

Application of SAN DIEGO GAS & ELECTRIC )  
COMPANY for authority to update its gas and electric )  
revenue requirement and base rates )  
effective January 1, 2016 (U 902-M) )

Application No. 14-11-003  
Exhibit No. (SDG&E-28-R-CWP)

REVISED CAPITAL WORKPAPERS TO  
PREPARED DIRECT TESTIMONY  
OF BOB J. WIECZOREK  
ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

MARCH 2015

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## **SUMMARY OF DEPRECIATION RATE CALCULATIONS**

The following work papers show the SDG&E depreciation rate calculations. The first section identifies the account rates and functional group composite rates for Estimated Years 2014 and 2015. The next section identifies the development of account rates and functional group composite rates used for Test Year 2016. The 2016 Test Year depreciation rates are calculated using proposed Iowa curves, average service lives, and salvage parameters based on updated studies. SDG&E believes the studies to be in complete conformance with the CPUC's "Determination of Straight-Line Remaining Life Depreciation Accruals" Standard Practice U-4.

SAN DIEGO GAS AND ELECTRIC  
ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2014-2015  
STRAIGHT LINE REMAINING LIFE METHOD  
BALANCES AS OF DECEMBER 31, 2013  
USING AUTHORIZED NET SALVAGE RATES AND SERVICE LIVES  
(Thousands of Dollars)

FERC PRIME ACCT CLASS	ASSET DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	FUTURE NET SALVAGE %	RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
Common Plant									
391	C1839120 Offc Furn & Eq-Cmptr	76,364	0.00	(49,511)	26,853	5	2.50	10,741	14.07%
390	C1839010 Struct & Imprv-Other	278,102	(10.00)	(116,249)	189,663	26	13.08	14,500	5.21%
391	C1839110 Offc Furn & Eq-Other	25,583	0.00	(10,926)	14,657	18	10.00	1,466	5.73%
392	C1839220 Transprtn Eq-Trailer	33	0.00	(17)	17	20	2.50	7	20.00%
393	C1839310 Stores Equip -Other	145	0.00	(113)	32	20	2.50	13	8.83%
394	C1839411 Portable Tools-Other	1,232	0.00	(203)	1,029	23	18.50	56	4.51%
394	C1839421 Shop Equip - Other	234	0.00	(140)	94	29	8.30	11	4.84%
394	C1839431 Garage Equip -Other	1,056	0.00	(1)	1,055	21	11.70	90	8.54%
395	C1839510 Laboratory Eq -Other	2,183	0.00	(930)	1,253	26	13.60	92	4.22%
397	C1839710 Commun Equip -Other	121,063	0.00	(53,080)	67,983	13	7.70	8,829	7.29%
398	C1839810 Misc Equip. - Other	2,475	10.00	(1,212)	1,016	14	4.40	231	9.33%
Total Common (excl Computer Eq)		432,106		(182,871)	276,798			25,294	5.85%
Steam Production- Palomar (PA-excludes Silvergate)									
311	E0131100 Struct and Imprv.	57,518	(18.00)	(11,633)	56,238	30	22.50	2,499	4.35%
312	E0131200 Boiler Plant Equip	106,539	(10.00)	(29,160)	88,033	30	22.50	3,913	3.67%
314	E0131400 Turbogenerator Units	96,278	(2.00)	(24,965)	73,239	30	22.50	3,255	3.38%
315	E0131500 Accessory Elect. Eq.	37,179	(2.00)	(8,988)	28,935	30	22.50	1,286	3.46%
316	E0131600 Misc. Power Plnt Eq.	31,067	(3.00)	(5,338)	26,661	30	22.50	1,185	3.81%
Total PA Steam Production		328,581		(80,084)	273,105			12,138	3.69%
Steam Production Desert Star Energy Center (DSEC)									
311	E0131100 Struct. and Imprv	28,593	0.00	(12,644)	15,949	29	15.50	1,029	3.60%
312	E0131200 Boiler Plant Equip	48,218	0.00	(19,362)	28,856	29	15.50	1,862	3.86%
314	E0131400 Turbogenerator Units	10,707	0.00	(3,771)	6,936	29	15.50	447	4.18%
315	E0131500 Accessory Elect. Eq.	42,603	0.00	(14,914)	27,689	29	15.50	1,786	4.19%
316	E0131600 Misc. Power Plnt Eq	3,495	0.00	(1,215)	2,280	29	15.50	147	4.21%
Total DSEC Steam Production		133,616		(51,906)	81,710			5,272	3.95%

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FERC PRIME ACCT CLASS	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13		FUTURE NET SALVAGE		RECORDED DEPRECIATION RESERVE AS OF 12/31/13		NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL	
			AMOUNT	%	AMOUNT	%	AMOUNT	PERCENT					
Silvergate													
311	E0131100	Struct and Improv.	0	0.00	0	0	0	0	0	N/A	N/A	0	0.00%
312	E0131200	Boiler Plant Equip	0	0.00	0	0	0	0	0	N/A	N/A	0	0.00%
314	E0131400	Turbogenerator Units	0	0.00	0	0	0	0	0	N/A	N/A	0	0.00%
315	E0131500	Accessory Elect. Eq.	0	0.00	0	0	0	0	0	N/A	N/A	0	0.00%
316	E0131600	Misc Power Plant Eq.	0	0.00	0	0	0	0	0	N/A	N/A	0	0.00%
Total Silvergate Steam Production			0	0	0	0	0	0	0			0	0.00%
Steam Production -ALL													
311	E0131100	Struct and Improv	86,111	(12.02)	-10,353	(24,277)	72,187	30 / 29	20.46	3,528	4.10%		
312	E0131200	Boiler Plant Eq.	154,757	(6.88)	-10,654	(48,522)	116,889	30 / 29	20.24	5,774	3.73%		
314	E0131400	Turbogenerator Units	106,985	(1.80)	-1,926	(28,736)	80,175	30 / 29	21.65	3,703	3.46%		
315	E0131500	Accessory Electric Eq.	79,782	(0.93)	-744	(23,902)	56,624	30 / 29	18.43	3,072	3.85%		
316	E0131600	Misc Power Plant Eq	34,562	(2.70)	-932	(6,553)	28,941	30 / 29	21.73	1,332	3.85%		
Total Steam Production - ALL			462,197	(24,608)	(131,990)	354,815	17,410	3.77%					
Nuclear Plant													
321	E0132100	Struct. and Improv.	8,680	0.00	0	(2,658)	6,022	EL 2022	8.50	708	8.16%		
322	E0132200	Reactor Plant Equip	201,516	0.00	0	(21,662)	179,854	EL 2022	8.50	21,159	10.50%		
323	E0132300	Turbogenerator Units	9,777	0.00	0	(2,371)	7,406	EL 2022	8.50	871	8.91%		
324	E0132400	Accessory Electric Eq.	6,744	0.00	0	(1,458)	5,286	EL 2022	8.50	622	9.22%		
325	E0132500	Misc. Power Plant Eq.	121,593	0.00	0	(48,808)	72,785	EL 2022	8.50	8,563	7.04%		
Total Nuclear Plant			348,310	0	(76,957)	271,353	31,924	9.17%					

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FERC PRIME ACCT. CLASS	ASSET DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	%	FUTURE		RECORDED DEPRECIATION RESERVE	AS OF 12/31/13	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
				NET SALVAGE	AMOUNT							
Other Production												
Other Production - Palomar only (PA*)												
341 E0134100	Struct and Improv.	14,011	(1.00)	(140)	(2,907)	11,244	30	22.50	500	3.57%		
342 E0134200	Fuel Holders, P & A	13,938	(2.00)	(279)	(3,844)	10,373	30	22.50	461	3.31%		
343 E0134300	Prime Movers	0	0.00	0	0	0	30	22.50	0	0.00%		
344 E0134400	Generators	173,332	(0.50)	(867)	(41,103)	133,096	30	20.61	6,458	3.73%		
345 E0134500	Accessory Elect. Eq	6,532	(2.00)	(131)	(1,438)	5,225	30	22.50	232	3.55%		
346 E0134600	Misc. Power Plnt Eq	0	0.00	0	0	0	30	22.50	0	0.00%		
Total Other Production (PA)		207,813		(1,416)	(49,292)	159,937			7,651	3.68%		
Other Production - Miramar I (MM I)												
341 E0134100	Struct. and Improv	4,400	(1.00)	(44)	(681)	3,763	25	16.50	228	5.18%		
342 E0134200	Fuel Holders, P & A	1,358	(2.00)	(27)	(366)	1,019	25	16.50	62	4.55%		
343 E0134300	Prime Movers	22,403	0.00	0	(8,755)	13,648	25	16.50	827	3.69%		
344 E0134400	Generators	4,060	(0.50)	(20)	(1,049)	3,031	25	16.50	184	4.53%		
345 E0134500	Accessory Elect. Eq	5,976	(2.00)	(120)	(1,340)	4,756	25	16.50	288	4.82%		
346 E0134600	Misc. Power Plnt Eq	758	0.00	0	(55)	703	25	16.50	43	5.62%		
Total Other Production (MM I)		38,955		(211)	(12,246)	26,920			1,632	4.19%		
Other Production - Miramar (MM 2)												
341 E0134100	Struct. and Improv.	593	(1.00)	(6)	(243)	356	25	20.50	17	2.93%		
342 E0134200	Fuel Holders, P & A	3,874	(2.00)	(77)	(679)	3,272	25	20.50	160	4.12%		
343 E0134300	Prime Movers	29,167	0.00	0	(4,635)	24,532	25	20.50	1,197	4.10%		
344 E0134400	Generators	8,625	(0.50)	(43)	(1,472)	7,196	25	20.50	351	4.07%		
345 E0134500	Accessory Elect. Eq.	7,481	(2.00)	(150)	(1,620)	6,011	25	20.50	293	3.92%		
346 E0134600	Misc. Power Plnt Eq.	316	0.00	0	(72)	244	25	20.50	12	3.77%		
Total Other Production (MM 2)		50,056		(276)	(8,721)	41,611			2,030	4.06%		

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								AMOUNT	PERCENT
Other Production - Desert Star Energy Center (DSEC)									
341 E0134100	Struct. and Improv.	1,751	0	(458)	1,293	29	15.50	83	4.76%
342 E0134200	Fuel Holders, P & A	594	0	(248)	346	29	15.50	22	3.76%
343 E0134300	Prime Movers	22,357	0	(8,884)	13,473	29	15.50	869	3.89%
344 E0134400	Generators	108,119	0	(46,510)	61,609	29	14.60	4,220	3.90%
345 E0134500	Accessory Elect Eq	9,194	0	(3,583)	5,611	29	15.50	362	3.94%
346 E0134600	Misc Power Plnt Eq	22,367	0	(10,015)	12,352	29	15.50	797	3.56%
Total Other Production (DSEC)		164,382	0	(69,698)	94,684			6,354	3.87%
Other Production - Cuyamaca (CPEP)									
341 E0134100	Struct and Improv	2,175	(22)	(1)	2,196	25	13.50	163	7.48%
342 E0134200	Fuel Holders, P & A	583	(12)	(41)	554	25	13.50	41	7.03%
343 E0134300	Prime Movers	9,986	0	(886)	9,100	25	13.50	674	6.75%
344 E0134400	Generators	1,981	(10)	(77)	1,914	25	13.50	142	7.16%
345 E0134500	Accessory Elect Eq	834	(17)	(56)	795	25	13.50	59	7.06%
346 E0134600	Misc Power Plnt Eq	713	0	(42)	671	25	13.50	50	6.97%
Total Other Production (CPEP)		16,272	(60)	(1,103)	15,229			1,128	6.93%
Other Production - Solar									
341 E0134110	Struct & Impr - Solar	0	0	0	0	25	0.00	0	0.00%
342 E0134210	Fuel Holders - Solar	0	0	0	0	25	0.00	0	0.00%
343 E0134310	Prime Movers - Solar	0	0	0	0	25	0.00	0	0.00%
344 E0134410	Generators - Solar	38,275	0	(4,628)	33,647	25	21.94	1,534	4.01%
345 E0134510	Acc Electr Eq - Solar	2,316	0	(522)	1,794	25	19.59	92	3.95%
346 E0134610	Misc Eqp - Solar	0	0	0	0	25	0.00	0	0.00%
Total Other Production - Solar		40,591	0	(5,150)	35,441			1,625	4.00%

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								NET BALANCE	AMOUNT PERCENT
Other Production - Wind									
341	E0134120	0	0	0	0.00	20	0.00	0	0.00%
342	E0134220	0	0	0	0.00	20	0.00	0	0.00%
343	E0134320	0	0	0	0.00	20	0.00	0	0.00%
344	E0134420	257	0	(5)	0.00	20	19.50	13	5.03%
345	E0134520	0	0	0	0.00	20	0.00	0	0.00%
346	E0134620	0	0	0	0.00	20	0.00	0	0.00%
Total Other Production - Wind		257	0	(5)				13	5.03%
Other Production - Generation Batteries									
348	E0134800	0	0	0	0.00	10	10.00	0	0.00%
Total Other Production - ALL									
341	E0134100	22,930	(212)	(4,290)	(0.92)	COMP	19.02	991	4.32%
342	E0134200	20,347	(395)	(5,178)	(1.94)	COMP	20.87	746	3.67%
343	E0134300	83,913	0	(23,160)	0.00	COMP	17.03	3,567	4.25%
344	E0134400	334,649	(940)	(94,844)	(0.28)	COMP	18.66	12,901	3.85%
345	E0134500	32,333	(416)	(8,559)	(1.29)	COMP	18.24	1,326	4.10%
346	E0134600	24,154	0	(10,184)	0.00	COMP	15.50	901	3.73%
348	E0134800	0	0	0	0.00	10	10	0	0.00%
Total Other Production		518,326	(1,963)	(146,215)				20,432	3.94%
Electric Transmission Plant Reclassified as Generation or Distribution									
353 Generation-related Transmission (FERC Authorized)									
352 & 353 Distribution-related Transmission Composite (FERC Authorized)									



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					NET SALVAGE	%	AMOUNT	AS OF 12/31/13				
Electric Distribution Plant												
361	E0136100	Struct and Improv	3,987	(100.00)	(3,987)	(1,647)	6,327	54	38.40	165	4.13%	
362	E0136210	Station Equip.-Other	427,753	(100.00)	(427,753)	(107,632)	747,874	49	39.00	19,176	4.48%	
363	E0136300	Storage Battery Eq	6,219	0.00	0	(116)	6,103	10	9.50	642	10.33%	
364	E0136400	Poles, Towers & Fxtr	554,253	(95.00)	(526,540)	(243,567)	837,226	44	35.80	23,386	4.22%	
365	E0136500	Overhead Cond & Dev	432,250	(70.00)	(302,575)	(169,804)	565,021	48	39.40	14,341	3.32%	
366	E0136600	Undergrnd Conduit	1,017,151	(40.00)	(406,860)	(397,298)	1,026,713	53	39.40	26,059	2.56%	
367	E0136700	Undergrnd Cond & Dev	1,333,220	(55.00)	(733,271)	(787,061)	1,279,430	40	27.30	46,866	3.52%	
368	E0136810	Line Transformers	518,691	(45.00)	(233,411)	(91,775)	660,327	33	25.90	25,495	4.92%	
368	E0136820	Capacitors	21,028	(50.00)	(10,514)	6,538	38,080	13	9.70	3,926	18.67%	
369	E0136910	Services Overhead	126,407	(90.00)	(113,766)	(120,859)	119,314	50	38.90	3,067	2.43%	
369	E0136920	Services Underground	316,903	(70.00)	(221,832)	(221,736)	316,999	48	32.70	9,694	3.06%	
370	E0137010	Meters	2,517	0.00	0	(238)	2,279	48	44.30	51	2.04%	
370	E0137011	Meters-Electronic	186,828	0.00	0	(41,142)	145,686	15	11.71	12,441	6.66%	
370	E0137020	Meter Installations	4,171	0.00	0	(100)	4,071	48	47.10	86	2.07%	
370	E0137021	Meter Installns-Electronic	50,163	0.00	0	(9,764)	40,399	15	12.04	3,355	6.69%	
371	E0137100	Installns -Cust Prem	6,705	(90.00)	(6,035)	(11,133)	1,607	19	7.80	206	3.07%	
373	E0137320	St Lghtg & Sgnl Sys	25,868	(70.00)	(18,108)	(19,135)	24,841	32	22.50	1,104	4.27%	
Total Electric Distribution			5,034,114		(3,004,652)	(2,216,469)	5,822,297			190,061	3.78%	
Electric General Plant												
390	E0139000	Struct and Improv.	32,162	(25.00)	(8,041)	(21,036)	19,167	30	10.61	1,806	5.62%	
392	E0139220	Transprtn Eq-Trailer	58	0.00	0	(6)	52	27	20.20	3	4.44%	
393	E0139310	Stores Equip -Other	17	0.00	0	(17)	0	25	2.50	0	0.00%	
394	E0139411	Portable Tools-Other	21,972	0.00	0	(6,686)	15,286	27	18.40	831	3.78%	
394	E0139420	Shop Equipment	341	0.00	0	(211)	130	24	8.00	16	4.77%	
395	E0139510	Laboratory Eq -Other	277	0.00	0	(45)	232	20	11.30	21	7.41%	
397	E0139710	Commun. Equip.-Other	182,788	(15.00)	(27,418)	(69,231)	140,975	28	20.80	6,778	3.71%	
397	E0139720	Commun. Equip.-SWPL	6,539	(15.00)	(981)	(4,894)	2,626	28	13.60	193	2.95%	
397	E0139760	Commun Equip.-SRPL	14,036	(15.00)	(2,105)	(899)	15,242	28	26.60	573	4.08%	
398	E0139810	Misc. Equip. - Other	1,361	0.00	0	(316)	1,045	15	11.00	95	6.98%	

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									AMOUNT	PERCENT
398	E0139860	Misc Equip - SRPL	0	0.00	0	15	0	0.00	0	0.00%
		Total Electric General	259,551		(38,545)		194,755		10,315	3.97%
		Other Storage Plant								
363	G0136360	LNG Distrib Storg Eq	2,053	0.00	(813)	20	1,240	12.92	96	4.67%
		Total Other Storage	2,053		(813)		1,240		96	4.67%
		Gas Transmission Plant								
366	G0136600	Struct and Land Imp	11,710	0.00	0	30	2,085	5.99	348	2.97%
367	G0136700	Mains	169,757	(5.00)	(8,488)	45	117,005	29.34	3,988	2.35%
368	G0136800	Compressor Stath Eq	82,026	(25.00)	(63,027)	27	39,506	10.52	3,755	4.58%
369	G0136900	Meas & Reg Stath Eq	19,772	(5.00)	(989)	23	5,591	9.01	620	3.14%
		Total Gas Transmission	283,265		(29,983)		164,186		8,712	3.08%
		Gas Distribution Plant								
375	G0137500	Struct & Imp	43	0.00	(61)	44	(18)	2.50	0	0.00%
376	G0137600	Mains	581,854	(45.00)	(331,990)	60	511,698	42.50	12,040	2.07%
378	G0137800	Meas & Reg Stath Eq	17,004	(15.00)	(6,909)	42	12,646	33.50	377	2.22%
380	G0138000	Services	246,402	(75.00)	(285,320)	48	145,884	27.40	5,324	2.16%
381	G0138100	Meters & Regulators	76,567	0.00	(27,799)	44	48,768	32.20	1,515	1.98%
381	G0138101	Meters-Regs-Modules	69,571	0.00	(14,765)	15	54,806	11.89	4,609	6.63%
382	G0138200	Meter & Reg Instllns	63,201	(45.00)	(22,859)	38	68,782	27.30	2,520	3.99%
382	G0138201	Mtr-Reg-Mod Installations	25,154	0.00	(5,844)	15	19,310	11.52	1,676	6.66%
385	G0138500	Ind Meas & Reg St Eq	1,517	0.00	(1,077)	24	440	9.34	47	3.11%
387	G0138711	Other Equipment	994	0.00	(649)	11	345	5.50	63	6.31%
387	G0138712	Other Eq -CNG Deprec	3,571	0.00	(3,411)	11	160	3.37	47	1.33%
		Total Gas Distribution	1,085,878		(477,627)		862,821		28,219	2.60%

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FERC PRIME ACCT	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	%	FUTURE		RECORDED DEPRECIATION RESERVE AS OF 12/31/13	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
					NET SALVAGE	AMOUNT					
Gas General Plant											
392	G0139220	Transprt'n Eq-Trailer	75	0.00	0	(75)	0	21	4.10	0	0.00%
394	G0139410	Portable Tools	7,900	0.00	0	(3,340)	4,560	23	12.00	380	4.81%
394	G0139420	Shop Equipment	77	0.00	0	(37)	40	23	6.40	6	8.12%
395	G0139500	Laboratory Equipment	283	0.00	0	(258)	25	14	2.50	10	3.53%
396	G0139600	Power Operated Equip.	162	0.00	0	(131)	31	20	2.50	12	7.65%
397	G0139700	Communication Equip.	1,965	0.00	0	(732)	1,233	15	8.80	140	7.13%
398	G0139800	Misc Equipment	198	0.00	0	(74)	124	19	8.00	16	7.83%
Total Gas General			10,660		0	(4,647)	6,013			564	5.29%
Total Gas Distribution & General			1,096,538		(477,627)	(705,331)	868,834			28,783	2.62%
Total Gas (S,T,D,G)			1,381,856		(507,610)	(855,206)	1,034,260			37,591	2.72%
Total Electric			6,622,498		(3,069,769)	(2,674,972)	7,017,295			270,142	4.08%

