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	6	
7				7	
8	Mar-15	\$321,650.58	x 0.0051417 =	\$1,653.83	8
9	Apr-15	\$321,650.58	x 0.0051417 =	\$1,653.83	9
10	May-15	\$321,650.58	x 0.0051417 =	\$1,653.83	10
11	Jun-15	\$321,650.58	x 0.0051417 =	\$1,653.83	11
12	Jul-15	\$321,650.58	x 0.0051417 =	\$1,653.83	12
13	Aug-15	\$321,650.58	x 0.0051417 =	\$1,653.83	13
14	Sep-15	\$321,650.58	x 0.0051417 =	\$1,653.83	14
15	Oct-15	\$321,650.58	x 0.0051417 =	\$1,653.83	15
16	Nov-15	\$321,650.58	x 0.0051417 =	\$1,653.83	16
17	Dec-15	\$321,650.58	x 0.0051417 =	\$1,653.83	17
18	Jan-16	\$321,650.58	x 0.0051417 =	\$1,653.83	18
19	Feb-16	\$321,650.58	x 0.0051417 =	\$1,653.83	19
20	<b>Current Billable Amount</b>		<b>\$19,845.96</b>	20	
21				21	
22				22	
23	<b>Total Amount to be Billed</b>		<b>\$19,845.96</b>	23	
24				24	
25				25	

## O&M Billing Information

### Monthly Cost Impact

**DESERT START ENERGY CENTER**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.	
1	<b>Project Name: DESERT START ENERGY CENTER</b>			1	
2	<b>In-Service Date</b>		6/18/2012	2	
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$726,000.00	3	
4				4	
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5	
6	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	6	
7				7	
8	Mar-15	\$726,000.00	x 0.0051417 =	\$3,732.87	8
9	Apr-15	\$726,000.00	x 0.0051417 =	\$3,732.87	9
10	May-15	\$726,000.00	x 0.0051417 =	\$3,732.87	10
11	Jun-15	\$726,000.00	x 0.0051417 =	\$3,732.87	11
12	Jul-15	\$726,000.00	x 0.0051417 =	\$3,732.87	12
13	Aug-15	\$726,000.00	x 0.0051417 =	\$3,732.87	13
14	Sep-15	\$726,000.00	x 0.0051417 =	\$3,732.87	14
15	Oct-15	\$726,000.00	x 0.0051417 =	\$3,732.87	15
16	Nov-15	\$726,000.00	x 0.0051417 =	\$3,732.87	16
17	Dec-15	\$726,000.00	x 0.0051417 =	\$3,732.87	17
18	Jan-16	\$726,000.00	x 0.0051417 =	\$3,732.87	18
19	Feb-16	\$726,000.00	x 0.0051417 =	\$3,732.87	19
20	<b>Current Billable Amount</b>			<b>\$44,794.44</b>	20
21					21
22					22
23	<b>Total Amount to be Billed</b>			<b>\$44,794.44</b>	23
24					24
25					25

## O&M Billing Information

### Monthly Cost Impact

### MIRAMAR I & II Resulting from Operating and Maintenance Charge (O&M Billing Sheet)

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>MIRAMAR I &amp; II</b>	1			
2	<b>In-Service Date</b>			2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$101,171.00	3			
4				4			
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5			
6	<b>Monthly O&amp;M Rate: 3/01/15 - 2/29/16</b>		0.0051417	6			
7				7			
8	Mar-15	\$101,171.00	x	0.0051417	=	\$520.19	8
9	Apr-15	\$101,171.00	x	0.0051417	=	\$520.19	9
10	May-15	\$101,171.00	x	0.0051417	=	\$520.19	10
11	Jun-15	\$101,171.00	x	0.0051417	=	\$520.19	11
12	Jul-15	\$101,171.00	x	0.0051417	=	\$520.19	12
13	Aug-15	\$101,171.00	x	0.0051417	=	\$520.19	13
14	Sep-15	\$101,171.00	x	0.0051417	=	\$520.19	14
15	Oct-15	\$101,171.00	x	0.0051417	=	\$520.19	15
16	Nov-15	\$101,171.00	x	0.0051417	=	\$520.19	16
17	Dec-15	\$101,171.00	x	0.0051417	=	\$520.19	17
18	Jan-16	\$101,171.00	x	0.0051417	=	\$520.19	18
19	Feb-16	\$101,171.00	x	0.0051417	=	\$520.19	19
20	<b>Current Billable Amount</b>			<b>\$6,242.28</b>	20		
21					21		
22					22		
23	<b>Total Amount to be Billed</b>			<b>\$6,242.28</b>	23		
24					24		
25					25		

