

**ORA DATA REQUEST
ORA-SDG&E-DR-032-MRL
SDG&E 2016 GRC – A.14-11-003
SDG&E RESPONSE**

DATE RECEIVED: DECEMBER 22, 2014

DATE RESPONDED: JANUARY 14, 2015

Exhibit Reference: SDG&E-11-WP, Electric Generation, pages 9-10

Subject: Palomar Energy Center

Please provide the following:

1. Complete set of workpapers supporting the adjustments to remove the LTSA expenses from recorded data.

SDG&E Response:

The adjustments to remove the LTSA expenses from recorded data were based on the year-to-date expenses by year. The source data came from the SAP system. The yearly SAP reports are provided in attachment “LTSA Historical Adjustment Backup”.

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2. Each and every journal entry from 2009 to 2014 (as available) for actual LTSA expenditures. Your response must be in chronological order.

SDG&E Response:

SDG&E didn't make manual journal entries for the "actual LTSA expenditures." Rather, SDG&E received invoices from GE that were processed through the normal invoicing/Accounts Payable procedures. SDG&E did however make manual monthly journal entries to accrue for the anticipated LTSA expense. Once the invoice was received and processed by SDG&E the manual accrual journal entry was reversed. The manual accrual and accrual reversal entries have not been provided in this response.

The actual LTSA expenditure documentation is provided in chronological order in the following attachments.

Attachment list:

2009 LTSA Expenditures
2010 LTSA Expenditures
2011 LTSA Expenditures
2012 LTSA Expenditures
2013 LTSA Expenditures

There were no LTSA expenditures in 2014.

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3. Complete set of workpapers supporting the adjustments to and justification for the transfer of expenses from 2100-0736 to 2100-0737.

SDG&E Response:

Attached are the supporting workpapers for the transfer of expenses from 2100-0736 to 2100-0737.

Attachments list:

2100-0736 2009 Historical Adjustment
2100-0736 2010 Historical Adjustment
2100-0736 2011 Historical Adjustment
2100-0736 2012 Historical Adjustment
2100-0736 2013 Historical Adjustment

The workpapers show the expenses to 2100-0736 for 2009 through 2013. Based on the employee, and/or the type of purchase, the expenses were either retained in 2100-0736 or moved to 2100-0737. These transfers were necessary due to a restructuring of the organization which moved all operational and support personnel to 2100-0737, leaving only the Director, the Business Analyst and associated expenses in 2100-0736.