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FERC PRIME ACCT. CLASS	ASSET DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	FUTURE NET SALVAGE AMOUNT	%	RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
Common Plant										
391	C1839120	Offc Furn & Eq-Cmptr	76,364	0.00	(49,511)	26,853	5	2.50	10,741	14.07%
390	C1839010	Struct & Imprv-Other	278,102	(15.00)	(116,249)	203,568	30	19.39	10,499	3.78%
391	C1839110	Offc Furn & Eq-Other	25,583	0.00	(10,926)	14,657	18	10.01	1,464	5.72%
392	C1839220	Transprtn Eq-Trailer	33	0.00	(17)	17	20	11.62	1	4.30%
393	C1839310	Stores Equip -Other	145	0.00	(113)	32	19	10.90	3	2.02%
394	C1839411	Portable Tools-Other	1,232	0.00	(203)	1,029	23	18.95	54	4.41%
394	C1839421	Shop Equip - Other	234	0.00	(140)	94	35	20.08	5	2.00%
394	C1839431	Garage Equip -Other	1,056	0.00	(1)	1,055	19	10.68	99	9.35%
395	C1839510	Laboratory Eq.-Other	2,183	0.00	(930)	1,253	25	12.98	97	4.42%
397	C1839710	Commun. Equip.-Other	121,063	0.00	(53,080)	67,983	13	7.64	8,898	7.35%
398	C1839810	Misc. Equip. - Other	2,475	10.00	(1,212)	1,016	13	7.40	137	5.54%
Total Common (excl. Computer Eq)			432,106		(182,871)	290,703			21,257	4.92%
Steam Production- Palomar (PA)										
311	E0131100	Struct and Improv	57,518	(18.00)	(11,633)	56,238	30	22.50	2,499	4.35%
312	E0131200	Boiler Plant Equip.	106,539	(10.00)	(29,160)	88,033	30	22.50	3,913	3.67%
314	E0131400	Turbogenerator Units	96,278	(2.00)	(24,965)	73,239	30	22.50	3,255	3.38%
315	E0131500	Accessory Elect. Eq.	37,179	(2.00)	(8,988)	28,935	30	22.50	1,286	3.46%
316	E0131600	Misc. Power Plnt Eq.	31,067	(3.00)	(5,338)	26,661	30	22.50	1,185	3.81%
Total PA Steam Production			328,581		(80,084)	273,105			12,138	3.69%
Steam Production Desert Star Energy Center (DSEC)										
311	E0131100	Struct. and Improv.	28,593	(6.00)	(1,716)	17,665	29	15.50	1,140	3.99%
312	E0131200	Boiler Plant Equip.	48,218	(6.00)	(2,893)	31,749	29	15.50	2,048	4.25%
314	E0131400	Turbogenerator Units	10,707	(6.00)	(642)	7,578	29	15.50	489	4.57%
315	E0131500	Accessory Elect. Eq.	42,603	(6.00)	(2,556)	30,245	29	15.50	1,951	4.58%
316	E0131600	Misc Power Plnt Eq	3,495	(6.00)	(210)	2,490	29	15.50	161	4.60%
Total DSEC Steam Production			133,616		(8,017)	89,727			5,789	4.33%

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PRIME ACCT. CLASS	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	FUTURE NET SALVAGE % AMOUNT	RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
<b>Silvergate</b>										
311	E0131100	Struct. and Improv.	0	0.00	0	0	N/A	N/A	0	0.00%
312	E0131200	Boiler Plant Equip.	0	0.00	0	0	N/A	N/A	0	0.00%
314	E0131400	Turbogenerator Units	0	0.00	0	0	N/A	N/A	0	0.00%
315	E0131500	Accessory Elect Eq	0	0.00	0	0	N/A	N/A	0	0.00%
316	E0131600	Misc Power Plnt Eq	0	0.00	0	0	N/A	N/A	0	0.00%
Total Silvergate Steam Production			0	0	0	0			0	0.00%
<b>Steam Production - ALL</b>										
311	E0131100	Struct and Improv	86,111	(14.02)	(12,069)	73,903	30 / 29	20 31	3,639	4.23%
312	E0131200	Boiler Plant Eq	154,757	(8.75)	(48,522)	119,782	30 / 29	20 09	5,961	3.85%
314	E0131400	Turbogenerator Units	106,985	(2.40)	(2,568)	80,817	30 / 29	21 59	3,744	3.50%
315	E0131500	Accessory Electric Eq	79,782	(4.14)	(3,300)	59,180	30 / 29	18.28	3,237	4.06%
316	E0131600	Misc Power Plant Eq.	34,562	(3.30)	(1,142)	29,151	30 / 29	21.66	1,346	3.89%
Total Steam Production - ALL			462,197	(32.625)	(131,990)	362,832			17,927	3.88%
<b>Nuclear Plant</b>										
321	E0132100	Struct. and Improv.	8,680	0.00	0	6,022	EL 2022	8.50	708	8.16%
322	E0132200	Reactor Plant Equip	201,516	0.00	0	179,854	EL 2022	8.50	21,159	10.50%
323	E0132300	Turbogenerator Units	9,777	0.00	0	7,406	EL 2022	8.50	871	8.91%
324	E0132400	Accessory Electric Eq.	6,744	0.00	0	5,286	EL 2022	8.50	622	9.22%
325	E0132500	Misc. Power Plant Eq	121,593	0.00	0	72,785	EL 2022	8.50	8,563	7.04%
Total Nuclear Plant			348,310	0	(76,957)	271,353			31,924	9.17%

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PRIME ACCT. CLASS	ASSET DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	FUTURE NET SALVAGE %	RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
Other Production									
Other Production - (PA)									
341 E0134100	Struct and Improv	14,011	(1.00)	(140)	11,244	30	22.50	500	3.57%
342 E0134200	Fuel Holders, P & A	13,938	(2.00)	(279)	10,373	30	22.50	461	3.31%
343 E0134300	Prime Movers	0	0.00	0	0	30	22.50	0	0.00%
344 E0134400	Generators	173,332	(0.50)	(867)	133,096	30	21.86	6,089	3.51%
345 E0134500	Accessory Elect. Eq.	6,532	(2.00)	(131)	5,225	30	22.50	232	3.55%
346 E0134600	Misc. Power Plnt Eq	0	0.00	0	0	30	22.50	0	0.00%
Total Other Production (PA)		207,813		(1,416)	159,937			7,282	3.50%
Other Production - Miramar I (MM I)									
341 E0134100	Struct and Improv	4,400	(1.00)	(44)	3,763	25	16.50	228	5.18%
342 E0134200	Fuel Holders, P & A	1,358	(2.00)	(27)	1,019	25	16.50	62	4.55%
343 E0134300	Prime Movers	22,403	0.00	0	13,648	25	16.50	827	3.69%
344 E0134400	Generators	4,060	(0.50)	(20)	3,031	25	16.50	184	4.53%
345 E0134500	Accessory Elect. Eq.	5,976	(2.00)	(120)	4,756	25	16.50	288	4.82%
346 E0134600	Misc. Power Plnt Eq.	758	0.00	0	703	25	16.50	43	5.62%
Total Other Production (MM I)		38,955		(211)	26,920			1,632	4.19%
Other Production - Miramar (MM II)									
341 E0134100	Struct and Improv.	593	(1.00)	(6)	356	25	20.50	17	2.93%
342 E0134200	Fuel Holders, P & A	3,874	(2.00)	(77)	3,272	25	20.50	160	4.12%
343 E0134300	Prime Movers	29,167	0.00	0	24,532	25	20.50	1,197	4.10%
344 E0134400	Generators	8,625	(0.50)	(43)	7,196	25	20.50	351	4.07%
345 E0134500	Accessory Elect. Eq.	7,481	(2.00)	(150)	6,011	25	20.50	293	3.92%
346 E0134600	Misc Power Plnt Eq.	316	0.00	0	244	25	20.50	12	3.77%
Total Other Production (MM II)		50,056		(276)	41,611			2,030	4.06%

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FERC PRIME ASSET ACCT CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	FUTURE		RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL	
			NET SALVAGE %	AMOUNT					AMOUNT	PERCENT
<b>Other Production - Desert Star Energy Center (DSEC)</b>										
341 E0134100	Struct. and Improv.	1,751	(6.00)	(105)	(458)	1,398	29	15.50	90	5.15%
342 E0134200	Fuel Holders, P & A	594	(6.00)	(36)	(248)	382	29	15.50	25	4.15%
343 E0134300	Prime Movers	22,357	(6.00)	(1,341)	(8,884)	14,814	29	15.50	956	4.28%
344 E0134400	Generators	108,119	(6.00)	(6,487)	(46,510)	68,096	29	15.50	4,393	4.06%
345 E0134500	Accessory Elect Eq.	9,194	(7.00)	(644)	(3,583)	6,255	29	15.50	404	4.39%
346 E0134600	Misc. Power Plnt Eq.	22,367	(6.00)	(1,342)	(10,015)	13,694	29	15.50	883	3.95%
<b>Total Other Production (DSEC)</b>										
		164,382		(9,955)	(69,698)	104,639			6,751	4.11%
<b>Other Production - Cuyamaca (CPEP)</b>										
341 E0134100	Struct and Improv	2,175	(1.00)	(22)	(1)	2,196	25	13.50	163	7.48%
342 E0134200	Fuel Holders, P & A	583	(2.00)	(12)	(41)	554	25	13.50	41	7.03%
343 E0134300	Prime Movers	9,986	0.00	0	(886)	9,100	25	13.50	674	6.75%
344 E0134400	Generators	1,981	(0.50)	(10)	(77)	1,914	25	13.50	142	7.16%
345 E0134500	Accessory Elect Eq	834	(2.00)	(17)	(56)	795	25	13.50	59	7.06%
346 E0134600	Misc Power Plnt Eq	713	0.00	0	(42)	671	25	13.50	50	6.97%
<b>Total Other Production (CPEP)</b>										
		16,272		(60)	(1,103)	15,229			1,128	6.93%
<b>Other Production - Solar</b>										
341 E0134110	Struct & Impr - Solar	0	0.00	0	0	0	25	0.00	0	0.00%
342 E0134210	Fuel Holders - Solar	0	0.00	0	0	0	25	0.00	0	0.00%
343 E0134310	Prime Movers - Solar	0	0.00	0	0	0	25	0.00	0	0.00%
344 E0134410	Generators - Solar	38,275	0.00	0	(4,628)	33,647	25	21.94	1,534	4.01%
345 E0134510	Acc Electr Eq - Solar	2,316	0.00	0	(522)	1,794	25	19.59	92	3.95%
346 E0134610	Misc Eq - Solar	0	0.00	0	0	0	25	0.00	0	0.00%
<b>Total Other Production - Solar</b>										
		40,591		0	(5,150)	35,441			1,625	4.00%

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FERC PRIME ACCT. CLASS	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	FUTURE NET SALVAGE %	RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL	AVERAGE	TOTAL ANNUAL ACCRUAL	
							AVERAGE SERVICE LIFE (YRS)	REMAIN LIFE (YRS)		AMOUNT
Other Production - Wind										
341	E0134120	Struct & Impr - Wind	0	0.00	0	0	20	0.00	0	0.00%
342	E0134220	Fuel Holders - Wind	0	0.00	0	0	20	0.00	0	0.00%
343	E0134320	Prime Movers - Wind	0	0.00	0	0	20	0.00	0	0.00%
344	E0134420	Generators - Wind	257	0.00	(5)	252	20	19.50	13	5.03%
345	E0134520	Acc Electr Eqp - Wind	0	0.00	0	0	20	0.00	0	0.00%
346	E0134620	Misc Eqp - Wind	0	0.00	0	0	20	0.00	0	0.00%
Total Other Production - Wind			257	0	(5)	252	10	10.00	13	5.03%
Other Production - Generation Batteries										
348	E0134800	Batteries - Generation	0	0.00	0	0	10	10.00	0	0.00%
Total Other Production - ALL										
341	E0134100	Struct. and Improv.	22,930	(1.38)	(317)	18,957	COMP	18.99	998	4.35%
342	E0134200	Fuel Holders, Prod., Acc.	20,347	(2.12)	(431)	15,600	COMP	20.85	748	3.68%
343	E0134300	Prime Movers	83,913	(1.60)	(1,341)	62,094	COMP	17.00	3,654	4.35%
344	E0134400	Generators	334,649	(2.22)	(7,427)	247,232	COMP	19.46	12,705	3.80%
345	E0134500	Accessory Electric Eq.	32,333	(3.28)	(1,060)	24,834	COMP	18.16	1,368	4.23%
346	E0134600	Misc Power Plant Eq.	24,154	(5.56)	(1,342)	15,312	COMP	15.50	988	4.09%
348	E0134800	Batteries - Generation	0	0.00	0	0	10	10.00	0	0.00%
Total Other Production			518,326	(11.918)	(146,215)	384,029			20,460	3.95%
Electric Transmission Plant Reclassified as Generation or Distribution										
353 Generation-related Transmission (FERC Authorized)										
352 & 353 Distribution-related Transmission Composite (FERC Authorized)										



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FERC PRIME ASSET ACCT. CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	%	FUTURE		RECORDED DEPRECIATION RESERVE	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
				NET SALVAGE	AMOUNT						
Electric Distribution Plant											
361	E0136100 Struct. and Improv.	3,987	(125.00)	(4,984)	(1,647)	7,324	63	47.71	154	3.85%	
362	E0136210 Station Equip.-Other	427,753	(125.00)	(534,691)	(107,632)	854,812	51	40.95	20,875	4.88%	
363	E0136300 Storage Battery Eq	6,219	0.00	0	(116)	6,103	10	9.50	642	10.33%	
364	E0136400 Poles, Towers & Fxtr	554,253	(100.00)	(554,253)	(243,567)	864,939	47	38.79	22,298	4.02%	
365	E0136500 Overhead Cond & Dev	432,250	(70.00)	(302,575)	(169,804)	565,021	55	46.36	12,188	2.82%	
366	E0136600 Underground Conduit	1,017,151	(50.00)	(508,576)	(397,298)	1,128,429	57	42.61	26,483	2.60%	
367	E0136700 Undergrnd Cond & Dev	1,333,220	(65.00)	(866,593)	(787,061)	1,412,752	45	32.09	44,025	3.30%	
368	E0136810 Line Transformers	518,691	(70.00)	(363,084)	(91,775)	790,000	34	26.84	29,434	5.67%	
368	E0136820 Capacitors	21,028	(70.00)	(14,720)	6,538	42,286	12	8.80	4,805	22.85%	
369	E0136910 Services Overhead	126,407	(110.00)	(139,048)	(120,859)	144,596	55	45.26	3,195	2.53%	
369	E0136920 Services Underground	316,903	(75.00)	(237,677)	(221,736)	332,844	53	36.68	9,074	2.86%	
370	E0137010 Meters	2,517	0.00	0	(238)	2,279	48	44.35	51	2.04%	
370	E0137011 Meters-Electronic	186,828	0.00	0	(41,142)	145,686	15	11.71	12,441	6.66%	
370	E0137020 Meter Installations	4,171	0.00	0	(100)	4,071	48	47.14	86	2.07%	
370	E0137021 Meter Installns-Electronic	50,163	0.00	0	(9,764)	40,399	15	12.04	3,355	6.69%	
371	E0137100 Installns -Cust Prem	6,705	(90.00)	(6,035)	(11,133)	1,607	34	21.65	74	1.11%	
373	E0137320 St. Lghtg & Sgnl Sys	25,868	(85.00)	(21,988)	(19,135)	28,721	36	26.18	1,097	4.24%	
Total Electric Distribution		5,034,114		(3,554,222)	(2,216,469)	6,371,867			190,277	3.78%	
Electric General Plant											
390	E0139000 Struct. and Improv.	32,162	(10.00)	(3,216)	(21,036)	14,342	34	18.75	765	2.38%	
392	E0139220 Transprtn Eq-Trailer	58	0.00	0	(6)	52	27	20.30	3	4.42%	
393	E0139310 Stores Equip.-Other	17	0.00	0	(17)	0	25	2.94	0	0.00%	
394	E0139411 Portable Tools-Other	21,972	0.00	0	(6,686)	15,286	27	18.54	824	3.75%	
394	E0139420 Shop Equipment	341	0.00	0	(211)	130	26	10.79	12	3.53%	
395	E0139510 Laboratory Eq.-Other	277	0.00	0	(45)	232	22	13.39	17	6.26%	
397	E0139710 Commun. Equip.-Other	182,788	(50.00)	(91,394)	(69,231)	204,951	30	22.72	9,021	4.94%	
397	E0139720 Commun. Equip.-SWPL	6,539	(50.00)	(3,270)	(4,894)	4,915	30	15.39	319	4.88%	
397	E0139760 Commun. Equip.-SRPL	14,036	0.00	0	(899)	13,137	30	28.63	459	3.27%	
398	E0139810 Misc. Equip. - Other	1,361	0.00	0	(316)	1,045	16	12.23	85	6.28%	

SAN DIEGO GAS AND ELECTRIC  
ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2016  
STRAIGHT LINE REMAINING LIFE METHOD  
BALANCES AS OF DECEMBER 31, 2013  
USING PROPOSED NET SALVAGE RATES AND SERVICE LIVES  
(Thousands of Dollars)

FERC PRIME ACCT. CLASS	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	%	FUTURE		RECORDED DEPRECIATION RESERVE	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL AMOUNT	PERCENT
					NET SALVAGE	AMOUNT AS OF 12/31/13						
398	E0139860	Misc. Equip. - SRPL	0	0.00	0	0	0	0	16	0.00	0	0.00%
		Total Electric General	259,551		(97,880)	(103,341)	254,090				11,506	4.43%
		Other Storage Plant										
363	G0136360	LNG Distrib Storg Eq	2,053	0.00	0	(813)	1,240		20	13.01	95	4.64%
		Total Other Storage	2,053		0	(813)	1,240				95	4.64%
		Gas Transmission Plant										
366	G0136600	Struct and Land Imp	11,710	0.00	0	(9,625)	2,085		34	13.93	150	1.28%
367	G0136700	Mains	169,757	(25.00)	(42,439)	(61,240)	150,956		45	30.70	4,917	2.90%
368	G0136800	Compressor Statn Eq	82,026	(10.00)	(8,203)	(63,027)	27,202		35	19.87	1,369	1.67%
369	G0136900	Meas & Reg Statn Eq	19,772	(5.00)	(989)	(15,170)	5,591		31	17.22	325	1.64%
		Total Gas Transmission	283,265		(51,630)	(149,062)	185,833				6,760	2.39%
		Gas Distribution Plant										
375	G0137500	Struct & Imp	43	0.00	0	(61)	(18)		44	8.59	0	0.00%
376	G0137600	Mains	581,854	(55.00)	(320,020)	(331,990)	569,884		69	49.67	11,473	1.97%
378	G0137800	Meas & Reg Statn Eq	17,004	(25.00)	(4,251)	(6,909)	14,346		47	37.65	381	2.24%
380	G0138000	Services	246,402	(70.00)	(172,481)	(285,320)	133,563		65	43.45	3,074	1.25%
381	G0138100	Meters & Regulators	76,567	0.00	0	(27,799)	48,768		41	29.44	1,657	2.16%
381	G0138101	Meters-Regs-Modules	69,571	0.00	0	(14,765)	54,806		15	11.89	4,609	6.63%
382	G0138200	Meter & Reg Instllns	63,201	(30.00)	(18,960)	(22,859)	59,302		35	23.73	2,499	3.95%
382	G0138201	Mtr-Reg-Mod Installations	25,154	0.00	0	(5,844)	19,310		15	11.52	1,676	6.66%
385	G0138500	Ind Meas & Reg St Eq	1,517	0.00	0	(1,077)	440		28	12.90	34	2.25%
387	G0138711	Other Equipment	994	0.00	0	(649)	345		16	12.13	28	2.86%
387	G0138712	Other Eq -CNG Deprec	3,571	0.00	0	(3,411)	160		16	9.21	17	0.49%
		Total Gas Distribution	1,085,878		(515,712)	(700,684)	900,906				25,450	2.34%

SAN DIEGO GAS AND ELECTRIC  
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2016  
 STRAIGHT LINE REMAINING LIFE METHOD  
 BALANCES AS OF DECEMBER 31, 2013  
 USING PROPOSED NET SALVAGE RATES AND SERVICE LIVES  
 (Thousands of Dollars)

PRIME ACCT	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	%	FUTURE		RECORDED DEPRECIATION RESERVE AS OF 12/31/13	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL		
					NET SALVAGE	AMOUNT				AMOUNT	PERCENT	
Gas General Plant												
392	G0139220	Transprtn Eq-Trailer	75	0.00	0	(75)	0	21	4.64	0	0.00%	
394	G0139410	Portable Tools	7,900	0.00	0	(3,340)	4,560	24	13.36	341	4.32%	
394	G0139420	Shop Equipment	77	0.00	0	(37)	40	24	11.89	3	4.37%	
395	G0139500	Laboratory Equipment	283	0.00	0	(258)	25	19	9.73	3	0.91%	
396	G0139600	Power Operated Equip	162	0.00	0	(131)	31	20	2.50	12	7.65%	
397	G0139700	Communication Equip	1,965	0.00	0	(732)	1,233	15	8.77	141	7.15%	
398	G0139800	Misc Equipment	198	0.00	0	(74)	124	19	9.63	13	6.50%	
<hr/>												
	Total Gas General		10,660		0	(4,647)	6,013			513	4.81%	
	Total Gas Distribution & General		1,096,538		(515,712)	(705,331)	906,919			25,963	2.37%	
	Total Gas (S, T, D, G)		1,381,856		(567,343)	(855,206)	1,093,993			32,818	2.37%	
	Total Electric		6,622,498		(3,696,645)	(2,674,972)	7,644,171			272,093	4.11%	