## O&M Billing Information

### Monthly Cost Impact

**PALOMAR**  
**Resulting from Operating and Maintenance Charge**  
**(O&M Billing Sheet)**

Line No.	Col. A	Col. B	Col. C	Line No.			
1	<b>Project Name:</b>		<b>PALOMAR</b>	1			
2	<b>In-Service Date</b>			2			
3	<b>Cost of Interconnection Facilities (Excluding CIAC Tax)</b>		\$1,784,215.00	3			
4				4			
5	<b>Annual O&amp;M Rate</b>		<b>6.17%</b>	5			
6	<b>Monthly O&amp;M Rate:</b> 3/01/15 - 2/29/16		0.0051417	6			
7				7			
8	Mar-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	8
9	Apr-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	9
10	May-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	10
11	Jun-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	11
12	Jul-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	12
13	Aug-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	13
14	Sep-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	14
15	Oct-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	15
16	Nov-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	16
17	Dec-15	\$1,784,215.00	x	0.0051417	=	\$9,173.90	17
18	Jan-16	\$1,784,215.00	x	0.0051417	=	\$9,173.90	18
19	Feb-16	\$1,784,215.00	x	0.0051417	=	\$9,173.90	19
20	<b>Current Billable Amount</b>					<b>\$110,086.80</b>	20
21							21
22							22
23	<b>Total Amount to be Billed</b>					<b>\$110,086.80</b>	23
24							24
25							25



# San Diego Gas & Electric Company

Base Period

Statement – BK

Derivation of Generation Interconnection  
O&M Fixed Charge Rate

**San Diego Gas & Electric Company**  
**Derivation of Generation Interconnection O&M Fixed Charge Rate**  
**Base Period 12 Months Ended December 31, 2013**  
(000's)

**Summary of Annual Transmission Carrying Cost**

Line No	Column A	Column B	Column C	Reference
1				
2			<b>Transmission<sup>1</sup></b>	
3		<b>Transmission<sup>2</sup></b>	<b>O&amp;M</b>	
4				
5	(1) Transmission O&M Carrying Charge Percentage	2.09%	<b>2.09%</b>	Col B & C = See Pg 2, Col D, Line 12
6				
7	(2) Transmission Related A&G Carrying Charge Percentage	2.33%	<b>2.33%</b>	Col B & C = See Pg 2, Col D, Line 32
8				
9	(3) Transmission Related Property Insurance Carrying Charge Rate	0.07%	0.00%	Col B = See Pg 2, Col D, Line 47
10				
11	(4) Other Taxes			
12				
13	Transmission Related Payroll Carrying Charge Percentage	0.07%	<b>0.07%</b>	Col B & C = See Pg 3, Col D, Line 10
14				
15	Transmission Property Taxes Carrying Charge Percentage	0.68%	0.00%	Col B = See Pg 3, Col D, Line 19
16				
17	(5) Transmission Plant Depreciation Revenue Carrying Charge Percentage	2.50%	0.00%	Col B = See Pg 4, Col C, Line 22
18				
19	(6) Transmission Plant ADIT Revenue Carrying Charge Adjustment	-1.07%	0.00%	Col B = See Pg 4, Col D, Line 33
20				
21	(7) Rate of Return	7.58%	0.00%	Col B = See Pg 5, Col E, Line 31
22				
23	(8) Federal and State Income Tax	3.7535%	0.00%	Col B = See Pg 5, Col D, Line 56
24				
25	(9) Transmission Related Common and General Plant Revenue Carrying Charge Percentage	0.64%	<b>0.64%</b>	Col B & C = See Pg 6, Col D, Line 43
26				
27				
28				
29	(10) Transmission Related Cash Working Capital Revenue Carrying Charge Percentage	0.17%	<b>0.17%</b>	Col B & C = See Pg 7, Col E, Line 54
30				
31				
32	<b>Total Annual O&amp;M Fixed Charge Rate</b>	<b>18.8135%</b>	<b>5.30000%</b>	Sum of (Lines 5 - Lines 29)
33				
34	Franchise Fees Rate @ 1.0310	0.01031	0.05464%	Calculation = (0.0530000 x 0.10310)
35				
36	Citizens Allocated Franchise Fees Rate <sup>3</sup>	-0.00050%	-0.00050%	see calculation below
37				
38	Adjusted Franchise Fees Rate	0.19347%	0.05414%	Line 34 + Line 36
39				
40	<b>Adjusted Annual O&amp;M Fixed Charge Rate as applied to transmission plant</b>	<b>19.00697%</b>	<b>5.35414%</b>	Line 32 + Line 38
41				
42	<b>Monthly O&amp;M Fixed Charge Rate</b>		0.0044618	Calculation = 0.0535414 / 12 months
43				
44				
45				
46				
47				
48	1 The Annual O&M Fixed Charge Rate shown on Column C, line 40 is the O&M rate applicable to generators in the instant filing			
49				
50	2 Column B is provided to show the Annual O&M Fixed Charged Rate applicable to full-service customers. In this instant filing			
51	generator interconnection customers do not pay the rate shown in column B			
52				
53	3 Derivation of Citizens Allocated Franchise Fees Rate of 0.00050% = \$18,196 / \$3,652,963,000 = 0.0000498 = 0.00050%			See Citizens WP, Col C, Line 3
54	The \$18,196 reflects the amount of Franchise Fee allocated and charged to Citizens during 2013 base period. Pursuant to			
55	Appendix X Citizens Formula Rate Filing, Docket No. ER12-1417-000, SDG&E will credit annual carrying costs amounts to SDG&E's Transmission			
56	Cost of Service			

