

SDG&E

## **NOI vs. GRC Application Changes**

## **Joint Exhibit SCG/SDG&E NOI-vs-GRC**

### **Changes Between the Notices of Intent and General Rate Case Applications of Southern California Gas Company ("SoCalGas") and San Diego Gas & Electric Company ("SDG&E")**

This exhibit is in compliance with D.07-07-004, which contains the most recent update to the Rate Case Plan ("RCP"). The RCP requires that SoCalGas and SDG&E prepare a comparison exhibit showing the differences between their Notices of Intent ("NOI") tendered on July 25, 2014 and their final GRC exhibits ("GRC") filed on November 14, 2014. The exhibit is organized in four sections:

Section I provides a comparison between the SoCalGas NOI and GRC summary of earnings ("SOE") tables. A narrative description is provided for each SOE table line item change greater than \$100,000. Also provided is a table showing all changes (regardless of the amount) by GRC functional area.

Section II provides a comparison between the SDG&E NOI and GRC summary of earnings ("SOE") tables. A narrative description is provided for each SOE table line item change greater than \$100,000. Also provided is a table showing all changes (regardless of the amount) by GRC functional area.

Section III provides all changes to the programming logic to the Results of Operations model used to calculate the SoCalGas and SDG&E 2016 GRC revenue requirements.

Section IV provides other changes to various modules of the Results of Operations model, along with screen shots to help identify the location of such changes.

# **SECTION I**

## **SoCalGas O&M and Capital-Related Changes**

SOUTHERN CALIFORNIA GAS COMPANY  
TEST YEAR 2016  
SUMMARY OF EARNINGS  
(Thousands of Dollars)

| Line No                                   | Description                 | 2016 Proposed Rates |                      |             | Notes |
|---|-----------------------------|---------------------|----------------------|-------------|-------|
|   |                             | NOI (2016\$)        | Application (2016\$) | Variance    |       |
| 1   | Base Margin                 | \$ 2,285,479        | \$ 2,251,303         | \$ (34,176) |       |
| 2   | Miscellaneous Revenues      | 100,668             | 101,119              | 451         | \1    |
| 3   | Revenue Requirement         | \$ 2,386,146        | \$ 2,352,421         | \$ (33,725) |       |
| <u>Operating and Maintenance Expenses</u> |                             |                     |                      |             |       |
| 4   | Gas Distribution            | 144,991             | 144,989              | (2)         |       |
| 5   | Transmission                | 41,049              | 41,049               | -           |       |
| 6   | Underground Storage         | 40,182              | 40,182               | -           |       |
| 7   | Engineering                 | 131,283             | 131,284              | 1           |       |
| 8   | PSEP                        | -                   | -                    | -           |       |
| 9   | Procurement                 | 3,993               | 3,993                | -           |       |
| 10  | Customer Services           | 355,892             | 356,208              | 316         | \2    |
| 11  | Information Technology      | 23,624              | 23,624               | -           |       |
| 12  | Support Services            | 137,427             | 141,402              | 3,975       | \3    |
| 13  | Administrative and General  | 471,010             | 432,403              | (38,607)    | \4    |
| 14  | Subtotal (2013\$)           | \$ 1,349,451        | \$ 1,315,133         | \$ (34,317) |       |
| 15  | Shared Services Adjustments | 59,534              | 59,885               | 351         | \5    |
| 16  | Reassignments               | (105,595)           | (98,365)             | 7,230       | \6    |
| 17  | Escalation                  | 65,278              | 65,399               | 121         | \7    |
| 18  | Uncollectibles              | 6,970               | 6,850                | (119)       | \8    |
| 19  | Franchise Fees              | 32,680              | 32,197               | (483)       | \9    |
| 20  | Total O&M (2016\$)          | \$ 1,408,318        | \$ 1,381,099         | \$ (27,219) |       |
| 21  | Depreciation                | 409,322             | 410,069              | 746         | \10   |
| 22  | Taxes on Income             | 118,596             | 112,997              | (5,599)     | \11   |
| 23  | Taxes Other Than on Income  | 100,411             | 100,490              | 79          |       |
| 24  | Total Operating Expenses    | 2,036,647           | 2,004,654            | (31,992)    |       |
| 25  | Return                      | 349,500             | 347,767              | (1,733)     | \12   |
| 26  | Rate Base                   | 4,357,854           | 4,336,247            | (21,607)    | \13   |
| 27  | Rate of Return              | 8.02%               | 8.02%                | (0.00)%     |       |

## SoCalGas and SDG&E 2016 GRC

### Summary of Major Changes

#### SCG Notes

1. Miscellaneous Revenues – Higher Income Tax Component of Contributions in Aid of Construction driven by change in the collectible category of capital expenditures.
2. Customer Services – Higher forecast due to corrections to calculations of Office Support and postage.
3. Support Services - Higher forecast related to Alternative Fuel Vehicle
4. A&G – Lower forecast in Pension due to new legislation (Exh SCG 22) and lower Medical costs due to lower than expected cost increases (Exh SCG 21) [Corrections Pension, \$(31.6 mil and Medical costs \$(8) mil].
5. Shared Services Adjustments – Higher shared costs (SDGE Risk) due to higher allocation to SCG.
6. Reassignments of O&M to Capital – Reduction in cost transferred to capital due to lower Pension and Medical costs.
7. Escalation – Higher escalation due to increase in standard escalation costs in HR and Supply Management.
8. Franchise Fees – Lower franchise fee due to lower base margin revenues.
9. Uncollectible – Lower uncollectible expense due to lower base margin revenues.
10. Depreciation – Higher expense due to accelerated in service date of 3- yr life IT assets, partially offset by decrease in depreciation of longer life assets.
11. Income Taxes – Lower income tax expense due to lower return and corrections to repair allowance modeling.
12. Return – lower return due to lower ratebase.
13. Ratebase – Lower Plant in Service due to timing of in-service dates.

SOUTHERN CALIFORNIA GAS COMPANY  
TEST YEAR 2016  
O&M change log notes for items greater than \$100,000  
(Thousands of Dollars)

| SOE Line | SOE WorkGrou Exhibit    | Witness            | Workpaper Grp | Description                           | Change   | SOE Note Nbr | Notes |
|----------|-------------------------|--------------------|---------------|---------------------------------------|----------|--------------|-------|
| 13       | Admin & Gen             |                    |               |                                       |          |              |       |
|          | SCG 21                  | Debbie S Robinson  | 2PB000-000    | HEALTH BENEFITS - MEDICAL             | (7,943)  |              | 1     |
|          | SCG 21                  | Debbie S Robinson  | 2PB000-001    | HEALTH BENEFITS - DENTAL              | (126)    |              | 2     |
|          | SCG 21                  | Debbie S Robinson  | 2PB000-002    | HEALTH BENEFITS - VISION              | 1        |              |       |
|          | SCG 22                  | David I Sarkaria   | 2PN000-000    | EMPLOYEE PENSION                      | (31,630) |              | 3     |
|          | SCG 22                  | David I Sarkaria   | 2PN000-001    | EMPLOYEE PENSION - PBOP               | (146)    |              | 4     |
|          | SCG 20                  | Katherine Carbon   | 2SN000-004    | SECC OTHER LIABILITY INSURANCE        | 271      |              | 5     |
|          | SCG 23                  | Mark L Serrano     | 2HR006-000    | SCG Director Sfty Wellness & Dis Svcs | 938      |              | 6     |
|          | SCG 24                  | Ramon Gonzales     | 2200-2040     | GRC & REVENUE REQUIREMENTS            | 67       |              |       |
|          | SCG 25                  | Mark Diancin       | 2200-SAXX-000 | Other                                 | (39)     |              |       |
|          | Total Admin & Gen       |                    |               |                                       | (38,607) | 14           |       |
| 10       | Customer Services       |                    |               |                                       |          |              |       |
|          | SCG 10                  | Sara Franke        | 2CF001-000    | Customer Services Field - Oper        | 37       |              |       |
|          | SCG 10                  | Sara Franke        | 2CF002-000    | Customer Services Field - Supe        | 6        |              |       |
|          | SCG 10                  | Sara Franke        | 2FC004-000    | Customer Services Field - Supp        | 116      |              | 7     |
|          | SCG 11                  | Evan D Goldman     | 2OO004-001    | Credit and Collections                | 253      |              | 8     |
|          | SCG 13                  | Jeffrey G Reed     | 2200-0234     | NGV PROGRAM                           | (95)     |              |       |
|          | Total Customer Services |                    |               |                                       | 317      | 12           |       |
| 12       | Support Services        |                    |               |                                       |          |              |       |
|          | SCG 15                  | Carmen L Herrera   | 2RF003-001    | Amortization                          | 2,439    |              | 9     |
|          | SCG 15                  | Carmen L Herrera   | 2RF003-002    | Interest                              | 794      |              | 9     |
|          | SCG 15                  | Carmen L Herrera   | 2RF003-004    | License Fees                          | 305      |              | 9     |
|          | SCG 15                  | Carmen L Herrera   | 2RF004-000    | Facility Operations                   | (130)    |              | 10    |
|          | SCG 15                  | Carmen L Herrera   | 2RF004-001    | RNERBA MS4                            | 130      |              | 10    |
|          | SCG 14                  | Richard D Hobbs    | 2SS003-000    | Meter Shops & Records                 | 437      |              | 11    |
|          | Total Support Services  |                    |               |                                       | 3,975    | 13           |       |
| 7        | Engineering             |                    |               |                                       |          |              |       |
|          | SCG 07                  | Raymond K Stanford | 2EN000-000    | Gas Engineering                       | 6        |              |       |
|          | SCG 07                  | Raymond K Stanford | 2EN002-000    | Land Services and Right of Way        | (5)      |              |       |
|          | Total Engineering       |                    |               |                                       | 1        |              |       |
|          | Total Changes           |                    |               |                                       | (34,314) |              |       |

- 1 Medical benefits decreased due to a decrease in 2015 rates from Kaiser, whose rates are the basis for calculating the employer portion of most medical plans offered to each utility
- 2 Difference between actual and projected 2015 rates
- 3 Pension amounts changed due to the passage of recent legislation, the Highway and Funding Transportation Act of 2014 One of the features of the legislation was to change how companies fund their pension plans, the impact of which is to reduce the minimum required contribution in the short term
- 4 Due to more favorable medical trend At the time we filed our NOI the 2015 rates were not yet final and Towers Watson adjusted the medical trend as a result of lower than expected 2015 rate increases
- 5 Cyber Security Premium information was not available at the time the data for the NOI was collected This was included in testimony on page KC-17 and footnote 3
- 6 NOI cost estimate for defensive driver training was understated
- 7 Higher forecast due to corrections to historical adjustments in the CSF Support cost category
- 8 Higher forecast due to corrections to calculations of Credit and Collections Postage savings
- 9 Higher forecast related to Alternative Fuel Vehicles
- 10 Create a separate line item for Municipal Separate Storm Sewer System environmental requirements, a net-zero change
- 11 Meter Shop expenses were erroneously omitted from the Logistics & Shops forecast



NOI

| Witness            | Workgroup | Functional Area          | SCG Shared Service Change Log |            |          |              |           |              |              |          |              |           |              |              |          |              |           |              |              |          |              |           |
|--------------------|-----------|--------------------------|-------------------------------|------------|----------|--------------|-----------|--------------|--------------|----------|--------------|-----------|--------------|--------------|----------|--------------|-----------|--------------|--------------|----------|--------------|-----------|
|                    |           |                          | 2013L                         | 2013NL     | 2013NSE  | 2013T        | 2013FTE   | 2014L        | 2014NL       | 2014NSE  | 2014T        | 2014FTE   | 2015L        | 2015NL       | 2015NSE  | 2015T        | 2015FTE   | 2016L        | 2016NL       | 2016NSE  | 2016T        | 2016FTE   |
| Jeffrey G Reed     | 2200-0234 | CS - TECHNOLOGIES, POLIC | 618                           | 815        | -        | 1,433        | 7         | 816          | 878          | -        | 1,694        | 9         | 1,002        | 943          | -        | 1,945        | 11        | 1,111        | 1,256        | -        | 2,367        | 12        |
|                    |           | CS Total                 | 618                           | 815        | -        | 1,433        | 7         | 816          | 878          | -        | 1,694        | 9         | 1,002        | 943          | -        | 1,945        | 11        | 1,111        | 1,256        | -        | 2,367        | 12        |
| Ramon Gonzales     | 2200-2040 | CONTROLLER/FINANCE/REG   | 678                           | 57         | -        | 735          | 7         | 1,001        | 294          | -        | 1,295        | 10        | 1,026        | 94           | -        | 1,120        | 10        | 1,026        | 94           | -        | 1,120        | 10        |
|                    |           | A&G Total                | 678                           | 57         | -        | 735          | 7         | 1,001        | 294          | -        | 1,295        | 10        | 1,026        | 94           | -        | 1,120        | 10        | 1,026        | 94           | -        | 1,120        | 10        |
| <b>Grand Total</b> |           |                          | <b>1,296</b>                  | <b>872</b> | <b>-</b> | <b>2,168</b> | <b>14</b> | <b>1,817</b> | <b>1,172</b> | <b>-</b> | <b>2,988</b> | <b>19</b> | <b>2,028</b> | <b>1,037</b> | <b>-</b> | <b>3,064</b> | <b>21</b> | <b>2,137</b> | <b>1,350</b> | <b>-</b> | <b>3,486</b> | <b>22</b> |

APP

| Witness            | Workgroup | Functional Area          | SCG Shared Service Change Log |            |          |              |           |              |              |          |              |           |              |              |          |              |           |              |              |          |              |           |
|--------------------|-----------|--------------------------|-------------------------------|------------|----------|--------------|-----------|--------------|--------------|----------|--------------|-----------|--------------|--------------|----------|--------------|-----------|--------------|--------------|----------|--------------|-----------|
|                    |           |                          | 2013L                         | 2013NL     | 2013NSE  | 2013T        | 2013FTE   | 2014L        | 2014NL       | 2014NSE  | 2014T        | 2014FTE   | 2015L        | 2015NL       | 2015NSE  | 2015T        | 2015FTE   | 2016L        | 2016NL       | 2016NSE  | 2016T        | 2016FTE   |
| Jeffrey G Reed     | 2200-0234 | CS - TECHNOLOGIES, POLIC | 618                           | 815        | -        | 1,433        | 7         | 816          | 878          | -        | 1,694        | 9         | 1,002        | 943          | -        | 1,945        | 11        | 1,111        | 1,161        | -        | 2,272        | 12        |
|                    |           | CS Total                 | 618                           | 815        | -        | 1,433        | 7         | 816          | 878          | -        | 1,694        | 9         | 1,002        | 943          | -        | 1,945        | 11        | 1,111        | 1,161        | -        | 2,272        | 12        |
| Ramon Gonzales     | 2200-2040 | REG AFF/A&F/LEGAL/EXT AF | 678                           | 57         | -        | 735          | 7         | 1,001        | 161          | -        | 1,162        | 10        | 1,026        | 161          | -        | 1,187        | 10        | 1,026        | 161          | -        | 1,187        | 10        |
|                    |           | A&G Total                | 678                           | 57         | -        | 735          | 7         | 1,001        | 161          | -        | 1,162        | 10        | 1,026        | 161          | -        | 1,187        | 10        | 1,026        | 161          | -        | 1,187        | 10        |
| <b>Grand Total</b> |           |                          | <b>1,296</b>                  | <b>872</b> | <b>-</b> | <b>2,168</b> | <b>14</b> | <b>1,817</b> | <b>1,039</b> | <b>-</b> | <b>2,855</b> | <b>19</b> | <b>2,028</b> | <b>1,104</b> | <b>-</b> | <b>3,131</b> | <b>21</b> | <b>2,137</b> | <b>1,322</b> | <b>-</b> | <b>3,458</b> | <b>22</b> |

CHANGE

| Witness            | Workgroup | Functional Area          | SCG Shared Service Change Log |          |          |          |          |          |              |          |              |          |           |          |           |          |          |             |          |             |          |         |
|--------------------|-----------|--------------------------|-------------------------------|----------|----------|----------|----------|----------|--------------|----------|--------------|----------|-----------|----------|-----------|----------|----------|-------------|----------|-------------|----------|---------|
|                    |           |                          | 2013L                         | 2013NL   | 2013NSE  | 2013T    | 2013FTE  | 2014L    | 2014NL       | 2014NSE  | 2014T        | 2014FTE  | 2015L     | 2015NL   | 2015NSE   | 2015T    | 2015FTE  | 2016L       | 2016NL   | 2016NSE     | 2016T    | 2016FTE |
| Jeffrey G Reed     | 2200-0234 | CS - TECHNOLOGIES, POLIC | -                             | -        | -        | -        | -        | -        | -            | -        | -            | -        | -         | -        | -         | -        | -        | (95)        | -        | (95)        | -        |         |
|                    |           | CS Total                 | -                             | -        | -        | -        | -        | -        | -            | -        | -            | -        | -         | -        | -         | -        | -        | -           | (95)     | -           | (95)     | -       |
| Ramon Gonzales     | 2200-2040 | REG AFF/A&F/LEGAL/EXT AF | -                             | -        | -        | -        | -        | -        | (133)        | -        | (133)        | -        | -         | 67       | -         | 67       | -        | -           | 67       | -           | 67       | -       |
|                    |           | A&G Total                | -                             | -        | -        | -        | -        | -        | (133)        | -        | (133)        | -        | -         | 67       | -         | 67       | -        | -           | 67       | -           | 67       | -       |
| <b>Grand Total</b> |           |                          | <b>-</b>                      | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>(133)</b> | <b>-</b> | <b>(133)</b> | <b>-</b> | <b>67</b> | <b>-</b> | <b>67</b> | <b>-</b> | <b>-</b> | <b>(28)</b> | <b>-</b> | <b>(28)</b> | <b>-</b> |         |



SOUTHERN CALIFORNIA GAS COMPANY  
TEST YEAR 2016  
Capital change log notes for items greater than \$1,000,000  
(Thousands of Dollars)

| SOE WorkGroup             | Exhibit | Witness        | Budget Code | Description                                  | \$ Change |         |         | Notes |
|---------------------------|---------|----------------|-------------|--|-----------|---------|---------|-------|
|                           |         |                |             |  | 2014      | 2015    | 2016    |       |
| IT / Telecom              | SCG 18  | Chris Olmsted  | 00770 00    | PT14867 ECC 2 0 Project                      | -         | (1,395) | (1,452) | 1     |
|                           | SCG 18  | Chrs Olmsted   | 00772 00    | PT15891C SE Third Data Center                | -         | -       | (910)   |       |
|                           | SCG 18  | Chris Olmsted  | 00780 00    | PT14861 Identity & Access Mana               | -         | (1,193) | (1,025) | 2     |
| Total IT / Telecom        |         |                |             |  | -         | (2,588) | (3,387) |       |
| Support Services          | SCG 15  | Carmen Herrera | 00734 00    | NGV Refueling Stations                       |           | 950     | 3,075   | 3     |
| Total Support Services    |         |                |             |  | -         | 950     | 3,075   |       |
| Underground Storage       | SCG 06  | Phil Baker     | 00413 00    | Gas Storage - Pipelines - Blanket projects   |           | (1,000) |         | 4     |
|                           | SCG 06  | Phil Baker     | 00413 00    | Playa del Rey - Withdrawall de-bottlenecking |           | 1,000   |         | 4     |
| Total Underground Storage |         |                |             |  | -         | -       | -       |       |
| Total Changes             |         |                |             |  | -         | (1,638) | (312)   |       |

Notes

- 1 The strategy for the IT portfolio has changed and this project has been removed
- 2 Correct project spend was for 2014 and entered as 2015 and 2016 in Project Manager submission
- 3 The company has revisited the investment in technology and infrastructure required to reduce emissions and has determined to increase Alternate Fuel Vehicles
- 4 Create a separate line item for Playa del Rey de-bottlenecking, a net-zero change

## **SECTION II**

### **SDG&E O&M and Capital-Related Changes**

## SoCalGas and SDG&E 2016 GRC

### Summary of Major Changes

#### SDG&E Notes

1. Customer Services - Various nominal corrections in 3 Customer Services cost centers.
2. Support Services - Higher forecast related to Alternative Fuel Vehicle.
3. A&G - Lower forecast in Pension due to new legislation (Exh SDGE 23) and lower Medical costs due to lower than expected cost increases (Exh SDGE 22) [Correction for Pension, \$(42.4) mil and Medical/Dental, \$(6.4) mil].
4. Shared Services Adjustments - Lower shared costs due to shift of SDG&E IT cost from shared services cost category to non-shared services cost category.
5. Reassignments of O&M to capital - Reduction in cost transferred to capital due to lower Pension and Medical costs.
6. Electric Transmission Allocation - Reduction in cost transferred to FERC jurisdiction due to lower costs subject to FERC Allocation, Pension and Medical costs.
7. Franchise Fees – Lower franchise fee due to lower base margin partially offset by higher franchise fees rate (Exh SDGE 29).
8. Depreciation – Lower expense due to lower depreciable plant balance.
9. Income Taxes - Lower income tax expense due to corrections to repair allowance modeling partially offset by taxes on higher return on ratebase.
10. Taxes Other than on Income – Higher ad valorem tax due to increase on tax base related to addition of Palomar M&S.
11. Return - higher return due to higher ratebase from the addition of Palomar M&S.
12. Ratebase – Higher Materials and Supplies related to Palomar (Ex SDGE 27) partially offset by correction of double counted project loaders and correcting forecast methodology to 5-year average [Palomar correction, \$30 mil].

SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
COMBINED SUMMARY OF EARNINGS  
(Thousands of Dollars)

| Line No                                     | Description                 | 2016 Proposed Rates |                      |                   | Notes |
|---|-----------------------------|---------------------|----------------------|-------------------|-------|
|   |                             | NOI (2016\$)        | Application (2016\$) | Variance (2016\$) |       |
| 1   | Base Margin                 | 1,924,933           | \$ 1,891,751         | \$ (33,182)       |       |
| 2   | Miscellaneous Revenues      | 19,240              | 19,207               | (33)              |       |
| 3   | Revenue Requirement         | 1,944,173           | \$ 1,910,958         | \$ (33,215)       |       |
| <u>OPERATING &amp; MAINTENANCE EXPENSES</u> |                             |                     |                      |                   |       |
| 4   | Distribution                | 163,201             | 163,291              | 90                |       |
| 5   | Gas Transmission            | 4,663               | 4,663                | -                 |       |
| 6   | PSEP                        | -                   | -                    | -                 |       |
| 7   | Generation                  | 54,415              | 54,415               | -                 |       |
| 8   | Nuclear Generation (SONGS)  | 1,293               | 1,293                | -                 |       |
| 9   | Engineering                 | 12,294              | 12,294               | -                 |       |
| 10  | Procurement                 | 8,757               | 8,757                | -                 |       |
| 11  | Customer Services           | 89,829              | 89,719               | (110)             | \1    |
| 12  | Information Technology      | 109,748             | 109,748              | -                 |       |
| 13  | Support Services            | 105,591             | 106,244              | 652               | \2    |
| 14  | Administrative and General  | 481,880             | 433,251              | (48,630)          | \3    |
| 15  | Subtotal (2013\$)           | 1,031,672           | 983,675              | (47,997)          |       |
| 16  | Shared Services Adjustments | (91,908)            | (91,124)             | 783               | \4    |
| 17  | Reassignments               | (146,438)           | (128,211)            | 18,227            | \5    |
| 18  | FERC Transmission Costs     | (64,360)            | (60,767)             | 3,593             | \6    |
| 19  | Escalation                  | 29,145              | 29,191               | 47                |       |
| 20  | Uncollectibles              | 3,348               | 3,290                | (58)              |       |
| 21  | Franchise Fees              | 61,106              | 60,468               | (638)             | \7    |
| 22  | Total O&M (2016\$)          | 822,565             | 796,521              | (26,044)          |       |
| 23  | Depreciation & Amortization | 439,825             | 438,531              | (1,294)           | \8    |
| 24  | Taxes on Income             | 174,435             | 167,103              | (7,332)           | \9    |
| 25  | Taxes Other Than on Income  | 89,295              | 89,641               | 346               | \10   |
| 26  | Total Operating Expenses    | 1,526,120           | \$ 1,491,796         | \$ (34,324)       |       |
| 27  | Return                      | 418,053             | 419,162              | 1,109             | \11   |
| 28  | Rate Base                   | 5,366,534           | 5,380,768            | \$ 14,233         | \12   |
| 29  | Rate of Return              | 7.79%               | 7.79%                | 0.00%             |       |

SAN DIEGO GAS & ELECTRIC  
TEST YEAR 2016  
O&M change log notes for items greater than \$100,000  
(Thousands of Dollars)

| SOE Line | SOE WorkGroup                | Exhibit | Witness            | Workpaper Grp | Description                              | Change   | SOE Note Nbr | Notes |
|----------|------------------------------|---------|--------------------|---------------|--|----------|--------------|-------|
| 13       | Admin & Gen                  |         |                    |               |  |          |              |       |
|          |                              | SDGE 22 | Debbie S Robinson  | 1PB000-000    | HEALTH BENEFITS-MEDICAL                  | (6,341)  |              | 1     |
|          |                              | SDGE 22 | Debbie S Robinson  | 1PB000-001    | HEALTH BENEFITS-DENTAL                   | (112)    |              | 2     |
|          |                              | SDGE 22 | Debbie S Robinson  | 1PB000-002    | HEALTH BENEFITS - VISION                 | 4        |              |       |
|          |                              | SDGE 23 | David I Sarkaria   | 1PN000-000    | EMPLOYEE PENSION                         | (42,440) |              | 3     |
|          |                              | SDGE 23 | David I Sarkaria   | 1PN000-001    | EMPLOYEE PENSION-PBOP                    | 50       |              |       |
|          |                              | SDGE 21 | Katherine Carbon   | 1SN000-004    | SECC OTHER LIABILITY INSURANCE           | 270      |              | 4     |
|          |                              | SDGE 26 | Mark Diancin       | 2100-SAXX-000 | Other                                    | (61)     |              |       |
|          | Total Admin & Gen            |         |                    |               |  | (48,630) | 13           |       |
| 11       | Customer Services            |         |                    |               |  |          |              |       |
|          |                              | SDGE 13 | Sara Franke        | 1FC001-000    | Customer Services Field - Oper           | (71)     |              |       |
|          |                              | SDGE 13 | Sara Franke        | 1FC002-000    | Customer Services Field - Supe           | (6)      |              |       |
|          |                              | SDGE 14 | Bradley Baugh      | 1OO008-000    | Residential Customer Services            | (33)     |              |       |
|          | Total Customer Services      |         |                    |               |  | (110)    | 11           |       |
| 4        | Electric Distribution        |         |                    |               |  |          |              |       |
|          |                              | SDGE 10 | Jonathan Woldeman  | 1ED006-000    | Kearny Operations Services               | 80       |              |       |
|          |                              | SDGE 10 | Jonathan Woldeman  | 1ED011-000    | Electric Regional Operations             | 10       |              |       |
|          | Total Electric Distribution  |         |                    |               |  | 90       |              |       |
| 13       | Support Services             |         |                    |               |  |          |              |       |
|          |                              | SDGE 16 | Carmen L Herrera   | 1FS001-001    | Amortization                             | 541      |              | 5     |
|          |                              | SDGE 16 | Carmen L Herrera   | 1FS001-002    | Interest                                 | 111      |              | 5     |
|          | Total Support Services       |         |                    |               |  | 652      | 12           |       |
| 12       | Information Technology       |         |                    |               |  |          |              |       |
|          |                              | SDGE 19 | Stephen J Mikovits | 1IT001-000    | IT Applications NSS                      | 867      |              | 6     |
|          |                              | SDGE 19 | Stephen J Mikovits | 2100-3087     | UTILITY OPS SW DEVELOP SERVICES DIRECTOR | (867)    |              | 6     |
|          | Total Information Technology |         |                    |               |  | -        |              |       |
|          | Total Changes                |         |                    |               |  | (47,999) |              |       |

Notes

- 1 Medical benefits decreased due to a decrease in 2015 rates from Kaiser, whose rates are the basis for calculating the employer portion of most medical plans offered to each utility
- 2 Difference between actual and projected 2015 rates
- 3 Pension amounts changed due to the passage of recent legislation, the Highway and Funding Transportation Act of 2014. One of the features of the legislation was to change how companies fund their pension plans, the impact of which is to reduce the minimum required contribution in the short term
- 4 Cyber Security Premium information was not available at the time the data for the NOI was collected. This was included in testimony on page KC-18 and footnote 3. Numbers have been updated
- 5 Higher forecast related to Alternative Fuel Vehicles
- 6 Reflects a shift of "shared" to "non-shared" costs to align with correct cost center classifications

| NOI                  |               |                     | SDGE NSS change log |                |              |                |            |                |               |                |                |            |                |               |                |                |            |                |               |                |                |            |
|----------------------|---------------|---------------------|---------------------|----------------|--------------|----------------|------------|----------------|---------------|----------------|----------------|------------|----------------|---------------|----------------|----------------|------------|----------------|---------------|----------------|----------------|------------|
| Witness Name         | Workgroup     | Functional Area     | Values              | 2013NL         | 2013NSE      | 2013T          | 2013FTE    | 2014L          | 2014NL        | 2014NSE        | 2014T          | 2014FTE    | 2015L          | 2015NL        | 2015NSE        | 2015T          | 2015FTE    | 2016L          | 2016NL        | 2016NSE        | 2016T          | 2016FTE    |
| Bradley M. Baugh     | 100006-000    | Customer Svcs       | 8,653               | 384            | -            | 9,037          | 171        | 8,348          | 384           | -              | 8,732          | 170        | 7,957          | 384           | -              | 8,341          | 161        | 8,429          | 384           | -              | 8,813          | 171        |
| Bradley M. Baugh     | 100008-000    | Customer Svcs       | 2,578               | 2,997          | -            | 5,575          | 25         | 2,578          | 2,559         | -              | 5,137          | 25         | 2,578          | 2,684         | -              | 5,262          | 25         | 2,903          | 3,736         | -              | 6,609          | 29         |
| Sara Franke          | 1FC001-000    | Customer Svcs       | 14,514              | 1,164          | -            | 15,678         | 198        | 13,101         | 849           | -              | 13,950         | 174        | 12,669         | 829           | -              | 13,498         | 164        | 13,844         | 902           | -              | 14,746         | 178        |
| Sara Franke          | 1FC002-000    | Customer Svcs       | 1,441               | 50             | -            | 1,491          | 17         | 1,332          | 74            | -              | 1,406          | 15         | 1,299          | 75            | -              | 1,374          | 15         | 1,408          | 82            | -              | 1,490          | 16         |
|                      |               | Customer Svcs Total | 27,186              | 4,696          | -            | 31,781         | 411        | 25,359         | 3,866         | -              | 29,225         | 383        | 24,601         | 3,872         | -              | 28,473         | 366        | 26,584         | 6,184         | -              | 31,688         | 393        |
| Carl S. La Peter     | 1EG003-000    | Generation          | 3,424               | 14,130         | -            | 17,554         | 36         | 3,281          | 22,152        | -              | 25,433         | 34         | 3,329          | 19,432        | -              | 22,761         | 34         | 3,356          | 19,432        | -              | 22,788         | 34         |
|                      |               | Generation Total    | 3,424               | 14,130         | -            | 17,554         | 36         | 3,281          | 22,152        | -              | 25,433         | 34         | 3,329          | 19,432        | -              | 22,761         | 34         | 3,356          | 19,432        | -              | 22,788         | 34         |
| Carmen L. Herrera    | 1FS001-001    | Support Svcs        | -                   | 9,255          | -            | 9,255          | -          | -              | -             | -              | 10,259         | 10,259     | -              | -             | -              | 13,236         | 13,236     | -              | -             | -              | 14,282         | 14,282     |
| Carmen L. Herrera    | 1FS001-002    | Support Svcs        | -                   | 808            | -            | 808            | -          | -              | -             | -              | 921            | 921        | -              | -             | -              | 1,348          | 1,348      | -              | -             | -              | 2,488          | 2,488      |
|                      |               | Support Svcs Total  | -                   | 10,063         | -            | 10,063         | -          | -              | -             | -              | 11,180         | 11,180     | -              | -             | -              | 14,684         | 14,684     | -              | -             | -              | 16,770         | 16,770     |
| David I. Sarkaria    | 1PN000-000    | A&G                 | -                   | 46,779         | -            | 46,779         | -          | -              | -             | -              | 58,410         | 58,410     | -              | -             | -              | 24,010         | 24,010     | -              | -             | -              | 42,440         | 42,440     |
| Not In APP           | 1PN000-001    | A&G                 | -                   | 14,193         | -            | 14,193         | -          | -              | -             | -              | 11,024         | 11,024     | -              | -             | -              | 8,972          | 8,972      | -              | -             | -              | 9,500          | 9,500      |
| Debbie S. Robinson   | 1CP000-000    | A&G                 | 59,062              | -              | -            | 59,062         | -          | 49,126         | -             | -              | 49,126         | -          | 49,834         | -             | -              | 49,834         | -          | 50,351         | -             | -              | 50,351         | -          |
| Debbie S. Robinson   | 1PB000-000    | A&G                 | -                   | 47,929         | -            | 47,929         | -          | -              | -             | -              | 46,815         | 46,815     | -              | -             | -              | 51,833         | 51,833     | -              | -             | -              | 56,520         | 56,520     |
| Debbie S. Robinson   | 1PB000-001    | A&G                 | -                   | 3,236          | -            | 3,236          | -          | -              | -             | -              | 3,915          | 3,915      | -              | -             | -              | 4,063          | 4,063      | -              | -             | -              | 4,206          | 4,206      |
| Debbie S. Robinson   | 1PB000-002    | A&G                 | -                   | 322            | -            | 322            | -          | -              | -             | -              | 322            | 322        | -              | -             | -              | 334            | 334        | -              | -             | -              | 346            | 346        |
| Debbie S. Robinson   | Not In APP    | A&G                 | -                   | 1              | -            | 1              | -          | -              | -             | -              | -              | -          | -              | -             | -              | -              | -          | -              | -             | -              | -              | -          |
| Katherine Carbon     | 1SN000-004    | A&G                 | -                   | -              | 1,218        | 1,218          | -          | -              | -             | -              | 1,214          | 1,214      | -              | -             | -              | 1,298          | 1,298      | -              | -             | -              | 1,376          | 1,376      |
| OTHER                | 2100-SAOX-000 | A&G                 | -                   | -              | -            | -              | -          | -              | -             | -              | 51,138         | 51,138     | -              | -             | -              | 49,082         | 49,082     | -              | -             | -              | 46,738         | 46,738     |
|                      |               | A&G Total           | 59,062              | 112,460        | 1,218        | 172,400        | -          | 49,126         | -             | -              | 172,808        | 221,964    | -              | 49,834        | -              | 138,692        | 189,426    | -              | 50,351        | -              | 161,126        | 214,477    |
| Jonathan Woldemariam | 1ED006-000    | Elect Dist          | 1,722               | 116            | -            | 1,838          | 21         | 1,983          | 176           | -              | 2,159          | 21         | 1,983          | 176           | -              | 2,159          | 21         | 1,983          | 176           | -              | 2,159          | 21         |
| Jonathan Woldemariam | 1ED011-000    | Elect Dist          | 22,172              | 9,577          | -            | 31,749         | 206        | 25,386         | 12,805        | -              | 38,191         | 212        | 25,386         | 12,772        | -              | 38,158         | 212        | 25,386         | 12,942        | -              | 38,328         | 212        |
|                      |               | Elect Dist Total    | 23,894              | 9,693          | -            | 33,587         | 227        | 27,369         | 12,981        | -              | 40,380         | 233        | 27,369         | 12,948        | -              | 40,317         | 233        | 27,369         | 13,108        | -              | 40,487         | 233        |
| Michael L. DeMarco   | 1ES001-000    | SONGS               | -                   | -              | 229          | 229            | -          | -              | -             | -              | 229            | 229        | -              | -             | -              | 229            | 229        | -              | -             | -              | 229            | 229        |
|                      |               | SONGS Total         | -                   | -              | 229          | 229            | -          | -              | -             | -              | 229            | 229        | -              | -             | -              | 229            | 229        | -              | -             | -              | 229            | 229        |
| Stephen J. Mikovits  | 1IT001-000    | IT                  | 8,728               | 4,265          | -            | 12,993         | 91         | 8,828          | 4,844         | -              | 13,672         | 92         | 9,368          | 5,061         | -              | 14,429         | 97         | 10,008         | 6,792         | -              | 16,800         | 104        |
|                      |               | IT Total            | 8,728               | 4,265          | -            | 12,993         | 91         | 8,828          | 4,844         | -              | 13,672         | 92         | 9,368          | 5,061         | -              | 14,429         | 97         | 10,008         | 6,792         | -              | 16,800         | 104        |
| <b>Grand Total</b>   |               |                     | <b>122,294</b>      | <b>165,206</b> | <b>1,447</b> | <b>278,947</b> | <b>765</b> | <b>119,963</b> | <b>43,843</b> | <b>184,247</b> | <b>342,053</b> | <b>742</b> | <b>114,401</b> | <b>41,413</b> | <b>164,403</b> | <b>310,219</b> | <b>729</b> | <b>117,668</b> | <b>44,446</b> | <b>178,125</b> | <b>348,238</b> | <b>765</b> |