**DEPRECIATION EXPENSE**

SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
ELECTRIC DEPRECIATION & AMORTIZATION EXPENSE  
(Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2016 Test Year (2016\$)
	<u>Depreciation Expense</u>		
1	Generation	34,553	38,668
2	Nuclear	0	853
3	Distribution	163,797	233,996
4	General Plant relating to Electric Distribution	11,636	10,585
5	Depr. of Common Plant related to Distribution	22,587	22,808
6	TOTAL DEPRECIATION	<u>232,572</u>	<u>306,910</u>
	<u>Amortization Expense</u>		
7	Land Rights	1,628	1,998
8	Software	32,917	54,423
9	TOTAL AMORTIZATION	<u>34,545</u>	<u>56,421</u>
10	TOTAL ELEC. DEPR. & AMORT.	<u><u>267,116</u></u>	<u><u>363,331</u></u>

SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
GAS DEPRECIATION & AMORTIZATION EXPENSE  
(Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2016 Test Year (2016\$)
	<u>Depreciation Expense</u>		
1	Underground Storage	89	92
2	Transmission	7,739	8,225
3	Distribution & General Plant	23,823	28,805
4	Depreciation of Common Plant related to Gas	9,886	9,191
5	TOTAL DEPRECIATION	<u>41,537</u>	<u>46,313</u>
	<u>Amortization Expense</u>		
6	Land Rights	248	330
7	Software	9,519	10,929
8	TOTAL AMORTIZATION	<u>9,767</u>	<u>11,259</u>
9	TOTAL GAS DEPR. & AMORT.	<u><u>51,304</u></u>	<u><u>57,571</u></u>

SAN DIEGO GAS & ELECTRIC COMPANY  
 TEST YEAR 2016  
 ELECTRIC DEPRECIATION & AMORTIZATION EXPENSE  
 (Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2014 Estimated Year	2015 Estimated Year	2016 Test Year (2016\$)
	<u>Depreciation Expense</u>				
1	Generation	34,553	37,085	37,750	38,668
1	Nuclear	0	0	31	853
2	Distribution	163,797	201,659	217,420	233,996
3	General Plant relating to Electric Distribution	11,636	8,927	9,178	10,585
4	Depr. of Common Plant related to Distribution	22,587	21,889	23,354	22,808
5	TOTAL DEPRECIATION	232,572	269,561	287,733	306,910
	<u>Amortization Expense</u>				
6	Land Rights	1,628	1,779	1,884	1,998
7	Software	32,917	40,934	53,157	54,423
8	TOTAL AMORTIZATION	34,545	42,713	55,042	56,421
9	TOTAL ELEC. DEPR. & AMORT.	267,116	312,274	342,775	363,331

SAN DIEGO GAS & ELECTRIC COMPANY  
 TEST YEAR 2016  
 GAS DEPRECIATION & AMORTIZATION EXPENSE  
 (Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2014 Estimated Year	2015 Estimated Year	2016 Test Year (2016\$)
	<u>Depreciation Expense</u>				
1	Underground Storage	89	93	93	92
2	Transmission	7,739	9,665	10,257	8,225
3	Distribution & General Plant	23,823	29,291	30,296	28,805
4	Depreciation of Common Plant related to Gas	9,886	8,820	9,410	9,191
5	<b>TOTAL DEPRECIATION</b>	<b>41,537</b>	<b>47,869</b>	<b>50,056</b>	<b>46,313</b>
	<u>Amortization Expense</u>				
6	Land Rights	248	322	330	330
7	Software	9,519	8,586	10,961	10,929
8	<b>TOTAL AMORTIZATION</b>	<b>9,767</b>	<b>8,908</b>	<b>11,291</b>	<b>11,259</b>
9	<b>TOTAL GAS DEPR. &amp; AMORT.</b>	<b>51,304</b>	<b>56,777</b>	<b>61,348</b>	<b>57,571</b>



**SDG&E 2016 GENERAL RATE CASE**  
**DERIVATION OF ELECTRIC GENERATION AND GENERATION RELATED**  
**DEPRECIABLE PLANT DOLLARS**  
 Balances as of 12/31/13  
 In Thousands

Line No.	Account	Description	(1) Total Other Prod. Account 101 *	(2) Transmission Account 101 Plant Related to Other Prod.	(3) Other Prod. Account 101 Plant Related to Transmission	(4) Other Prod. Account 101 Plant Related to Distribution	(5) Total Other Production Plant Adjusted Book Sum (1-4)	Line No.
		Other Plant Related to Other Production						
1	353.0	Station Equipment	-	1,420	-	-	1,420	1
2	<b>TOTAL</b>		-	1,420	-	-	1,420	2
3	340.0	Land and Land Rights	200	-	(4)	(141)	54	3
4	341.0	Structures and Improvements	22,930	-	-	-	22,930	4
5	342.0	Station Equipment	20,348	-	-	-	20,348	5
6	343.0	Poles, Towers, & Fixtures	83,913	-	-	-	83,913	6
7	344.0	OH Conductors and Devices	334,649	-	-	(39,367)	295,282	7
8	345.0	Underground Conduit	32,333	-	-	(2,316)	30,017	8
9	346.0	UG Conductors & Devices	24,154	-	-	-	24,154	9
10	<b>TOTAL OTHER PRODUCTION</b>		518,525	-	(4)	(41,824)	476,697	10
11	<b>GRAND TOTAL OTHER PRODUCTION</b>		518,525	1,420	(4)	(41,824)	478,117	11
12		Less Land, Land Rights & Intangibles (Non-Depr.)	(200)	-	-	141	(54)	12
13	<b>TOTAL OTHER PRODUCTION DEPREC. PLANT</b>		518,326	1,420	-	(41,683)	478,064	13

\* From Fixed Capital Statement.

**SDG&E 2016 GENERAL RATE CASE**  
**DERIVATION OF ELECTRIC GENERATION AND GENERATION RELATED**  
**DEPRECIABLE PLANT DOLLARS**  
 Balances as of 12/31/13  
 In Thousands

Line No.	Account	Description	(1) Total Steam Prod. Account 101 *	(2) Transmission Account 101 Plant Related to Steam Prod.	(3) Steam Prod. Account 101 Plant Fully Depreciated	(4) Total Steam Production Adjusted Book Sum (1-4)	Line No.
		Other Plant Related to Steam Production					
1	352.0	Structures and Improvements	-	1,928	-	1,928	1
2	353.0	Station Equipment	-	10,619	-	10,619	2
3	358.0	Underground Conductors & Devices	-	1,726	-	1,726	3
4	<b>TOTAL</b>		-	<b>14,273</b>	-	<b>14,273</b>	4
5	310.0	Land and Land Rights	14,527	-	(47)	14,480	5
6	311.0	Structures and Improvements	93,973	-	(7,861)	86,111	6
7	312.0	Boiler Plant Equipment	165,391	-	(10,634)	154,757	7
8	314.0	Turbogenerator Units	114,469	-	(7,484)	106,985	8
9	315.0	Accessory Electric Equipment	81,955	-	(2,173)	79,782	9
10	316.0	Misc. Power Plant Equipment	34,801	-	(239)	34,562	10
11	<b>TOTAL STEAM PRODUCTION</b>		<b>505,116</b>	-	<b>(28,438)</b>	<b>476,678</b>	11
12	<b>GRAND TOTAL STEAM PRODUCTION</b>		<b>505,116</b>	<b>14,273</b>	<b>(28,438)</b>	<b>490,952</b>	12
13		Less Land, Land Rights & Intangibles (Non-Depr.)	(14,527)	-	47	(14,480)	13
14	<b>TOTAL STEAM PRODUCTION DEPREC. PLANT</b>		<b>490,590</b>	<b>14,273</b>	<b>(28,392)</b>	<b>476,472</b>	14

\* From Fixed Capital Statement.

San Diego Gas & Electric 2016 General Rate Case									
ELECTRIC NON-NUCLEAR GENERATION EXPENSE & EXPENSE RELATED TO GENERATION									
Estimated for year 2014 (Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2013	2014 Plant Additions	2014 Retirements	2014 Weighted Net Additions	Depreciable Base	Rate	2014 Depreciation Expense	Line No.	
1	462,198	6,952	575	3,306	465,504	0.0377	17,534	1	
2	476,643	16,804	116	6,596	483,239	0.0394	19,049	2	
3	<b>938,841</b>	<b>23,755</b>	<b>691</b>	<b>9,902</b>	<b>948,743</b>		<b>36,583</b>	3	
Reclassifications to Generation:									
4	1,928	-	-	-	1,928	0.0320	62	4	
5	12,039	-	-	-	12,039	0.0320	385	5	
6	1,726	-	-	-	1,726	0.0320	55	6	
7	<b>954,535</b>	<b>23,755</b>	<b>691</b>	<b>9,902</b>	<b>964,437</b>		<b>37,085</b>	7	

San Diego Gas & Electric									
2016 General Rate Case									
ELECTRIC NON-NUCLEAR GENERATION EXPENSE & EXPENSE RELATED TO GENERATION									
Estimated for year 2015									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2014	2015 Plant Additions	2015 Retirements	2015 Weighted Net Additions	Depreciable Base	Rate	2015 Depreciation Expense	Line No.	
1	468,575	668	583	39	468,614	0.0377	17,651	1	
2	493,331	9,105	120	3,792	497,123	0.0394	19,596	2	
3	961,906	9,773	703	3,832	965,738		37,247	3	
<b>Reclassifications to Generation:</b>									
4	1,928	-	-	-	1,928	0.0320	62	4	
5	12,039	-	-	-	12,039	0.0320	385	5	
6	1,726	-	-	-	1,726	0.0320	55	6	
7	977,600	9,773	703	3,832	981,431		37,750	7	
<b>Total Adjusted Non-Nuclear Generation</b>									

San Diego Gas & Electric									
2016 General Rate Case									
ELECTRIC NON-NUCLEAR GENERATION EXPENSE & EXPENSE RELATED TO GENERATION									
Estimated for year 2016									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2015	2016 Plant Additions	2016 Retirements	2016 Weighted Net Additions	Depreciable Base	Rate	2016 Depreciation Expense	Line No.	
1	468,664	747	583	80	468,744	0.0388	18,181	1	
2	502,317	9,238	122	3,967	506,284	0.0395	19,985	2	
3	970,981	9,985	705	4,047	975,029		38,165	3	
<b>Reclassifications to Generation:</b>									
4	1,928	-	-	-	1,928	0.0320	62	4	
5	12,039	-	-	-	12,039	0.0320	385	5	
6	1,726	-	-	-	1,726	0.0320	55	6	
7	986,675	9,985	705	4,047	990,722		38,668	7	

San Diego Gas & Electric 2016 General Rate Case NUCLEAR PRODUCTION EXPENSE Estimated for year 2014 (Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2013	2014 Plant Additions	2014 Retirements	2014 Weighted Net Additions	Depreciable Base	Rate	2014 Depreciation Expense	Line No.	
1									
	0	-	-	-	-	0.0917	-	1	
2									
	-	-	-	-	-		-	2	

San Diego Gas & Electric									
2016 General Rate Case									
NUCLEAR PRODUCTION EXPENSE									
Estimated for year 2015									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2014	2015 Plant Additions	2015 Retirements	2015 Weighted Net Additions	Depreciable Base	Rate	2015 Depreciation Expense	Line No.	
1	-	8,135	-	339	339	0.0917	31	1	
2	-	8,135	-	339	339		31	2	

San Diego Gas & Electric									
2016 General Rate Case									
NUCLEAR PRODUCTION EXPENSE									
Estimated for year 2016									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2015	2016 Plant Additions	2016 Retirements	2016 Weighted Net Additions	Depreciable Base	Rate	2016 Depreciation Expense	Line No.	
1	Nuclear Production Plant	8,135	2,349	-	1,176	9,311	0.0917	853	1
2	<b>Total Nuclear Production</b>	<b>8,135</b>	<b>2,349</b>	<b>-</b>	<b>1,176</b>	<b>9,311</b>		<b>853</b>	<b>2</b>



SDG&E 2016 GENERAL RATE CASE  
 DERIVATION OF ELECTRIC DISTRIBUTION AND DISTRIBUTION RELATED  
 DEPRECIABLE PLANT DOLLARS  
 Balances as of 12/31/13  
 In Thousands

Line No.	Account	Description	(1) Total Distribution Account 101 *	(2) Franchises Account 101 Plant Related to Distribution	(3) Intangibles Account 101 Plant Related to Distribution	(4) Generation Account 101 Plant Related to Distribution	(5) Transmission Account 101 Plant Related to Distribution	(6) Distribution Account 101 Plant Related to Transmission	(7) Total Distribution Plant Adjusted Book Sum (1:6)
1	Other Plant Related to Distribution		-	-	-	-	-	-	223
2	302.0 Franchises		-	92,422	-	-	-	-	92,422
3	303.0 Intangible Plant		-	-	-	-	-	-	141
4	340.0 Land		-	-	-	141	-	-	39,367
5	344.0 Generators		-	-	-	39,367	-	-	2,316
6	345.0 Accessory Electric Equipment		-	-	-	2,316	-	-	5,659
7	350.0 Land & Land Rights		-	-	-	-	5,659	-	36,371
8	352.0 Structures & Improvements		-	-	-	-	36,371	-	2,513
9	353.0 Station Equipment		-	-	-	-	2,513	-	179,012
<b>TOTAL</b>			<b>223</b>	<b>92,422</b>	<b>41,824</b>	<b>44,543</b>	<b>(3,583)</b>	<b>(1,076)</b>	<b>89,677</b>
10	360.0 Land and Land Rights		93,260	-	-	-	-	-	2,910
11	361.0 Structures and Improvements		3,987	-	-	-	-	-	427,753
12	362.0 Station Equipment		427,753	-	-	-	-	-	6,219
13	363.0 Storage Batter Equipment		6,219	-	-	-	-	-	554,253
14	364.0 Poles, Towers, & Fixtures		554,253	-	-	-	-	-	432,250
15	365.0 OH Conductors and Devices		432,250	-	-	-	-	-	1,017,151
16	366.0 Underground Conduit		1,017,151	-	-	-	-	-	1,333,220
17	367.0 UG Conductors & Devices		1,333,220	-	-	-	-	-	539,719
18	368.0 Line Transformers		539,719	-	-	-	-	-	443,310
19	369.0 Services		443,310	-	-	-	-	-	243,679
20	370.0 Meters		243,679	-	-	-	-	-	6,705
21	371.0 Installations on Customer Premises *		6,705	-	-	-	-	-	25,868
22	373.0 Street Lighting & Signal Systems *		25,868	-	-	-	-	-	5,127,373
<b>TOTAL DISTRIBUTION</b>			<b>5,127,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,659)</b>	<b>(4,659)</b>	<b>5,122,714</b>
<b>GRAND TOTAL DISTRIBUTION</b>			<b>5,127,373</b>	<b>223</b>	<b>92,422</b>	<b>41,824</b>	<b>44,543</b>	<b>(4,659)</b>	<b>5,301,726</b>
25	Less Land, Land Rights & Intangibles (Non-Depr.		(93,260)	(223)	(92,422)	(141)	(5,659)	3,583	(188,122)
<b>TOTAL DISTRIBUTION DEPRECIABLE PLT.</b>			<b>5,034,113</b>	<b>-</b>	<b>-</b>	<b>41,683</b>	<b>38,884</b>	<b>(1,076)</b>	<b>5,113,603</b>

\* From Fixed Capital Statement.

San Diego Gas & Electric 2016 General Rate Case									
ELECTRIC DISTRIBUTION EXPENSE & EXPENSE RELATED TO DISTRIBUTION									
Estimated for year 2014 (Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2013	2014 Plant Additions	2014 Retirements	2014 Weighted Net Additions	Depreciable Base	Rate	2014 Depreciation Expense	Line No.	
1	5,033,037	484,483	29,173	232,632	5,265,669	0.0378	198,804	1	
2	-	-	-	-	-	-	-	2	
3	5,033,037	484,483	29,173	232,632	5,265,669		198,804	3	
<b>Reclassifications to Distribution:</b>									
4	-	-	-	-	-	-	-	4	
5	39,367	4,189	-	2,643	42,010	0.0394	1,656	5	
6	2,316	-	-	-	2,316	0.0394	91	6	
7	-	-	-	-	-	-	-	7	
8	36,371	-	-	-	36,371	0.0285	1,037	8	
9	2,513	-	-	-	2,513	0.0285	72	9	
10	5,113,603	488,672	29,173	235,276	5,348,879		201,659	10	
*Total Distribution Plant excludes amounts reclassified to Transmission.									

San Diego Gas & Electric 2016 General Rate Case									
ELECTRIC DISTRIBUTION EXPENSE & EXPENSE RELATED TO DISTRIBUTION									
Estimated for year 2015 (Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2014	2015 Plant Additions	2015 Retirements	2015 Weighted Net Additions	Depreciable Base	Rate	2015 Depreciation Expense	Line No.	
1	5,488,346	429,066	31,812	190,626	5,678,972	0.0378	214,408	1	
2	-	-	-	-	-	-	-	2	
3	5,488,346	429,066	31,812	190,626	5,678,972		214,408	3	
<b>Reclassifications to Distribution:</b>									
4	-	-	-	-	-	-	-	4	
5	43,556	254	-	212	43,767	0.0394	1,725	5	
6	2,316	-	-	-	2,316	0.0394	91	6	
7	-	-	-	-	-	-	-	7	
8	36,371	-	-	-	36,371	0.0285	1,037	8	
9	2,513	4,922	-	3,076	5,590	0.0285	159	9	
10	5,573,102	434,242	31,812	193,914	5,767,016		217,420	10	
*Total Distribution Plant excludes amounts reclassified to Transmission.									

San Diego Gas & Electric 2016 General Rate Case									
ELECTRIC DISTRIBUTION EXPENSE & EXPENSE RELATED TO DISTRIBUTION									
Estimated for year 2016 (Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2015	2016 Plant Additions	2016 Retirements	2016 Weighted Net Additions	Depreciable Base	Rate	2016 Depreciation Expense	Line No.	
1	5,885,600	454,475	34,115	212,898	6,098,499	0.0378	230,508	1	
2	-	-	-	-	-	-	-	2	
3	<b>5,885,600</b>	<b>454,475</b>	<b>34,115</b>	<b>212,898</b>	<b>6,098,499</b>		<b>230,508</b>	<b>3</b>	
<b>Reclassifications to Distribution:</b>									
4	-	-	-	-	-	-	-	4	
5	43,809	1	-	0	43,810	0.0395	1,729	5	
6	2,316	-	-	-	2,316	0.0395	91	6	
7	-	-	-	-	-	-	-	7	
8	36,371	-	-	-	36,371	0.0285	1,037	8	
9	7,436	18,562	-	14,680	22,116	0.0285	630	9	
10	<b>5,975,532</b>	<b>473,037</b>	<b>34,115</b>	<b>155</b>	<b>6,203,111</b>		<b>233,996</b>	<b>10</b>	
*Total Distribution Plant excludes amounts reclassified to Transmission.									