**San Diego Gas & Electric Company**  
**Derivation of Generation Interconnection O&M Fixed Charge Rate**  
**Base Period 12 Months Ended December 31, 2013**  
(000's)

**Statement BK**  
**Page 2 of 7**

Line No	A	B	C	D	E	Reference
1				Adjusted		
2	<b>Part A. Transmission O&amp;M Expenses:</b>		Total O&M	O&M		
3						
4	A Transmission O&M Expenses		\$95,859			Statement AH, Pg AH, Line 2
5						
6	B Less Exclusions		\$19,688			Statement AH, Pg AH-1, Col (b), Line 32
7						
8	Total Transmission O&M			> \$76,171		Line 4 - Line 6
9						
10	Total Transmission Plant			> \$3,652,963		Statement AD, Pg AD, Col (c), Line 15
11						
12	Transmission O&M Carrying Charge Rate			> 2.09%		Calculation L8 / L10
13						
14						
15	<b>Part B. Derivation of Transmission Related A&amp;G Expenses</b>					
16						
17	A Total Administrative & General Expense			> \$533,372		Statement AH, Pg AH, Line 12
18						
19	B Less Exclusions			> \$10,295		Statement AH, Pg AH-2, col (b), Line 20
20						
21	Total Adjusted A&G Expenses			> \$523,077		Line 17 - Line 19
22						
23	Less Property Insurance			> \$7,450		Statement AH, Pg AH-2, col (c), Line 6
24						
25	Total Adjusted A&G Expenses Excluding Property Insurance			> \$515,627		Line 21 - Line 23
26						
27	Transmission Wages & Salaries Allocation Factor			16.48%		Statement AI, Pg AI, Line 19
28						
29	Total Transmission Related A&G Expenses			> \$84,975		Line 25 X Line 27
30						
31						
32	<b>Transmission Related A&amp;G Carrying Charge Percentage</b>			<b>2.33%</b>		Line 29 / Line 10
33						
34						
35	<b>Part C. Derivation of Allocation of Property Insurance to Transmission Plant</b>					
36						
37						
38	Transmission Plant Property Insurance Allocation Factor			> 36.00%		Statement AH, Pg AH, Line 48
39						
40						
41	Property Insurance			> \$7,450		See Line 23 above
42						
43						
44	Property Insurance Allocated to Trans, General & Common Plant			> \$2,682		Line 38 X Line 41
45						
46						
47	<b>Transmission Related Property Insurance Carrying Charge Percentage</b>			<b>&gt; 0.07%</b>		Line 44 / Line 10
48						
49						
50						
51						
52						
53						

**San Diego Gas & Electric Company**  
**Derivation of Generation Interconnection O&M Fixed Charge Rate**  
**Base Period 12 Months Ended December 31, 2013**  
(000's)