| APPLICATION          |               |                     | SDGE NSS change log |         |         |         |         |        |        |         |         |         |        |        |         |         |         |        |         |         |         |         |
|----------------------|---------------|---------------------|---------------------|---------|---------|---------|---------|--------|--------|---------|---------|---------|--------|--------|---------|---------|---------|--------|---------|---------|---------|---------|
| Witness Name         | Workgroup     | Functional Area     | Values              | 2013NL  | 2013NSE | 2013T   | 2013FTE | 2014L  | 2014NL | 2014NSE | 2014T   | 2014FTE | 2015L  | 2015NL | 2015NSE | 2015T   | 2015FTE | 2016L  | 2016NL  | 2016NSE | 2016T   | 2016FTE |
| Bradley M. Baugh     | 100006-000    | Customer Svcs       | 8,804               | 384     | -       | 9,188   | 174     | 8,348  | 384    | -       | 8,732   | 170     | 7,957  | 384    | -       | 8,341   | 161     | 8,429  | 384     | -       | 8,813   | 171     |
| Bradley M. Baugh     | 100008-000    | Customer Svcs       | 2,578               | 2,997   | -       | 5,575   | 25      | 2,578  | 2,559  | -       | 5,137   | 25      | 2,578  | 2,684  | -       | 5,262   | 25      | 2,903  | 3,703   | -       | 6,609   | 29      |
| Sara Franke          | 1FC001-000    | Customer Svcs       | 14,514              | 1,164   | -       | 15,678  | 198     | 13,124 | 850    | -       | 13,974  | 174     | 12,688 | 830    | -       | 13,516  | 165     | 13,777 | 898     | -       | 14,675  | 177     |
| Sara Franke          | 1FC002-000    | Customer Svcs       | 1,441               | 50      | -       | 1,491   | 17      | 1,334  | 74     | -       | 1,408   | 15      | 1,299  | 75     | -       | 1,374   | 15      | 1,408  | 82      | -       | 1,484   | 16      |
|                      |               | Customer Svcs Total | 27,337              | 4,696   | -       | 31,932  | 414     | 25,384 | 3,867  | -       | 29,251  | 383     | 24,822 | 3,873  | -       | 28,495  | 366     | 26,511 | 6,067   | -       | 31,678  | 393     |
| Carl S. La Peter     | 1EG003-000    | Generation          | 3,424               | 14,130  | -       | 17,554  | 36      | 3,281  | 19,432 | -       | 22,713  | 34      | 3,329  | 19,432 | -       | 22,761  | 34      | 3,356  | 19,432  | -       | 22,788  | 34      |
|                      |               | Generation Total    | 3,424               | 14,130  | -       | 17,554  | 36      | 3,281  | 19,432 | -       | 22,713  | 34      | 3,329  | 19,432 | -       | 22,761  | 34      | 3,356  | 19,432  | -       | 22,788  | 34      |
| Carmen L. Herrera    | 1FS001-001    | Support Svcs        | -                   | 9,255   | -       | 9,255   | -       | -      | -      | -       | 10,259  | 10,259  | -      | -      | -       | 13,245  | 13,245  | -      | -       | -       | 14,823  | 14,823  |
| Carmen L. Herrera    | 1FS001-002    | Support Svcs        | -                   | 808     | -       | 808     | -       | -      | -      | -       | 921     | 921     | -      | -      | -       | 1,349   | 1,349   | -      | -       | -       | 2,598   | 2,598   |
|                      |               | Support Svcs Total  | -                   | 10,063  | -       | 10,063  | -       | -      | -      | -       | 11,180  | 11,180  | -      | -      | -       | 14,694  | 14,694  | -      | -       | -       | 17,421  | 17,421  |
| David I. Sarkaria    | 1PN000-000    | A&G                 | -                   | 46,779  | -       | 46,779  | -       | -      | -      | -       | 58,660  | 58,660  | -      | -      | -       | 24,010  | 24,010  | -      | -       | -       | 42,440  | 42,440  |
| Not In APP           | 1PN000-001    | A&G                 | -                   | 14,193  | -       | 14,193  | -       | -      | -      | -       | 11,024  | 11,024  | -      | -      | -       | 8,972   | 8,972   | -      | -       | -       | 9,500   | 9,500   |
| Debbie S. Robinson   | 1CP000-000    | A&G                 | 59,077              | -       | -       | 59,077  | -       | 49,126 | -      | -       | 49,126  | -       | 49,834 | -      | -       | 49,834  | -       | 50,351 | -       | -       | 50,351  | -       |
| Debbie S. Robinson   | 1PB000-000    | A&G                 | -                   | 47,929  | -       | 47,929  | -       | -      | -      | -       | 46,815  | 46,815  | -      | -      | -       | 51,833  | 51,833  | -      | -       | -       | 56,520  | 56,520  |
| Debbie S. Robinson   | 1PB000-001    | A&G                 | -                   | 3,236   | -       | 3,236   | -       | -      | -      | -       | 3,915   | 3,915   | -      | -      | -       | 4,018   | 4,018   | -      | -       | -       | 4,206   | 4,206   |
| Debbie S. Robinson   | 1PB000-002    | A&G                 | -                   | 322     | -       | 322     | -       | -      | -      | -       | 322     | 322     | -      | -      | -       | 338     | 338     | -      | -       | -       | 350     | 350     |
| Debbie S. Robinson   | Not In APP    | A&G                 | -                   | 1       | -       | 1       | -       | -      | -      | -       | -       | -       | -      | -      | -       | -       | -       | -      | -       | -       | -       | -       |
| Katherine Carbon     | 1SN000-004    | A&G                 | -                   | -       | 1,218   | 1,218   | -       | -      | -      | -       | 1,449   | 1,449   | -      | -      | -       | 1,552   | 1,552   | -      | -       | -       | 1,646   | 1,646   |
| OTHER                | 2100-SAOX-000 | A&G                 | -                   | -       | -       | -       | -       | -      | -      | -       | 51,142  | 51,142  | -      | -      | -       | 49,066  | 49,066  | -      | -       | -       | 46,677  | 46,677  |
|                      |               | A&G Total           | 59,077              | 112,469 | 1,218   | 164,664 | -       | 49,126 | -      | -       | 163,327 | 212,483 | -      | 49,834 | -       | 149,866 | 189,734 | -      | 50,351  | -       | 172,496 | 182,447 |
| Jonathan Woldemariam | 1ED006-000    | Elect Dist          | 1,722               | 116     | -       | 1,838   | 21      | 1,983  | 176    | -       | 2,159   | 21      | 1,983  | 176    | -       | 2,159   | 21      | 1,983  | 176     | -       | 2,229   | 21      |
| Jonathan Woldemariam | 1ED011-000    | Elect Dist          | 22,172              | 9,577   | -       | 31,749  | 206     | 25,386 | 12,805 | -       | 38,191  | 212     | 25,386 | 12,772 | -       | 38,158  | 212     | 25,386 | 12,952  | -       | 38,338  | 212     |
|                      |               | Elect Dist Total    | 23,894              | 9,693   | -       | 33,587  | 227     | 27,369 | 12,981 | -       | 40,380  | 233     | 27,369 | 12,948 | -       | 40,317  | 233     | 27,369 | 13,208  | -       | 40,877  | 233     |
| Michael L. DeMarco   | 1ES001-000    | SONGS               | -                   | -       | 312     | 312     | -       | -      | -      | -       | 229     | 229     | -      | -      | -       | 229     | 229     | -      | -       | -       | 229     | 229     |
|                      |               | SONGS Total         | -                   | -       | 312     | 312     | -       | -      | -      | -       | 229     | 229     | -      | -      | -       | 229     | 229     | -      | -       | -       | 229     | 229     |
| Stephen J. Mikovits  | 1IT001-000    | IT                  | 8,728               | 4,265   | -       | 12,993  | 91      | 8,828  | 4,844  | -       | 13,672  | 92      | 9,762  | 5,101  | -       | 14,863  | 101     | 10,795 | 6,872   | -       | 17,667  | 112     |
|                      |               | IT Total            | 8,728               | 4,265   | -       | 12,993  | 91      | 8,828  | 4,844  | -       | 13,672  | 92      | 9,762  | 5,101  | -       | 14,863  | 101     | 10,795 | 6,872</ |         |         |         |

NOI

SDGE Shared Service change log

| Witness             | Workgroup | Functional Area          | Values     |           |          |            |          |            |           |          |            |          |              |            |          |              |           |              |            |          |              |           |
|---------------------|-----------|--------------------------|------------|-----------|----------|------------|----------|------------|-----------|----------|------------|----------|--------------|------------|----------|--------------|-----------|--------------|------------|----------|--------------|-----------|
|                     |           |                          | 2013L      | 2013NL    | 2013NSE  | 2013T      | 2013FTE  | 2014L      | 2014NL    | 2014NSE  | 2014T      | 2014FTE  | 2015L        | 2015NL     | 2015NSE  | 2015T        | 2015FTE   | 2016L        | 2016NL     | 2016NSE  | 2016T        | 2016FTE   |
| Bradley M. Baugh    | 2100-3511 | CS - OPERATIONS, INFORMA | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | 1        | 125          | 5          | -        | 130          | 1         | 125          | 5          | -        | 130          | 1         |
|                     |           | Customer Svc Total       | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | 1        | 125          | 5          | -        | 130          | 1         | 125          | 5          | -        | 130          | 1         |
| Stephen J. Mikovits | 2100-3087 | INFORMATION TECHNOLOG    | 375        | 27        | -        | 402        | 3        | 375        | 27        | -        | 402        | 3        | 950          | 97         | -        | 1,047        | 9         | 1,524        | 167        | -        | 1,691        | 15        |
|                     |           | IT Total                 | 375        | 27        | -        | 402        | 3        | 375        | 27        | -        | 402        | 3        | 950          | 97         | -        | 1,047        | 9         | 1,524        | 167        | -        | 1,691        | 15        |
| <b>Grand Total</b>  |           |                          | <b>500</b> | <b>32</b> | <b>-</b> | <b>532</b> | <b>4</b> | <b>500</b> | <b>32</b> | <b>-</b> | <b>532</b> | <b>4</b> | <b>1,075</b> | <b>102</b> | <b>-</b> | <b>1,177</b> | <b>10</b> | <b>1,649</b> | <b>172</b> | <b>-</b> | <b>1,821</b> | <b>16</b> |

APP

| Witness             | Workgroup | Functional Area          | Values     |           |          |            |          |            |           |          |            |          |            |           |          |            |          |            |           |          |            |          |
|---------------------|-----------|--------------------------|------------|-----------|----------|------------|----------|------------|-----------|----------|------------|----------|------------|-----------|----------|------------|----------|------------|-----------|----------|------------|----------|
|                     |           |                          | 2013L      | 2013NL    | 2013NSE  | 2013T      | 2013FTE  | 2014L      | 2014NL    | 2014NSE  | 2014T      | 2014FTE  | 2015L      | 2015NL    | 2015NSE  | 2015T      | 2015FTE  | 2016L      | 2016NL    | 2016NSE  | 2016T      | 2016FTE  |
| Bradley M. Baugh    | 2100-3511 | CS - OPERATIONS, INFORMA | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | -        |
|                     |           | Customer Svc Total       | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | 1        | 125        | 5         | -        | 130        | -        |
| Stephen J. Mikovits | 2100-3087 | INFORMATION TECHNOLOG    | 375        | 27        | -        | 402        | 3        | 375        | 27        | -        | 402        | 3        | 556        | 57        | -        | 613        | 5        | 737        | 87        | -        | 824        | 7        |
|                     |           | IT Total                 | 375        | 27        | -        | 402        | 3        | 375        | 27        | -        | 402        | 3        | 556        | 57        | -        | 613        | 5        | 737        | 87        | -        | 824        | 7        |
| <b>Grand Total</b>  |           |                          | <b>500</b> | <b>32</b> | <b>-</b> | <b>532</b> | <b>4</b> | <b>500</b> | <b>32</b> | <b>-</b> | <b>532</b> | <b>4</b> | <b>681</b> | <b>62</b> | <b>-</b> | <b>743</b> | <b>6</b> | <b>862</b> | <b>92</b> | <b>-</b> | <b>954</b> | <b>7</b> |

CHANGE

| Witness             | Workgroup | Functional Area       | 2013L            | 2013NL    | 2013NSE                  | 2013T | 2013FTE | 2014L | 2014NL | 2014NSE | 2014T | 2014FTE | 2015L        | 2015NL      | 2015NSE  | 2015T        | 2015FTE    | 2016L        | 2016NL      | 2016NSE  | 2016T        | 2016FTE    |
|---------------------|-----------|-----------------------|------------------|-----------|--------------------------|-------|---------|-------|--------|---------|-------|---------|--------------|-------------|----------|--------------|------------|--------------|-------------|----------|--------------|------------|
|                     |           |                       | Bradley M. Baugh | 2100-3511 | CS - OPERATIONS, INFORMA | -     | -       | -     | -      | -       | -     | -       | -            | -           | -        | -            | -          | -            | -           | -        | -            | -          |
|                     |           | Customer Svc Total    | -                | -         | -                        | -     | -       | -     | -      | -       | -     | -       | -            | -           | -        | -            | -          | -            | -           | -        | -            | (1)        |
| Stephen J. Mikovits | 2100-3087 | INFORMATION TECHNOLOG | -                | -         | -                        | -     | -       | -     | -      | -       | -     | -       | (394)        | (40)        | -        | (434)        | (4)        | (787)        | (80)        | -        | (867)        | (8)        |
|                     |           | IT Total              | -                | -         | -                        | -     | -       | -     | -      | -       | -     | -       | (394)        | (40)        | -        | (434)        | (4)        | (787)        | (80)        | -        | (867)        | (8)        |
| <b>Grand Total</b>  |           |                       |                  |           |                          |       |         |       |        |         |       |         | <b>(394)</b> | <b>(40)</b> | <b>-</b> | <b>(434)</b> | <b>(4)</b> | <b>(787)</b> | <b>(80)</b> | <b>-</b> | <b>(867)</b> | <b>(9)</b> |

SAN DIEGO GAS & ELECTRIC  
TEST YEAR 2016  
Capital change log notes for items greater than \$1,000,000  
(Thousands of Dollars)

| SOE WorkGroup                  | Exhibit  | Witness          | Budget Code | Description                                | Change  |         |         | Notes |
|--------------------------------|----------|------------------|-------------|--|---------|---------|---------|-------|
|                                |          |                  |             |  | 2014    | 2015    | 2016    |       |
| SONGS                          | SDG&E 12 | Mike De Marco    | 000050 001  | SONGS COMMON FACILITIES                    | -       | 453     | (245)   |       |
| Total SONGS                    |          |                  |             |  | -       | 453     | (245)   |       |
| IT                             | SDG&E 19 | Stephen Mikovits | 00829A 001  | PT14033 SDG&E Mission Control              | (568)   | -       | -       |       |
|                                | SDG&E 19 | Stephen Mikovits | 00831N 001  | PT14065 CCA - Community Choice Aggregation | -       | (1,370) | -       | 1     |
|                                | SDG&E 19 | Stephen Mikovits | 00831N 002  | PT14065 CCA - Community Choice Aggregation | -       | (587)   | -       | 1     |
|                                | SDG&E 19 | Stephen Mikovits | 00831N 003  | PT14065 CCA - Community Choice Aggregation | -       | (859)   | -       | 1     |
|                                | SDG&E 19 | Stephen Mikovits | 00831N 004  | PT14065 CCA - Community Choice Aggregation | -       | (327)   | -       | 1     |
|                                | SDG&E 19 | Stephen Mikovits | 11878B 001  | Smart Grd Joint Security Oper              | -       | (1,361) | -       | 2     |
|                                | SDG&E 19 | Stephen Mikovits | 11878B 002  |  | -       | -       | (914)   |       |
|                                | SDG&E 19 | Stephen Mikovits | 10875O 002  | DRMS (Demand Response Management System) - | -       | -       | 200     |       |
| Total IT                       |          |                  |             |  | (568)   | (4,504) | (714)   |       |
| Electric Distribution          | SDG&E 09 | John Jenkins     | 062470 001  | Replacement Of Live Front Equipment        | (1,223) | (1,513) | (1,843) | 3     |
|                                | SDG&E 09 | John Jenkins     | 112430 001  | SDG&E Weather Instrumentation Install      | (19)    | -       | -       |       |
|                                | SDG&E 09 | John Jenkins     | 13266A 001  | Distribution Aenal Marking and Lighting    | (112)   | (112)   | (112)   |       |
|                                | SDG&E 09 | John Jenkins     | 972480 001  | Distribution System Capacity Improvement   | (960)   | (887)   | (811)   | 3     |
| Total Electric Distribution    |          |                  |             |  | (2,314) | (2,512) | (2,766) |       |
| Real Estate / Facilities       | SDG&E 17 | James Serfert    | 08729A 001  | Century Park PHOTOVOLTAICS Installation    | 2,300   | 3,400   | 6,000   | 4     |
|                                | SDG&E 17 | James Serfert    | 08734A 001  | NGV Upgrades                               | -       | 720     | 1,067   | 4     |
| Total Real Estate / Facilities |          |                  |             |  | 2,300   | 4,120   | 7,067   |       |
| Total Changes                  |          |                  |             |  | (582)   | (2,443) | 3,342   |       |

Notes

- 1 Lower forecast to remove overhead loadings that were incorrectly included Now only shows direct cost including V&S
- 2 Project was removed because strategy for the Smart Grid Portfolio has changed
- 3 Original forecast used fully loaded costs, those costs removed and forecast changed to a 5 year average
- 4 Electric charging stations for Clean Transportation and AFV efforts The company has revisited the investment in technology and infrastructure required to reduce emissions and has determined to increase Alternate Fuel Vehicles



# **SECTION III**

## **RO Model Logic Changes**

RO Model logic change log

| Item | Witness  | Description  | TY RR \$ 0 ml | File or Database name   | Excel Tab or Access Table   | Cell Address  |
|------|----------|--|---------------|---|---|---|
| 1    | G Yee    | Adjusted formula to properly calculate depreciation for 5-8 year software assets in 2015           | (\$0 1)       | rbSCGPlantSum.xlsx  | AdditionsDepr   | R119 AB 119   |
| 2    | J Aragon | Added formulas to ensure components of Common Allocations and Electric General factors sum to 100% | (\$0 0)       | rbSDGEDataInput.xlsx  | Common&ElectricAllocation%  | B7 B16  |
| 3    | G Yee    | Adjusted check total formula   | \$0 0         | rbSCGPlantSum.xlsx  | GenPftSumBal  | AL56.AN56   |
| 4    | G Yee    | Adjusted formula to sum AFUDC on additions data  | \$0 0         | rbSCGSharedAssets.xlsx  | rbSCGSharedAsset.xlsx   | AQ126.AS126, AQ259.AS259, AQ266.AS266   |
| 5    | K Nguyen | Automated repairs allowance formula to link between rate base and tax modules                      | (\$1 1)       | SCG<br>1 rbSCGDataInput.xlsx<br>2 rbSCGPlantSum.xlsx<br>3 taxSCG.xlsx<br>4 taxSCGDeferred.xlsx                      | SCG<br>1 Datasheet<br>2 PITtoTax<br>3 IncomeTaxInputs<br>4 2016RMFedDepronAdds,<br>2015RMFedDepronAdds,<br>2014RMFedDepronAdds,   | SCG<br>1 Column EN (Cells EN29 EN265)<br>2 Columns BC BE (Cells BC7 BE44)<br>3 D11 F11<br>4 D91 E91 for all tabs                                    |
| 6    | K Nguyen | Automated repairs allowance formula to link between rate base and tax modules                      | (\$5 6)       | SDGE<br>1 rbSDGEDataInput.xlsx<br>2 rbSDGETax.xlsx<br>3 taxSDGE.xlsx<br>4 taxSDGEDeferred.xlsx<br>5 rbSDGEBilledCap | SDGE<br>1 Datasheet<br>2 TaxRepairQualifiedExp<br>3 taxSDGE.xlsx<br>4 2016RMFedDeprOnAdds,<br>2015RMFedDeprOnAdds,<br>2014RMFedDeprOnAdds<br>5 Datasheet                        | SDGE<br>1 Column EN (Cells EN 29 EN463)<br>2 New Tab (Cells A1.AP68)<br>3 D10 N10, C47 N47<br>4 C89 for all tabs,<br>5 Column EN (Cells EN29 EN143) |
| 7    | K Nguyen | Automation of repairs calculation within tax files   | (\$6 0)       | SCG<br>taxSCGDeferred.xlsx  | SCG<br>2016RMFedDepronAdds,<br>2015RMFedDepronAdds,<br>2014RMFedDepronAdds,   | SCG<br>C15, E15, E89 for all tabs   |
| 8    | K Nguyen | Automation of repairs calculation within tax files   | (\$4 3)       | SDGE<br>taxSDGEDeferred.xlsx  | SDGE<br>2016RMFedDeprOnAdds,<br>2015RMFedDeprOnAdds,<br>2014RMFedDeprOnAdds   | SDGE<br>C89 for all tabs  |
| 9    | R Reeves | Updated carryover bonus depreciation calculation from the 2012 GRC to match current tax laws       | \$0 4         | taxSDGEDeferred.xlsx  | 1 2016RMFedDeprOnAdds<br>2 2014RMFedDeprOnAdds  | 1 L50<br>2 D12 & D50  |
| 10   | R Reeves | Update Area 99 capitalized interest formula for SoCalGas tax module                                | (\$0 2)       | taxSCGDeferred  | 1 2016RMBLMDeptronAdds<br>2 2015RMBLMDeptronAdds<br>3 2014RMBLMDeptronAdds<br>4 2013RMBLMDeptronAdds<br>5 2016RMFedDepronAdds<br>6 2015RMFedDepronAdds<br>7 2014RMFedDepronAdds | 1 - 4 Column D (Cells D12 D76)<br>5 C90, E90<br>6 C90 E90, J90<br>7 C90, E90  |