SDG&E									
GENERAL PLANT FUNCTIONALIZATION STUDY									
Balances as of 12/31/2013									
In Thousands									
	(1)	(2)	(3)	(4)					
Line No.	Account	Description	Total General Plant Account 101	Account 101 Transmission	Account 101 Distribution	Total Nuclear Production Adjusted Book SUM (1:3)	Line No.		
1	389.0	Land and Land Rights	7,312	-	-	7,312	1		
2	390.0	Structures and Improvements	32,162	-	-	32,162	2		
3	391.0	Office Furniture & Equipment	0	-	-	-	3		
4	392.0	Transportation Equipment	58	-	-	58	4		
5	393.0	Stores Equipment	17	-	-	17	5		
6	394.0	Tools and Shop Equipment	22,313	-	-	22,313	6		
7	395.0	Laboratory Equipment	277	-	-	277	7		
8	396.0	Power Operated Equipment	92	-	-	92	8		
9	397.0	Communication Equipment	203,363	-	-	203,363	9		
10	398.0	Miscellaneous Equipment	1,361	-	-	1,361	10		
11	<b>SUBTOTAL GENERAL PLANT</b>		<b>266,956</b>	<b>-</b>	<b>-</b>	<b>266,956</b>	<b>11</b>		
12	Less Land and Land Rights					(7,312)	12		
13	Less Autos & Power Operated Equipment					(92)	13		
14	<b>TOTAL GENERAL PLANT</b>		<b>266,956</b>	<b>-</b>	<b>-</b>	<b>259,552</b>	<b>14</b>		
15	Labor Ratio Allocation Factors*			16.48%	83.52%	100.0%	15		
16	<b>GRAND TOTAL GENERAL PLANT</b>			<b>42,774</b>	<b>216,777</b>	<b>259,552</b>	<b>16</b>		
* Labor Ratios applied to 2014-2016 Plant									

San Diego Gas & Electric									
2016 General Rate Case									
GENERAL PLANT DEPRECIATION EXPENSE IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES									
Estimated for year 2014									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2013	2014 Plant Additions	2014 Retirements	2014 Transfers	2014 Weighted Net Additions	Depreciable Base	Rate	2014 Depreciation Expense	Line No.
1	259,552	15,016	818	-	9,379	268,930	0.0397	10,688	1
General Plant Related to:									
2	42,774	2,475	135	-	1,546	44,320	0.0397	1,761	2
3	216,777	12,542	683	-	7,833	224,610	0.0397	8,927	3

San Diego Gas & Electric									
2016 General Rate Case									
GENERAL PLANT DEPRECIATION EXPENSE IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES									
Estimated for year 2015									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2014	2015 Plant Additions	2015 Retirements	2015 Weighted Net Additions	Depreciable Base	Rate	2015 Depreciation Expense	Line No.	
1	273,750	6,078	691	2,740	276,490	0.0397	10,989	1	
<b>General Plant</b>									
Related to:									
2	45,114	1,002	114	452	45,566	0.0397	1,811	2	
3	228,636	5,077	577	2,288	230,925	0.0397	9,178	3	

San Diego Gas & Electric  
 2016 General Rate Case  
**GENERAL PLANT DEPRECIATION EXPENSE IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES**  
 Estimated for year 2016  
 (Thousands of Dollars)

Line No.	Depreciable Plant	2016 Plant Additions	2016 Retirements	2016 Weighted Net Additions	Depreciable Base	Rate	2016 Depreciation Expense	Line No.	
1	General Plant	279,138	25,595	1,101	6,754	285,892	0.0443	12,673	1
	General Plant Related to:								
2	Transmission Plant	46,002	4,218	182	1,113	47,115	0.0443	2,089	2
3	Distribution Plant	233,136	21,377	920	5,641	238,777	0.0443	10,585	3



San Diego Gas & Electric									
2016 General Rate Case									
GAS PLANT DEPRECIATION EXPENSE									
Estimated for year 2014									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2013	2014 Plant Additions	2014 Retirements	2014 Weighted Net Additions	Depreciable Base	Rate	2014 Depreciation Expense	Line No.	
<b>Gas Plant</b>									
1	1,979	-	-	-	1,979	0.0467	93	1	
2	283,265	44,315	114	31,000	314,265	0.0308	9,665	2	
3	1,096,537	43,602	6,367	19,365	1,115,901	0.0262	29,291	3	
4	<b>1,381,781</b>	<b>87,917</b>	<b>6,481</b>	<b>50,365</b>	<b>1,432,146</b>		<b>39,049</b>	<b>4</b>	





SDG&E - Common Plant Functionalization Study										
In Thousands										
Common Plant Balances as of December 31, 2013										
Line No.	Acct. No.	Common Plant	(1)	(2)	(3)	(4)	TRANSMISSION	DISTRIBUTION	GAS	Total Common Plant
1	303	Misc Intangible Plant	-	-	-	216,258				
2	389	Land and Land Rights	-	-	-	8,250				
3	390	Structures and Improvements	-	-	-	278,102				
4	391.1	Office Furniture and Equipment	-	-	-	25,583				
4	391.2	Computer Equipment	-	-	-	76,364				
5	392	Transportation and Equipment	-	-	-	67				
6	393	Stores and Equipment	-	-	-	145				
7	394	Tools, Shop, and Garage Equipment	-	-	-	2,522				
8	395	Laboratory Equipment	-	-	-	2,183				
9	396	Power Operated Equipment	-	-	-	-				
10	397	Communication Equipment	-	-	-	121,063				
11	398	Miscellaneous Equipment	-	-	-	2,475				
12		Subtotal	-	-	-	733,011				
13		Less Software				(216,258)				
14		Less Land & Land Rights				(8,250)				
15		Less Autos & Power Operated Equipment				(34)				
16		Subtotal Common Depreciable Plant				508,469				
19		Labor Ratio Allocation of Electric	12.33%	62.49%	25.18%					
20		Allocation of Electric	62,696	317,741	128,033					
21		Total Common Depreciable Plant	62,696	317,741	128,033	508,469				

San Diego Gas & Electric										
2016 General Rate Case										
COMMON PLANT DEPRECIATION EXPENSE IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES										
Estimated for year 2014										
(Thousands of Dollars)										
Line No.	Depreciable Plant 12/31/2013	2014-2016 Labor Ratios	2014 Plant Additions	2014 Transfers	2014 Retirements	2014 Weighted Net Additions	Depreciable Base	Rate	2014 Depreciation Expense	Line No.
1	76,364		11,320	-	34,831	(12,468)	63,896	0.1407	8,987	1
2	432,105		76,674	-	5,652	12,762	444,867	0.0585	26,041	2
3	508,469	-	87,994	-	40,483	294	508,763		35,029	3
Common Plant Related To:										
4										4
5	62,696	12.33%	10,850	-	4,992	36	62,732		4,319	5
6	317,741	62.49%	54,987	-	25,298	184	317,924		21,889	6
7	128,033	25.18%	22,157	-	10,194	74	128,107		8,820	7

San Diego Gas & Electric 2016 General Rate Case										
COMMON PLANT DEPRECIATION EXPENSE IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES										
Estimated for year 2015 (Thousands of Dollars)										
Line No.	Depreciable Plant 12/31/2014	2014-2016 Labor Ratios	2015 Plant Additions	2015 Retirements	2015 Weighted Net Additions	Depreciable Base	Rate	2015 Depreciation Expense	Line No.	
1	Common Plant IT Hardware		13,853	9,073	548	53,401	0.1407	7,511	1	
2	Common Plant Other		39,682	12,304	6,993	510,120	0.0585	29,861	2	
3	Total Common Plant		53,535	21,377	7,542	563,521		37,372	3	
Common Plant Related To:										
4	Electric Plant		-	-	-	-		-	4	
5	Transmission Plant	12.33%	6,601	2,636	930	69,484		4,608	5	
6	Distribution Plant	62.49%	33,454	13,358	4,713	352,143		23,354	6	
7	Gas Plant	25.18%	13,480	5,383	1,899	141,895		9,410	7	
8	Total w/Common Distributed		-	-	-	-		-	8	

San Diego Gas & Electric									
2016 General Rate Case									
COMMON PLANT DEPRECIATION EXPENSE IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES									
Estimated for Test Year 2016									
(Thousands of Dollars)									
Line No.	Depreciable Plant 12/31/2015	2014-2016 Labor Ratios	2016 Plant Additions	2016 Retirements	2016 Weighted Net Additions	Depreciable Base	Rate	2016 Depreciation Expense	Line No.
1	Common Plant IT Hardware	57,633	37,674	8,176	13,636	71,269	0.1407	10,025	1
2	Common Plant Other	530,505	55,264	24,545	7,647	538,152	0.0492	26,474	2
3	Total Common Plant	588,138	92,938	32,721	21,283	609,421		36,499	3
Common Plant Related To:									
4	Electric Plant								4
5	Transmission Plant	72,519	11,460	4,035	2,624	75,144		4,500	5
6	Distribution Plant	367,526	58,077	20,447	13,300	380,825		22,808	6
7	Gas Plant	148,093	23,402	8,239	5,359	153,452		9,191	7
8	Total w/Common Distributed	-	-	-	-	-		-	8

Asset ID	Depreciation Expense	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	17,534	17,651	18,181
		<u>17,534</u>	<u>17,651</u>	<u>18,181</u>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	19,049	19,596	19,985
		<u>19,049</u>	<u>19,596</u>	<u>19,985</u>
70	Electric Transmission Assigned to Generation	502	502	502
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	31	853
100	Electric Distribution Software & Franchises	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	0	0	0
130	Electric Distribution Other	198,804	214,408	230,508
		<u>198,804</u>	<u>214,408</u>	<u>230,508</u>
140	Electric Generation Assigned to Electric Distribution	1,747	1,817	1,821
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	1,108	1,196	1,667
		<u>2,855</u>	<u>3,012</u>	<u>3,488</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	10,688	10,989	12,674
		<u>10,688</u>	<u>10,989</u>	<u>12,674</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	93	93	92
		<u>93</u>	<u>93</u>	<u>92</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	0	0	0
220	Gas Transmission Other	9,665	10,257	8,225
		<u>9,665</u>	<u>10,257</u>	<u>8,225</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	0	0	0
260	Gas Distribution & General Other	29,291	30,296	28,805
		<u>29,291</u>	<u>30,296</u>	<u>28,805</u>
270	Common Software 5 Year	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	8,988	7,511	10,025
310	Common Other	26,041	29,861	26,475
		<u>35,029</u>	<u>37,373</u>	<u>36,499</u>
Total		323,510	344,209	359,812
Common Shared Assets				
171	Shared Electric Communications	135	135	151
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	2,101	2,101	2,101
311	Shared Common Structures & Improvements	6,148	6,807	6,536
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	1,066	1,164	982
		<u>9,451</u>	<u>10,207</u>	<u>9,769</u>



Asset ID	Depreciable Plant Balances	Dec-13	2014	2015	2016
10	Steam Production Land	0	0	0	0
20	Steam Production Easements	0	0	0	0
30	Steam Production Other	462,198	468,577	468,666	468,830
		<u>462,198</u>	<u>468,577</u>	<u>468,666</u>	<u>468,830</u>
40	Other Production Land	0	0	0	0
50	Other Production Easements	0	0	0	0
60	Other Production Other	476,643	493,331	502,318	511,434
		<u>476,643</u>	<u>493,331</u>	<u>502,318</u>	<u>511,434</u>
70	Electric Transmission Assigned to Generation	15,694	15,694	15,694	15,694
80	Electric Distribution Assigned to Generation	0	0	0	0
90	Nuclear Generation	0	0	8,135	10,484
100	Electric Distribution Software & Franchises	0	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0
110	Electric Distribution Land	0	0	0	0
120	Electric Distribution Easements	0	0	0	0
130	Electric Distribution Other	5,033,037	5,488,346	5,885,600	6,305,960
		<u>5,033,037</u>	<u>5,488,346</u>	<u>5,885,600</u>	<u>6,305,960</u>
140	Electric Generation Assigned to Electric Distribution	41,683	45,872	46,126	46,126
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	38,884	38,884	43,805	62,367
		<u>80,567</u>	<u>84,756</u>	<u>89,931</u>	<u>108,493</u>
160	Electric General Land & Non Depreciables	0	0	0	0
170	Electric General Other	259,552	273,752	279,144	303,657
		<u>259,552</u>	<u>273,752</u>	<u>279,144</u>	<u>303,657</u>
180	Gas Storage Land	0	0	0	0
190	Gas Storage Other	1,979	1,979	1,979	1,979
		<u>1,979</u>	<u>1,979</u>	<u>1,979</u>	<u>1,979</u>
200	Gas Transmission Land	0	0	0	0
210	Gas Transmission Easements	0	0	0	0
220	Gas Transmission Other	283,265	327,467	339,296	349,898
		<u>283,265</u>	<u>327,467</u>	<u>339,296</u>	<u>349,898</u>
230	Gas Distribution Software & Franchises	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0
250	Gas Distribution & General Easements	0	0	0	0
260	Gas Distribution & General Other	1,096,537	1,133,756	1,184,255	1,255,555
		<u>1,096,537</u>	<u>1,133,756</u>	<u>1,184,255</u>	<u>1,255,555</u>
270	Common Software 5 Year	0	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0	0
280	Common Software 15 Year	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0
300	Common IT Hardware	76,364	52,853	57,635	87,132
310	Common Other	432,105	503,131	530,519	561,238
		<u>508,469</u>	<u>555,985</u>	<u>588,153</u>	<u>648,370</u>
	<b>Total</b>	<b>8,217,940</b>	<b>8,843,643</b>	<b>9,363,171</b>	<b>9,980,354</b>
	<b>Common Shared Assets</b>				
171	Shared Electric Communications	3,403	3,403	3,403	3,403
261	Shared Gas Communications	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0
291	Shared Common Land	0	0	0	0
301	Shared Common IT Hardware	14,935	14,935	14,935	14,935
311	Shared Common Structures & Improvements	104,091	114,204	127,974	138,970
312	Shared Common Furniture & Equipment	0	0	0	0
313	Shared Common Communications	18,218	18,218	19,959	19,959
		<u>140,647</u>	<u>150,759</u>	<u>166,271</u>	<u>177,267</u>

Asset ID	Additions	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	6,953	672	747
		<u>6,953</u>	<u>672</u>	<u>747</u>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	16,804	9,106	9,238
		<u>16,804</u>	<u>9,106</u>	<u>9,238</u>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	8,135	2,349
100	Electric Distribution Software & Franchises	39,257	7,930	5,074
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	5,289	5,334	5,809
130	Electric Distribution Other	484,483	429,066	454,475
		<u>529,028</u>	<u>442,330</u>	<u>465,358</u>
140	Electric Generation Assigned to Electric Distribution	4,189	254	1
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	4,921	18,562
		<u>4,189</u>	<u>5,175</u>	<u>18,562</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	15,018	6,083	25,614
		<u>15,018</u>	<u>6,083</u>	<u>25,614</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	507	0	0
220	Gas Transmission Other	44,316	11,961	10,739
		<u>44,823</u>	<u>11,961</u>	<u>10,739</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	16	29	32
260	Gas Distribution & General Other	43,586	56,840	78,501
		<u>43,602</u>	<u>56,869</u>	<u>78,533</u>
270	Common Software 5 Year	85,137	49,100	37,727
270	Common Software 5 Year-Fully Recovered	0	0	0
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	11,321	13,854	37,674
310	Common Other	76,678	39,692	55,264
		<u>173,136</u>	<u>102,646</u>	<u>130,664</u>
Total		833,554	642,977	741,804
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	705	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	10,305	13,981	11,232
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	0	2,787	0
		<u>11,009</u>	<u>16,768</u>	<u>11,232</u>

Asset ID	Retirements	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	575	583	583
		<u>575</u>	<u>583</u>	<u>583</u>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	116	120	122
		<u>116</u>	<u>120</u>	<u>122</u>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software & Franchises	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	446	474	503
130	Electric Distribution Other	29,173	31,812	34,115
		<u>29,620</u>	<u>32,287</u>	<u>34,617</u>
140	Electric Generation Assigned to Electric Distribution	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	818	691	1,101
		<u>818</u>	<u>691</u>	<u>1,101</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	1	0	0
220	Gas Transmission Other	114	132	137
		<u>115</u>	<u>132</u>	<u>137</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	43	43	43
260	Gas Distribution & General Other	6,367	6,341	7,201
		<u>6,410</u>	<u>6,384</u>	<u>7,244</u>
270	Common Software 5 Year	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	34,831	9,073	8,176
310	Common Other	5,652	12,304	24,545
		<u>40,483</u>	<u>21,377</u>	<u>32,721</u>
	Total	78,136	61,573	76,526
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	192	211	236
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	0	1,046	0
		<u>192</u>	<u>1,257</u>	<u>236</u>

Asset ID	Plant Transfers	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	0	0	0
		<hr/>	<hr/>	<hr/>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	0	0	0
		<hr/>	<hr/>	<hr/>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software & Franchises	0	(217)	(5,307)
100	Electric Distribution Software & Franchises - Fully Recovered	0	217	5,307
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	0	0	0
130	Electric Distribution Other	0	0	0
		<hr/>	<hr/>	<hr/>
140	Electric Generation Assigned to Electric Distribution	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
		<hr/>	<hr/>	<hr/>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	0	0	0
		<hr/>	<hr/>	<hr/>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<hr/>	<hr/>	<hr/>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	0	0	0
220	Gas Transmission Other	0	0	0
		<hr/>	<hr/>	<hr/>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	0	0	0
260	Gas Distribution & General Other	0	0	0
		<hr/>	<hr/>	<hr/>
270	Common Software 5 Year	(45,070)	(16,869)	(50,167)
270	Common Software 5 Year-Fully Recovered	45,070	16,869	50,167
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	0	0	0
310	Common Other	0	0	0
		<hr/>	<hr/>	<hr/>
	Total	0	0	0
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	(3,816)	(9,752)	(5,391)
271	Shared Common Software 5 Year - Fully Recovered	3,816	9,752	5,391
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	0	0	0
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	0	0	0
		<hr/>	<hr/>	<hr/>
		0	0	0

### **Beginning Balances for Rate Base, Depreciation and Amortization**

The following schedule ties the 12/31/2013 FERC Form 1 & 2 plant and accumulated depreciation to the 12/31/2013 Plant-in-Service, Depreciable Plant, Amortizable Plant, and Depreciation and Amortization Reserves used to begin the 2016 Test Year process. These workpapers also detail the functionalization of beginning plant and reserves as a result of industry restructuring.

Column A-	Classification of Plant – description of plant classes, account reclassification and plant adjustments.
Column B-	Classified Capital – Account 101, 12/31/2013 Plant in Service.
Column C-	Total Plant-in-Service – column B adjusted for ratemaking purposes.
Column D-	Depreciable Plant – Total plant-in-Service less adjustments to remove non-depreciable land, land rights and intangibles.
Column E-	Amortized Plant – Total plant-in-Service less adjustments to remove depreciable asset classes. Reflects beginning balances for amortization of land rights and intangibles.
Column F-	Rate Base Depreciation Reserve – 12/31/2013 depreciation reserve plus adjustments for ratemaking purposes.
Column G-	Amortization Reserve – 12/31/2013 amortization reserve plus adjustments for ratemaking purposes.

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)
<b>ELECTRIC DEPARTMENT</b>						
Generation Plant						
Steam Production						
E-310.1	14,526,518	14,526,518	-	-	-	46,518
E-310.2	-	-	-	-	-	-
E-311.0	93,972,569	93,972,569	93,972,569	-	32,138,500	-
E-312.0	165,391,253	165,391,253	165,391,253	-	55,202,879	-
E-314.0	114,469,477	114,469,477	114,469,477	-	36,220,389	-
E-315.0	81,955,299	81,955,299	81,955,299	-	26,075,312	-
E-316.0	34,801,243	34,801,243	34,801,243	-	6,792,768	-
Subtotal Steam Production	505,116,360	505,116,360	490,589,842	-	156,429,848	46,518
Adj: Silvergate Power Plant (Fully Recov.)	-	(28,438,118)	(28,391,600)	-	(24,439,255)	(46,518)
Subtotal Steam Production	505,116,360	476,678,242	462,198,242	-	131,990,593	-
Intangible plant assigned to Generation						
E-303.0	-	-	-	-	-	-
E-303.0 - Fully Recovered	-	-	-	-	-	-
Transmission plant assigned to Steam Production						
E-352.0	-	1,928,278	1,928,278	-	274,908	-
E-353.0	-	10,618,776	10,618,776	-	974,782	-
E-358.0	-	1,726,380	1,726,380	-	361,626	-
<b>Total Steam Production</b>	505,116,360	490,951,676	476,471,676	-	133,601,909	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE		
					DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)	
Other Production							
E-340 1	143,476	143,476	-	-	-	-	-
E-340.2	56,033	56,033	-	56,033	-	2,696	-
E-341.0	22,929,950	22,929,950	22,929,950	-	4,288,788	-	-
E-342 0	20,348,101	20,348,101	20,348,101	-	5,178,263	-	-
E-343.0	83,912,588	83,912,588	83,912,588	-	23,159,358	-	-
E-344.0	334,648,539	334,648,539	334,648,539	-	94,843,040	-	-
E-345.0	32,332,770	32,332,770	32,332,770	-	8,558,117	-	-
E-346.0	24,153,946	24,153,946	24,153,946	-	10,184,589	-	-
Subtotal Other Production	518,525,404	518,525,404	518,325,896	56,033	146,212,155	-	2,696
Generation plant assigned to Transmission							
E-340.1	-	(3,454)	-	-	-	-	-
E-340.2	-	(1,028)	-	(1,028)	-	(1,028)	-
Generation plant assigned to Distribution							
E-340 1	-	(140,021)	-	-	-	-	-
E-340 2	-	(1,399)	-	(1,399)	-	(1,399)	-
E-344.0	-	(39,366,999)	(39,366,999)	-	(4,636,650)	-	-
E-345.0	-	(2,315,702)	(2,315,702)	-	(521,765)	-	-
Transmission plant assigned to Other Production							
E-353.0	-	1,420,393	1,420,393	-	161,820	-	-
<b>Total Other Production</b>	518,525,404	478,117,192	478,063,587	53,605	141,215,560	-	268
<b>Total Non-Nuclear Generation</b>	1,023,641,764	969,068,867	954,535,263	53,605	274,817,469	-	268

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES**  
**RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES**  
**AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE		
					DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)	
Nuclear Production							
E-320.2	283,677	283,677	-	283,677	-	283,677	
E-321.0	277,056,869	277,056,869	277,056,869	-	271,035,015	-	
E-322.0	594,344,188	594,344,188	594,344,188	-	414,490,986	-	
E-323.0	144,866,806	144,866,806	144,866,806	-	137,460,463	-	
E-324.0	173,367,621	173,367,621	173,367,621	-	168,082,214	-	
E-325.0	316,404,468	316,404,468	316,404,468	-	243,619,477	-	
Subtotal Nuclear Production	1,506,323,628	1,506,323,628	1,506,039,951	283,677	1,234,688,156	283,677	
Transmission plant assigned to Nuclear							
E-353.0	-	-	-	-	-	-	
Adj: Nuclear fully recovered EOY 2009		(1,163,958,055)	(1,163,674,378)	(283,677)	(1,163,674,378)	-	
Adj: SONGS Plant Closure	(1,506,323,628)	(342,365,573)	(342,365,573)	-	(71,013,778)	(283,677)	
<b>Total Nuclear Production</b>	-	-	-	-	(0)	-	
Transmission Plant							
E-350.1	40,722,901	40,722,901	-	-	-	-	
E-350.2	147,595,455	147,595,455	-	147,595,455	-	14,791,696	
E-352.0	268,634,128	268,634,128	268,634,128	-	45,274,243	-	
E-353.0	967,778,404	967,778,404	967,778,404	-	173,695,074	-	
E-354.0	846,137,840	846,137,840	846,137,840	-	117,400,504	-	
E-355.0	297,939,390	297,939,390	297,939,390	-	63,238,371	-	
E-356.0	489,095,724	489,095,724	489,095,724	-	191,563,894	-	
E-357.0	245,528,034	245,528,034	245,528,034	-	32,794,764	-	
E-358.0	280,882,387	280,882,387	280,882,387	-	33,954,559	-	
E-359.0	261,150,443	261,150,443	261,150,443	-	14,028,749	-	
TO4 C1 Top-side	-	-	-	-	(1,223,976)	-	
Subtotal Transmission	3,845,464,707	3,845,464,707	3,657,146,351	147,595,455	670,726,181	14,791,696	