**Statement BK**  
**Page 3 of 7**

Line No	A	B	C	D	E	Reference
	<b>OTHER TAXES EXPENSES:</b>					
1	<b>Part A - Electric Payroll (Electric Only)</b>					
2						
3	Total Electric Payroll Taxes			\$ 14,670		Statement AK, Pg AK, Line 29
4	Transmission Wages & Salaries Allocation Factor			16.48%		Statement AI, Pg AI, Line 19
5						
6	Payroll Tax Allocated to Transmission			\$ 2,418		Line 3 X Line 4
7						
8	Total Transmission Plant			\$ 3,652,963		See Pg 2, Line 10
9						
10	Transmission Related Payroll Tax Carrying Charge Percentage			0.07%		Line 6 / Line 8
11						
12	<b>Part B - Property Taxes</b>					
13						
14	Total Electric Property Taxes			\$69,077		Statement AK, Pg AK, Line 5
15	Transmission Related Property Tax Allocation Factor			36.00%		Statement AK, Pg AK, Line 25
16						
17	Property Tax Allocated to Transmission			\$24,868		Line 14 X Line 15
18						
19	Transmission Property Taxes Carrying Charge Percentage			0.68%		Line 17 / Line 8
20						
21						
22	<b>Part C - Derivation of Transmission Labor Ratio</b>					
23						
24	A Transmission Wages & Salaries Expense			> \$21,456		Statement AI, Pg AI, Line 3
25						
26	B Administrative and General Wages & Salaries Expense			> \$30,755		Statement AI, Pg AI, Line 15
27						
28	C Total O&M Wages & Salaries Expense			> \$160,922		Statement AI, Pg AI, Line 17
29						
30						
31						
32						
33						
34						
35						
36	A = Transmission Wages & Salaries Labor Ratio =			16.48%		Statement AI, Pg AI, Line 19
37	(C - B)					
38						
39						
40						
41						
42						
43						
44						
45						

**San Diego Gas & Electric Company**  
**Derivation of Generation Interconnection O&M Fixed Charge Rate**  
**Base Period 12 Months Ended December 31, 2013**  
(000's)

**Statement BK**  
**Page 4 of 7**

Line No	A	B	C	D	E	Reference
1						
2	<b>Part A - Transmission Depreciation Expense:</b>					
3						
4	DEc =	Common Depreciation Expense	>	\$52,067		Statement AJ, Pg AJ, Line 3
5						
6	DEg =	General Depreciation Expense	>	\$7,657		Statement AJ, Pg AJ, Line 5
7						
8	DEt =	Transmission Depreciation Expense	>	\$91,226		Statement AJ, Pg AJ, Line 1
9						
10	C =	Total Common Plant Investment	>	\$505,717		Statement AD, Pg AD, Col (c), Line 23
11						
12	G =	Total General Plant Investment	>	\$249,775		Statement AD, Pg AD, Col (c), Line 21
13						
14	T =	Total Transmission Plant Investment	>	\$3,652,963		Statement AD, Pg AD, Col (c), Line 15
15						
16	<b>Derivation of Common and General Plant Depreciation Rate</b>					
17						
18						
19		(DEc + Deg) / (C + G)	=	7.91%		
20						
21						
22	<b>Derivation of Transmission Plant Depreciation Rate =</b>					Line 8 / Line 14
23						
24						
25	<b>Part B - Derivation of Transmission Plant Accum.Deferred Income Taxes (ADFIT)</b>					
26						
27		Transmission Plant ADIT		(\$345,662)		Statement AF, Pg AF, Col (c), Line 5
28						
29		Return Plus FIT and SIT		11 3335%		Statement AV, Pg AV2, Line 31
30						
31		Transmission Plant ADIT Revenues		(39,176)		Line 27 X Line 29
32						
33	<b>Transmission Plant ADIT Revenue Carrying Charge Rate</b>				-1.07%	Line 31 / Line 14
34						
35						
36	<b>Part C - Derivation of General and Common Plant Accum.Deferred Income Taxes (ADFIT)</b>					
37	<b>as a percent of Transmission Plant</b>					
38						
39		Common and General ADIT Allocated to Transmission		(\$10,673)		Statement AF, Pg AF-1, Col (c), Line 5
40						
41		Return Plus FIT and SIT		11 3335%		Statement AV, Pg AV2, Line 31
42						
43		Cmn & Gen Plant ADFIT Revenues		(\$1,210)		Line 39 X Line 41
44						
45		Common and General Plant Investment		\$755,492		Line 10 + Line 12
46						
47						
48	<b>Transmission Related Gen/Cmn Plant ADIT Revenue Carrying Charge Rate</b>				-0.16%	Line 43 / Line 45
49						
50						
51						
52						
53						