## **SECTION IV**

### **Other Changes**

"Other" Inputs Change Log with Supporting Screen Shots

| Item | Witness       | Description  | Area              | File or Database name                                    | Excel Tab or Access Table                    | Cell Address  |
|------|---------------|--|-------------------|--|--|---|
| 1    | G Yee         | Clear out lines no longer applicable in the ratebase calculation Specifically, Also Gas Rights and Gain on Sale of El Monte and Pasadena Bases, which have zero balances | Ratebase          | rbSCGTotals  | Summanzation                                 | A23 F24   |
| 2    | K Nguyen      | Updated Base Margin Factor Excluding Wholesale Input   | SOE               | sum xlsb   | Input  | C16 F16   |
| 3    | J Aragon      | Update Matenals and Supplies year end balances in SDGE electnc generation to match generation testimony  | Ratebase          | rbSDGEtotals xlsb  | Mat&SupElectncGeneration                     | D34 F34   |
| 4    | J Lewis       | Update tax amount  | Working Cash      | wcSDGE xlsb  | wcInput                                      | O39 Q 39  |
| 5    | R Reeves      | Update payroll tax rates for SCG   | Taxes             | taxSCG xlsb  | IncomeTaxInputs                              | E37 F37   |
| 6    | R Reeves      | Update payroll tax rates for SDGE  | Taxes             | taxSDGE xlsb   | Inputs                                       | E33 E34   |
| 7    | R Reeves      | Updated SDGE FF rates  | Franchise Fees    | sum xlsb   | 1 Inputs (2)<br>2 Input-SONGS<br>3 Input-Gen | 1 D9 F9<br>2 C8 E8<br>3 D46 F46   |
| 8    | R Reeves      | Update SCG ITC credit inputs   | Taxes             | taxSCG.xlsb  | IncomeTaxInputs                              | D16, D29  |
| 9    | R Reeves      | Update SDGE ITC credit inputs  | Taxes             | taxSDGE.xlsb   | Inputs                                       | F14 D26, F26, H26, L26, P26   |
| 10   | M Diancin     | Update SCG OH rates in billed capital files  | Shared Services   | rbSCGBilledCap.xlsb                                      | Overheads                                    | B38 D38   |
| 11   | M Diancin     | Update SDGE OH rates in billed capital files   | Shared Services   | rbSDGEBilledCap.xlsb                                     | Overheads                                    | B20, B24, B32, B38  |
| 12   | M Diancin     | Update SCG & SDGE OH rates for shared service costs  | Shared Services   | ro mdb   | Table<br>tbl_2012_Lkp_SS_Overhead_Rates      | N/A - Tables exported in excel for comparative purposes                   |
| 13   | M Diancin     | Update SCG Business Unit Charge Up (BUCU) rates  | Shared Services   | ro mdb   | Table<br>tbl_2012_Lkp_BUCU_Pct               | N/A - Tables exported in excel for comparative purposes                   |
| 14   | M Diancin     | Update SDGE Business Unity Charge Up (BUCU) rates  | Shared Services   | ro mdb   | Table<br>tbl_2012_Lkp_BUCU_Pct               | N/A - Tables exported in excel for comparative purposes                   |
| 15   | K Nguyen      | Create FERC translation for new WrkPr_Grp (2RF004-001)   | SOE               | ro mdb   | Table<br>tbl_RO_O_M_Translation              | N/A - Tables exported in excel for comparative purposes                   |
| 16   | J Stein       | Update SDG&E segmentation table rates  | Seg and cap rates | ro mdb   | Table<br>tbl_RO_O_M_Factors_Amounts          | N/A - Tables exported in excel for comparative purposes                   |
| 17   | K Nguyen      | Updated billed-in translation factors for SCG  | SOE               | ro mdb   | Query<br>Qsl_Billed_In_FERC_Pct              | N/A - Tables exported in excel for comparative purposes                   |
| 18   | K Nguyen      | Updated billed-in translation factors for SDG&E  | SOE               | ro mdb   | Query<br>Qsl_Billed_In_FERC_Pct              | N/A - Tables exported in excel for comparative purposes                   |
| 19   | R Reeves      | Update Capitalized Ad Valorem amounts for SCG based on revised capital expenditures  | Ratebase          | rbSCGDataInput.xlsb                                      | Datasheet                                    | C11 E11   |
| 20   | R Reeves      | Update Capitalized Ad Valorem amounts for SDG&E based on revised capital expenditures  | Ratebase          | rbSDGEDataInput.xlsb                                     | Datasheet                                    | C11 E11   |
| 21   | R Reeves      | Update Amortzation of CIAC/CAC Forfeiture Inputs   | Taxes             | taxSCG.xlsb  | Datasheet                                    | D48 F50   |
| 22   | M Diancin     | Shared Asset Billing % updates for SCG (Impact on SDGE rev req displayed)  | Shared Services   | sum xlsb   | Shared Asset Rev                             | U7 Y52  |
| 23   | M Diancin     | Shared Asset Billing % updates for SDG&E (Impact on SDGE rev req displayed)  | Shared Services   | sum xlsb   | Shared Asset Misc Rev                        | X6.AC44   |
| 23   | M Diancin     | Shared Asset Billing % updates for SDG&E (Impact on SCG rev req displayed)   | Shared Services   | sum xlsb   | Shared Asset Misc Rev                        | X6.AC44   |
| 24   | M Sommerville | Updated SCG Misc Rev calculation for updated Income Tax Component of CIAC (ITCC)   | Misc Rev          | sum xlsb   | Input  | D78 F78   |
| 25   | M Diancin     | Update SS allocation % for 2100-3905 (Impact on SCG rev req displayed)   | Shared Services   | ro mdb   | Table<br>tbl_2012_Lkp_SS_Cctr_Dist_Pct       | N/A - Screenshot provided   |
| 25   | M Diancin     | Update SS allocation % for 2100-3905 (Impact on SDGE rev req displayed)  | Shared Services   | ro mdb   | Table<br>tbl_2012_Lkp_SS_Cctr_Dist_Pct       | N/A - Screenshot provided   |
| 26   | G Yee         | Correct witness name for BC 00312 00   | Ratebase          | rbSCGDataInput.xlsb                                      | Datasheet                                    | L255  |
| 27   | G Yee         | Updated capital projects<br>1 Remove beginning CWIP for BC 00305A 001<br>2 In-Service Date updated for BC 413B 001   | Ratebase          | rbSCGDataInput.xlsb                                      | Datasheet                                    | AA65, P117  |
| 28   | J Aragon      | Updated capital projects<br>Removed BC 002090 002, 002260 002, 002280 002, which were merged into BC 002090 001, 002260 001, and 002280 001                              | Ratebase          | 1 rbSDGEDataInput.xlsb<br>2 rbSDGEAddds<br>3 rbSDGEAddds | 1 Datasheet<br>2 Addds130<br>3 Addds170-171  | 1 H40, H60, H62, AA40, AA60, AA62<br>2 D52, D129, D143<br>3 D85, D92, D99 |

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SOUTHERN CALIFORNIA GAS COMPANY  
 Weighted Average Depreciated Rate Base  
 (Thousands of Dollars)

| Line No                        | Account Description                         | Recorded Year 2013 | Estimated Year 2014 | Estimated Year 2015 | Test Year 2016 |
|--------------------------------|---|--------------------|---------------------|---------------------|----------------|
| <b>Fixed Capital</b>           |   |                    |                     |                     |                |
| 1                              | Plant In Service                            | 10,201,480         | 10,709,681          | 11,312,951          | 12,003,723     |
| 2                              | Work-In-Progress (non-interest bearing)     | 4,728              | 10,374              | 11,620              | 13,491         |
| 3                              | Total Fixed Capital                         | 10,206,208         | 10,720,055          | 11,324,572          | 12,017,213     |
| <b>Working Capital</b>         |   |                    |                     |                     |                |
| 4                              | Materials & Supplies                        | 25,585             | 25,717              | 24,731              | 25,141         |
| 5                              | Working Cash                                | 0                  | 0                   | 0                   | 88,438         |
| 6                              | Total Working Capital                       | 25,585             | 25,717              | 24,731              | 113,579        |
| <b>Other</b>                   |   |                    |                     |                     |                |
| 7                              | Customer Advances For Construction          | (101,316)          | (101,593)           | (101,911)           | (102,345)      |
| 8                              | Deferred Revenue - ITCC                     | (33,179)           | (34,516)            | (36,562)            | (37,740)       |
| 8                              | Total Other                                 | (134,496)          | (136,109)           | (138,473)           | (140,085)      |
| <b>Deductions For Reserves</b> |   |                    |                     |                     |                |
| 9                              | Accumulated Depreciation Reserve            | 5,889,916          | 6,162,111           | 6,449,162           | 6,731,495      |
| 10                             | Accumulated Deferred Taxes - Plant          | 974,483            | 1,007,603           | 1,018,286           | 1,032,803      |
| 11                             | Accumulated Deferred Taxes - CIAC           | (112,055)          | (119,486)           | (126,044)           | (131,149)      |
| 12                             | Accumulated Deferred Investment Tax Credits | 0                  | 0                   | 0                   | 0              |
| 13                             | Total Deductions For Reserves               | 6,752,343          | 7,050,228           | 7,341,404           | 7,633,148      |
| 14                             | Weighted Average Depreciated Rate Base      | 3,344,955          | 3,559,434           | 3,869,426           | 4,357,558      |

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SOUTHERN CALIFORNIA GAS COMPANY  
 Weighted Average Depreciated Rate Base  
 (Thousands of Dollars)

| Line No                        | Account Description                         | Recorded Year 2013 | Estimated Year 2014 | Estimated Year 2015 | Test Year 2016 |
|--------------------------------|---|--------------------|---------------------|---------------------|----------------|
| <b>Fixed Capital</b>           |   |                    |                     |                     |                |
| 1                              | Plant In Service                            | 10,201,480         | 10,709,681          | 11,312,951          | 12,003,723     |
| 2                              | Work-In-Progress (non-interest bearing)     | 4,728              | 10,374              | 11,620              | 13,491         |
| 3                              | Total Fixed Capital                         | 10,206,208         | 10,720,055          | 11,324,572          | 12,017,213     |
| <b>Working Capital</b>         |   |                    |                     |                     |                |
| 4                              | Materials & Supplies                        | 25,585             | 25,717              | 24,731              | 25,141         |
| 5                              | Working Cash                                | 0                  | 0                   | 0                   | 88,438         |
| 6                              | Total Working Capital                       | 25,585             | 25,717              | 24,731              | 113,579        |
| <b>Other</b>                   |   |                    |                     |                     |                |
| 7                              | Customer Advances For Construction          | (101,316)          | (101,593)           | (101,911)           | (102,345)      |
| 8                              | Deferred Revenue - ITCC                     | (33,179)           | (34,516)            | (36,562)            | (37,740)       |
| 9                              | Also Gas Rights                             | 0                  | 0                   | 0                   | 0              |
| 10                             | Gain On Sale of El Monte and Pasadena Bases | 0                  | 0                   | 0                   | 0              |
| 11                             | Total Other                                 | (134,496)          | (136,109)           | (138,473)           | (140,085)      |
| <b>Deductions For Reserves</b> |   |                    |                     |                     |                |
| 12                             | Accumulated Depreciation Reserve            | 5,889,916          | 6,162,111           | 6,449,162           | 6,731,495      |
| 13                             | Accumulated Deferred Taxes - Plant          | 974,483            | 1,007,603           | 1,018,218           | 1,032,508      |
| 14                             | Accumulated Deferred Taxes - CIAC           | (112,055)          | (119,486)           | (126,044)           | (131,149)      |
| 15                             | Accumulated Deferred Investment Tax Credits | 0                  | 0                   | 0                   | 0              |
| 16                             | Total Deductions For Reserves               | 6,752,343          | 7,050,228           | 7,341,336           | 7,632,854      |
| 17                             | Weighted Average Depreciated Rate Base      | 3,344,955          | 3,559,434           | 3,869,494           | 4,357,854      |

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|  | 2013     | 2014     | 2015     | 2016     |
|--|----------|----------|----------|----------|
| <b>Rates and Factors</b>                       |          |          |          |          |
| ROR  | 8.02%    | 8.02%    | 8.02%    | 8.02%    |
| Weighted Average Cost of Debt                  | 2.63%    | 2.63%    | 2.63%    | 2.63%    |
| <b>FF&amp;U Multiplier</b>                     |          |          |          |          |
| Franchise Fees                                 | 1.4081%  | 1.4136%  | 1.4136%  | 1.4136%  |
| <b>Uncollectibles</b>                          |          |          |          |          |
| Base Margin Factor excluding Wholesale         | 97.5282% | 97.5282% | 97.5282% | 97.5282% |
| Uncollectible (composite rate, excl Wholesale) | 0.3120%  | 0.3120%  | 0.3120%  | 0.3120%  |
| Uncollectible Adj                              | 0        | 0        | 0        | 0        |

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|  | 2013     | 2014     | 2015     | 2016     |
|--|----------|----------|----------|----------|
| <b>Rates and Factors</b>                       |          |          |          |          |
| ROR  | 8.02%    | 8.02%    | 8.02%    | 8.02%    |
| Weighted Average Cost of Debt                  | 2.63%    | 2.63%    | 2.63%    | 2.63%    |
| <b>FF&amp;U Multiplier</b>                     |          |          |          |          |
| Franchise Fees                                 | 1.4081%  | 1.4136%  | 1.4136%  | 1.4136%  |
| <b>Uncollectibles</b>                          |          |          |          |          |
| Base Margin Factor excluding Wholesale         | 97.7426% | 97.7426% | 97.7426% | 97.7426% |
| Uncollectible (composite rate, excl Wholesale) | 0.3120%  | 0.3120%  | 0.3120%  | 0.3120%  |
| Uncollectible Adj                              | 0        | 0        | 0        | 0        |

Application

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D34 64867.2649656

| San Diego Gas and Electric Company<br>Materials and Supplies<br>Electric Generation<br>(Thousands of Dollars) |  |               |          |           |          |
|---|--|---------------|----------|-----------|----------|
| Line No.  | End of Month                               | Recorded Year |          | Test Year |          |
|   |  | 2013 (a)      | 2014 (b) | 2015 (c)  | 2016 (d) |
| 1   | Pror December                              | 22,416        | 34,457   | 64,867    | 65,594   |
| 2   | January                                    | 22,432        | 36,991   | 64,928    | 65,650   |
| 3   | February                                   | 22,562        | 39,526   | 64,988    | 65,705   |
| 4   | March                                      | 23,483        | 42,060   | 65,049    | 65,761   |
| 5   | April                                      | 22,187        | 44,594   | 65,110    | 65,816   |
| 6   | May  | 22,234        | 47,128   | 65,170    | 65,871   |
| 7   | June                                       | 22,242        | 49,662   | 65,231    | 65,927   |
| 8   | July                                       | 22,298        | 52,196   | 65,291    | 65,982   |
| 9   | August                                     | 22,466        | 54,731   | 65,352    | 66,038   |
| 10  | September                                  | 23,417        | 57,265   | 65,413    | 66,093   |
| 11  | October                                    | 23,931        | 59,799   | 65,473    | 66,148   |
| 12  | November                                   | 23,989        | 62,333   | 65,534    | 66,204   |
| 13  | December                                   | 34,457        | 64,867   | 65,594    | 66,259   |
| 14  | 13 Months Total                            | 308,114       | 645,609  | 846,000   | 857,049  |
| 15  | Less one-half opening and closing balances | 28,437        | 49,662   | 65,231    | 65,627   |
| 16  | Remainder                                  | 279,677       | 595,947  | 782,769   | 791,422  |
| 17  | Weighted Average Balance (1)               | 23,306        | 34,662   | 65,231    | 65,927   |
| 18  | Estimated Yr End Bal                       | 34,457        | 64,867   | 65,594    | 66,259   |
| Total   |  |               |          |           |          |

(1) Remainder divided by twelve.

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D34 34867.2649656

| San Diego Gas and Electric Company<br>Materials and Supplies<br>Electric Generation<br>(Thousands of Dollars) |  |               |          |           |          |
|---|--|---------------|----------|-----------|----------|
| Line No.  | End of Month                               | Recorded Year |          | Test Year |          |
|   |  | 2013 (a)      | 2014 (b) | 2015 (c)  | 2016 (d) |
| 1   | Pror December                              | 22,416        | 34,457   | 64,867    | 65,594   |
| 2   | January                                    | 22,432        | 34,491   | 64,928    | 65,650   |
| 3   | February                                   | 22,562        | 34,526   | 64,988    | 65,705   |
| 4   | March                                      | 23,483        | 34,560   | 65,049    | 65,761   |
| 5   | April                                      | 22,187        | 34,594   | 65,110    | 65,816   |
| 6   | May  | 22,234        | 34,628   | 65,170    | 65,871   |
| 7   | June                                       | 22,242        | 34,662   | 65,231    | 65,927   |
| 8   | July                                       | 22,298        | 34,696   | 65,291    | 65,982   |
| 9   | August                                     | 22,466        | 34,731   | 65,352    | 66,038   |
| 10  | September                                  | 23,417        | 34,765   | 65,413    | 66,093   |
| 11  | October                                    | 23,931        | 34,799   | 65,473    | 66,148   |
| 12  | November                                   | 23,989        | 34,833   | 65,534    | 66,204   |
| 13  | December                                   | 34,457        | 34,867   | 65,594    | 66,259   |
| 14  | 13 Months Total                            | 308,114       | 450,609  | 846,000   | 857,049  |
| 15  | Less one-half opening and closing balances | 28,437        | 34,662   | 65,231    | 65,627   |
| 16  | Remainder                                  | 279,677       | 415,947  | 782,769   | 791,422  |
| 17  | Weighted Average Balance (1)               | 23,306        | 34,662   | 65,231    | 65,927   |
| 18  | Estimated Yr End Bal                       | 34,457        | 64,867   | 65,594    | 66,259   |
| Total   |  |               |          |           |          |

(1) Remainder divided by twelve.