**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE		
					DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)	
Intangible plant assigned to Transmission							
E-303.0	1,773,739	1,773,739	-	1,773,739	-	995,666	-
E-303.0 - Fully Recovered	-	-	-	-	-	-	-
Generation plant assigned to Transmission							
E-340.1		3,454	-	-	-	-	-
E-340.2		1,028	-	1,028	-	1,028	-
Distribution plant assigned to Transmission							
E-360.1		3,515,581	-	-	-	-	-
E-360.2		67,665	-	67,665	-	46,451	-
E-361.0		1,076,209	1,076,209	-	487,652	-	-
Transmission plant assigned to Steam Production							
E-352.0		(1,928,278)	(1,928,278)	-	(274,908)	-	-
E-353.0		(10,618,776)	(10,618,776)	-	(974,782)	-	-
E-358.0		(1,726,380)	(1,726,380)	-	(361,626)	-	-
Transmission plant assigned to Nuclear							
E-353.0	(5,943,753)	-	-	-	(5,943,753)	-	-
Transmission plant assigned to Other Production							
E-353.0		(1,420,393)	(1,420,393)	-	(161,820)	-	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE		
					DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)	
Transmission plant assigned to Distribution							
E-350.1		(4,662,975)	-	-	-	-	-
E-350.2		(995,573)	-	(995,573)	-	(277,154)	-
E-352.0		(36,370,516)	(36,370,516)	-	(10,166,353)	-	-
E-353.0		(2,513,472)	(2,513,472)	-	(1,084,692)	-	-
Plant Held for Future Use-Transmission		6,546,498	-	-	-	-	-
<b>Total Transmission</b>	3,841,294,693	3,798,212,520	3,603,644,746	148,442,314	652,245,899	15,557,687	
Distribution Plant							
E-360.1	16,176,228	16,176,228	-	-	-	-	-
E-360.2	77,083,978	77,083,978	-	77,083,978	-	35,125,774	-
E-361.0	3,986,700	3,986,700	3,986,700	-	1,646,488	-	-
E-362.0	427,752,901	427,752,901	427,752,901	-	107,631,503	-	-
E-363.0	6,219,012	6,219,012	6,219,012	-	115,666	-	-
E-364.0	554,252,919	554,252,919	554,252,919	-	243,566,610	-	-
E-365.0	432,249,624	432,249,624	432,249,624	-	169,803,831	-	-
E-366.0	1,017,150,649	1,017,150,649	1,017,150,649	-	397,297,710	-	-
E-367.0	1,333,219,834	1,333,219,834	1,333,219,834	-	787,061,305	-	-
E-368.1	518,691,067	518,691,067	518,691,067	-	91,774,800	-	-
E-368.2	21,027,835	21,027,835	21,027,835	-	(6,537,987)	-	-
E-369.1	126,407,346	126,407,346	126,407,346	-	120,858,689	-	-
E-369.2	316,902,769	316,902,769	316,902,769	-	221,735,679	-	-
E-370.1	189,344,983	189,344,983	189,344,983	-	41,379,235	-	-
E-370.2	54,333,907	54,333,907	54,333,907	-	9,864,396	-	-
E-371.0	6,705,265	6,705,265	6,705,265	-	11,133,433	-	-
E-373.2	25,868,159	25,868,159	25,868,159	-	19,135,095	-	-
Subtotal Distribution	5,127,373,175	5,127,373,175	5,034,112,969	77,083,978	2,216,466,454		35,125,774

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)
Franchises*	222,841	222,841	-	222,841	-	202,900
Intangible plant assigned to Distribution						
E-303.0	90,338,003	90,338,003	-	90,338,003	-	17,955,675
E-303.0 - Fully Recovered	1,042,224	1,042,224	-	1,042,224	-	1,042,224
Generation plant assigned to Distribution						
E-340.1		140,021	-	-	-	-
E-340.2		1,399	-	1,399	-	1,399
E-344.0		39,366,999	39,366,999	-	4,636,650	-
E-345.0		2,315,702	2,315,702	-	521,765	-
Transmission plant assigned to Distribution						
E-350.1		4,662,975	-	-	-	-
E-350.2		995,573	-	995,573	-	277,154
E-352.0		36,370,516	36,370,516	-	10,166,353	-
E-353.0		2,513,472	2,513,472	-	1,084,692	-
Distribution plant assigned to Transmission						
E-360.1		(3,515,581)	-	-	-	-
E-360.2		(67,665)	-	(67,665)	-	(46,451)
E-361.0		(1,076,209)	(1,076,209)	-	(487,652)	-
Plant Held for Future Use-Distribution		6,546,498	-	-	-	-
<b>Total Distribution</b>	<b>5,218,976,244</b>	<b>5,307,229,944</b>	<b>5,113,603,449</b>	<b>169,616,354</b>	<b>2,232,388,261</b>	<b>54,558,676</b>

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE		
					DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)	
General							
E-389.1	7,312,143	7,312,143	-	-	-	-	-
E-390.0	32,162,357	32,162,357	32,162,357	-	21,035,492	-	-
E-392.1	-	-	-	-	49,884	-	-
E-392.2	58,146	58,146	58,146	-	5,796	-	-
E-393.0	17,466	17,466	17,466	-	16,773	-	-
E-394.1	21,972,005	21,972,005	21,972,005	-	6,686,081	-	-
E-394.2	341,136	341,136	341,136	-	210,998	-	-
E-395.0	277,000	277,000	277,000	-	45,131	-	-
E-396.0	92,162	92,162	-	-	149,134	-	-
E-397.0	203,362,732	203,362,732	203,362,732	-	75,023,605	-	-
E-398.0	1,360,761	1,360,761	1,360,761	-	316,351	-	-
<b>Total General</b>	<b>266,955,906</b>	<b>266,955,906</b>	<b>259,551,602</b>	<b>-</b>	<b>103,539,245</b>	<b>-</b>	<b>-</b>
Total Distribution & General Plant	5,485,932,150	5,574,185,850	5,373,155,051	169,616,354	2,335,927,507	54,558,676	
<b>Total Electric Department</b>	<b>10,350,868,607</b>	<b>10,341,467,237</b>	<b>9,931,335,059</b>	<b>318,112,273</b>	<b>3,262,990,875</b>	<b>70,116,631</b>	

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)
<b>GAS DEPARTMENT</b>						
Storage Plant						
G-360.1	-	-	-	-	-	-
G-361 0	43,992	43,992	43,992	-	43,992	-
G-362.1	-	-	-	-	-	-
G-363 3	-	-	-	-	-	-
G-363.6	2,052,614	2,052,614	2,052,614	-	812,506	-
Subtotal Storage	2,096,606.26	2,096,606	2,096,606	-	856,498	-
Borrego LNG (Rate-making Adj.)	-	-	(117,354)	-	-	-
<b>Total Storage Plant</b>	<b>2,096,606</b>	<b>2,096,606</b>	<b>1,979,252</b>	<b>-</b>	<b>856,498</b>	<b>-</b>
<b>Transmission Plant</b>						
G-365.1	4,649,144	4,649,144	-	-	-	-
G-365.2	2,218,048	2,218,048	-	2,218,048	-	1,267,305
G-366 0	11,710,305	11,710,305	11,710,305	-	9,625,158	-
G-367.0	169,756,701	169,756,701	169,756,701	-	61,239,647	-
G-368.0	82,026,041	82,026,041	82,026,041	-	63,026,564	-
G-369.0	19,772,048	19,772,048	19,772,048	-	15,170,131	-
<b>Total Transmission Plant</b>	<b>290,132,286</b>	<b>290,132,286</b>	<b>283,265,095</b>	<b>2,218,048</b>	<b>149,061,499</b>	<b>1,267,305</b>

PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
 RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
 AS OF 12/31/2013

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE	
					DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)
<b>Distribution &amp; General Plant</b>						
Distribution						
G-374.1	102,187	102,187	-	-	-	-
G-374.2	8,151,486	8,151,486	-	8,151,486	-	6,286,669
G-375.0	43,447	43,447	43,447	-	61,253	-
G-376.0	581,854,394	581,854,394	581,854,394	-	331,989,408	-
G-378.0	17,003,852	17,003,852	17,003,852	-	6,908,844	-
G-380.0	246,401,741	246,401,741	246,401,741	-	285,319,426	-
G-381.0	146,137,861	146,137,861	146,137,861	-	42,564,055	-
G-382.0	88,354,009	88,354,009	88,354,009	-	28,702,864	-
G-385.0	1,516,811	1,516,811	1,516,811	-	1,077,096	-
G-387.11	993,722	993,722	993,722	-	649,151	-
G-387.12	3,571,353	3,571,353	3,571,353	-	3,410,685	-
G-387.13	658,196	658,196	658,196	-	658,196	-
<b>Subtotal Distribution</b>	1,094,789,061	1,094,789,061	1,086,535,388	8,151,486	701,340,979	6,286,669
					(658,196)	-
<b>Total Distribution</b>	1,094,789,061	1,094,130,864	1,085,877,191	8,151,486	700,682,782	6,286,669
<b>General Plant</b>						
G-392.1	-	-	-	-	25,503	-
G-392.2	74,501	74,501	74,501	-	74,501	-
G-394.1	7,899,525	7,899,525	7,899,525	-	3,339,673	-
G-394.2	76,864	76,864	76,864	-	36,828	-
G-395.0	283,094	283,094	283,094	-	258,430	-
G-396.0	162,284	162,284	162,284	-	131,562	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE		
					DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)	
General Plant (cont.)							
G-397.0	1,964,817	1,964,817	1,964,817	-	731,958	-	-
G-398.0	198,325	198,325	198,325	-	73,796	-	-
Subtotal General	10,659,410	10,659,410	10,659,410	-	4,672,250	-	-
Franchises & Intangibles	-	-	-	-	-	-	-
Franchises & Intangibles-Fully recovered	86,104	86,104	-	86,104	-	-	86,104
<b>Total Distribution &amp; General Plant</b>	<b>1,105,534,575</b>	<b>1,104,876,378</b>	<b>1,096,536,601</b>	<b>8,237,590</b>	<b>705,355,032</b>	<b>6,372,773</b>	
<b>TOTAL GAS DEPARTMENT</b>	<b>1,397,763,467</b>	<b>1,397,105,271</b>	<b>1,381,780,948</b>	<b>10,455,638</b>	<b>855,273,029</b>	<b>7,640,078</b>	
<b>COMMON PLANT</b>							
C-389.1	7,168,915	7,168,915	-	-	-	-	-
C-389.2	1,080,961	1,080,961	-	-	-	-	27,275
C-390.0	278,101,633	278,101,633	278,101,633	-	116,248,552	-	-
C-391.1	25,582,760	25,582,760	25,582,760	-	10,925,931	-	-
C-391.2	76,364,057	76,364,057	76,364,057	-	49,511,193	-	-
C-392.1	33,942	33,942	-	-	(338,930)	-	-
C-392.2	33,369	33,369	33,369	-	16,535	-	-
C-393.0	144,926	144,926	144,926	-	113,350	-	-
C-394.1	1,232,027	1,232,027	1,232,027	-	203,052	-	-
C-394.2	234,076	234,076	234,076	-	139,605	-	-
C-394.3	1,056,076	1,056,076	1,056,076	-	919	-	-
C-395.0	2,182,676	2,182,676	2,182,676	-	929,696	-	-

**PLANT-IN-SERVICE, DEPRECIABLE PLANT AND ASSOCIATED RESERVES  
RECONCILIATION TO OPERATING REPORTS & UNBUNDLED BALANCES  
AS OF 12/31/2013**

CLASSIFICATION (A)	CLASSIFIED CAPITAL 12/31/2013 (B)	TOTAL PLANT IN SERVICE (C)	DEPRECIABLE PLANT (D)	AMORTIZED PLANT (E)	RATE BASE DEPRECIATION RESERVE 12/31/2013 (F)	AMORTIZATION RESERVE 12/31/2013 (G)
Common Plant (cont.)	-	-	-	-	(192,979)	-
C-396.0	-	-	-	-	53,080,042	-
C-397.0	121,063,010	121,063,010	121,063,010	-	1,212,198	-
C-398.0	2,474,623	2,474,623	2,474,623	-	-	-
Subtotal Common	516,753,053	516,753,053	508,469,235	-	231,849,163	27,275
Intangibles - 5 year life	174,035,010	174,035,010	-	174,035,010	-	97,380,587
Intangibles - 5 year life - fully recovered	11,185,909	11,185,909	-	11,185,909	-	11,185,909
Intangibles - 15 year life-fully recovered	31,037,052	31,037,052	-	31,037,052	-	31,037,052
<b>TOTAL COMMON PLANT</b>	733,011,024	733,011,024	508,469,235	216,257,971	231,849,163	139,630,824
<b>TOTALS FOR ELECTRIC GENERATION, NUCLEAR, ELECTRIC DISTRIBUTION, GAS &amp; COMMON FOR 2016 GRC</b>	<b>8,640,348,406</b>	<b>8,673,371,012</b>	<b>8,217,940,497</b>	<b>396,383,568</b>	<b>3,697,867,168</b>	<b>201,829,846</b>

\*Franchises and Intangible plant balances are included for Rate Base purposes. Associated reserves are included in Amortization & Other.



**DEPRECIATION RESERVES**

SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
END-OF-YEAR ELECTRIC DEPRECIATION & AMORTIZATION RESERVES  
(Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2016 Test Year (2016\$)
	<u>Depreciation Reserve</u>		
1	Generation	274,817	386,162
2	Nuclear	0	884
3	Distribution	2,232,388	2,645,785
4	General Plant relating to Electric Distribution	88,164	107,360
5	Depr. of Common Plant related to Distribution	143,820	153,846
6	TOTAL DEPRECIATION RESERVE	<u>2,739,190</u>	<u>3,294,038</u>
	<u>Amortization Reserve</u>		
7	Limited Term Investments	203	203
8	Land Rights	35,375	39,613
9	Software	106,236	254,750
10	TOTAL AMORTIZATION RESERVE	<u>141,814</u>	<u>294,566</u>
11	TOTAL ELEC. DEPR. & AMORT. RESERVE	<u><u>2,881,003</u></u>	<u><u>3,588,603</u></u>

SAN DIEGO GAS & ELECTRIC COMPANY  
TEST YEAR 2016  
END-OF-YEAR GAS DEPRECIATION & AMORTIZATION RESERVES  
(Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2016 Test Year (2016\$)
	<u>Depreciation Reserve</u>		
1	Underground Storage	856	1,133
2	Transmission	149,061	174,907
3	Distribution & General Plant	705,355	768,242
4	Depreciation of Common Plant related to Gas	62,947	61,992
5	TOTAL DEPRECIATION RESERVE	<u>918,220</u>	<u>1,006,274</u>
	<u>Amortization Reserve</u>		
6	Limited Term Investments	86	86
7	Land Rights	7,561	8,411
8	Software	35,152	65,629
9	TOTAL AMORTIZATION RESERVE	<u>42,799</u>	<u>74,126</u>
10	TOTAL GAS DEPR. & AMORT. RESERVE	<u><u>961,019</u></u>	<u><u>1,080,400</u></u>

SAN DIEGO GAS & ELECTRIC COMPANY  
 TEST YEAR 2016  
 END-OF-YEAR ELECTRIC DEPRECIATION & AMORTIZATION RESERVES  
 (Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2014 Estimated Year	2015 Estimated Year	2016 Test Year (2016\$)
	<u>Depreciation Reserve</u>				
1	Generation	274,817	311,172	348,209	386,162
2	Nuclear	0	0	31	884
3	Distribution	2,232,388	2,359,878	2,496,586	2,645,785
4	General Plant relating to Electric Distribution	88,164	92,710	99,528	107,360
5	Depr. of Common Plant related to Distribution	143,820	141,506	151,482	153,846
6	TOTAL DEPRECIATION RESERVE	<u>2,739,190</u>	<u>2,905,266</u>	<u>3,095,836</u>	<u>3,294,038</u>
	<u>Amortization Reserve</u>				
7	Limited Term Investments	203	203	203	203
8	Land Rights	35,375	36,708	38,118	39,613
9	Software	106,236	147,170	200,327	254,750
10	TOTAL AMORTIZATION RESERVE	<u>141,814</u>	<u>184,080</u>	<u>238,647</u>	<u>294,566</u>
11	TOTAL ELEC. DEPR. & AMORT. RESERVE	<u>2,881,003</u>	<u>3,089,347</u>	<u>3,334,483</u>	<u>3,588,603</u>

SAN DIEGO GAS & ELECTRIC COMPANY  
 TEST YEAR 2016  
 END-OF-YEAR GAS DEPRECIATION & AMORTIZATION RESERVES  
 (Thousands of Dollars)

Line No.	Description	2013 Recorded (2013\$)	2014 Estimated Year	2015 Estimated Year	2016 Test Year (2016\$)
	<u>Depreciation Reserve</u>				
1	Underground Storage	856	949	1,042	1,133
2	Transmission	149,061	158,090	167,747	174,907
3	Distribution & General Plant	705,355	726,741	749,012	768,242
4	Depreciation of Common Plant related to Gas	62,947	57,019	61,039	61,992
5	<b>TOTAL DEPRECIATION RESERVE</b>	<u>918,220</u>	<u>942,800</u>	<u>978,840</u>	<u>1,006,274</u>
	<u>Amortization Reserve</u>				
6	Limited Term Investments	86	86	86	86
7	Land Rights	7,561	7,838	8,125	8,411
8	Software	35,152	43,738	54,700	65,629
9	<b>TOTAL AMORTIZATION RESERVE</b>	<u>42,799</u>	<u>51,663</u>	<u>62,911</u>	<u>74,126</u>
10	<b>TOTAL GAS DEPR. &amp; AMORT. RESERVE</b>	<u>961,019</u>	<u>994,463</u>	<u>1,041,751</u>	<u>1,080,400</u>

San Diego Gas & Electric									
2016 General Rate Case									
ELECTRIC NON-NUCLEAR GENERATION ACCUMULATED DEPRECIATION RESERVES AND									
RESERVES RELATED TO GENERATION									
Estimated for year 2014									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2013	2014 Accrual	2014 Retirements	2014 Removal Cost	2014 Salvage	2014 Depreciation Reserve	Line No.		
1	Steam Production Reserve	131,991	17,534	575	17	7	148,940	1	
2	Other Production Reserve	141,054	19,049	116	33	3	159,956	2	
3	<b>Total Steam &amp; Other Generation</b>	<b>273,044</b>	<b>36,583</b>	<b>691</b>	<b>50</b>	<b>10</b>	<b>308,897</b>	<b>3</b>	
<b>Reclassifications to Generation:</b>									
4	Structures and Improvements (352)	275	62	-	-	-	337	4	
5	Station Equipment (353)	1,137	385	-	-	-	1,522	5	
6	Underground Conductors & Devices (358)	362	55	-	-	-	417	6	
7	<b>Total Adjusted Non-Nuclear Generation</b>	<b>274,817</b>	<b>37,085</b>	<b>691</b>	<b>50</b>	<b>10</b>	<b>311,172</b>	<b>7</b>	

SDG&E 2012 GENERAL RATE CASE											
DERIVATION OF ELECTRIC GENERATION AND GENERATION RELATED											
DEPRECIATION RESERVE BALANCES											
Balances as of 12/31/13											
In Thousands											
Line No.	Account	Description	(1)		(2)		(3)		(4)		Line No.
			Total Steam Prod. Reserve	Steam Prod. Reserve	Transmission Reserves Related to Steam Prod.	Steam Prod. Account 101 Plant Fully Depreciated	Total Steam Production Reserves Adjusted Book Sum (1:4)				
		Other Reserves Related to Steam Production									
1	352.0	Structures and Improvements	-	275		-		275			1
2	353.0	Station Equipment	-	975		-		975			2
3	358.0	Underground Conductors & Devices	-	362		-		362			3
4	<b>TOTAL</b>		-	<b>1,611</b>		-		<b>1,611</b>			<b>4</b>
5	310.0	Land and Land Rights	0	-		-		-			5
6	311.0	Structures and Improvements	32,138	-		(7,861)		24,277			6
7	312.0	Boiler Plant Equipment	55,203	-		(6,682)		48,521			7
8	314.0	Turbogenerator Units	36,220	-		(7,484)		28,736			8
9	315.0	Accessory Electric Equipment	26,075	-		(2,173)		23,902			9
10	316.0	Misc. Power Plant Equipment	6,793	-		(239)		6,554			10
11	<b>TOTAL STEAM PRODUCTION</b>		<b>156,430</b>	-		<b>(24,439)</b>		<b>131,991</b>			<b>11</b>
12	<b>GRAND TOTAL STEAM PRODUCTION RESERVES</b>		<b>156,430</b>	<b>1,611</b>		<b>(24,439)</b>		<b>133,602</b>			<b>12</b>
		*Reserves associated with franchises, intangibles & land rights are included in the amortization reserve.									

SDG&E 2012 GENERAL RATE CASE										
DERIVATION OF ELECTRIC GENERATION AND GENERATION RELATED										
DEPRECIATION RESERVE BALANCES										
Balances as of 12/31/13										
In Thousands										
Line No.	Account	Description	(1) Total Other Prod. Reserve	(2) Transmission Reserves Related to Other Prod.	(3) Other Prod. Reserves Related to Transmission	(4) Other Prod. Reserves Related to Distribution	(5) Total Other Production Adjusted Book Sum (1:4)	Line No.		
		Other Reserves Related to Other Production								
1	353.0	Station Equipment	-	162	-	-	162	1		
2	TOTAL		-	162	-	-	162	2		
3	340.0	Land and Land Rights*	0	-	-	-	-	3		
4	341.0	Structures and Improvements	4,289	-	-	-	4,289	4		
5	342.0	Station Equipment	5,178	-	-	-	5,178	5		
6	343.0	Poles, Towers, & Fixtures	23,159	-	-	-	23,159	6		
7	344.0	OH Conductors and Devices	94,843	-	-	(4,637)	90,206	7		
8	345.0	Underground Conduit	8,558	-	-	(522)	8,036	8		
9	346.0	UG Conductors & Devices	10,185	-	-	-	10,185	9		
10	TOTAL	OTHER PRODUCTION	146,212	-	-	(5,158)	141,054	10		
11	GRAND TOTAL	OTHER PRODUCTION RESERVES	146,212	162	-	(5,158)	141,216	11		
		*Reserves associated with franchises, intangibles & land rights are included in the amortization reserve.								



