ORA DATA REQUEST ORA-SDG&E-DR-019-STA SDG&E 2016 GRC – A.14-11-003 SDG&E RESPONSE DATE RECEIVED: DECEMBER 10, 2014

DATE RECEIVED: DECEMBER 10, 2014 DATE RESPONDED: DECEMBER 23 2014

Exhibit Reference: SDG&E-23 and workpapers

Subject: Pension and Postretirement Benefits other than Pension

Please provide the following:

1. The Actuarial Valuation Reports for both the Pension and PBOP plans for the plan year beginning January 1, 2014.

SDG&E Response 01:

The final Actuarial Valuation Reports for the plan year beginning January 1, 2014 for the pension and PBOP plans will not be available until early 2015.

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2. Updated versions of the tables found on pages 11, 12, 20, and 21 of the workpapers.

SDG&E Response 02:

2014 financial information necessary to update these tables will not be available until after SDG&E makes its 10-K filing with the SEC in early 2015.

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- 3. The PBOP Actuarial Valuation Report for SoCalGas, page 23, note #4, states, "It is our understanding that Sempra intends to exhaust the assets for the life insurance VEBA. Therefore, no further contributions will be made to this trust."
 - a. Please explain whether this change will also affect SDG&E as it is part of Sempra.
 - b. If so, please reflect this change in the valuations and projections requested above.

SDG&E Response 03:

- a. This change is not applicable to SDG&E as the SDG&E PBOP plans have no life insurance specific VEBA.
- b. This is not applicable due to the response to Question 3a. above.