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|    | A  | B  | C      | D            | E         | F        | G            | H       | I | J | K | L | M | N | O | P | Q |
|----|--|--|--------|--------------|-----------|----------|--------------|---------|---|---|---|---|---|---|---|---|---|
|    |  |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
|    | Days                                       | TOTAL  | Elec % | Electric     | Gas %     | Gas      | Electric     | Gas     |   |   |   |   |   |   |   |   |   |
|    | (Lead) Lag                                 | Expense  | Split  | Distribution | Split     |          | Distribution |         |   |   |   |   |   |   |   |   |   |
| 1  | SAN DIEGO GAS & ELECTRIC                   |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 2  | CASH WORKING CAPITAL STUDY--TEST YEAR 2016 |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 3  |  |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 4  | INPUT SHEET                                |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 5  | (\$ in Thousands)                          |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 6  |  |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 7  |  |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 8  |  |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 9  |  |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 10 | Non-Labor Escalation Factor                |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 11 | Labor Escalation Factor                    |  |        |              |           |          |              |         |   |   |   |   |   |   |   |   |   |
| 37 | 21   | INCOME TAXES DEFERRED                                  | 0.00   | (99,392)     | (54,929)  | (44,463) | (23,133)     | (8,962) |   |   |   |   |   |   |   |   |   |
| 38 | 22   | FRANCHISE TAXES ON COMMODITY (FRST YEARS)              |        |              |           |          | 37,627       | 8,962   |   |   |   |   |   |   |   |   |   |
| 39 | 23   | PASS-THROUGH TAXES (FRST YEARS)                        |        |              |           |          | 22,796       | 37,627  |   |   |   |   |   |   |   |   |   |
| 40 | 24   | REFUNDABLE PROGRAM COSTS (FRST YEARS), Excl. CPUC Fees |        |              |           |          | 396,566      | 33,414  |   |   |   |   |   |   |   |   |   |
| 41 | 24a  | CPUC Fees, Electric                                    | 0.00   | 0            | 100%      | 0        | 0            | 0       |   |   |   |   |   |   |   |   |   |
| 42 | 24b  | CPUC Fees, Gas   | 0.00   | 0            | 0         | 0        | 0            | 0       |   |   |   |   |   |   |   |   |   |
| 43 | 25   | TOTAL EXPENSES   |        | 3,130,101    | 1,917,767 | 838,834  | 2,722,741    | 782,507 |   |   |   |   |   |   |   |   |   |

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|     | A  | B  | C        | D            | E         | F         | G            | H        | I         | J       | K | L | M | N | O | P | Q |
|-----|--|--|----------|--------------|-----------|-----------|--------------|----------|-----------|---------|---|---|---|---|---|---|---|
|     |  |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
|     | Days                                       | TOTAL  | Elec %   | Electric     | Gas %     | Gas       | Electric     | Gas      |           |         |   |   |   |   |   |   |   |
|     | (Lead) Lag                                 | Expense  | Split    | Distribution | Split     |           | Distribution |          |           |         |   |   |   |   |   |   |   |
| 1   | SAN DIEGO GAS & ELECTRIC                   |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 2   | CASH WORKING CAPITAL STUDY--TEST YEAR 2016 |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 3   |  |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 4   | INPUT SHEET                                |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 5   | (\$ in Thousands)                          |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 6   |  |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 7   |  |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 8   |  |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 9   |  |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 10  |  |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 11  | Non-Labor Escalation Factor                |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 12  | Labor Escalation Factor                    |  |          |              |           |           |              |          |           |         |   |   |   |   |   |   |   |
| 17  | 17   | STATE FRANCHISE TAXES                                  | (407.12) | 21,880       | 63%       | 13,745    | 25%          | 5,404    |           |         |   |   |   |   |   |   |   |
| 18  | 18   | DEPRECIATION PROVISION                                 | 0.00     | 463,783      |           | 248,144   |              | 31,899   |           |         |   |   |   |   |   |   |   |
| 19  | 19   | AMORTIZATION OF INSURANCE PREMIUMS                     | 0.00     | 105,170      | 63%       | 66,968    | 25%          | 25,977   |           |         |   |   |   |   |   |   |   |
| 20  | 20   | EXPENSES EXCLUDING COMMODITY                           |          | 1,972,201    |           | 1,194,645 |              | 403,856  | 1,230,533 | 275,988 |   |   |   |   |   |   |   |
| 21  | 21   | INCOME TAXES DEFERRED                                  | 0.00     | (99,392)     |           | (54,929)  |              | (44,463) | (23,143)  | (8,962) |   |   |   |   |   |   |   |
| 22  | 22   | FRANCHISE TAXES ON COMMODITY (FRST YEARS)              |          |              |           |           |              |          | 37,339    | 8,962   |   |   |   |   |   |   |   |
| 23  | 23   | PASS-THROUGH TAXES (FRST YEARS)                        |          |              |           |           |              |          | 396,566   | 33,414  |   |   |   |   |   |   |   |
| 24  | 24   | REFUNDABLE PROGRAM COSTS (FRST YEARS), Excl. CPUC Fees |          |              |           |           |              |          | 396,566   | 33,414  |   |   |   |   |   |   |   |
| 24a | 24a  | CPUC Fees, Electric                                    | 0.00     | 0            | 100%      | 0         | 0            | 0        | 0         | 0       |   |   |   |   |   |   |   |
| 24b | 24b  | CPUC Fees, Gas   | 0.00     | 0            | 0         | 0         | 0            | 0        | 0         | 0       |   |   |   |   |   |   |   |
| 25  | 25   | TOTAL EXPENSES   |          | 3,130,101    | 1,917,767 | 838,834   | 2,754,976    | 786,646  |           |         |   |   |   |   |   |   |   |



SCG

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E37 7.59%

|    | A                                     | B | C | D      | E                 | F      | G              | H |
|----|---------------------------------------|---|---|--------|-------------------|--------|----------------|---|
| 1  |                                       |   |   |        |                   |        |                |   |
| 2  |                                       |   |   |        |                   |        |                |   |
| 3  |                                       |   |   |        |                   |        |                |   |
| 4  |                                       |   |   |        |                   |        |                |   |
| 5  |                                       |   |   |        |                   |        |                |   |
| 6  |                                       |   |   | 2016   | Projected<br>2015 | 2014   | Actual<br>2013 |   |
| 7  | FEDERAL ADJUSTMENTS. Addback (Deduct) |   |   |        |                   |        |                |   |
| 8  |                                       |   |   |        |                   |        |                |   |
| 27 | Preferred Dividend Deduction          |   |   | (517)  | (517)             | (517)  | (517)          |   |
| 28 | Other Deductions and Additions        |   |   |        |                   |        |                |   |
| 29 | Unamortized ITC                       |   |   | 11,505 | 13,450            | 15,583 | 17,781         |   |
| 30 | FEDERAL STATUTORY RATE                |   |   | 35.00% | 35%               | 35%    | 35%            |   |
| 31 | STATE STATUTORY RATE                  |   |   | 8.84%  | 8.84%             | 8.84%  | 8.84%          |   |
| 32 |                                       |   |   |        |                   |        |                |   |
| 33 |                                       |   |   |        |                   |        |                |   |
| 34 |                                       |   |   |        |                   |        |                |   |
| 35 |                                       |   |   |        |                   |        |                |   |
| 36 |                                       |   |   |        |                   |        |                |   |
| 37 | Payroll Tax Ratio                     |   |   | 7.63%  | 7.59%             | 7.57%  | 7.55%          |   |
| 38 |                                       |   |   |        |                   |        |                |   |
| 39 |                                       |   |   |        |                   |        |                |   |
| 40 |                                       |   |   |        |                   |        |                |   |

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E37 7.58%

|    | A                                     | B | C | D         | E                 | F         | G              |
|----|---------------------------------------|---|---|-----------|-------------------|-----------|----------------|
| 4  |                                       |   |   |           |                   |           |                |
| 5  |                                       |   |   |           |                   |           |                |
| 6  |                                       |   |   | 2016      | Projected<br>2015 | 2014      | Actual<br>2013 |
| 7  | FEDERAL ADJUSTMENTS. Addback (Deduct) |   |   |           |                   |           |                |
| 8  |                                       |   |   |           |                   |           |                |
| 24 | Deductible Repairs                    |   |   | (93,192)  | (107,822)         | (107,822) | (107,822)      |
| 25 | Software Dev                          |   |   | (52,024)  | (66,278)          | (57,615)  | (68,600)       |
| 26 | Other-Credit Addback                  |   |   | 0         | 0                 | 0         | 1,343          |
| 27 | Preferred Dividend Deduction          |   |   | (517)     | (517)             | (517)     | (517)          |
| 28 | Other Deductions and Additions        |   |   |           |                   |           |                |
| 29 | Unamortized ITC                       |   |   | 11,496    | 13,450            | 15,583    | 17,781         |
| 30 | FEDERAL STATUTORY RATE                |   |   | 35.00%    | 35%               | 35%       | 35%            |
| 31 | STATE STATUTORY RATE                  |   |   | 8.84%     | 8.84%             | 8.84%     | 8.84%          |
| 32 |                                       |   |   |           |                   |           |                |
| 33 |                                       |   |   |           |                   |           |                |
| 34 |                                       |   |   |           |                   |           |                |
| 35 |                                       |   |   |           |                   |           |                |
| 36 |                                       |   |   |           |                   |           |                |
| 37 | Payroll Tax Ratio                     |   |   | 7.63%     | 7.58%             | 7.55%     | 7.55%          |
| 38 |                                       |   |   |           |                   |           |                |
| 39 |                                       |   |   |           |                   |           |                |
| 40 | Ad Valorem Tax Ratio                  |   |   | 12644534% | 12576683%         | 12508731% | 12440800%      |

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E33 6.79%

|    | C                                  | D                  | E | F        | G | H                | I |  |
|----|------------------------------------|--------------------|---|----------|---|------------------|---|--|
| 7  |                                    | 2016 FEDERAL ADJS: |   |          |   | 2015 FEDERAL AD. |   |  |
| 8  |                                    |                    |   |          |   |                  |   |  |
| 9  | Cost of Removal                    | (7,616)            |   | (704)    |   | (7,616)          |   |  |
| 10 | Repairs Deduction                  | (78,504)           |   | (12,564) |   | (80,919)         |   |  |
| 11 | 50% of Meals & Entertainment       |                    |   |          |   |                  |   |  |
| 12 | Other-Self-developed Software      | (14,414)           |   | (4,980)  |   | (27,101)         |   |  |
| 13 | PY CCFT                            |                    |   |          |   |                  |   |  |
| 14 | ITC                                | (2,206)            |   | (513)    |   | (1,964)          |   |  |
| 15 | ARAM                               | (89)               |   | (10)     |   | (111)            |   |  |
| 16 | Other-Section 199 Deduction        | (2,000)            |   |          |   |                  |   |  |
| 17 | Other-Preferred Dividend Deduction |                    |   |          |   |                  |   |  |
| 18 |                                    | 2016 STATE ADJS:   |   |          |   | 2015 STATE ADJS: |   |  |
| 19 |                                    |                    |   |          |   |                  |   |  |
| 20 | Cost of Removal                    | (25,027)           |   | (2,315)  |   | (25,027)         |   |  |
| 21 | Repairs Deduction                  | (78,504)           |   | (8,391)  |   | (80,919)         |   |  |
| 22 | 50% of Meals & Entertainment       |                    |   |          |   |                  |   |  |
| 23 | Other-Self-developed Software      | (14,414)           |   | (4,980)  |   | (27,101)         |   |  |
| 24 | Other-Preferred Dividend Deduction |                    |   |          |   |                  |   |  |
| 25 | Federal & State Credits            |                    |   |          |   |                  |   |  |
| 26 | Unamortized ITC                    | 9,202              |   | 1,294    |   | 11,408           |   |  |
| 27 |                                    |                    |   |          |   |                  |   |  |
| 28 | FEDERAL STATUTORY RATE             |                    |   | 35%      |   |                  |   |  |
| 29 | STATE STATUTORY RATE               |                    |   | 8.84%    |   |                  |   |  |
| 30 |                                    |                    |   |          |   |                  |   |  |
| 31 |                                    |                    |   |          |   |                  |   |  |
| 32 | 2013 Payroll Tax Ratio - ED        |                    |   | 6.73%    |   |                  |   |  |
| 33 | 2014 Payroll Tax Ratio - ED        |                    |   | 6.79%    |   |                  |   |  |
| 34 | 2015 Payroll Tax Ratio - ED        |                    |   | 6.82%    |   |                  |   |  |
| 35 | 2016 Payroll Tax Ratio - ED        |                    |   | 6.89%    |   |                  |   |  |

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E33 6.76%

|    | C                                  | D                  | E | F        | G | H           | I |  |
|----|------------------------------------|--------------------|---|----------|---|-------------|---|--|
| 7  |                                    | 2016 FEDERAL ADJS: |   |          |   | 2015 FEDERA |   |  |
| 8  |                                    |                    |   |          |   |             |   |  |
| 9  | Cost of Removal                    | (7,616)            |   | (704)    |   | (7,616)     |   |  |
| 10 | Repairs Deduction                  | (69,437)           |   | (13,240) |   | (70,240)    |   |  |
| 11 | 50% of Meals & Entertainment       |                    |   |          |   |             |   |  |
| 12 | Other-Self-developed Software      | (15,253)           |   | (5,171)  |   | (29,078)    |   |  |
| 13 | PY CCFT                            |                    |   |          |   |             |   |  |
| 14 | ITC                                | (2,206)            |   | (531)    |   | (1,964)     |   |  |
| 15 | ARAM                               | (89)               |   | (10)     |   | (111)       |   |  |
| 16 | Other-Section 199 Deduction        | (2,000)            |   |          |   |             |   |  |
| 17 | Other-Preferred Dividend Deduction |                    |   |          |   |             |   |  |
| 18 |                                    | 2016 STATE ADJS:   |   |          |   | 2015 STATE  |   |  |
| 19 |                                    |                    |   |          |   |             |   |  |
| 20 | Cost of Removal                    | (25,027)           |   | (2,315)  |   | (25,027)    |   |  |
| 21 | Repairs Deduction                  | (69,437)           |   | (8,391)  |   | (70,240)    |   |  |
| 22 | 50% of Meals & Entertainment       |                    |   |          |   |             |   |  |
| 23 | Other-Self-developed Software      | (15,253)           |   | (5,171)  |   | (29,078)    |   |  |
| 24 | Other-Preferred Dividend Deduction |                    |   |          |   |             |   |  |
| 25 | Federal & State Credits            |                    |   |          |   |             |   |  |
| 26 | Unamortized ITC                    | 2,239              |   | 1,277    |   | 3,764       |   |  |
| 27 |                                    |                    |   |          |   |             |   |  |
| 28 | FEDERAL STATUTORY RATE             |                    |   | 35%      |   |             |   |  |
| 29 | STATE STATUTORY RATE               |                    |   | 8.84%    |   |             |   |  |
| 30 |                                    |                    |   |          |   |             |   |  |
| 31 |                                    |                    |   |          |   |             |   |  |
| 32 | 2013 Payroll Tax Ratio - ED        |                    |   | 6.73%    |   |             |   |  |
| 33 | 2014 Payroll Tax Ratio - ED        |                    |   | 6.76%    |   |             |   |  |
| 34 | 2015 Payroll Tax Ratio - ED        |                    |   | 6.81%    |   |             |   |  |
| 35 | 2016 Payroll Tax Ratio - ED        |                    |   | 6.89%    |   |             |   |  |

Application - Input (2)

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F9 3.4273%

|    | A                             | B       | C       | D       | E       | F     |  |
|----|-------------------------------|---------|---------|---------|---------|-------|--|
| 1  |                               |         |         |         | Electnc |       |  |
| 2  |                               |         | 2013    | 2014    | 2015    | 2016  |  |
| 3  | Rates and Factors             |         |         |         |         |       |  |
| 4  | ROR Authorized                |         | 7.79%   | 7.79%   | 7.79%   | 7.79% |  |
| 5  | Weighted Average Cost of Debt |         | 2.26%   | 2.26%   | 2.26%   | 2.26% |  |
| 6  | FF&U Multiplier               |         |         |         |         |       |  |
| 9  | Franchise Fees                | 3.4269% | 3.4273% | 3.4273% | 3.4273% |       |  |
| 10 | Uncollectible                 | 0.174%  | 0.174%  | 0.174%  | 0.174%  |       |  |

NOI - Input-SONGS

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E8 3.4273%

|   | A                                     | B | C       | D       | E       | F |
|---|---------------------------------------|---|---------|---------|---------|---|
| 1 | SONGS Revenue Requirement Input Sheet |   |         |         |         |   |
| 2 |                                       |   |         |         |         |   |
| 3 | Rate Base Module                      |   |         |         |         |   |
| 4 | Rate Base                             |   | 0       | 320     | 8,793   |   |
| 5 | Book Depreciation                     |   | 0       | 31      | 853     |   |
| 6 |                                       |   |         |         |         |   |
| 7 | Tax Module                            |   |         |         |         |   |
| 8 | Franchise Tax% w/o SDDFD              |   | 3.4273% | 3.4273% | 3.4273% |   |
| 9 | Ad Valorem Tax                        |   | 0       | 0       | 60      |   |

NOI - Input-Gen

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F46 3.4273%

|    | A   | B | C        | D        | E        | F |
|----|---|---|----------|----------|----------|---|
| 1  | Generation                                  |   |          |          |          |   |
| 2  |   |   |          |          |          |   |
| 3  |   |   | 2014     | 2015     | 2016     |   |
| 34 | Federal Tax Adjustments Other Than Interest |   |          |          |          |   |
| 35 | Tax Depreciation                            |   | (28,310) | (30,390) | (32,009) |   |
| 36 | 199 Deduction                               |   | 0        | 0        | (2,000)  |   |
| 37 | Other - Ad Valorem Tax                      |   | (192)    | (128)    | 198      |   |
| 38 | Sub-total                                   |   | (28,502) | (30,518) | (33,811) |   |
| 39 | CCFT (Elec CCFT * (Gen RB/Elec RB))         |   | (2,055)  |          |          |   |
| 40 |   |   |          |          |          |   |
| 41 | State Tax Adjustments Other Than Interest   |   |          |          |          |   |
| 42 | Tax Depreciation                            |   | (43,279) | (38,572) | (36,535) |   |
| 43 | Other - Ad Valorem Tax                      |   | (192)    | (128)    | 198      |   |
| 44 | Sub-total                                   |   | (43,470) | (38,698) | (36,338) |   |
| 45 | Other Taxes                                 |   |          |          |          |   |
| 46 | Franchise Tax%                              |   | 3.4273%  | 3.4273%  | 3.4273%  |   |
| 47 | Payroll Tax%                                |   | 6.79%    | 6.82%    | 6.89%    |   |

NOI - Input (2)

sum\_noi12sb - Mi

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D9 3.4011%

|    | A                             | B       | C       | D       | E       | F     |  |
|----|-------------------------------|---------|---------|---------|---------|-------|--|
| 1  |                               |         |         |         | Electnc |       |  |
| 2  |                               |         | 2013    | 2014    | 2015    | 2016  |  |
| 3  | Rates and Factors             |         |         |         |         |       |  |
| 4  | ROR Authorized                |         | 7.79%   | 7.79%   | 7.79%   | 7.79% |  |
| 5  | Weighted Average Cost of Debt |         | 2.26%   | 2.26%   | 2.26%   | 2.26% |  |
| 6  | FF&U Multiplier               |         |         |         |         |       |  |
| 9  | Franchise Fees                | 3.4269% | 3.4011% | 3.4011% | 3.4011% |       |  |
| 10 | Uncollectible                 | 0.174%  | 0.174%  | 0.174%  | 0.174%  |       |  |

NOI - Input-SONGS

sum\_noi12d

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E8 3.4011%

|   | A                                     | B | C       | D       | E       | F |
|---|---------------------------------------|---|---------|---------|---------|---|
| 1 | SONGS Revenue Requirement Input Sheet |   |         |         |         |   |
| 2 |                                       |   |         |         |         |   |
| 3 | Rate Base Module                      |   |         |         |         |   |
| 4 | Rate Base                             |   | 0       | 302     | 8,471   |   |
| 5 | Book Depreciation                     |   | 0       | 29      | 822     |   |
| 6 |                                       |   |         |         |         |   |
| 7 | Tax Module                            |   |         |         |         |   |
| 8 | Franchise Tax% w/o SDDFD              |   | 3.4011% | 3.4011% | 3.4011% |   |
| 9 | Ad Valorem Tax                        |   | 0       | 0       | 56      |   |

NOI - Input-Gen

sum\_noi12sb

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F46 3.4018%

|    | A   | B | C        | D        | E        | F |
|----|---|---|----------|----------|----------|---|
| 1  | Generation                                |   |          |          |          |   |
| 2  |   |   |          |          |          |   |
| 3  |   |   | 2014     | 2015     | 2016     |   |
| 37 | Other - Ad Valorem Tax                    |   |          |          |          |   |
| 38 | Sub-total                                 |   | (192)    | 92       | 201      |   |
| 39 | CCFT (Elec CCFT * (Gen RB/Elec RB))       |   | (2,014)  |          |          |   |
| 40 |   |   |          |          |          |   |
| 41 | State Tax Adjustments Other Than Interest |   |          |          |          |   |
| 42 | Tax Depreciation                          |   | (43,279) | (38,572) | (36,542) |   |
| 43 | Other - Ad Valorem Tax                    |   | (192)    | 92       | 201      |   |
| 44 | Sub-total                                 |   | (43,471) | (38,480) | (36,341) |   |
| 45 | Other Taxes                               |   |          |          |          |   |
| 46 | Franchise Tax%                            |   | 3.4018%  | 3.4018%  | 3.4018%  |   |
| 47 | Payroll Tax%                              |   | 6.76%    | 6.81%    | 6.89%    |   |
| 48 | Payroll Tax                               |   | 795      | 816      | 833      |   |
| 49 | Ad Valorem Tax                            |   | 10,749   | 10,862   | 10,569   |   |