San Diego Gas & Electric									
2016 General Rate Case									
ELECTRIC NON-NUCLEAR GENERATION EXPENSE & EXPENSE RELATED TO GENERATION									
RESERVES RELATED TO GENERATION									
Estimated for year 2015									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2014	2015 Accrual	2015 Retirements	2015 Removal Cost	2015 Salvage	2015 Depreciation Reserve	Line No.		
1	148,940	17,651	583	2	7	166,014	1		
2	159,956	19,596	120	18	3	179,418	2		
3	308,897	37,248	703	20	10	345,432	3		
<b>Reclassifications to Generation:</b>									
4	337	62	-	-	-	398	4		
5	1,522	385	-	-	-	1,907	5		
6	417	55	-	-	-	472	6		
7	311,172	37,750	703	20	10	348,209	7		

San Diego Gas & Electric									
2016 General Rate Case									
ELECTRIC NON-NUCLEAR GENERATION EXPENSE & EXPENSE RELATED TO GENERATION									
RESERVES RELATED TO GENERATION									
Estimated for year 2016									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2015	2016 Accrual	2016 Retirements	2016 Removal Cost	2016 Salvage	2016 Depreciation Reserve	Line No.		
1	166,014	18,181	583	2	7	183,617	1		
2	179,418	19,985	122	18	3	199,265	2		
3	345,432	38,165	705	20	10	382,882	3		
<b>Total Steam &amp; Other Generation</b>									
Reclassifications to Generation:									
4	398	62	-	-	-	460	4		
5	1,907	385	-	-	-	2,292	5		
6	472	55	-	-	-	527	6		
7	348,209	38,668	705	20	10	386,162	7		
<b>Total Adjusted Non-Nuclear Generation</b>									

San Diego Gas & Electric									
2016 General Rate Case									
NUCLEAR PRODUCTION ACCUMULATED DEPRECIATION RESERVES									
Estimated for year 2014									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2013	2014 Accrual	2014 Retirements	2014 Removal Cost	2014 Salvage	2014 Depreciation Reserve	Line No.		
1	0	-	-	-	-	-	1		
2	<b>Total Nuclear Accumulated Depr.</b>	0	0	0	0	0	2		

San Diego Gas & Electric									
2016 General Rate Case									
NUCLEAR PRODUCTION ACCUMULATED DEPRECIATION RESERVES									
Estimated for year 2015									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2014	2015 Accrual	2015 Retirements	2015 Removal Cost	2015 Salvage	2015 Depreciation Reserve	Line No.		
1	-	31	-	-	-	31	1		
2	<b>Total Nuclear Accumulated Depr.</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>2</b>	<b>31</b>	<b>0</b>

San Diego Gas & Electric									
2016 General Rate Case									
NUCLEAR PRODUCTION ACCUMULATED DEPRECIATION RESERVES									
Estimated for year 2016									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2015	2016 Accrual	2016 Retirements	2016 Removal Cost	2016 Salvage	2016 Depreciation Reserve	Line No.		
1	Nuclear Production	31	853	-	-	884	1		
2	<b>Total Nuclear Accumulated Depr.</b>	<b>31</b>	<b>853</b>	<b>0</b>	<b>0</b>	<b>884</b>	<b>2</b>		

SDG&E 2012 GENERAL RATE CASE										
DERIVATION OF ELECTRIC DISTRIBUTION AND DISTRIBUTION RELATED										
DEPRECIATION RESERVE BALANCES										
Balances as of 12/31/2013										
In Thousands										
Line No.	Account	Description	(1) Total Distribution Reserve	(2) Franchises Reserves Related to Distribution	(3) Other Production Reserves Related to Distribution	(4) Transmission Reserves Related to Distribution	(5) Distribution Reserves Related to Transmission	(6) Distribution Reserves Related to Generation	(7) Total Distribution Reserves Sum (1:6)	Line No.
		Other Reserves Related to Distribution								
1	302.0	Franchises*	-	-	-	-	-	-	-	1
2	340.0	Land	-	-	-	-	-	-	-	2
3	344.0	Generators	-	4,637	-	-	-	-	4,637	3
4	345.0	Accessory Electric Equipment	-	522	-	-	-	-	522	4
5	350.0	Land & Land Rights*	-	-	-	-	-	-	-	5
6	352.0	Structures & Improvements	-	-	-	10,166	-	-	10,166	6
7	353.0	Station Equipment	-	-	-	1,085	-	-	1,085	7
8	<b>TOTAL</b>		-	5,158	11,251	-	-	-	16,409	8
9	360.0	Land and Land Rights*	0	-	-	-	-	-	-	9
10	361.0	Structures and Improvements	1,646	-	-	-	(488)	-	1,159	10
11	362.0	Station Equipment	107,632	-	-	-	-	-	107,632	11
12	363.0	Storage Battery Equipment	116	-	-	-	-	-	116	12
13	364.0	Poles, Towers, & Fixtures	243,567	-	-	-	-	-	243,567	13
14	365.0	OH Conductors and Devices	169,804	-	-	-	-	-	169,804	14
15	366.0	Underground Conduit	397,298	-	-	-	-	-	397,298	15
16	367.0	UG Conductors & Devices	787,061	-	-	-	-	-	787,061	16
17	368.0	Line Transformers	85,237	-	-	-	-	-	85,237	17
18	369.0	Services	342,594	-	-	-	-	-	342,594	18
19	370.0	Meters	51,244	-	-	-	-	-	51,244	19
20	371.0	Installations on Customer Premises	11,133	-	-	-	-	-	11,133	20
21	373.0	Street Lighting & Signal Systems	19,135	-	-	-	-	-	19,135	21
22	<b>TOTAL</b>	<b>DISTRIBUTION</b>	2,216,466	-	-	-	(488)	-	2,215,979	22
23	<b>GRAND TOTAL</b>	<b>DISTRIBUTION RESERVES</b>	2,216,466	-	5,158	11,251	(488)	-	2,232,388	23

\*Reserves associated with franchises, intangibles & land rights are included in the amortization reserve.

San Diego Gas & Electric							
2016 General Rate Case							
DISTRIBUTION PLANT ACCUMULATED DEPRECIATION RESERVES AND							
RESERVES RELATED TO DISTRIBUTION							
Estimated for year 2014							
(Thousands of Dollars)							
Line No.	Depreciation Reserve 12/31/2013	2014 Accrual	2014 Retirements	2014 Removal Cost	2014 Salvage	2014 Depreciation Reserve	Line No.
1	Distribution Reserve*	198,804	29,173	48,941	3,945	2,340,613	1
<b>Reclassifications to Distribution:</b>							
2	Land (340)	-	-	-	-	-	2
3	Generators (344)	4,637	1,656	-	-	6,293	3
4	Accessory Electric Equipment (345)	522	91	-	-	613	4
5	Land & Land Rights (350)	-	-	-	-	-	5
6	Structures & Improvm. (352)	10,166	1,037	-	-	11,203	6
7	Station Equipment (353)	1,085	72	-	-	1,156	7
8	<b>Total Adjusted Distribution Reserve</b>	<b>2,232,388</b>	<b>29,173</b>	<b>48,941</b>	<b>3,945</b>	<b>2,359,878</b>	<b>8</b>
*Total Distribution Reserve excludes amounts reclassified to Transmission.							

San Diego Gas & Electric 2016 General Rate Case							
DISTRIBUTION PLANT ACCUMULATED DEPRECIATION RESERVES AND RESERVES RELATED TO DISTRIBUTION							
Estimated for year 2015							
(Thousands of Dollars)							
Line No.	Depreciation Reserve 12/31/2014	2015 Accrual	2015 Retirements	2015 Removal Cost	2015 Salvage	2015 Depreciation Reserve	Line No.
1	Distribution Reserve*	2,340,613	214,408	31,812	53,203	4,302	2,474,308
<b>Reclassifications to Distribution:</b>							
2	Land (340)	-	-	-	-	-	2
3	Generators (344)	6,293	1,725	-	-	8,018	3
4	Accessory Electric Equipment (345)	613	91	-	-	704	4
5	Land & Land Rights (350)	-	-	-	-	-	5
6	Structures & Improv. (352)	11,203	1,037	-	-	12,240	6
7	Station Equipment (353)	1,156	159	-	-	1,315	7
8	<b>Total Adjusted Distribution Reserve</b>	<b>2,359,878</b>	<b>217,420</b>	<b>31,812</b>	<b>53,203</b>	<b>4,302</b>	<b>2,496,586</b>
*Total Distribution Reserve excludes amounts reclassified to Transmission.							



San Diego Gas & Electric 2016 General Rate Case								
DISTRIBUTION PLANT ACCUMULATED DEPRECIATION RESERVES AND RESERVES RELATED TO DISTRIBUTION Estimated for year 2016 (Thousands of Dollars)								
Line No.	Depreciation Reserve 12/31/2015	2016 Accrual	2016 Retirements	2016 Removal Cost	2016 Salvage	2016 Depreciation Reserve	Line No.	
1	Distribution Reserve*	2,474,308	230,508	34,115	55,295	4,613	2,620,020	1
<b>Reclassifications to Distribution:</b>								
2	Land (340)	-	-	-	-	-	-	2
3	Generators (344)	8,018	1,729	-	-	9,748	9,748	3
4	Accessory Electric Equipment (345)	704	91	-	-	796	796	4
5	Land & Land Rights (350)	-	-	-	-	-	-	5
6	Structures & Improv. (352)	12,240	1,037	-	-	13,277	13,277	6
7	Station Equipment (353)	1,315	630	-	-	1,945	1,945	7
8	<b>Subtotal</b>	<b>2,496,566</b>	<b>233,996</b>	<b>34,115</b>	<b>55,295</b>	<b>4,613</b>	<b>2,645,785</b>	<b>8</b>
*Total Distribution Reserve excludes amounts reclassified to Transmission.								



San Diego Gas & Electric									
2016 General Rate Case									
GAS PLANT ACCUMULATED DEPRECIATION RESERVES									
Estimated for year 2015									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2014	2015 Accrual	2015 Retirements	2015 Removal Cost	2015 Salvage	2015 Depreciation Reserve	Line No.		
<b>Gas Plant</b>									
1	949	93	-	-	-	1,042	1		
2	158,090	10,257	132	486	18	167,747	2		
3	726,741	30,296	6,341	1,739	54	749,012	3		
4	<b>Total Gas Depreciation Reserve</b>	<b>40,646</b>	<b>6,473</b>	<b>2,225</b>	<b>72</b>	<b>917,801</b>	<b>4</b>		



SDG&E GENERAL RESERVES FUNCTIONALIZATION STUDY										
Balances as of 12/31/2013 In Thousands										
Depreciation Reserve Balances										
(1)										
(2)										
(3)										
(4)										
Line No.	Account	Description	Total General Plant Account 108	Account 108 Transmission	Account 108 Distribution	Total General Reserves Adjusted Book SUM (1:3)	Line No.			
1	389.0	Land and Land Rights	0	-	-	-	1			
2	390.0	Structures and Improvements	21,035	-	-	21,035	2			
3	391.0	Office Furniture & Equipment	0	-	-	-	3			
4	392.0	Transportation Equipment	56	-	-	56	4			
5	393.0	Stores Equipment	17	-	-	17	5			
6	394.0	Tools and Shop Equipment	6,897	-	-	6,897	6			
7	395.0	Laboratory Equipment	45	-	-	45	7			
8	396.0	Power Operated Equipment	149	-	-	149	8			
9	397.0	Communication Equipment	75,024	-	-	75,024	9			
10	398.0	Miscellaneous Equipment	316	-	-	316	10			
11	<b>TOTAL GENERAL RESERVES</b>		<b>103,539</b>	-	-	<b>103,539</b>	<b>11</b>			
12	Labor Ratio Allocation Factors			16.48%	83.52%		12			
13	<b>GRAND TOTAL GENERAL ACCUM RESERVES</b>				<b>86,476</b>	<b>103,539</b>	<b>13</b>			

San Diego Gas & Electric 2016 General Rate Case									
GENERAL PLANT ACCUMULATED DEPRECIATION RESERVES IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES									
Estimated for year 2014									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2013	2014-2016 Labor Ratios	2014 Accrual	2014 Retirements	2014 Transfers	2014 Removal Cost	2014 Salvage	2014 Depreciation Reserve	
1	103,539		10,688	818	-	2,409	-3	111,004	
General Plant Reserves									
Related to:									
2	17,063	16.48%	1,761	135	-	397	1	18,293	
3	86,476	83.52%	8,927	683	-	2,012	3	92,710	

San Diego Gas & Electric 2016 General Rate Case										
GENERAL PLANT ACCUMULATED DEPRECIATION RESERVES IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES										
Estimated for year 2015 (Thousands of Dollars)										
Line No.	Depreciation Reserve 12/31/2010	2014-2016 Labor Ratios	2015 Accrual	2015 Retirements	2015 Removal Cost	2015 Salvage	2015 Depreciation Reserve			
1	111,004		10,989	691	2,138	3	119,167			
<b>General Plant Reserves</b>										
Related to:										
2	18,293	16.48%	1,811	114	352	0	19,639			
3	92,710	83.52%	9,178	577	1,785	2	99,528			

San Diego Gas & Electric										
2016 General Rate Case										
GENERAL PLANT ACCUMULATED DEPRECIATION RESERVES IN TOTAL AND										
AS RELATED TO FUNCTIONALIZED CATEGORIES										
Estimated for year 2016										
(Thousands of Dollars)										
Line No.	Depreciation Reserve 12/31/2011	2014-2016 Labor Ratios	2016 Accrual	2016 Retirements	2016 Removal Cost	2016 Salvage	2016 Depreciation Reserve			
1	119,167		12,674	1,101	2,199	4	128,545			
<b>General Plant Reserves</b>										
<b>Related to:</b>										
2	19,639	16.48%	2,089	182	362	1	21,184			
3	99,528	83.52%	10,585	920	1,836	3	107,960			



SDG&E - Common Plant Depreciation Reserve Functionalization Study									
In Thousands									
Common Reserve Balances as of December 31, 2013									
(1)									
(2)									
(3)									
(4)									
Line No.	Acct. No.	Common Plant	TRANSMISSION	DISTRIBUTION	GAS	Total Common Reserve	Line No.		
1	303	Misc Intangible Plant*	-	-	-	139,604	1		
2	389	Land and Land Rights*	-	-	-	27	2		
3	390	Structures and Improvements	-	-	-	116,249	3		
4	391.1	Office Furniture and Equipment	-	-	-	10,926	4		
5	391.2	Computer Equipment	-	-	-	49,511	4		
6	392	Transportation and Equipment	-	-	-	(322)	5		
7	393	Stores and Equipment	-	-	-	113	6		
8	394	Tools, Shop, and Garage Equipment	-	-	-	344	7		
9	395	Laboratory Equipment	-	-	-	930	8		
10	396	Power Operated Equipment	-	-	-	(193)	9		
11	397	Communication Equipment	-	-	-	53,080	10		
12	398	Miscellaneous Equipment	-	-	-	1,212	11		
13		Subtotal	-	-	-	371,480	12		
14		Less Software				(139,604)	13		
15		Less Land & Land Rights				(27)	14		
16		Subtotal Common Accumulated Depreciation				231,849	15		
19		Labor Ratio Allocation	12.33%	62.49%	25.18%		18		
20		Allocation of Common	28,588	144,882	58,380		19		
21		Total Common Accumulated Depreciation	28,588	144,882	58,380	231,849	21		

\*Reserves associated with intangibles and land rights are included in the amortization reserve.

San Diego Gas & Electric 2016 General Rate Case										
COMMON PLANT ACCUMULATED DEPRECIATION RESERVES IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES Estimated for year 2014										
(Thousands of Dollars)										
Line No.	Depreciation Reserve 12/31/2013	2014-2016 Labor Ratios	2014 Accrual	2014 Retirements	2014 Removal Cost	2014 Salvage	2014 Net RFS	2014 Depreciation Reserve	Line No.	
1	Common IT Hardware Accumulated Depr		8,988	34,831	-	186	34,646	23,853	1	
2	Common Other Accumulated Depreciation		26,041	5,652	164	30	5,786	202,593	2	
3	<b>Total Common Accumulated Depr.</b>		<b>35,029</b>	<b>40,483</b>	<b>164</b>	<b>216</b>	<b>40,432</b>	<b>226,446</b>	<b>3</b>	
Common Reserves Related to:										
4	Electric Plant								4	
5	Transmission Plant	12.33%	4,319	4,992	20	27	4,985	27,922	5	
6	Distribution Plant	62.49%	21,889	25,298	103	135	25,266	141,506	6	
7	Gas Plant	25.18%	8,820	10,194	41	54	10,181	57,019	7	
8	<b>Total w/Common Distributed</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	

San Diego Gas & Electric 2016 General Rate Case									
COMMON PLANT ACCUMULATED DEPRECIATION RESERVES IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES									
Estimated for year 2015									
(Thousands of Dollars)									
Line No.	Depreciation Reserve 12/31/2014	2014-2016 Labor Ratios	2015 Accrual	2015 Retirements	2015 Removal Cost	2015 Salvage	2015 Net RFS	2015 Depreciation Reserve	Line No.
1	Common IT Hardware Accumulated Depr	23,853	7,511	9,073	-	48	9,024	22,340	1
2	Common Other Accumulated Depreciation	202,593	29,861	12,304	146	66	12,384	220,071	2
3	<b>Total Common Accumulated Depr.</b>	226,446	37,373	21,377	146	114	21,408	242,411	3
<b>Common Reserves Related to:</b>									
4	Electric Plant								4
5	Transmission Plant	27,922	4,608	2,636	18	14	2,640	29,890	5
6	Distribution Plant	141,506	23,354	13,358	91	71	13,378	151,482	6
7	Gas Plant	57,019	9,410	5,383	37	29	5,391	61,039	7
8	<b>Total w/Common Distributed</b>	-	-	-	-	-	-	-	8

San Diego Gas & Electric 2016 General Rate Case										
COMMON PLANT ACCUMULATED DEPRECIATION RESERVES IN TOTAL AND AS RELATED TO FUNCTIONALIZED CATEGORIES										
Estimated for year 2016										
(Thousands of Dollars)										
Line No.	Depreciation Reserve 12/31/2015	2014-2016 Labor Ratios	2016 Accrual	2016 Retirements	2016 Removal Cost	2016 Salvage	2016 Net RFS	2016 Depreciation Reserve	Line No.	
1	Common IT Hardware Accumulated Depr		10,025	8,176	-	44	8,133	24,232	1	
2	Common Other Accumulated Depreciatio		26,475	24,545	169	131	24,583	221,962	2	
3	Total Common Accumulated Depr.		36,499	32,721	169	174	32,716	246,194	3	
Common Reserves Related to:										
4	Electric Plant		4,500	4,035	21	22	4,034	30,357	4	
5	Transmission Plant	12.33%	22,808	20,447	106	109	20,444	153,846	5	
6	Distribution Plant	62.49%	9,191	8,239	43	44	8,238	61,992	6	
7	Gas Plant	25.18%	-	-	-	-	-	-	7	
8	Total w/Common Distributed	100.00%	-	-	-	-	-	-	8	

Asset ID	Accumulated Depreciation	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	148,940	166,014	183,617
		<u>148,940</u>	<u>166,014</u>	<u>183,617</u>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	159,956	179,418	199,265
		<u>159,956</u>	<u>179,418</u>	<u>199,265</u>
70	Electric Transmission Assigned to Generation	2,275	2,778	3,280
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	31	884
100	Electric Distribution Software & Franchises	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	0	0	0
130	Electric Distribution Other	2,340,613	2,474,308	2,620,020
		<u>2,340,613</u>	<u>2,474,308</u>	<u>2,620,020</u>
140	Electric Generation Assigned to Electric Distribution	6,906	8,722	10,543
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	12,359	13,555	15,222
		<u>19,265</u>	<u>22,277</u>	<u>25,765</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	111,004	119,167	128,545
		<u>111,004</u>	<u>119,167</u>	<u>128,545</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	949	1,042	1,133
		<u>949</u>	<u>1,042</u>	<u>1,133</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	0	0	0
220	Gas Transmission Other	158,090	167,747	174,907
		<u>158,090</u>	<u>167,747</u>	<u>174,907</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	0	0	0
260	Gas Distribution & General Other	726,741	749,012	768,242
		<u>726,741</u>	<u>749,012</u>	<u>768,242</u>
270	Common Software 5 Year	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	23,853	22,340	22,781
310	Common Other	202,593	220,071	221,962
		<u>226,446</u>	<u>242,411</u>	<u>244,743</u>
Total		3,894,281	4,124,204	3,964,239
Common Shared Assets				
171	Shared Electric Communications	2,660	2,795	2,946
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	12,527	14,628	16,729
311	Shared Common Structures & Improvements	59,828	66,385	72,648
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	14,557	14,680	15,662
		<u>89,572</u>	<u>98,488</u>	<u>107,984</u>

## **RETIREMENTS, COST OF REMOVAL, AND SALVAGE**

Forecasted retirements, cost of removal and salvage are estimated by functional and sub-functional groups for Expected Years 2014 and 2015 and for the Test Year 2016. The retirements are included as a credit to depreciable plant and as a debit to the reserve balances. Estimated cost of removal is debited and estimated salvage is credited to the forecasted accumulated reserves.