**San Diego Gas & Electric Company**  
**Derivation of Generation Interconnection O&M Fixed Charge Rate**  
**Base Period 12 Months Ended December 31, 2013**  
(000's)

Line No	A	B	C	D	E	Reference	
1							
2	<b>Part A - RATE OF RETURN WORKSHEET</b>						
3							
4	1	Common Stock Calculation					
5		Proprietary Capital		>	\$4,629,716	Statement AV, Pg AV1, Line 25	
6							
7	Less	Preferred Stock		>	\$0	Statement AV, Pg AV1, Line 26	
8							
9	Less	Account No 216 1		>	\$0	Statement AV, Pg AV1, Line 27	
10							
11	Less	Account No 219		>	\$9,010	Statement AV, Pg AV1, Line 28	
12							
13		Common Stock =		>	\$4,620,706	Sum of L5 - L7 - L9 - L11	
14	2	Rate of Return Calculation					
15		LTD = Long Term Debt (Total)		>	\$4,039,802	Statement AV, Pg AV1, Line 7	
16							
17		PF = Preferred Stock (Total)		>	\$0	Statement AV, Pg AV1, Line 26	
18							
19		Common Stock		>	\$4,620,706	Statement AV, Pg AV1, Line 29	
20							
21		Total Capital =		>	\$8,660,508	Sum of L15 + L17 + L19	
22							
23		r = LTD interest		>	\$192,086	Statement AV, Pg AV1, Line 15	
24							
25		d(pf) = Preferred Dividends		>	\$3,615	Statement AV, Pg AV1, Line 21	
26							
27	LTD/CAP	46 65%	Cost	4 75%	Weighted LTD Cost	2 22%	Statement AV, Pg AV1, Line 36
28	PF/CAP	0 00%	Cost	0 00%	Weighted Pf Cost	0 00%	Statement AV, Pg AV1, Line 37
29	COM/CAI	53 35%	Cost	10 05%	Weighted Cmn Cost	5 36%	Statement AV, Pg AV1, Line 38
30							
31	Rate of Return on		<b>OVERALL RATE OF RETURN =</b>		<b>7.58%</b>	Statement AV, Pg AV1, Line 39	
32	Common Equity >		<b>10.05%</b>	<b>Offer of Settlement in FERC Docket No. ER13-941-001.</b>			
33							
34	<b>Part B - Derivation of Federal and State Income Tax Components:</b>						
35							
36		A = Sum of Preferred Stock and Return on Equity Component		>	5 36%	Statement AV, Pg AV1, Line 41	
37							
38		B = Trans Related Amort Of ITC and Excess Deferred Tax Liability		>	\$570	Statement AV, Pg AV2, Line 7	
39							
40		C = Equity AFUDC Component of Transmission Deprec Expense		>	\$4,175	Statement AV, Pg AV2, Line 8	
41							
42		D = Transmission Rate Base		>	\$2,819,775	Statement AV, Pg AV2, Line 9	
43							
44		FT = Federal Income Tax Rate		>	35%	Federal Income Tax Rate	
45							
46		ST = State Income Tax Rate		>	8 84%	State Income Tax Rate	
47							
48							
49	Federal Income Tax =	$\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$		>	2 9348%	Federal Income Tax Expense	
50							
51							
52							
53	State Income Tax =	$\frac{((A) + (C / D) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$		>	0 8187%	State Income Tax Expense	
54							
55							
56	<b>Total Federal &amp; State Income Tax Rate:</b>			>	<b>3.7535%</b>	Line 49 + Line 53	
57							
58							
59							

**San Diego Gas & Electric Company**  
**Derivation of Generation Interconnection O&M Fixed Charge Rate**  
**Base Period 12 Months Ended December 31, 2013**  
**(000's)**