SCG

Application: taxSCG.d16 - Microsoft

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D16 -1945.017

|    | A                                     | B | C | D         | E        | F        | G         |
|----|---------------------------------------|---|---|-----------|----------|----------|-----------|
| 1  |                                       |   |   |           |          |          |           |
| 2  |                                       |   |   |           |          |          |           |
| 3  |                                       |   |   |           |          |          |           |
| 4  |                                       |   |   |           |          |          |           |
| 5  |                                       |   |   |           |          |          |           |
| 6  |                                       |   |   | Projected |          |          | Actual    |
| 7  | FEDERAL ADJUSTMENTS: Addback (Deduct) |   |   | 2016      | 2015     | 2014     | 2013      |
| 8  |                                       |   |   |           |          |          |           |
| 9  |                                       |   |   |           |          |          |           |
| 10 | Cost of Removal-Pre '81 Property      |   |   | (6,423)   | (6,423)  | (6,423)  | (5,604)   |
| 11 | Deductible Repairs                    |   |   | (88,813)  | (87,476) | (87,362) | (107,822) |
| 12 | Software Dev                          |   |   | (51,513)  | (66,236) | (57,598) | (68,600)  |
| 13 | Other-Credit Addback                  |   |   | 15        | 15       | 15       | 540       |
| 14 | CCFT                                  |   |   |           |          |          | (24,316)  |
| 15 | Federal & State Credits               |   |   | (15)      | (15)     | (15)     | (1,883)   |
| 16 | ITC                                   |   |   | (1,925)   | (2,133)  | (2,199)  | (2,316)   |
| 17 | ARAM                                  |   |   | (654)     | (675)    | (622)    | (626)     |
| 18 | Preferred Dividend Deduction          |   |   | (517)     | (517)    | (517)    | (517)     |
| 19 | Other Deductions and Additions        |   |   |           |          |          | 0         |
| 20 | STATE ADJUSTMENTS:                    |   |   |           |          |          |           |
| 21 |                                       |   |   |           |          |          |           |
| 22 |                                       |   |   |           |          |          |           |
| 23 | Cost of Removal-Pre '81 Property      |   |   | (17,144)  | (17,144) | (17,144) | (14,968)  |
| 24 | Deductible Repairs                    |   |   | (88,813)  | (87,476) | (87,362) | (107,822) |
| 25 | Software Dev                          |   |   | (51,513)  | (66,236) | (57,598) | (68,600)  |
| 26 | Other-Credit Addback                  |   |   | 0         | 0        | 0        | 1,343     |
| 27 | Preferred Dividend Deduction          |   |   | (517)     | (517)    | (517)    | (517)     |
| 28 | Other Deductions and Additions        |   |   |           |          |          |           |
| 29 | Unamortized ITC                       |   |   | 13,450    | 13,450   | 15,583   | 17,781    |
| 30 | FEDERAL STATUTORY RATE                |   |   | 35.00%    | 35%      | 35%      | 35%       |
| 31 | STATE STATUTORY RATE                  |   |   | 8.84%     | 8.84%    | 8.84%    | 8.84%     |

NOI: taxSCG\_NOI.d16 - Microsoft

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D16 -1953.512

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|    | A                                     | B | C | D         | E         | F         | G         |
|----|---------------------------------------|---|---|-----------|-----------|-----------|-----------|
| 4  |                                       |   |   |           |           |           |           |
| 5  |                                       |   |   |           |           |           |           |
| 6  |                                       |   |   | Projected |           |           | Actual    |
| 7  | FEDERAL ADJUSTMENTS: Addback (Deduct) |   |   | 2016      | 2015      | 2014      | 2013      |
| 8  |                                       |   |   |           |           |           |           |
| 9  |                                       |   |   |           |           |           |           |
| 10 |                                       |   |   |           |           |           |           |
| 11 |                                       |   |   |           |           |           |           |
| 12 | Software Dev                          |   |   | (52,024)  | (66,278)  | (57,615)  | (68,600)  |
| 13 | Other-Credit Addback                  |   |   | 15        | 15        | 15        | 540       |
| 14 | CCFT                                  |   |   |           |           |           | (24,316)  |
| 15 | Federal & State Credits               |   |   | (15)      | (15)      | (15)      | (1,883)   |
| 16 | ITC                                   |   |   | (1,954)   | (2,133)   | (2,199)   | (2,316)   |
| 17 | ARAM                                  |   |   | (654)     | (675)     | (622)     | (626)     |
| 18 | Preferred Dividend Deduction          |   |   | (517)     | (517)     | (517)     | (517)     |
| 19 | Other Deductions and Additions        |   |   |           |           |           | 0         |
| 20 | STATE ADJUSTMENTS:                    |   |   |           |           |           |           |
| 21 |                                       |   |   |           |           |           |           |
| 22 |                                       |   |   |           |           |           |           |
| 23 | Cost of Removal-Pre '81 Property      |   |   | (17,144)  | (17,144)  | (17,144)  | (14,968)  |
| 24 | Deductible Repairs                    |   |   | (93,192)  | (107,822) | (107,822) | (107,822) |
| 25 | Software Dev                          |   |   | (52,024)  | (66,278)  | (57,615)  | (68,600)  |
| 26 | Other-Credit Addback                  |   |   | 0         | 0         | 0         | 1,343     |
| 27 | Preferred Dividend Deduction          |   |   | (517)     | (517)     | (517)     | (517)     |
| 28 | Other Deductions and Additions        |   |   |           |           |           |           |
| 29 | Unamortized ITC                       |   |   | 13,450    | 13,450    | 15,583    | 17,781    |
| 30 | FEDERAL STATUTORY RATE                |   |   | 35.00%    | 35%       | 35%       | 35%       |
| 31 | STATE STATUTORY RATE                  |   |   | 8.84%     | 8.84%     | 8.84%     | 8.84%     |

SDGE

Application

tasSDGE\_Extch - Microsoft Excel

P25 15336.938

|                                    | ELECTRIC           | GAS      | ELECTRIC           | GAS      | ELECTRIC           | GAS      | ELECTRIC           | GAS     |
|------------------------------------|--------------------|----------|--------------------|----------|--------------------|----------|--------------------|---------|
|                                    | 2016 FEDERAL ADJS. |          | 2015 FEDERAL ADJS. |          | 2014 FEDERAL ADJS. |          | 2013 FEDERAL ADJS. |         |
| Cost of Removal                    | (7,616)            | (704)    | (7,616)            | (704)    | (7,616)            | (704)    | (7,616)            | (704)   |
| Repairs Deduction                  | (78,504)           | (12,564) | (80,919)           | (10,060) | (72,907)           | (10,468) | (70,240)           | (8,391) |
| 50% of Meals & Entertainment       |                    |          |                    |          |                    |          |                    |         |
| Other-Self-developed Software      | (14,414)           | (4,980)  | (9,101)            | (9,456)  | (36,710)           | (11,243) | (54,379)           | (5,387) |
| PY CCFT                            |                    |          |                    |          |                    |          | (18,285)           | (2,032) |
| ITC                                | (2,206)            | (918)    | (1,964)            | (531)    | (1,964)            | (531)    | (1,525)            | (531)   |
| ARAM                               | (89)               | (10)     | (11)               | (12)     | (139)              | (15)     | (368)              | (21)    |
| Other-Section 199 Deduction        | (2,000)            |          |                    |          |                    |          |                    |         |
| Other-Preferred Dividend Deduction |                    |          |                    |          |                    |          |                    |         |
|                                    | 2016 STATE ADJS.   |          | 2015 STATE ADJS.   |          | 2014 STATE ADJS.   |          | 2013 STATE ADJS.   |         |
| Cost of Removal                    | (25,027)           | (2,315)  | (25,027)           | (2,315)  | (25,027)           | (2,315)  | (25,027)           | (2,315) |
| Repairs Deduction                  | (78,504)           | (8,391)  | (80,919)           | (8,391)  | (72,907)           | (8,391)  | (70,240)           | (8,391) |
| 50% of Meals & Entertainment       |                    |          |                    |          |                    |          |                    |         |
| Other-Self-developed Software      | (14,414)           | (4,980)  | (9,101)            | (9,456)  | (36,710)           | (11,243) | (54,379)           | (5,387) |
| Other-Preferred Dividend Deduction |                    |          |                    |          |                    |          |                    |         |
| Federal & State Credits            |                    |          |                    |          |                    |          |                    |         |
| Unamortized ITC                    | (15,336)           |          | (1,968)            | 1,307    | (13,372)           | 2,339    | (15,336)           | 2,869   |

NOI

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P25 8613.783

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|                                    | ELECTRIC           | GAS      | ELECTRIC           | GAS      | ELECTRIC           | GAS      | ELECTRIC           | GAS     |
|------------------------------------|--------------------|----------|--------------------|----------|--------------------|----------|--------------------|---------|
|                                    | 2016 FEDERAL ADJS. |          | 2015 FEDERAL ADJS. |          | 2014 FEDERAL ADJS. |          | 2013 FEDERAL ADJS. |         |
| Cost of Removal                    | (7,616)            | (704)    | (7,616)            | (704)    | (7,616)            | (704)    | (7,616)            | (704)   |
| Repairs Deduction                  | (69,437)           | (13,240) | (70,240)           | (8,391)  | (78,240)           | (8,391)  | (70,240)           | (8,391) |
| 50% of Meals & Entertainment       |                    |          |                    |          |                    |          |                    |         |
| Other-Self-developed Software      | (15,253)           | (5,171)  | (29,078)           | (10,160) | (36,892)           | (11,286) | (54,379)           | (5,387) |
| PY CCFT                            |                    |          |                    |          |                    |          | (18,285)           | (2,032) |
| ITC                                | (2,206)            | (531)    | (1,964)            | (531)    | (1,964)            | (531)    | (1,525)            | (531)   |
| ARAM                               | (89)               | (10)     | (11)               | (12)     | (139)              | (15)     | (368)              | (21)    |
| Other-Section 199 Deduction        | (2,000)            |          |                    |          |                    |          |                    |         |
| Other-Preferred Dividend Deduction |                    |          |                    |          |                    |          |                    |         |
|                                    | 2016 STATE ADJS.   |          | 2015 STATE ADJS.   |          | 2014 STATE ADJS.   |          | 2013 STATE ADJS.   |         |
| Cost of Removal                    | (25,027)           | (2,315)  | (25,027)           | (2,315)  | (25,027)           | (2,315)  | (25,027)           | (2,315) |
| Repairs Deduction                  | (69,437)           | (8,391)  | (70,240)           | (8,391)  | (78,240)           | (8,391)  | (70,240)           | (8,391) |
| 50% of Meals & Entertainment       |                    |          |                    |          |                    |          |                    |         |
| Other-Self-developed Software      | (15,253)           | (5,171)  | (29,078)           | (10,160) | (36,892)           | (11,286) | (54,379)           | (5,387) |
| Other-Preferred Dividend Deduction |                    |          |                    |          |                    |          |                    |         |
| Federal & State Credits            |                    |          |                    |          |                    |          |                    |         |
| Unamortized ITC                    | (15,336)           |          | (1,968)            | 1,307    | (13,372)           | 2,338    | (15,336)           | 2,869   |

43

Application: rbSCGBilledC

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B38 20 64%

|    | A | B | C | D | E | F | G | H | I | J |
|----|---|---|---|---|---|---|---|---|---|---|
| 17 |   |   |   |   |   |   |   |   |   |   |
| 18 |   |   |   |   |   |   |   |   |   |   |
| 19 |   |   |   |   |   |   |   |   |   |   |
| 20 |   |   |   |   |   |   |   |   |   |   |
| 21 |   |   |   |   |   |   |   |   |   |   |
| 22 |   |   |   |   |   |   |   |   |   |   |
| 23 |   |   |   |   |   |   |   |   |   |   |
| 24 |   |   |   |   |   |   |   |   |   |   |
| 25 |   |   |   |   |   |   |   |   |   |   |
| 26 |   |   |   |   |   |   |   |   |   |   |
| 27 |   |   |   |   |   |   |   |   |   |   |
| 28 |   |   |   |   |   |   |   |   |   |   |
| 29 |   |   |   |   |   |   |   |   |   |   |
| 30 |   |   |   |   |   |   |   |   |   |   |
| 31 |   |   |   |   |   |   |   |   |   |   |
| 32 |   |   |   |   |   |   |   |   |   |   |
| 33 |   |   |   |   |   |   |   |   |   |   |
| 34 |   |   |   |   |   |   |   |   |   |   |
| 35 |   |   |   |   |   |   |   |   |   |   |
| 36 |   |   |   |   |   |   |   |   |   |   |
| 37 |   |   |   |   |   |   |   |   |   |   |
| 38 |   |   |   |   |   |   |   |   |   |   |
| 39 |   |   |   |   |   |   |   |   |   |   |
| 40 |   |   |   |   |   |   |   |   |   |   |
| 41 |   |   |   |   |   |   |   |   |   |   |

Application: rbSCGBilledCap\_NDIr

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B38 20 65%

|    | A | B | C | D | E | F | G | H | I | J |
|----|---|---|---|---|---|---|---|---|---|---|
| 17 |   |   |   |   |   |   |   |   |   |   |
| 18 |   |   |   |   |   |   |   |   |   |   |
| 19 |   |   |   |   |   |   |   |   |   |   |
| 20 |   |   |   |   |   |   |   |   |   |   |
| 21 |   |   |   |   |   |   |   |   |   |   |
| 22 |   |   |   |   |   |   |   |   |   |   |
| 23 |   |   |   |   |   |   |   |   |   |   |
| 24 |   |   |   |   |   |   |   |   |   |   |
| 25 |   |   |   |   |   |   |   |   |   |   |
| 26 |   |   |   |   |   |   |   |   |   |   |
| 27 |   |   |   |   |   |   |   |   |   |   |
| 28 |   |   |   |   |   |   |   |   |   |   |
| 29 |   |   |   |   |   |   |   |   |   |   |
| 30 |   |   |   |   |   |   |   |   |   |   |
| 31 |   |   |   |   |   |   |   |   |   |   |
| 32 |   |   |   |   |   |   |   |   |   |   |
| 33 |   |   |   |   |   |   |   |   |   |   |
| 34 |   |   |   |   |   |   |   |   |   |   |
| 35 |   |   |   |   |   |   |   |   |   |   |
| 36 |   |   |   |   |   |   |   |   |   |   |
| 37 |   |   |   |   |   |   |   |   |   |   |
| 38 |   |   |   |   |   |   |   |   |   |   |
| 39 |   |   |   |   |   |   |   |   |   |   |
| 40 |   |   |   |   |   |   |   |   |   |   |
| 41 |   |   |   |   |   |   |   |   |   |   |

AK

SDGE

Application  
 B38 20.3%

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A B C D E F G H I J

1 San Diego Gas & Electric Company  
 2 Overhead Factors  
 3 FOR PERIODS 2014 - 2016

| Non-SOP CAP | L      | NL     | NSE    | PT    |
|-------------|--------|--------|--------|-------|
| 2014        | 79.85% | 20.90% | 20.90% | 6.79% |
| 2015        | 79.89% | 20.91% | 20.91% | 6.82% |
| 2016        | 79.98% | 20.91% | 20.91% | 6.89% |

| SOP CAP | L      | NL    | NSE   |
|---------|--------|-------|-------|
| 2014    | 56.71% | 0.00% | 0.00% |
| 2015    | 56.74% | 0.00% | 0.00% |
| 2016    | 56.83% | 0.00% | 0.00% |

2014 - GRC OH Rates

| Overheads        | L      | NL     | NSE    |
|------------------|--------|--------|--------|
| 20 Payroll Taxes | 6.79%  |        |        |
| 21 P&B           | 30.65% |        |        |
| 22 WC            | 0.62%  |        |        |
| 23 PLPD          | 2.85%  |        |        |
| 24 ICP           | 18.65% |        |        |
| 25 Purchasing    | 0.00%  | 0.61%  | 0.61%  |
| 26 Aff A&G       | 20.29% | 20.29% | 20.29% |
| 27               | 79.85% | 20.90% | 20.90% |

2015 - GRC OH Rates

| Overheads        | L      | NL     | NSE    |
|------------------|--------|--------|--------|
| 32 Payroll Taxes | 6.82%  |        |        |
| 33 P&B           | 30.65% |        |        |
| 34 WC            | 0.62%  |        |        |
| 35 PLPD          | 2.85%  |        |        |
| 36 ICP           | 18.65% |        |        |
| 37 Purchasing    | 0.00%  | 0.61%  | 0.61%  |
| 38 Aff A&G       | 20.29% | 20.29% | 20.29% |
| 39               | 79.89% | 20.91% | 20.91% |

NOI  
 B38 20.29%

File Home Insert Page Layout Formulas Data Review View

A B C D E F G H I J

1 San Diego Gas & Electric Company  
 2 Overhead Factors  
 3 FOR PERIODS 2014 - 2016

| Non-SOP CAP | L      | NL     | NSE    | PT    |
|-------------|--------|--------|--------|-------|
| 2014        | 79.81% | 20.90% | 20.90% | 6.76% |
| 2015        | 79.87% | 20.90% | 20.90% | 6.81% |
| 2016        | 79.98% | 20.91% | 20.91% | 6.89% |

| SOP CAP | L      | NL    |
|---------|--------|-------|
| 2014    | 56.67% | 0.00% |
| 2015    | 56.73% | 0.00% |
| 2016    | 56.83% | 0.00% |

2014 - GRC OH Rates

| Overheads        | L      | NL     | NSE    |
|------------------|--------|--------|--------|
| 20 Payroll Taxes | 6.89%  |        |        |
| 21 P&B           | 30.65% |        |        |
| 22 WC            | 0.62%  |        |        |
| 23 PLPD          | 2.85%  |        |        |
| 24 ICP           | 18.65% |        |        |
| 25 Purchasing    | 0.00%  | 0.61%  | 0.61%  |
| 26 Aff A&G       | 20.29% | 20.29% | 20.29% |
| 27               | 79.81% | 20.90% | 20.90% |

2015 - GRC OH Rates

| Overheads        | L      | NL     | NSE    |
|------------------|--------|--------|--------|
| 32 Payroll Taxes | 6.81%  |        |        |
| 33 P&B           | 30.65% |        |        |
| 34 WC            | 0.62%  |        |        |
| 35 PLPD          | 2.85%  |        |        |
| 36 ICP           | 18.65% |        |        |
| 37 Purchasing    | 0.00%  | 0.61%  | 0.61%  |
| 38 Aff A&G       | 20.29% | 20.29% | 20.29% |
| 39               | 79.87% | 20.90% | 20.90% |

SCG & SDGE

tbl\_2012\_Lkp\_SS\_Overhead\_Rates

| Application    |         |             |                            |          |        |  |
|----------------|---------|-------------|----------------------------|----------|--------|--|
| Billed From Co | Company | Fiscal Year | Overhead Desc              | OH Labor | OH NLR |  |
| 2200           | SCG     | 2013        | Payroll Tax                | 7.56%    | 0.00%  |  |
| 2200           | SCG     | 2014        | Payroll Tax                | 7.57%    | 0.00%  |  |
| 2200           | SCG     | 2014        | Supplemental Overhead      | 7.93%    | 0.00%  |  |
| 2100           | SDG&E   | 2014        | Incentive Compensation Pay | 18.65%   | 0.00%  |  |
| 2100           | SDG&E   | 2014        | Payroll Tax                | 6.79%    | 0.00%  |  |
| 2200           | SCG     | 2015        | A&G Affiliate              | 20.64%   | 20.64% |  |
| 2200           | SCG     | 2015        | Payroll Tax                | 7.59%    | 0.00%  |  |
| 2100           | SDG&E   | 2015        | A&G Affiliate              | 20.30%   | 20.30% |  |
| 2100           | SDG&E   | 2015        | Payroll Tax                | 6.82%    | 0.00%  |  |

tbl\_2012\_Lkp\_SS\_Overhead\_Rates

| NOI            |         |             |                            |          |        |  |
|----------------|---------|-------------|----------------------------|----------|--------|--|
| Billed From Co | Company | Fiscal Year | Overhead Desc              | OH Labor | OH NLR |  |
| 2200           | SCG     | 2013        | Payroll Tax                | 7.55%    | 0.00%  |  |
| 2200           | SCG     | 2014        | Payroll Tax                | 7.55%    | 0.00%  |  |
| 2200           | SCG     | 2014        | Supplemental Overhead      | 7.92%    | 0.00%  |  |
| 2100           | SDG&E   | 2014        | Incentive Compensation Pay | 18.64%   | 0.00%  |  |
| 2100           | SDG&E   | 2014        | Payroll Tax                | 6.76%    | 0.00%  |  |
| 2200           | SCG     | 2015        | A&G Affiliate              | 20.63%   | 20.63% |  |
| 2200           | SCG     | 2015        | Payroll Tax                | 7.58%    | 0.00%  |  |
| 2100           | SDG&E   | 2015        | A&G Affiliate              | 20.29%   | 20.29% |  |
| 2100           | SDG&E   | 2015        | Payroll Tax                | 6.81%    | 0.00%  |  |