### **Retirements**

Estimated retirements are calculated using a ratio of a five-year average of historical retirements to a five-year average of historical plant balances. The ratio is then applied to forecasted plant balances which result in future estimated retirements. As stated above, the estimated retirements are a credit to plant and a debit to accumulated depreciation.

### **Cost of Removal and Salvage**

The estimated cost of removal for Expected Years 2014 and 2015 and for the Test Year 2016 is derived by averaging the five-year history of cost of removal as a percentage of a five-year history of plant expenditures. The estimated salvage for the Expected Years 2014 and 2015 and for the Test Year 2016 is derived by averaging the five-year history of salvage as a percentage of a five-year history of plant retirements. Cost of removal is debited and salvage is credited to the forecasted depreciation reserves.

**SUMMARY OF FORECASTED RETIREMENTS**

2014 - 2016  
(Thousands of Dollars)

Plant Description	2014	2015	2016
<b>ELECTRIC DEPARTMENT</b>			
Steam Production			
BOY Steam Prod. Plant Balance	462,198	468,577	468,666
RFS Factor	<u>0.00124384</u>	<u>0.00124384</u>	<u>0.00124384</u>
Total Steam Production	575	583	583
Other Production			
BOY Other Prod. Plant Balance	476,643	493,331	502,318
RFS Factor	<u>0.00024326</u>	<u>0.00024326</u>	<u>0.00024326</u>
Total Other Production	116	120	122
Distribution Plant			
BOY Distribution Plant Balance	5,110,053	5,570,205	5,972,319
RFS Factor	<u>0.00579632</u>	<u>0.00579632</u>	<u>0.00579632</u>
Total Distribution	29,620	32,287	34,617
General Plant			
BOY General Plant Balance	259,552	273,752	279,144
RFS Factor	<u>0.00154857</u>	<u>0.00154857</u>	<u>0.00154857</u>
Routine General RFS	402	424	432
Vintage General RFS	416	267	669
Total General	818	691	1,101
<b>GAS DEPARTMENT</b>			
Storage Plant			
BOY Storage Plant Balance	1,979	1,979	1,979
RFS Factor	<u>-</u>	<u>-</u>	<u>-</u>
Total Storage	-	-	-
Transmission Plant			
BOY Transmission Plant Balance	285,483	330,191	342,020
RFS Factor	<u>0.00040363</u>	<u>0.00040363</u>	<u>0.00040363</u>
Total Transmission	115	132	137
Distribution & General			
BOY Distribution & General Plant Balance	1,104,688	1,141,880	1,192,365
RFS Factor	<u>0.0053338</u>	<u>0.0053338</u>	<u>0.0053338</u>
Routine Dist. & Genrl RFS	5,892	6,091	6,360
Vintage General RFS	518	294	884
Total Distribution & General	6,410	6,384	7,244
COMMON PLANT			
BOY Common Plant Balance	\$ 508,469	\$ 555,985	\$ 588,153
RFS Factor	<u>0.00184716</u>	<u>0.00184716</u>	<u>0.00184716</u>
Routine Common RFS	939	1,027	1,086
Vintage Common RFS	39,544	20,350	31,635
Total Common Other	40,483	21,377	32,721
<b>GRAND TOTAL</b>	<b>78,136</b>	<b>61,573</b>	<b>76,526</b>

Asset ID	Retirements	2014		2015		2016		2014 Retirement Calculation		2014 Retirements		Uncure/Prntage RFS in 2014		Total 2014 Retirements	
								YE 2013 Plant Balance							
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	575	583	583	583	583	462,198	575	575	575	0	0	0	575	575
		575	583	583	583	583	462,198	575	575	575	0	0	0	575	575
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	116	120	122	122	122	476,843	116	116	116	0	0	0	116	116
		116	120	122	122	122	476,843	116	116	116	0	0	0	116	116
70	Electric Transmission Assigned to Generation	0	0	0	0	0	15,694	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	0	0	0	90,338	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	1,265	0	0	0	0	0	0	0	0
110	Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Easements	446	474	503	503	503	77,016	446	446	446	0	0	0	446	446
130	Electric Distribution Other	29,173	31,812	34,115	34,115	34,115	5,033,037	29,173	29,173	29,173	0	0	0	29,173	29,173
		29,173	31,812	34,115	34,115	34,115	5,033,037	29,173	29,173	29,173	0	0	0	29,173	29,173
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	5,201,656	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	1	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	996	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	38,884	0	0	0	0	0	0	0	0
		0	0	0	0	0	39,881	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	259,552	0	0	0	0	0	0	0	0
170	Electric General Other	818	691	1,101	1,101	1,101	259,552	402	402	416	416	416	416	818	818
		818	691	1,101	1,101	1,101	259,552	402	402	416	416	416	416	818	818
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	1,979	0	0	0	0	0	0	0	0
		0	0	0	0	0	1,979	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	1	0	0	0	0	2,218	1	1	0	0	0	0	1	1
220	Gas Transmission Other	114	132	137	137	137	283,265	114	114	0	0	0	0	114	114
		115	132	137	137	137	285,483	115	115	0	0	0	0	115	115
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	86	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	43	43	43	43	43	8,151	43	43	0	0	0	0	43	43
260	Gas Distribution & General Other	6,367	6,341	7,201	7,201	7,201	1,096,537	5,849	5,849	518	518	518	518	6,367	6,367
		6,410	6,384	7,244	7,244	7,244	1,104,774	5,882	5,882	518	518	518	518	6,410	6,410
270	Common Software 5 Year	0	0	0	0	0	174,035	0	0	0	0	0	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0	0	0	11,186	0	0	0	0	0	0	0	0
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	34,831	9,073	8,176	8,176	8,176	76,364	141	141	34,690	34,690	34,690	34,690	34,831	34,831
300	Common IT Hardware	5,652	12,304	24,545	24,545	24,545	432,105	798	798	4,854	4,854	4,854	4,854	5,652	5,652
310	Common Other	40,463	21,377	32,721	32,721	32,721	693,690	939	939	39,544	39,544	39,544	39,544	40,463	40,463
		40,463	21,377	32,721	32,721	32,721	693,690	939	939	39,544	39,544	39,544	39,544	40,463	40,463
	Total	78,136	61,573	76,526	76,526	76,526	8,541,604	37,659	37,659	40,478	40,478	40,478	40,478	76,136	76,136



Asset ID	Retirements	2014			2015			2016			2014 Retirement Calculation		Unique/Vintage RFS in 2014	Total 2014 Retirements
		2014	2015	2016	2014	2015	2016	YE 2013 Plant Balance	2014 Retirements	YE 2013 Plant Balance	2014 Retirements			
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	3,403	5	0	0	0	0	5	
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	
271	Shared Common Software 5 Year	0	0	0	0	0	32,109	0	0	0	0	0	0	
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	4,724	0	0	0	0	0	0	
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	
301	Shared Common IT Hardware	0	0	0	0	0	14,935	28	0	0	6,759	6,787	0	
311	Shared Common Structures & Improvements	192	211	236	0	0	104,091	192	0	0	0	0	192	
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
313	Shared Common Communications	0	1,046	0	0	0	18,218	34	0	0	3,083	3,117	0	
		192	1,257	236			177,480	259			9,842	10,101		

Asset ID	Retirements	2015 Retirement Calculation			2016 Retirement Calculation			Total 2015 Retirements	Total 2016 Retirements
		YE 2014 Plant Balance	2015 Retirements	Unique/Vintage RFS in 2015	YE 2015 Plant Balance	2016 Retirements	Unique/Vintage RFS in 2016		
10	Steam Production Land	0	0	0	0	0	0	0	
20	Steam Production Easements	468,577	583	0	468,666	583	583	583	
30	Steam Production Other	468,577	583	0	468,666	583	583	583	
40	Other Production Land	0	0	0	0	0	0	0	
50	Other Production Easements	54	0	0	54	0	0	0	
60	Other Production Other	493,331	120	0	502,318	122	122	122	
		493,385	120	0	502,371	122	122	122	
70	Electric Transmission Assigned to Generation	15,694	0	0	15,694	0	0	0	
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	
90	Nuclear Generation	0	0	0	8,135	0	0	0	
100	Electric Distribution Software & Franchises	129,595	0	0	137,308	0	0	0	
110	Electric Distribution Land	1,265	0	0	1,482	0	0	0	
120	Electric Distribution Easements	81,859	474	0	86,718	503	503	503	
130	Electric Distribution Other	5,488,346	31,812	0	5,885,600	34,115	34,115	34,115	
		5,701,065	32,287	0	6,111,108	34,617	34,617	34,617	
140	Electric Generation Assigned to Electric Distribution	1	0	0	1	0	0	0	
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	
151	Electric Transmission Easement Assigned to Electric Distribution	996	0	0	996	0	0	0	
152	Electric Transmission Other Assigned to Electric Distribution	38,884	0	0	43,805	0	0	0	
		39,881	0	0	44,802	0	0	0	
160	Electric General Land & Non Depreciables	273,752	424	0	279,144	432	669	1,101	
170	Electric General Other	273,752	424	267	279,144	432	669	1,101	
180	Gas Storage Land	1,979	0	0	1,979	0	0	0	
190	Gas Storage Other	1,979	0	0	1,979	0	0	0	
200	Gas Transmission Land	2,724	1	0	2,724	1	0	0	
210	Gas Transmission Easements	327,467	132	0	339,296	137	0	137	
220	Gas Transmission Other	330,191	133	0	342,020	138	0	138	
230	Gas Distribution Software & Franchises	0	0	0	86	0	0	0	
240	Gas Distribution Software & Franchises - Fully Recovered	86	0	0	0	0	0	0	
250	Gas Distribution & General Land	8,124	43	0	8,110	43	0	43	
260	Gas Distribution & General Easements	1,133,756	6,047	294	1,184,255	6,317	884	7,201	
		1,141,966	6,091	294	1,192,451	6,360	884	7,244	
270	Common Software 5 Year	214,102	0	0	246,333	0	0	0	
271	Common Software 5 Year-Fully Recovered	56,256	0	0	73,125	0	0	0	
280	Common Software 15 Year	0	0	0	0	0	0	0	
281	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	
290	Common Land & Non-Depreciable Easements	52,853	98	8,975	57,635	106	8,070	8,176	
300	Common IT Hardware	503,131	929	11,375	530,519	980	23,565	24,545	
310	Common Other	826,343	1,027	20,350	907,612	1,086	31,635	32,721	
		9,292,832	40,664	20,910	9,873,962	43,339	33,188	76,527	

Asset ID	Retirements	2015 Retirement Calculation		Unique/Vintage RFS in 2015	Total 2015 Retirements	2016 Retirement Calculation		Unique/Vintage RFS in 2016	Total 2016 Retirements
		YE 2014 Plant Balance	2015 Retirements			YE 2015 Plant Balance	2016 Retirements		
Common Shared Assets									
171	Shared Electric Communications	3,403	5	0	5	3,403	5	0	5
251	Shared Gas Communications	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	28,997	0	0	0	19,245	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	8,540	0	0	0	18,293	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	14,935	28	4,932	4,960	14,935	28	1,900	1,928
311	Shared Common Structures & Improvements	114,204	211	0	211	127,974	236	0	236
312	Shared Common Furniture & Equipment	18,218	34	1,012	1,046	19,959	37	0	0
313	Shared Common Communications	188,297	277	5,944	6,222	203,808	306	10,977	11,283

Asset ID	Retirements	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	10	5	19	2	1	421	70	1	1	1	43	1	575
		10	5	19	2	1	421	70	1	1	1	43	1	575
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	0	0	2	8	30	16	5	3	2	24	10	17	116
		0	0	2	8	30	16	5	3	2	24	10	17	116
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Easements	41	40	39	38	38	37	36	36	35	35	35	35	446
130	Electric Distribution Other	4,311	2,163	1,967	1,835	2,828	2,196	1,723	2,291	1,880	1,703	3,054	3,222	29,173
		4,352	2,203	2,006	1,873	2,865	2,233	1,760	2,327	1,916	1,738	3,089	3,257	29,620
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	185	59	176	48	44	110	37	35	33	32	30	29	818
		185	59	176	48	44	110	37	35	33	32	30	29	818
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	28	20	15	11	9	7	6	5	4	4	3	3	114
		28	20	15	11	9	7	6	5	4	4	3	3	115
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	0	1	4	3	2	5	4	3	3	6	6	6	43
260	Gas Distribution & General Other	546	1,046	415	411	435	441	462	488	498	530	556	538	6,367
		546	1,047	419	414	437	446	466	491	502	535	562	544	6,410
270	Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	0	0	18,105	2,826	1,562	1,144	0	219	0	0	0	0	10,975
310	Common Other	82	371	69	65	62	59	443	55	53	52	113	4,227	5,652
		82	371	18,175	2,891	1,624	1,203	443	274	53	52	113	15,201	40,483
	Total	5,203	3,706	20,813	5,248	5,010	4,436	2,787	3,134	2,512	2,385	3,851	19,052	78,136

Asset ID	Retirements	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	1	1	1	2	2	2	3	3	3	3	3	168	192
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	1	1	1	2	2	2	3	3	3	3	3	168	192

Asset ID	Retirements	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	25	33	45	50	53	54	55	55	55	55	55	48	583
		25	33	45	50	53	54	55	55	55	55	55	48	583
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	1	1	10	5	9	5	41	5	4	23	13	2	120
		1	1	10	5	9	5	41	5	4	23	13	2	120
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Electric Distribution Easements	37	38	38	39	39	40	40	40	40	41	41	41	474
		3,249	2,153	2,174	2,194	2,456	2,321	2,528	3,852	2,284	2,289	2,284	4,027	31,812
		3,286	2,191	2,213	2,233	2,496	2,361	2,568	3,692	2,325	2,329	2,325	4,068	32,287
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non-Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	61	60	59	58	58	57	57	56	56	56	56	56	691
		61	60	59	58	58	57	57	56	56	56	56	56	691
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	12	12	11	11	11	11	11	11	11	11	11	11	132
		12	12	11	11	11	11	11	11	11	11	11	11	132
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	3	3	5	4	3	4	4	3	3	4	4	4	43
260	Gas Distribution & General Other	397	395	397	409	430	434	444	457	459	477	487	1,556	6,341
		400	397	402	412	433	438	447	460	462	481	481	1,560	6,384
270	Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	42	70	90	103	113	264	147	150	152	422	155	7,365	9,073
300	Common IT Hardware	1,328	240	270	295	317	336	352	366	378	388	397	7,638	12,304
310	Common Other	1,369	311	360	386	429	599	499	516	550	810	552	15,003	21,377
		5,155	3,006	3,100	3,169	3,488	3,526	3,677	4,995	3,444	3,766	3,502	20,747	61,573
	Total	5,155	3,006	3,100	3,169	3,488	3,526	3,677	4,995	3,444	3,766	3,502	20,747	61,573

Asset ID	Retirements	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	3	3	4	4	5	5	5	5	6	6	6	159	211
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	1,046	0	0	0	0	0	0	0	0	0	0	0	1,046
		1,049	3	4	4	5	5	5	5	6	6	6	159	1,257

Asset ID	Retirements	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	35	44	48	51	52	52	52	53	53	53	53	39	583
		35	44	48	51	52	52	52	53	53	53	53	39	583
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	1	2	10	4	16	31	4	14	5	7	27	2	122
		1	2	10	4	16	31	4	14	5	7	27	2	122
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Software - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Electric Distribution Easements	40	41	41	41	42	42	42	42	42	43	43	43	503
		2,477	2,527	3,535	3,390	2,795	2,979	2,660	2,998	2,680	2,683	2,682	2,707	34,115
		2,518	2,568	3,576	3,431	2,837	3,021	2,702	3,041	2,723	2,726	2,725	2,750	34,617
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
162	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	21	21	21	21	21	21	21	21	21	21	21	22	1,101
		21	21	21	21	21	21	21	21	21	21	21	22	1,101
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	12	12	11	11	11	11	11	11	12	11	11	11	137
		12	12	11	11	11	11	11	11	12	11	11	11	137
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	3	3	5	4	3	4	4	3	3	4	4	4	43
260	Gas Distribution & General Other	439	475	497	517	538	544	552	562	1,129	647	677	622	7,201
		443	478	502	521	541	549	556	565	1,132	651	681	626	7,244
270	Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	45	315	48	49	86	50	50	51	51	51	478	6,902	8,176
300	Common IT Hardware	592	600	905	990	1,062	1,122	1,172	1,213	1,249	1,277	1,302	13,062	24,545
310	Common Other	637	915	953	1,089	1,146	1,172	1,222	1,264	1,299	1,328	1,781	19,964	32,721
		3,666	4,039	5,123	5,078	4,626	4,858	4,569	4,968	5,244	5,641	5,301	23,414	76,526
	Total	3,666	4,039	5,123	5,078	4,626	4,858	4,569	4,968	5,244	5,641	5,301	23,414	76,526



Asset ID	Retirements	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	9	9	20	20	21	21	22	22	23	23	23	23	236
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
		9	9	20	20	21	21	22	22	23	23	23	23	236

Asset ID	DESCRIPTION	Retirement Percentage
10	Steam Generation Land	0 000000%
20	Steam Generation Easements	0 000000%
30	Steam Generation Other	0 124384%
40	Other Production Land	0 000000%
50	Other Production Easements	0 000000%
60	Other Production Other	0.024326%
70	Electric Transmission Assigned to Generation	0 000000%
80	Electric Distribution Assigned to Generation	0 579632%
90	Nuclear Generation	0.000000%
100	Electric Distribution Software & Franchises	0 000000%
100	Electric Distribution Software & Franchises - Fully Recovered	0 000000%
110	Electric Distribution Land	0 000000%
120	Electric Distribution Easements	0 579632%
130	Electric Distribution Other	0 579632%
140	Electric Generation Assigned to Electric Distribution	0.000000%
150	Electric Transmission Land Assigned to Electric Distribution	0 000000%
151	Electric Transmission Easement Assigned to Electric Distribution	0 000000%
152	Electric Transmission Other Assigned to Electric Distribution	0 000000%
160	Electric General Land & Non Depreciables	0 000000%
170	Electric General Other	0 154857%
180	Gas Storage Land	0 000000%
190	Gas Storage Other	0.000000%
200	Gas Transmission Land	0 000000%
210	Gas Transmission Easements	0 040363%
220	Gas Transmission Other	0 040363%
230	Gas Distribution Software & Franchises	0 000000%
230	Gas Distribution Software & Franchises - Fully Recovered	0.000000%
240	Gas Distribution & General Land	0 000000%
250	Gas Distribution & General Easements	0 533377%
260	Gas Distribution & General Other	0 533377%
270	Common Software 5 Year	0 000000%
270	Common Software 5 Year-Fully Recovered	0 000000%
280	Common Software 15 Year	0 000000%
290	Common Land & Non-Depreciable Easements	0.000000%
300	Common IT Hardware	0 184716%
310	Common Other	0 184716%
Common Shared Assets		
171	Shared Electric Communications	0 154857%
261	Shared Gas Communications	0 533377%
271	Shared Common Software 5 Year	0 000000%
271	Shared Common Software 5 Year - Fully Recovered	0 000000%
291	Shared Common Land	0 000000%
301	Shared Common IT Hardware	0 184716%
311	Shared Common Structures & Improvements	0 184716%
312	Shared Common Furniture & Equipment	0 184716%

SAN DIEGO GAS & ELECTRIC COMPANY  
Historical Analysis of Plant Retirements to Plant Balances  
For Use in 2016 General Rate Case