**Statement BK**  
**Page 6 of 7**

**SUMMARY**

Line No	A	B	C	D	E	Reference
1						
2	<b>A. Derivation of Common and General Plant Annual Revenue as a Percent of Transmission Plant</b>					
3						
4						
5						
6			<b>Common &amp; General Plant Costs</b>			
7			<b>As a Percentage of Cmn/Gen Plant</b>			
8	Maintenance of Common and General Plant		0.00%			Captured in trans plant A&G allocation
9						
10	Payroll Taxes		0.00%			Captured in Transmission Plant Payroll Taxes
11						
12	A&G		0.00%			Captured in trans plant A&G allocation
13						
14	Common and General Plant Depreciation Rate		7.9100%			See Pg 4, Col C, Line 19
15						
16	Federal & State Income Tax Rate		3.7535%			See Pg 5, Col D, Line 56
17						
18	Rate of Return		7.5800%			See Pg 5, Col E, Line 31
19						
20	Working Capital		0.00%			Captured in transmission plant allocation
21						
22	Common and General Plant ADIT Adjustment		-0.16000%			See Page 4, Col D, Line 48
23						
24	<b>Annual Common and General Plant Carrying Charge Rate</b>		<b>19.0835%</b>			Sum of (Lines 8 - Lines 22)
25						
26	<b>B. Common &amp; General Plant Rate Calculation:</b>					
27						
28	Total Electric Common Plant Investment			505,717		See Pg 4, Col D, Line 10
29	Total Electric General Plant Investment			249,775		See Pg 4, Col D, Line 12
30	Total Common and General Plant			755,492		Line 28 + Line 29
31						
32	Annual Common & General Plant Fixed Charge Rate			19.0835%		See Col C, Line 24 above
33	Electric Common and General Plant Revenue			144,174		Line 30 X Line 32
34						
35	Transmission Wages Allocation Factor			16.48%		See Page 3, Col D, Line 36
36						
37	Common & General Plant Revenue Allocated to Transmission			23,760		Line 33 X Line 35
38	Less Citizens Allocated Gen/Cmn Plant Revenues <sup>1</sup>			380		See Citizens WP, Col C, Line 1
39	Adjusted Common/General Plant Revenue Allocated to Transmission			23,380		Line 37 Minus Line 38
40						
41	Transmission Plant			3,652,963		See Page 2, Line 10
42						
43	<b>Transmission Related Common &amp; General Plant Revenue Carrying Charge</b>			<b>0.64%</b>		Line 39 / Line 41
44	<b>Percentage</b>					

<sup>1</sup> Line 38 reflects gen/cmn plant revenue adjustment of \$380K allocated and charged to Citizens during 2013 base period Pursuant to Appendix X Citizens Formula Rate Filing, Docket No ER12-1417-000, dated March 30, 2012, SDGG&E will credit the annual carrying cost amount to SDG&E's Transmission Cost of Service

**San Diego Gas & Electric Company**  
**Derivation of Generation Interconnection O&M Fixed Charge Rate**  
**Base Period 12 Months Ended December 31, 2013**  
(000's)

**Statement BK**  
**Page 7 of 7**

Line No	A	B	C	D	E	Reference
1						
2	<b>Derivation of Working Capital</b>					
3						
4	<b>A. Material and Supplies</b>					
5						
6	Total Electric Plant Materials and Supplies (M&S)		\$64,658			Statement AL, Page AL, Line 1
7						
8	Transmission Plant Allocation Factor		33.63%			Statement AD, Page AD, Line 39
9						
10	M&S Allocated to Transmission		\$21,744			L6 X L8
11						
12	<b>B. Prepayments</b>					
13						
14	Total Electric Prepayments		\$39,198			Statement AL, Page AL, Line 7
15						
16	Transmission Plant Allocation Factor		33.63%			Statement AD, Page AD, Line 39
17						
18	Prepayments Allocated to Transmission		\$13,182			Line 14 X Line 16
19						
20	<b>C. Working Cash</b>					
21						
22	<b>Transmission</b>					
23						
24	Transmission Maintenance and A&G		\$161,146			See Pg 2, Line 8 + Line 29
25						
26	One Eight O&M Factor		12.50%			
27						
28	Working Cash For Transmission		\$20,143			Line 24 X Line 26
29						
30	<b>D. Transmission Working Capital as a Percent of Transmission Plant</b>					
31						
32						
33	<b>1. Transmission Projects</b>					
34						
35	M&S Allocated to Transmission		\$21,744			Line 10 above
36	Prepayments Allocated to Transmission		\$13,182			Line 18 above
37	Working Cash for Transmission		\$20,143			Line 28 above
38	Total		\$55,069			Sum (L35-37)
39						
40	<b>2. Derivation of Return Plus FIT &amp; SIT</b>					
41						
42	Federal Income Tax		2.9348%			See Page 5 above, Col D, Line 49
43	State Income Tax		0.8187%			See Page 5 above, Col D, Line 53
44	Rate of Return		7.5800%			See Page 5 above, Col E, Line 31
45	Total Return Plus FIT & SIT		11.3335%			
46						
47	Transmission Working Capital Revenue Requirement		\$6,241			Line 38 X Line 45
48	Less Citizens Allocated Working Capital Revenues <sup>1</sup>		\$92			See Citizens WP, Col C, Line 2
49	Adjusted Working Capital Revenue Requirement		\$6,149			Line 47 Minus Line 48
50						
51						
52	Total Transmission Plant			\$3,652,963		See Page 2, Line 10
53						
54	<b>Transmission Related Working Capital Revenue Carrying Charge Percentage</b>				<b>0.17%</b>	Line 49 / Line 52