SCG & SDGE

tbl\_2012\_Lkp\_BUCU\_Pct

Application

| Fiscal Year | Company | Rate Co | BUCU Pct | UCU Pct Ad |
|-------------|---------|---------|----------|------------|
| 2013        | SDG&E   | 2100    | 33.90%   | 0.00%      |
| 2013        | SCG     | 2200    | 28.81%   | 0.00%      |
| 2013        | UNREG   | 4000    | 37.29%   | 0.00%      |
| 2014        | SDG&E   | 2100    | 31.20%   | 0.00%      |
| 2014        | SCG     | 2200    | 30.40%   | 0.00%      |
| 2014        | UNREG   | 4000    | 38.40%   | 0.00%      |
| 2015        | SDG&E   | 2100    | 31.30%   | 0.00%      |
| 2015        | SCG     | 2200    | 30.50%   | 0.00%      |
| 2015        | UNREG   | 4000    | 38.20%   | 0.00%      |
| 2016        | SDG&E   | 2100    | 31.40%   | 31.40%     |
| 2016        | SCG     | 2200    | 30.50%   | 30.50%     |
| 2016        | UNREG   | 4000    | 38.10%   | 38.10%     |

tbl\_2012\_Lkp\_BUCU\_Pct

NOI

| Fiscal Year | Company | Rate Co | BUCU Pct | UCU Pct Ad |
|-------------|---------|---------|----------|------------|
| 2013        | SDG&E   | 2100    | 33.90%   | 0.00%      |
| 2013        | SCG     | 2200    | 28.81%   | 0.00%      |
| 2013        | UNREG   | 4000    | 37.29%   | 0.00%      |
| 2014        | SDG&E   | 2100    | 31.20%   | 0.00%      |
| 2014        | SCG     | 2200    | 30.50%   | 0.00%      |
| 2014        | UNREG   | 4000    | 38.90%   | 0.00%      |
| 2015        | SDG&E   | 2100    | 31.30%   | 0.00%      |
| 2015        | SCG     | 2200    | 30.60%   | 0.00%      |
| 2015        | UNREG   | 4000    | 38.10%   | 0.00%      |
| 2016        | SDG&E   | 2100    | 31.40%   | 31.40%     |
| 2016        | SCG     | 2200    | 30.70%   | 30.70%     |
| 2016        | UNREG   | 4000    | 37.90%   | 37.90%     |

SCG

tbl\_RO\_O\_M\_Translation

Application

| Version | Num | WK     | Grp | KB  | Grp | SI | FERC  | Num | NSS | Co | Labor  | Allo | Num    | Allo | NSE    | Allo | Record | Type   |
|---------|-----|--------|-----|-----|-----|----|-------|-----|-----|----|--------|------|--------|------|--------|------|--------|--------|
| APP-1   |     | 2RF004 |     | 000 |     |    | 921.6 |     | NSS |    | 0.0757 |      | 0.0757 |      | 0.0757 |      |        | Static |
| APP-1   |     | 2RF004 |     | 000 |     |    | 935.6 |     | NSS |    | 0.9243 |      | 0.9243 |      | 0.9243 |      |        | Static |
| APP-1   |     | 2RF004 |     | 001 |     |    | 935.6 |     | NSS |    | 1      |      | 1      |      | 1      |      |        | Static |

tbl\_RO\_O\_M\_Translation

NOI

| Version | Num | WK     | Grp | KB  | Grp | SI | FERC  | Num | NSS | Co | Labor  | Allo | Num    | Allo | NSE    | Allo | Record | Type   |
|---------|-----|--------|-----|-----|-----|----|-------|-----|-----|----|--------|------|--------|------|--------|------|--------|--------|
| NOI-3   |     | 2RF004 |     | 000 |     |    | 921.6 |     | NSS |    | 0.0757 |      | 0.0757 |      | 0.0757 |      |        | Static |
| NOI-3   |     | 2RF004 |     | 000 |     |    | 935.6 |     | NSS |    | 0.9243 |      | 0.9243 |      | 0.9243 |      |        | Static |

SDG&E

tbl\_RO\_O\_M\_Factors\_Amounts

| Application |         |         |          |         |         |          |              |           |
|-------------|---------|---------|----------|---------|---------|----------|--------------|-----------|
| Version Num | ERC Num | Co Code | Seg Elec | Seg Gen | Seg Gas | Reas Cap | Cap OM Trans | Cap Trans |
| APP-1       | 920 0   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 920 1   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 920 2   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 920 4   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 920 5   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 921 0   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 921 2   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 921 5   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 923 0   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 923 1   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 923 2   | 2100    | 0 717    | 0 031   | 0 252   | 0 106    | 0 174        | 0 32      |
| APP-1       | 923 3   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 923 4   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 924 0   | 2100    | 0 788    | 0 085   | 0 127   | 0        | 0 403        | 0         |
| APP-1       | 925 0   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 925 1   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 925 2   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 925 3   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 926 0   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 926 1   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 926 2   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 926 3   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 926 4   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 926 5   | 2100    | 0 717    | 0 031   | 0 252   | 0 38     | 0 174        | 0 32      |
| APP-1       | 928 0   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 930 1   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 930 2   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 931 0   | 2100    | 0 748    | 0       | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 931 6   | 2100    | 0 748    | 0       | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 935 0   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 935 1   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |
| APP-1       | 935 6   | 2100    | 0 717    | 0 031   | 0 252   | 0        | 0 174        | 0         |

tbl\_RO\_O\_M\_Factors\_Amounts

| NOI         |         |         |          |         |         |          |              |           |
|-------------|---------|---------|----------|---------|---------|----------|--------------|-----------|
| Version Num | ERC Num | Co Code | Seg Elec | Seg Gen | Seg Gas | Reas Cap | Cap OM Trans | Cap Trans |
| NOI-3       | 920 0   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 920 1   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 920 2   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 920 4   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 920 5   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 921 0   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 921 2   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 921 5   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 923 0   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 923 1   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 923 2   | 2100    | 0 717    | 0 036   | 0 247   | 0 106    | 0 174        | 0 32      |
| NOI-3       | 923 3   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 923 4   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 924 0   | 2100    | 0 789    | 0 085   | 0 126   | 0        | 0 399        | 0         |
| NOI-3       | 925 0   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 925 1   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 925 2   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 925 3   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 926 0   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 926 1   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 926 2   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 926 3   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 926 4   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 926 5   | 2100    | 0 717    | 0 036   | 0 247   | 0 38     | 0 174        | 0 32      |
| NOI-3       | 928 0   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 930 1   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 930 2   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 931 0   | 2100    | 0 753    | 0       | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 931 6   | 2100    | 0 753    | 0       | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 935 0   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 935 1   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |
| NOI-3       | 935 6   | 2100    | 0 717    | 0 036   | 0 247   | 0        | 0 174        | 0         |

SCG & SDGE

tbl\_RO\_O\_M\_Factors\_Amounts  
Application

| Receiving Cost Center | FERC Pct | FERC To |
|-----------------------|----------|---------|
| 2100-8921             | 17.39%   | 870 0   |
| 2100-8921             | 22.67%   | 870 7   |
| 2100-8921             | 53.76%   | 923 0   |
| 2100-8929             | 15.35%   | 923 0   |
| 2100-8929             | 84.65%   | 928 0   |
| 2100-8931             | 2.05%    | 880 0   |
| 2100-8931             | 45.67%   | 908 0   |
| 2100-8931             | 29.27%   | 910 0   |
| 2100-8931             | 23.01%   | 923 0   |
| 2100-8932             | 0.10%    | 923 0   |
| 2100-8932             | 99.90%   | 935 6   |
| 2100-8937             | 100.00%  | 923 0   |
| 2200-8919             | 13.89%   | 923 0   |
| 2200-8919             | 75.84%   | 935 1   |
| 2200-8929             | 56.37%   | 923 0   |
| 2200-8929             | 43.63%   | 928 0   |
| 2200-8937             | 100.00%  | 923 0   |

tbl\_RO\_O\_M\_Factors\_Amounts  
NOI

| Receiving Cost Center | FERC Pct | FERC To |
|-----------------------|----------|---------|
| 2100-8921             | 17.35%   | 870 0   |
| 2100-8921             | 22.63%   | 870 7   |
| 2100-8921             | 53.85%   | 923 0   |
| 2100-8929             | 26.92%   | 923 0   |
| 2100-8929             | 73.08%   | 928 0   |
| 2100-8931             | 2.03%    | 880 0   |
| 2100-8931             | 45.11%   | 908 0   |
| 2100-8931             | 30.13%   | 910 0   |
| 2100-8931             | 22.73%   | 923 0   |
| 2100-8932             | 0.08%    | 923 0   |
| 2100-8932             | 99.92%   | 935 6   |
| 2200-8919             | 13.90%   | 923 0   |
| 2200-8919             | 75.83%   | 935 1   |
| 2200-8929             | 59.42%   | 923 0   |
| 2200-8929             | 40.58%   | 928 0   |

SCG

Application  
rbSCGDataInput.xlsb - Microsoft

File Home Insert Page Layout Formulas Data Review View Developer

Clipboard Font Alignment Number

A1 SOUTHERN CALIFORNIA GAS COMPANY

|    | A                               | B     | C     | D     | E |
|----|---------------------------------|-------|-------|-------|---|
| 1  | SOUTHERN CALIFORNIA GAS COMPANY |       |       |       |   |
| 2  | DATASHEET                       |       |       |       |   |
| 3  | FOR PERIODS 2014 - 2016         |       |       |       |   |
| 4  | (DOLLARS IN THOUSANDS)          |       |       |       |   |
| 5  |                                 |       |       |       |   |
| 6  |                                 |       |       |       |   |
| 7  | Overhead Pools Input:           |       |       |       |   |
| 8  |                                 |       |       |       |   |
| 9  | APP-1                           |       |       |       |   |
| 10 |                                 | 2014  | 2015  | 2016  |   |
| 11 | Capitalized Ad Valorem Tax      | 2,333 | 2,849 | 3,752 |   |

NOI  
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Clipboard Font Alignment Number

A1 SOUTHERN CALIFORNIA GAS COMPANY

|    | A                               | B     | C     | D     | E |
|----|---------------------------------|-------|-------|-------|---|
| 1  | SOUTHERN CALIFORNIA GAS COMPANY |       |       |       |   |
| 2  | DATASHEET                       |       |       |       |   |
| 3  | FOR PERIODS 2014 - 2016         |       |       |       |   |
| 4  | (DOLLARS IN THOUSANDS)          |       |       |       |   |
| 5  |                                 |       |       |       |   |
| 6  |                                 |       |       |       |   |
| 7  | Overhead Pools Input:           |       |       |       |   |
| 8  |                                 |       |       |       |   |
| 9  |                                 |       |       |       |   |
| 10 |                                 | 2014  | 2015  | 2016  |   |
| 11 | Capitalized Ad Valorem Tax      | 2,345 | 2,915 | 3,829 |   |

4R

SCG

Application

rbSDGEDataInput.xlsb

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Clipboard Font Alignment Number

A1 SAN DIEGO GAS & ELECTRIC COMPANY

|    | A                                | B     | C     | D     | E |
|----|----------------------------------|-------|-------|-------|---|
| 1  | SAN DIEGO GAS & ELECTRIC COMPANY |       |       |       |   |
| 2  | DATASHEET                        |       |       |       |   |
| 3  | For Periods 2014 - 2016          |       |       |       |   |
| 4  | (DOLLARS IN THOUSANDS)           |       |       |       |   |
| 5  |                                  |       |       |       |   |
| 6  |                                  |       |       |       |   |
| 7  | Overhead Pools Input             |       |       |       |   |
| 8  |                                  |       |       |       |   |
| 9  |                                  |       |       |       |   |
| 10 |                                  | 2014  | 2015  | 2016  |   |
| 11 | Capitalized Ad Valorem Tax       | 2,353 | 2,398 | 2,587 |   |

NOI

rbSDGEDataInput\_NOI.xlsb - M

File Home Insert Page Layout Formulas Data Review View Devel

Clipboard Font Alignment Number

A1 SAN DIEGO GAS & ELECTRIC COMPANY

|    | A                                | B     | C     | D     | E |
|----|----------------------------------|-------|-------|-------|---|
| 1  | SAN DIEGO GAS & ELECTRIC COMPANY |       |       |       |   |
| 2  | DATASHEET                        |       |       |       |   |
| 3  | For Periods 2014 - 2016          |       |       |       |   |
| 4  | (DOLLARS IN THOUSANDS)           |       |       |       |   |
| 5  |                                  |       |       |       |   |
| 6  |                                  |       |       |       |   |
| 7  | Overhead Pools Input             |       |       |       |   |
| 8  |                                  |       |       |       |   |
| 9  |                                  |       |       |       |   |
| 10 |                                  | 2014  | 2015  | 2016  |   |
| 11 | Capitalized Ad Valorem Tax       | 2,357 | 2,410 | 2,607 |   |

SCG

Application: taxSCG.d5sb - Microsoft Excel

|    | A                          | B | C | D          | E          | F          | G          |
|----|----------------------------|---|---|------------|------------|------------|------------|
| 40 | Ad Valorem Tax Ratio       |   |   | 1.2644594% | 1.2576663% | 1.2508731% | 1.2440800% |
| 41 |                            |   |   |            |            |            |            |
| 42 |                            |   |   |            |            |            |            |
| 43 | Deductible Repairs Ratio   |   |   | 31.53%     | 31.53%     | 31.53%     |            |
| 44 |                            |   |   |            |            |            |            |
| 45 |                            |   |   |            |            |            |            |
| 46 | Taxable CIAC Percentage    |   |   | 64.26%     | 64.26%     | 64.26%     |            |
| 47 | Gross-Up Factor            |   |   | 35.00%     | 35.00%     | 35.00%     |            |
| 48 | ITCCA (CIAC Amortization)  |   |   | 1,504      | 1,447      | 1,369      |            |
| 49 | Forecasted CAC Forfeitures |   |   | (9,081)    | (9,244)    | (9,400)    |            |
| 50 | ITCCA (CAC Amortization)   |   |   | 2,119      | 1,949      | 1,755      |            |
| 51 |                            |   |   |            |            |            |            |
| 52 |                            |   |   |            |            |            |            |

NOI: taxSCG\_NOI.d5sb - Microsoft Excel

|    | A                          | B | C | D          | E          | F          | G          |
|----|----------------------------|---|---|------------|------------|------------|------------|
| 40 | Ad Valorem Tax Ratio       |   |   | 1.2644594% | 1.2576663% | 1.2508731% | 1.2440800% |
| 41 |                            |   |   |            |            |            |            |
| 42 |                            |   |   |            |            |            |            |
| 43 | Deductible Repairs Ratio   |   |   | 31.53%     | 31.53%     | 31.53%     |            |
| 44 |                            |   |   |            |            |            |            |
| 45 |                            |   |   |            |            |            |            |
| 46 | Taxable CIAC Percentage    |   |   | 64.26%     | 64.26%     | 64.26%     |            |
| 47 | Gross-Up Factor            |   |   | 35.00%     | 35.00%     | 35.00%     |            |
| 48 | ITCCA (CIAC Amortization)  |   |   | 1,512      | 1,451      | 1,370      |            |
| 49 | Forecasted CAC Forfeitures |   |   | (9,532)    | (9,594)    | (9,572)    |            |
| 50 | ITCCA (CAC Amortization)   |   |   | 2,137      | 1,949      | 1,762      |            |
| 51 |                            |   |   |            |            |            |            |

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SCG

Application

|                             | SoCalGas Retained | SDGE   | Affiliate | Total |
|-----------------------------|-------------------|--------|-----------|-------|
| Structures and Improvements | 94.02%            | 5.53%  | 0.45%     | 100%  |
| Computer Hardware           | 57.20%            | 41.82% | 0.98%     | 100%  |
| Computer Software 2-4 Yrs   | 58.54%            | 41.15% | 0.31%     | 100%  |
| Computer Software 5-8 Yrs   | 64.04%            | 35.11% | 0.85%     | 100%  |
| Computer Software 9-12 Yrs  | 63.97%            | 36.01% | 0.02%     | 100%  |
| Computer Software 15 Yrs    | 62.26%            | 37.35% | 0.39%     | 100%  |
| Computer Software 20 Yrs    |                   |        |           |       |
| Communications              | 61.45%            | 37.67% | 0.88%     | 100%  |
| Miscellaneous               | 76.67%            | 23.33% | 0.00%     | 100%  |

  

|                             | SoCalGas | SDGE   | Affiliate | Total |
|-----------------------------|----------|--------|-----------|-------|
| Structures and Improvements | 95.12%   | 4.40%  | 0.48%     | 100%  |
| Computer Hardware           | 57.27%   | 41.67% | 1.06%     | 100%  |
| Computer Software 2-4 Yrs   | 60.36%   | 39.14% | 0.50%     | 100%  |
| Computer Software 5-8 Yrs   | 63.64%   | 35.18% | 1.18%     | 100%  |
| Computer Software 9-12 Yrs  | 63.98%   | 36.00% | 0.02%     | 100%  |
| Computer Software 15 Yrs    | 63.31%   | 36.59% | 0.10%     | 100%  |
| Computer Software 20 Yrs    |          |        |           |       |
| Communications              | 58.46%   | 40.52% | 1.02%     | 100%  |
| Miscellaneous               | 76.67%   | 23.33% | 0.00%     | 100%  |

  

|                             | SoCalGas | SDGE   | Affiliate | Total |
|-----------------------------|----------|--------|-----------|-------|
| Structures and Improvements | 96.97%   | 2.49%  | 0.54%     | 100%  |
| Computer Hardware           | 56.85%   | 42.11% | 1.04%     | 100%  |
| Computer Software 2-4 Yrs   | 62.54%   | 36.64% | 0.82%     | 100%  |
| Computer Software 5-8 Yrs   | 69.37%   | 29.60% | 1.03%     | 100%  |
| Computer Software 9-12 Yrs  | 64.00%   | 35.99% | 0.01%     | 100%  |
| Computer Software 15 Yrs    | 63.39%   | 36.53% | 0.08%     | 100%  |
| Computer Software 20 Yrs    |          |        |           |       |
| Communications              | 56.02%   | 43.13% | 0.85%     | 100%  |
| Miscellaneous               | 76.67%   | 23.33% | 0.00%     | 100%  |

NOI

|                             | SoCalGas Retained | SDGE   | Affiliate | Total |
|-----------------------------|-------------------|--------|-----------|-------|
| Structures and Improvements | 94.02%            | 5.53%  | 0.45%     | 100%  |
| Computer Hardware           | 57.21%            | 41.81% | 0.98%     | 100%  |
| Computer Software 2-4 Yrs   | 58.59%            | 41.09% | 0.32%     | 100%  |
| Computer Software 5-8 Yrs   | 64.04%            | 35.11% | 0.85%     | 100%  |
| Computer Software 9-12 Yrs  | 63.97%            | 36.01% | 0.02%     | 100%  |
| Computer Software 15 Yrs    | 62.26%            | 37.35% | 0.39%     | 100%  |
| Computer Software 20 Yrs    |                   |        |           |       |
| Communications              | 61.45%            | 37.67% | 0.88%     | 100%  |
| Miscellaneous               | 76.67%            | 23.33% | 0.00%     | 100%  |

  

|                             | SoCalGas | SDGE   | Affiliate | Total |
|-----------------------------|----------|--------|-----------|-------|
| Structures and Improvements | 95.12%   | 4.40%  | 0.48%     | 100%  |
| Computer Hardware           | 57.28%   | 41.66% | 1.06%     | 100%  |
| Computer Software 2-4 Yrs   | 60.49%   | 39.00% | 0.51%     | 100%  |
| Computer Software 5-8 Yrs   | 63.64%   | 35.18% | 1.18%     | 100%  |
| Computer Software 9-12 Yrs  | 63.98%   | 36.00% | 0.02%     | 100%  |
| Computer Software 15 Yrs    | 63.31%   | 36.59% | 0.10%     | 100%  |
| Computer Software 20 Yrs    |          |        |           |       |
| Communications              | 58.46%   | 40.52% | 1.02%     | 100%  |
| Miscellaneous               | 76.67%   | 23.33% | 0.00%     | 100%  |

  

|                             | SoCalGas | SDGE   | Affiliate | Total |
|-----------------------------|----------|--------|-----------|-------|
| Structures and Improvements | 96.98%   | 2.49%  | 0.53%     | 100%  |
| Computer Hardware           | 56.79%   | 42.19% | 1.02%     | 100%  |
| Computer Software 2-4 Yrs   | 62.65%   | 36.54% | 0.81%     | 100%  |
| Computer Software 5-8 Yrs   | 69.42%   | 29.56% | 1.02%     | 100%  |
| Computer Software 9-12 Yrs  | 63.99%   | 35.99% | 0.02%     | 100%  |
| Computer Software 15 Yrs    | 63.39%   | 36.53% | 0.08%     | 100%  |
| Computer Software 20 Yrs    |          |        |           |       |
| Communications              | 56.02%   | 43.13% | 0.85%     | 100%  |
| Miscellaneous               | 76.67%   | 23.33% | 0.00%     | 100%  |



SDGE

Application

|                                  | Allocation Percentages |          |             |         |
|----------------------------------|------------------------|----------|-------------|---------|
|                                  | SDGE Retained          | SoCalGas | Other Affil |         |
| Common Land                      | 62.04%                 | 36.97%   | 0.99%       | 100.00% |
| Common Structures & Improvements | 76.80%                 | 22.31%   | 0.89%       | 100.00% |
| Common Computer Hardware         | 57.26%                 | 42.71%   | 0.03%       | 100.00% |
| Common Computer Software 5 Year  | 34.41%                 | 65.50%   | 0.09%       | 100.00% |
| Common Communications            | 66.60%                 | 28.69%   | 4.71%       | 100.00% |
| Electric Communications          | 85.97%                 | 5.99%    | 8.04%       | 100.00% |

  

|                                  | Allocation Percentages |          |             |         |
|----------------------------------|------------------------|----------|-------------|---------|
|                                  | SDGE Retained          | SoCalGas | Other Affil |         |
| Common Land                      | 62.04%                 | 36.97%   | 0.99%       | 100.00% |
| Common Structures & Improvements | 78.26%                 | 20.90%   | 0.84%       | 100.00% |
| Common Computer Hardware         | 56.58%                 | 43.39%   | 0.03%       | 100.00% |
| Common Computer Software 5 Year  | 28.95%                 | 70.93%   | 0.12%       | 100.00% |
| Common Communications            | 56.23%                 | 30.28%   | 13.49%      | 100.00% |
| Electric Communications          | 85.98%                 | 6.00%    | 8.02%       | 100.00% |

  

|                                  | Allocation Percentages |          |             |         |
|----------------------------------|------------------------|----------|-------------|---------|
|                                  | SDGE Retained          | SoCalGas | Other Affil |         |
| Common Land                      | 62.04%                 | 36.98%   | 0.98%       | 100.00% |
| Common Structures & Improvements | 79.88%                 | 19.98%   | 0.79%       | 100.00% |
| Common Computer Hardware         | 55.81%                 | 44.18%   | 0.01%       | 100.00% |
| Common Computer Software 5 Year  | 25.21%                 | 74.61%   | 0.18%       | 100.00% |
| Common Communications            | 48.53%                 | 31.14%   | 20.33%      | 100.00% |
| Electric Communications          | 85.98%                 | 6.01%    | 8.01%       | 100.00% |

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|                                  | Allocation Percentages |          |             |         |
|----------------------------------|------------------------|----------|-------------|---------|
|                                  | SDGE Retained          | SoCalGas | Other Affil |         |
| Common Land                      | 62.04%                 | 36.97%   | 0.99%       | 100.00% |
| Common Structures & Improvements | 76.52%                 | 22.58%   | 0.90%       | 100.00% |
| Common Computer Hardware         | 57.26%                 | 42.71%   | 0.03%       | 100.00% |
| Common Computer Software 5 Year  | 34.41%                 | 65.50%   | 0.09%       | 100.00% |
| Common Communications            | 66.60%                 | 28.69%   | 4.71%       | 100.00% |
| Electric Communications          | 85.97%                 | 5.99%    | 8.04%       | 100.00% |

  

|                                  | Allocation Percentages |          |             |         |
|----------------------------------|------------------------|----------|-------------|---------|
|                                  | SDGE Retained          | SoCalGas | Other Affil |         |
| Common Land                      | 62.04%                 | 36.97%   | 0.99%       | 100.00% |
| Common Structures & Improvements | 77.31%                 | 21.83%   | 0.86%       | 100.00% |
| Common Computer Hardware         | 56.58%                 | 43.39%   | 0.03%       | 100.00% |
| Common Computer Software 5 Year  | 28.95%                 | 70.93%   | 0.12%       | 100.00% |
| Common Communications            | 56.23%                 | 30.28%   | 13.49%      | 100.00% |
| Electric Communications          | 85.98%                 | 6.00%    | 8.02%       | 100.00% |

  

|                                  | Allocation Percentages |          |             |         |
|----------------------------------|------------------------|----------|-------------|---------|
|                                  | SDGE Retained          | SoCalGas | Other Affil |         |
| Common Land                      | 62.04%                 | 36.98%   | 0.98%       | 100.00% |
| Common Structures & Improvements | 77.73%                 | 21.42%   | 0.85%       | 100.00% |
| Common Computer Hardware         | 55.81%                 | 44.18%   | 0.01%       | 100.00% |
| Common Computer Software 5 Year  | 25.21%                 | 74.61%   | 0.18%       | 100.00% |
| Common Communications            | 48.53%                 | 31.14%   | 20.33%      | 100.00% |
| Electric Communications          | 85.98%                 | 6.01%    | 8.01%       | 100.00% |

Application

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|    | A  | B | C      | D      | E      | F      |
|----|--|---|--------|--------|--------|--------|
| 1  |  |   |        |        |        |        |
| 2  |  |   | 2013   | 2014   | 2015   | 2016   |
| 74 | Reconnection Charge                            |   | 1,396  | 1,498  | 1,498  | 1,498  |
| 75 | Service Establishment Charge                   |   | 23,268 | 24,530 | 24,677 | 24,875 |
| 76 | Misc. Rev. Applicable for Franchise Fee        |   | 24,664 | 26,029 | 26,176 | 26,373 |
| 77 | Misc. Revenue Not Applicable for Franchise Fee |   | 33,436 | 30,513 | 29,322 | 27,355 |
| 78 | Misc Revenue Excl. Shared Assets               |   | 58,100 | 56,542 | 55,498 | 53,728 |
| 79 | Misc Revenue from Shared Assets                |   | 40,740 | 24,722 | 46,847 | 47,204 |

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|    | A  | B | C      | D      | E      | F      |
|----|--|---|--------|--------|--------|--------|
| 1  |  |   |        |        |        |        |
| 2  |  |   | 2013   | 2014   | 2015   | 2016   |
| 72 | Misc Revenue Excl. Shared Assets               |   |        |        |        |        |
| 73 | Misc. Rev. Applicable for Franchise Fee        |   |        |        |        |        |
| 74 | Reconnection Charge                            |   | 1,396  | 1,498  | 1,498  | 1,498  |
| 75 | Service Establishment Charge                   |   | 23,268 | 24,530 | 24,677 | 24,875 |
| 76 | Misc. Rev. Applicable for Franchise Fee        |   | 24,664 | 26,029 | 26,176 | 26,373 |
| 77 | Misc. Revenue Not Applicable for Franchise Fee |   | 33,436 | 30,403 | 28,995 | 26,846 |
| 78 | Misc Revenue Excl. Shared Assets               |   | 58,100 | 56,432 | 55,470 | 53,219 |

AW

Application  
 RO Database (Access 2000 file format) - Microsoft Access

| Co. Code | Fiscal Year | GRC_CCTR  | Billed To | CE Group | Percentage |
|----------|-------------|-----------|-----------|----------|------------|
| 2100     | 2013        | 2100-3905 | 000       | Labor    | \$0.04     |
| 2100     | 2013        | 2100-3905 | 000       | Labor    | \$0.58     |
| 2100     | 2013        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2014        | 2100-3905 | 000       | Labor    | \$0.04     |
| 2100     | 2014        | 2100-3905 | 000       | Labor    | \$0.58     |
| 2100     | 2014        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2015        | 2100-3905 | 000       | Labor    | \$0.04     |
| 2100     | 2015        | 2100-3905 | 000       | Labor    | \$0.58     |
| 2100     | 2015        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2016        | 2100-3905 | 000       | Labor    | \$0.04     |
| 2100     | 2016        | 2100-3905 | 000       | Labor    | \$0.58     |
| 2100     | 2016        | 2100-3905 | 000       | Labor    | \$0.00     |

NOI  
 NOI\_NUT Database (Access 2000 file format) - Microsoft Access

| Co. Code | Fiscal Year | GRC_CCTR  | Billed To | CE Group | Percentage |
|----------|-------------|-----------|-----------|----------|------------|
| 2100     | 2013        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2013        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2013        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2014        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2014        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2014        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2015        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2015        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2015        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2016        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2016        | 2100-3905 | 000       | Labor    | \$0.00     |
| 2100     | 2016        | 2100-3905 | 000       | Labor    | \$0.00     |

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Worksheet: L234 - Southern California Gas Company

Periods: 2014, 2015, 2016

| Account   | 2014   | 2015   | 2016   | Balance | Account Name | Balance |
|-----------|--------|--------|--------|---------|--------------|---------|
| 227 NDC-3 | 49,000 | 49,000 | 49,000 | 0.0000  | Stanford, R  | 0.0000  |
| 228 NDC-3 | 57,000 | 57,000 | 57,000 | 0.0000  | Stanford, R  | 0.0000  |
| 229 NDC-3 | 57,000 | 57,000 | 57,000 | 0.0000  | Stanford, R  | 0.0000  |
| 221 NDC-3 | 57,000 | 57,000 | 57,000 | 0.0000  | Stanford, R  | 0.0000  |
| 222 NDC-3 | 57,000 | 57,000 | 57,000 | 0.0000  | Stanford, R  | 0.0000  |
| 223 NDC-3 | 54,000 | 54,000 | 54,000 | 0.0000  | Stanford, R  | 0.0000  |
| 224 NDC-3 | 55,000 | 55,000 | 55,000 | 0.0000  | Stanford, R  | 0.0000  |
| 225 NDC-3 | 57,000 | 57,000 | 57,000 | 0.0000  | Stanford, R  | 0.0000  |
| 226 NDC-3 | 57,000 | 57,000 | 57,000 | 0.0000  | Stanford, R  | 0.0000  |

Application: r5SCGdash\uid.kidd - Microsoft Excel

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Worksheet: L255 - Southern California Gas Company

Periods: 2014, 2015, 2016

| Account   | 2014    | 2015    | 2016    | Balance | Account Name | Balance |
|-----------|---------|---------|---------|---------|--------------|---------|
| 230 APP-1 | 335,000 | 335,000 | 335,000 | 0.0000  | Ayala, F     | 0.0000  |
| 241 APP-1 | 337,000 | 337,000 | 337,000 | 0.0000  | Ayala, F     | 0.0000  |
| 250 APP-1 | 338,000 | 338,000 | 338,000 | 0.0000  | Ayala, F     | 0.0000  |
| 261 APP-1 | 340,000 | 340,000 | 340,000 | 0.0000  | Ayala, F     | 0.0000  |
| 274 APP-1 | 342,000 | 342,000 | 342,000 | 0.0000  | Ayala, F     | 0.0000  |
| 283 APP-1 | 349,000 | 349,000 | 349,000 | 0.0000  | Manriquez, R | 0.0000  |
| 291 APP-1 | 359,000 | 359,000 | 359,000 | 0.0000  | Dimas, C     | 0.0000  |
| 292 APP-1 | 359,000 | 359,000 | 359,000 | 0.0000  | Manriquez, R | 0.0000  |
| 293 APP-1 | 359,000 | 359,000 | 359,000 | 0.0000  | Manriquez, R | 0.0000  |
| 294 APP-1 | 359,000 | 359,000 | 359,000 | 0.0000  | Manriquez, R | 0.0000  |

Application

| Item                       | 2014   | 2015  | 2016      |
|----------------------------|--------|-------|-----------|
| Capitalized Ad Valorem Tax | 2,332  | 2,243 | 2,752     |
| APP-1                      | 36,000 | 2,200 | 0,0305.00 |
| APP-1                      | 88,000 | 2,200 | 0,0413.00 |
| APP-1                      |        |       | 0.00      |
| APP-1                      |        |       | 0.00      |

NOI

| Item                       | 2014   | 2015  | 2016      |
|----------------------------|--------|-------|-----------|
| Capitalized Ad Valorem Tax | 2,345  | 2,255 | 2,829     |
| NOI-3                      | 88,000 | 2,200 | 0,0413.00 |
| NOI-3                      | 36,000 | 2,200 | 0,0305.00 |
| NOI-3                      |        |       | 0.00      |
| NOI-3                      |        |       | 0.00      |

Application

|    | A                                | B     | C     | D     | E          | FIG | H                   | I  | J    | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z      | AA |
|----|----------------------------------|-------|-------|-------|------------|-----|---------------------|----|------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--------|----|
| 1  | SAN DIEGO GAS & ELECTRIC COMPANY |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 2  | DATASHEET                        |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 3  | For Periods 2014 - 2016          |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 4  | (DOLLARS IN THOUSANDS)           |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 7  | Overhead Pools Input:            |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 11 | Capitalized Ad Valorem Tax       | 2014  | 2015  | 2016  |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
|    |                                  | 2,353 | 2,398 | 2,567 |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 27 | budget code formula              |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 28 | APP-1                            |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 29 | budget code formula              |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |    |
| 40 | APP-1                            | 15    | 000   | 2100  | 002090.001 | 130 | Field Shunt Capac   | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 281    |    |
| 60 | APP-1                            | 27    | 000   | 2100  | 002280.001 | 130 | MANAGEMENT OF OH    | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 20,938 |    |
| 62 | APP-1                            | 29    | 000   | 2100  | 002280.001 | 130 | Reactive Small Ca R | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 1,475  |    |

NOI - rbSDGEDDataInput file, Datasheet Tab

|    | A                                | B     | C     | D     | E          | F   | G                   | H  | I    | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y      | Z | AA |
|----|----------------------------------|-------|-------|-------|------------|-----|---------------------|----|------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|--------|---|----|
| 1  | SAN DIEGO GAS & ELECTRIC COMPANY |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 2  | DATASHEET                        |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 3  | For Periods 2014 - 2016          |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 4  | (DOLLARS IN THOUSANDS)           |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 7  | Overhead Pools Input:            |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 11 | Capitalized Ad Valorem Tax       | 2014  | 2015  | 2016  |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
|    |                                  | 2,357 | 2,410 | 2,607 |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 26 | budget code formula              |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 27 | APP-1                            |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 28 | budget code formula              |       |       |       |            |     |                     |    |      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |        |   |    |
| 41 | NOI-S                            | 15    | 000   | 2100  | 002090.001 | 130 | Field Shunt Capac   | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 0      |   |    |
| 42 | NOI-S                            | 15    | 001   | 2100  | 002090.002 | 130 | Field Shunt Capac   | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 281    |   |    |
| 60 | NOI-S                            | 27    | 000   | 2100  | 002280.001 | 130 | MANAGEMENT OF OH    | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 0      |   |    |
| 62 | NOI-S                            | 29    | 000   | 2100  | 002280.001 | 130 | Reactive Small Ca R | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 20,938 |   |    |
| 65 | NOI-S                            | 29    | 000   | 2100  | 002280.001 | 130 | Reactive Small Ca R | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 0      |   |    |
| 66 | NOI-S                            | 29    | 001   | 2100  | 002280.002 | 130 | Reactive Small Ca R | JR | NNNN |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   | 1,475  |   |    |

Application - rbSDGEDAdds file, Adds130 Tab

|     | A                       | B             | C                               | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA |
|-----|-------------------------|---------------|---------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 1   | Summary Totals by Month |               |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2   | Total Adds              | 130           | Electric Distribution Other     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 3   | Total AFUDC             | 130           | Electric Distribution Other     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 4   | Total CWP               | 130           | Electric Distribution Other     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 15  | Asset ID                | Budget Number | Description/AFUDC Rate          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 52  | 6                       | 002090.001    | Field Shunt Capacitors          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 129 | 17                      | 002280.001    | MANAGEMENT OF OH DIST. SERVICE  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 143 | 19                      | 002280.001    | Reactive Small Capital Projects |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 117 | 0                       | 0             | No Project                      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 118 | 0                       | 0             | No Project                      |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |

NOI - rbSDGEDAdds file, Adds130 Tab

|     | A                       | B                           | C                               | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA |
|-----|-------------------------|-----------------------------|---------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 1   | Summary Totals by Month |                             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2   | Total Adds              | 130                         | Electric Distribution Other     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 3   | Total AFUDC             | 130                         | Electric Distribution Other     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 4   | Total CWP               | 130                         | Electric Distribution Other     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 11  | Group                   | Electric Distribution Other |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 12  | Asset ID                | 130                         |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 15  | Asset ID                | Budget Number               | Description/AFUDC Rate          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 52  | 6                       | 002090.002                  | FIELD SHUNT CAPACITORS          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 129 | 17                      | 002280.002                  | MANAGEMENT OF OH DIST SERVICE   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 143 | 19                      | 002280.002                  | REACTIVE SMALL CAPITAL PROJECTS |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |

Application - rbSDGEDAdds file, Adds170-171 Tab

|     | A                       | B             | C                              | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA |
|-----|-------------------------|---------------|--------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 1   | Summary Totals by Month |               |                                |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2   | Total Adds              | 170           | Electric General Other         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 3   | Total AFUDC             | 170           | Electric General Other         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 4   | Total CWP               | 170           | Electric General Other         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 7   | Total Adds              | 171           | Shared Electric Communications |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8   | Total AFUDC             | 171           | Shared Electric Communications |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 9   | Total CWP               | 171           | Shared Electric Communications |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 20  | Asset ID                | Budget Number | Description/AFUDC Rate         |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 85  | 0                       | 0.00          | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 86  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 87  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 88  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 89  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 90  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 91  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 92  | 11                      | 0.00          | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 93  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 94  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 95  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 96  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 97  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 98  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 99  | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 100 | 12                      | 0.00          | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 101 | 0                       | 0             | No Project                     |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |

NOI - rbSDGEDAdds file, Adds170-171 Tab

|     | A                       | B             | C                               | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | AA |
|-----|-------------------------|---------------|---------------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 1   | Summary Totals by Month |               |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 2   | Total Adds              | 170           | Electric General Other          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 3   | Total AFUDC             | 170           | Electric General Other          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 4   | Total CWP               | 170           | Electric General Other          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 7   | Total Adds              | 171           | Shared Electric Communications  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 8   | Total AFUDC             | 171           | Shared Electric Communications  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 9   | Total CWP               | 171           | Shared Electric Communications  |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 20  | Asset ID                | Budget Number | Description/AFUDC Rate          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 85  | 10                      | 002090.001    | FIELD SHUNT CAPACITORS          |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 86  | 0                       | 0.00%         |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 87  | 0                       | 100.00%       |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 88  | 0                       | 12            |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 89  | 002090.001              | 170           | N                               |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 90  | 0                       | 0             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 91  | 0                       | 0             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 92  | 11                      | 002280.001    | MANAGEMENT OF OH DIST SERVICE   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 93  | 0                       | 0.00%         |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 94  | 0                       | 0.00%         |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 95  | 0                       | 0             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 96  | 002280.001              | 170           | N                               |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 97  | 0                       | 0             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 98  | 0                       | 0             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 99  | 0                       | 0             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 100 | 12                      | 002280.001    | REACTIVE SMALL CAPITAL PROJECTS |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |
| 101 | 0                       | 0             |                                 |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |    |