<sup>1</sup> Line 48 reflects working capital revenue credit adjustment of \$92K allocated and charged to Citizens during 2013 base period Pursuant to Appendix X Citizens Formula Rate Filing, Docket No ER12-1417-000, dated March 30, 2012, SDG&E will credit the annual carrying cost amount to SDG&E's Transmission Cost of Service



San Diego Gas & Electric Company

Base Period

Derivation of Transmission Rate Base  
Workpaper

**San Diego Gas & Electric Company**  
**Derivation of End Use Transmission Rate Base**  
**For the Base Period Ending December 31, 2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
<b><u>A. Derivation of Transmission Rate Base:</u></b>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
<b><u>B. Incentive ROE Project Transmission Rate Base:</u></b>			
<b><u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u></b>			
<b><u>D. Incentive Transmission Construction Work In Progress</u></b> <sup>2</sup>			

1 The Incentive ROE Transmission Plant will be tracked and shown for each incentive project and lines 29 through 31 will be repeated for each project  
2 Incentive CWIP projects will be tracked separately and line 38 will be shown for each project

**San Diego Gas & Electric Company**  
**Derivation of End Use Transmission Rate Base**  
**For the Base Period Ending December 31, 2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
<b><u>A. Derivation of Net Transmission Plant:</u></b>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
<b><u>B. Incentive Project Net Transmission Plant:</u></b>			
23			23
24			24
25			25

1 The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 and 24 will be repeated for each

# San Diego Gas & Electric Company

## Base Period Citizens Adjustments Workpaper

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Revenue Credits - Citizens Ratemaking Adjustment**  
**12 Months Ending December 31, 2013**

Ln No.	Citizen's General/Common, Working Capital, and Franchise Fee	A	B	C = A + B	Ln No.
		Jan - Jun 2013 Billing Invoice	Jul - Dec 2013 Billing Invoice	Total 2013 Billing	
1	Transmission Related General & Common Plant Carry Charge Rate	\$ 335,196	\$ 45,162	\$ 380,357	1
2	Transmission Related Working Capital Revenue Carry Charge Rate	70,454	21,883	92,337	2
3	Franchise Fees Rate Charge	15,777	2,420	18,196	3
4	Total Non - Direct O&M Costs <sup>1</sup>	\$ 421,427	\$ 69,464	\$ 490,891	4

<sup>1</sup> Amount shown in Column C, Line 4 reflects the amount that will be treated as a credit in SDG&E's Transmission Cost of Service pursuant to Appendix X Citizens O&M Formula Rate Filing, Docket No. ER12-1417-000, dated March 30, 2012.

## ATTACHMENT 3

Appendix XI, Generation Interconnection O&M Fixed Charge Rate,  
for inclusion in SDG&E's FERC Electric Tariff, Volume No. 11

## **APPENDIX XI**

### **Generation Interconnection O&M Fixed Charge Rate**

SDG&E shall apply the Generation Interconnection O&M Fixed Charge Rate ("Fixed Charge Rate") to interconnection facility capital costs specified in each Interconnection Agreement to which SDG&E is a party and pursuant to which a generation facility owned by a third party is interconnected to a transmission facility owned by SDG&E. The Fixed Charge Rate shall equal 5.35414 % when billed on an annual basis and 0.44618 % when billed on a monthly basis. The Fixed Charge Rate compensates SDG&E for ongoing costs incurred on behalf or for the benefit of SDG&E's Interconnection Agreement counterparties. SDG&E-owned generation facilities shall be subject to the Fixed Charge Rate on the same basis as third-party generation.