Asset Class	Description	2009		2010		2011		2012		2013		Total		
		BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	Plant Balance Total	Retirement Total	Collective Retirement Rate
<b>ELECTRIC DEPARTMENT</b>														
<b>Steam Production</b>														
E0131100	Structures & Improvements	42,779,169	0	11,556,906	59,000	48,255,763	0	80,889,335	0	83,865,618	15,982	267,346,791	74,982	0.124384%
E0131200	Boiler Plant Equipment	115,884,317	0	116,756,529	14,312	116,849,359	14,312	162,934,540	14,367	163,687,597	14,367	676,112,342	28,679	0
E0131400	Station Equipment	99,425,091	0	100,079,315	0	101,193,042	0	112,737,442	0	113,554,420	0	526,989,309	0	0
E0131500	Poles, Towers & Fixtures	33,388,899	0	33,468,903	90,467	34,200,678	0	80,702,642	0	81,980,605	2,096,575	263,751,727	2,187,042	0
E0131600	Overhead Conductors & Devices	18,988,284	0	18,915,570	0	19,527,597	0	23,790,110	0	26,312,148	0	107,433,710	0	0
	<b>Total Electric Steam Production</b>	<b>310,465,760</b>	<b>0</b>	<b>280,677,223</b>	<b>149,467</b>	<b>320,026,438</b>	<b>14,312</b>	<b>461,054,059</b>	<b>0</b>	<b>469,410,389</b>	<b>2,126,924</b>	<b>1,841,633,879</b>	<b>2,290,703</b>	<b>0.124384%</b>
<b>Other Production</b>														
E0134100	Structures & Improvements	4,720,452	0	16,473,840	0	16,799,554	0	18,531,032	0	19,580,474	1,000	76,105,352	1,000	0
E0134200	Fuel Holders, Producers and Access	15,295,980	0	15,295,980	0	19,170,415	0	19,754,808	0	20,348,101	0	89,875,283	0	0
E0134300	Prime Movers	20,824,413	0	21,560,498	0	21,569,644	0	72,001,094	0	84,021,090	0	249,966,739	0	0
E0134400	Generators	185,474,690	0	235,088,381	0	204,250,381	0	318,922,349	0	329,005,918	5,000	1,272,741,737	5,000	0
E0134500	Accessory Electric Equipment	9,817,071	0	10,918,288	339,051	18,163,152	0	30,834,379	0	31,743,158	78,000	101,476,028	417,051	0
E0134600	Misc. Power Plant Equipment	359,058	0	359,058	0	401,907	0	22,723,544	0	23,517,224	23,940	47,560,690	23,940	0
	<b>Total Electric Other Production</b>	<b>236,491,663</b>	<b>0</b>	<b>299,686,034</b>	<b>339,051</b>	<b>310,354,963</b>	<b>0</b>	<b>482,777,206</b>	<b>0</b>	<b>508,215,964</b>	<b>107,940</b>	<b>1,837,525,830</b>	<b>446,990</b>	<b>0.024326%</b>
<b>Electric Distribution</b>														
E0136020	Land Rights	68,437,315	42,510	70,019,304	22,448	71,992,793	99,847	73,872,149	35,656	75,661,011	27,806	359,982,571	228,265	0
E0136100	Structures & Improvements	3,304,893	62,325	3,253,836	5,745	3,313,347	1,608,216	3,492,046	26,407	3,496,653	1,901	16,860,775	96,378	0
E0136210	Station Equipment	316,008,416	3,486,995	336,534,064	2,207,819	360,111,383	3,429,317	496,206,352	1,730,283	523,135,965	829,129	1,809,935,066	8,899,633	0
E0136400	Poles, Towers & Fixtures	409,417,131	4,908,511	436,429,928	4,821,927	470,620,684	1,867,772	390,477,539	1,124,085	411,543,722	2,847,265	2,336,012,060	20,281,301	0
E0136500	Overhead Conductors & Devices	322,946,381	2,415,803	346,271,488	2,595,914	389,746,705	3,052,222	925,223,489	1,636,249	975,029,564	2,986,330	1,840,995,844	10,860,839	0
E0136600	Underground Conduit	815,763,008	3,491,607	859,452,700	2,243,903	893,450,300	2,973,041	1,227,074,157	2,709,033	1,287,879,446	4,426,314	5,920,387,990	17,169,758	0
E0136700	Underground Conductors & Devices	1,086,530,039	4,163,374	1,134,515,369	2,897,997	1,184,388,980	8,804,978	491,792,347	7,898,872	514,868,385	7,316,342	2,351,235,721	44,966,905	0
E0136800	Line Transformers	424,765,937	10,494,173	447,944,015	10,452,540	471,944,015	1,667,906	418,817,850	2,932	431,264,056	2,060,524	2,029,337,217	9,176,783	0
E0136900	Services	378,752,854	2,193,882	393,327,446	1,779,813	407,155,012	1,667,906	215,441,872	15,210	232,633,921	54,647	778,255,618	2,160,007	0
E0137000	Meters & Meter Installations	134,512,464	2,102,428	29,445,922	42,563	166,221,439	38,783	6,410,699	15,210	6,544,307	25,674	31,698,701	164,559	0
E0137100	Installations on Customers' Premises	6,181,111	42,329	6,246,317	130,448	6,316,268	114,547	24,426,008	87,067	24,800,706	75,686	120,922,101	499,731	0
E0137300	Street Lighting & Signal Systems	23,322,948	92,183	24,253,948	130,448	24,118,481	114,547	24,426,008	87,067	24,800,706	75,686	120,922,101	499,731	0
	<b>Total Electric Distribution</b>	<b>3,991,962,499</b>	<b>33,495,519</b>	<b>4,087,595,397</b>	<b>27,191,115</b>	<b>4,429,639,621</b>	<b>23,676,429</b>	<b>4,685,308,635</b>	<b>17,589,591</b>	<b>4,890,086,629</b>	<b>25,960,816</b>	<b>22,064,592,781</b>	<b>127,893,469</b>	<b>0.579632%</b>
<b>Electric General</b>														
E0139000	Structures & Improvements	29,509,782	37,668	29,776,375	0	29,776,375	0	30,909,097	0	31,045,122	14,193	151,016,751	51,851	0
E0139200	Transportation Equipment	175,979	0	26,034	0	58,146	0	58,146	0	58,146	0	376,450	0	0
E0139300	Stores Equipment	54,331	0	52,833	0	19,150	0	19,150	0	17,466	0	162,930	0	0
E0139400	Tool, Shop and Garage Equipment	14,989,493	0	16,667,088	0	17,940,718	0	19,260,246	0	21,314,364	0	90,161,909	0	0
E0139500	Laboratory Equipment	292,331	0	320,645	0	320,645	0	320,645	0	302,226	0	1,557,091	0	0
E0139600	Power Operated Equipment	92,162	0	92,162	0	92,162	0	92,162	0	92,162	0	460,809	0	0
E0139700	Communication Equipment	107,995,020	839,756	116,182,492	217,387	131,053,004	7,963	145,098,548	219,106	171,084,469	86,025	671,373,533	1,370,237	0
E0139800	Miscellaneous Equipment	462,560	0	462,560	0	462,560	0	456,057	0	1,367,470	0	3,211,217	0	0
	<b>Total Electric General</b>	<b>153,571,657</b>	<b>877,414</b>	<b>163,370,389</b>	<b>217,387</b>	<b>179,722,958</b>	<b>7,963</b>	<b>196,174,261</b>	<b>219,106</b>	<b>225,281,425</b>	<b>100,218</b>	<b>918,320,689</b>	<b>1,422,088</b>	<b>0.154857%</b>

SAN DIEGO GAS & ELECTRIC COMPANY  
 Historical Analysis of Plant Retirements to Plant Balances  
 For Use in 2016 General Rate Case

Asset Class	Description	2009		2010		2011		2012		2013		Total		Collective Retirement Rate
		BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	BOY Plant Balance \$	Total Retirement \$	Plant Balance Total	Retirement Total	
<b>Gas Storage</b>														
G0136360	LNG Distribution Storage Equipment	407,546	0	1,725,499	0	1,843,078	0	2,052,614	0	2,052,614	0	8,081,352	0	0.000000%
	<b>Total Gas Storage</b>	407,546	0	1,725,499	0	1,843,078	0	2,052,614	0	2,052,614	0	8,081,352	0	
<b>Gas Transmission</b>														
G0136520	Land Rights	2,217,185	0	2,217,185	0	2,217,185	0	2,217,185	0	2,217,185	0	11,086,786	0	
G0136600	Structures & Improvements	11,011,093	6,654	11,230,684	0	11,523,041	0	11,546,563	0	11,541,403	9,523	56,954,784	16,177	
G0136700	Mains	125,397,093	0	125,397,093	0	125,717,135	0	127,037,635	0	140,220,035	146,595	643,675,857	148,595	
G0136800	Compressor Station Equipment	61,559,688	0	68,648,046	136	72,932,622	90,803	77,622,210	0	80,601,864	140,784	361,364,430	231,723	
G0136900	Meas & Reg Station Equipment	18,332,318	0	18,958,071	0	17,649,429	59,054	17,746,259	389	18,765,332	16,049	91,451,408	75,503	
G0137100	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>Total Gas Transmission</b>	218,517,377	6,654	226,357,745	136	230,039,412	149,857	236,172,052	389	253,346,679	312,951	1,154,433,265	469,988	0.040363%
<b>Gas Distribution &amp; General</b>														
G0137420	Land Rights	8,018,662	3,593	8,043,621	260	8,058,285	4,943	8,108,775	772	8,130,157	5,967	40,359,499	15,534	
G0137500	Structures & Improvements	43,447	0	43,447	0	43,447	0	43,447	0	43,447	0	217,235	0	
G0137600	Mains	503,971,152	713,737	518,313,255	229,061	532,267,602	882,901	542,247,078	713,473	557,285,194	909,254	2,664,694,281	3,448,426	
G0137800	Meas & Reg Station Equipment	8,861,891	0	9,998,057	0	12,422,117	28,890	13,415,668	16,097	15,178,798	0	59,876,532	44,987	
G0138000	Services	230,430,437	283,543	234,116,478	197,853	237,092,252	207,786	240,194,839	323,163	243,375,891	370,211	1,185,409,897	1,382,557	
G0138100	Meters & Regulators	73,549,237	2,488,553	85,147,770	2,614,771	120,860,681	2,178,758	135,350,074	2,044,632	140,533,984	1,665,674	555,541,746	10,892,388	
G0138200	Meter & Regulator Installations	59,476,629	2,369,993	67,988,820	2,177,572	79,539,523	2,107,431	86,034,140	2,317,439	86,824,975	1,390,569	379,474,285	10,363,003	
G0138500	Ind & Measuring & Reg Station Eq	1,516,811	0	1,516,811	0	1,516,811	0	1,516,811	0	1,516,811	0	7,584,054	0	
G0138711	Other Equipment	29,969	0	993,722	0	993,722	0	993,722	0	993,722	0	3,994,858	0	
G0138712	Other Equipment-CNG Depreciable	3,622,490	0	3,622,490	0	3,622,490	234,041	3,622,490	0	3,571,353	0	18,021,755	234,041	
	<b>Subtotal Gas Distribution</b>	889,520,924	5,859,418	929,994,471	5,219,516	986,416,930	5,644,751	1,031,487,486	5,415,576	1,067,744,332	4,341,675	4,915,164,142	26,480,936	
G0139200	Transportation Eq - Trailers	74,501	0	74,501	0	74,501	0	74,501	0	74,501	0	372,503	0	
G0139400	Tools, Shop & Garage Equipment	6,851,742	0	7,161,297	0	7,015,343	0	7,231,385	0	7,766,673	0	36,026,440	0	
G0139500	Laboratory Equipment	283,094	0	283,094	0	283,094	0	283,094	0	283,094	0	1,415,468	0	
G0139600	Power Operated Equipment	162,284	0	162,284	0	162,284	0	162,284	0	162,284	0	811,422	0	
G0139700	Communication Equipment	2,529,266	0	2,171,345	0	1,751,741	0	1,693,847	0	1,541,611	0	9,693,811	0	
G0139800	Miscellaneous Equipment	292,071	0	280,519	0	289,875	0	243,605	0	196,325	0	1,284,395	0	
	<b>Subtotal Gas Distribution &amp; General</b>	895,713,882	5,859,418	940,133,510	5,219,516	1,005,973,768	5,644,751	1,041,176,202	5,415,576	1,077,770,818	4,341,675	4,964,768,180	26,480,936	0.533377%
<b>Common Plant (No Software)</b>														
C1839000	Structures & Improvements	157,033,998	535,160	164,276,024	63,219	166,234,342	0	222,262,727	1,102,387	242,425,231	1,757,296	1,002,232,322	3,458,062	
C1839110	Office Equipment	26,709,034	0	26,673,605	0	26,309,764	0	22,520,261	0	23,482,223	0	125,694,686	0	
C1839120	Computer Equipment	22,441,436	0	44,946,931	0	50,753,710	0	54,844,563	0	71,095,233	0	244,081,872	0	
C1839200	Transportation Equipment	67,312	0	67,312	0	67,312	0	67,312	0	67,312	0	336,559	0	
C1839300	Stores Equipment	140,123	0	138,816	0	133,501	0	144,926	0	144,926	0	702,282	0	
C1839400	Tools, Shop & Garage Equipment	2,919,473	0	3,094,337	0	3,054,337	0	2,733,216	0	2,820,316	0	13,602,740	0	
C1839500	Laboratory Equipment	2,463,298	0	2,370,507	0	2,408,787	0	2,392,911	0	2,236,234	0	11,871,738	0	
C1839600	Power Operated Equipment	85,957,027	0	83,900,257	0	88,877,749	0	91,490,227	0	112,129,060	0	462,354,320	0	
C1839700	Communication Equipment	2,003,542	0	2,252,318	0	2,259,218	0	2,230,094	0	2,472,920	0	11,218,093	0	
C1839800	Miscellaneous Equipment	299,735,241	535,160	347,121,166	63,219	370,078,721	0	398,686,238	1,102,387	456,473,455	1,757,296	1,872,094,821	3,458,062	
	<b>Total Common Plant</b>	5,563,908,202	40,774,166	5,766,503,706	32,691,373	6,217,297,558	29,478,989	6,539,570,002	24,307,059	6,905,011,620	32,472,956	30,992,291,089	159,724,553	
	<b>Total</b>													

Asset ID	Reserve Transfers	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software & Franchises	0	(217)	(5,307)
100	Electric Distribution Software & Franchises - Fully Recovered	0	217	5,307
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	0	0	0
130	Electric Distribution Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
140	Electric Generation Assigned to Electric Distribution	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	0	0	0
220	Gas Transmission Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	0	0	0
260	Gas Distribution & General Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
270	Common Software 5 Year	(45,070)	(16,869)	(50,167)
270	Common Software 5 Year-Fully Recovered	45,070	16,869	50,167
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	0	0	0
310	Common Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
	Total	0	0	0
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	(3,816)	(9,752)	(5,391)
271	Shared Common Software 5 Year - Fully Recovered	3,816	9,752	5,391
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	0	0	0
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>

Asset ID	Reserve Transfers	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Electric Distribution Other	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Gas Distribution & General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year	0	(1,420)	(1,595)	(33,155)	0	(1,931)	(1,619)	(1,070)	(3,623)	0	(656)	0	(45,070)
270	Common Software 5 Year-Fully Recovered	0	1,420	1,595	33,155	0	1,931	1,619	1,070	3,623	0	656	0	45,070
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Common Other	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset

Asset ID	Reserve Transfers	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	(1,228)	0	0	0	(1,931)	0	0	0	0	(656)	0	(3,816)
271	Shared Common Software 5 Year - Fully Recovered	0	1,228	0	0	0	1,931	0	0	0	0	656	0	3,816
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	Reserve Transfers	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	(217)	0	0	0	0	0	0	0	0	0	(217)
110	Electric Distribution Land	0	0	0	217	0	0	0	0	0	0	0	0	217
120	Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Electric Distribution Other	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Gas Distribution & General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year	0	(564)	0	(6,855)	(2,898)	0	0	0	0	(1,055)	(5,332)	(165)	(16,869)
280	Common Software 5 Year-Fully Recovered	0	564	0	6,855	2,898	0	0	0	0	1,055	5,332	165	16,869
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Common Other	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0



Asset ID	Reserve Transfers	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	(6,855)	(2,898)	0	0	0	0	0	0	0	(9,752)
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	6,855	2,898	0	0	0	0	0	0	0	9,752
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	Reserve Transfers	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	(86)	0	0	0	0	0	0	(4,395)	0	(827)	(5,307)
110	Electric Distribution Software & Franchises - Fully Recovered	0	0	86	0	0	0	0	0	0	4,395	0	827	5,307
120	Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Electric Distribution Other	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Gas Distribution & General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year	(21,696)	(617)	(4,864)	(7)	(582)	(3,935)	0	(15,492)	0	0	(1,874)	(1,099)	(50,167)
270	Common Software 5 Year-Fully Recovered	21,696	617	4,864	7	582	3,935	0	15,492	0	0	1,874	1,099	50,167
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Common Other	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0

Asset ID	Reserve Transfers	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	(3,160)	(13)	0	0	0	(1,915)	0	0	0	0	0	(302)	(5,391)
271	Shared Common Software 5 Year - Fully Recovered	3,160	13	0	0	0	1,915	0	0	0	0	0	302	5,391
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0

**COMPUTATION OF COST OF REMOVAL BY PLANT CLASS WORKSHEET**  
**2014 - 2016**  
(Thousands of dollars)

	Cost of Removal as % of Capital Expenditures	2014		2015		2016	
		CapEx	Cost of Removal	CapEx	Cost of Removal	CapEx	Cost of Removal
<b>ELECTRIC DEPARTMENT</b>							
Steam Production	0.266645%	6,303	17	712	2	737	2
Other Production	0.197423%	16,677	33	8,971	18	9,117	18
Distribution Plant	10.859854%	450,657	48,941	489,901	53,203	509,164	55,295
General Plant	16.198148%	14,872	2,409	13,198	2,138	13,573	2,199
<b>TOTAL ELECTRIC PLANT</b>		<b>488,509</b>	<b>51,400</b>	<b>512,782</b>	<b>55,360</b>	<b>532,591</b>	<b>57,514</b>
<b>GAS DEPARTMENT</b>							
Storage	0.000000%	-	-	-	-	-	-
Transmission	4.137039%	13,001	538	11,746	486	22,885	947
Distribution & General	3.149569%	50,568	1,593	55,215	1,739	77,348	2,436
<b>TOTAL GAS PLANT</b>		<b>63,569</b>	<b>2,131</b>	<b>66,962</b>	<b>2,225</b>	<b>100,233</b>	<b>3,383</b>
<b>COMMON</b>	<b>0.307073%</b>	<b>53,507</b>	<b>164</b>	<b>47,389</b>	<b>146</b>	<b>55,134</b>	<b>169</b>
<b>GRAND TOTAL</b>		<b>605,585</b>	<b>53,695</b>	<b>627,133</b>	<b>57,730</b>	<b>687,957</b>	<b>61,066</b>

Asset ID	Cost of Removal	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	17	2	2
		<u>17</u>	<u>2</u>	<u>2</u>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	33	18	18
		<u>33</u>	<u>18</u>	<u>18</u>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software & Franchises	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	0	0	0
130	Electric Distribution Other	48,941	53,203	55,295
		<u>48,941</u>	<u>53,203</u>	<u>55,295</u>
140	Electric Generation Assigned to Electric Distribution	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	2,409	2,138	2,199
		<u>2,409</u>	<u>2,138</u>	<u>2,199</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	0	0	0
220	Gas Transmission Other	538	486	947
		<u>538</u>	<u>486</u>	<u>947</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	0	0	0
260	Gas Distribution & General Other	1,593	1,739	2,436
		<u>1,593</u>	<u>1,739</u>	<u>2,436</u>
270	Common Software 5 Year	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	0	0	0
310	Common Other	164	146	169
		<u>164</u>	<u>146</u>	<u>169</u>
	Total	53,695	57,730	61,066
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	31	41	38
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	8	0	0
		<u>39</u>	<u>41</u>	<u>38</u>

Asset ID	Cost of Removal	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	3	3	3	2	3	3	1	0	0	0	0	0	17
		3	3	3	2	3	3	1	0	0	0	0	0	17
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	2	2	2	3	11	5	2	2	2	2	2	1	33
		2	2	2	3	11	5	2	2	2	2	2	1	33
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Electric Distribution Other	3,917	4,035	4,395	4,274	4,374	4,236	4,024	4,312	3,840	3,753	3,742	4,038	48,941
		3,917	4,035	4,395	4,274	4,374	4,236	4,024	4,312	3,840	3,753	3,742	4,038	48,941
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	42	42	47	42	42	52	42	42	52	42	42	47	538
220	Gas Transmission Other	42	42	47	42	42	52	42	42	52	42	42	47	538
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Gas Distribution & General Other	88	108	117	134	157	124	139	148	127	172	170	109	1,593
		88	108	117	134	157	124	139	148	127	172	170	109	1,593
270	Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Common Other	11	11	11	15	15	14	14	14	14	15	15	14	164
		11	11	11	15	15	14	14	14	14	15	15	14	164
	Total	4,255	4,411	4,807	4,660	4,783	4,624	4,415	4,713	4,230	4,179	4,165	4,404	53,645

Asset ID	Cost of Removal	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	1	1	3	3	3	3	3	3	3	3	3	3	31
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	1	1	1	1	1	1	1	1	1	1	1	1	8
		1	1	4	4	4	4	4	4	4	4	4	4	39

Asset ID	Cost of Removal	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	2
		0	0	0	0	0	0	0	0	0	0	0	0	2
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Other Production Other	2	2	2	2	3	3	1	1	1	1	1	0	0	18
		2	2	2	2	3	3	1	1	1	1	0	0	18
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130 Electric Distribution Other	4,371	4,427	4,463	4,513	4,769	4,696	4,731	4,693	4,438	4,073	4,106	3,933	3,933	53,203
	4,371	4,427	4,453	4,513	4,769	4,696	4,731	4,693	4,438	4,073	4,106	3,933	3,933	53,203
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151 Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152 Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160 Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric General Other	179	179	179	178	178	178	178	178	178	178	178	178	178	2,138
	179	179	179	178	178	178	178	178	178	178	178	178	178	2,138
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
220 Gas Transmission Other	39	39	42	39	39	47	39	39	47	39	39	41	41	486
	39	39	42	39	39	47	39	39	47	39	39	41	41	486
230 Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260 Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270 Common Software 5 Year	83	114	130	150	175	125	157	163	142	190	190	118	118	1,739
280 Common Software 5 Year-Fully Recovered	83	114	130	150	175	125	157	163	142	190	190	118	118	1,739
290 Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320 Common IT Hardware	8	8	13	13	13	13	13	13	13	13	13	13	14	146
330 Common Other	8	8	13	13	13	13	13	13	13	13	13	13	14	146
Total	4,680	4,767	4,816	4,893	5,174	5,058	5,118	5,086	4,817	4,492	4,526	4,285	4,285	57,711



Asset ID	Cost of Removal	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	2	2	4	4	4	4	4	4	3	4	4	4	41
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	2	2	4	4	4	4	4	4	3	4	4	4	41

Asset ID	Cost of Removal	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	2
		0	0	0	0	0	0	0	0	0	0	0	0	2
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
60	Other Production Other	2	2	2	2	3	3	1	1	1	1	1	1	18
		2	2	2	2	3	3	1	1	1	1	1	1	18
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
130	Electric Distribution Other	4,691	4,656	4,682	4,602	4,548	4,483	4,453	4,812	5,273	4,394	4,375	4,316	55,295
		4,691	4,656	4,682	4,602	4,548	4,483	4,453	4,812	5,273	4,394	4,375	4,316	55,295
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	201	201	201	200	200	200	200	200	200	199	99	99	2,199
		201	201	201	200	200	200	200	200	200	199	99	99	2,199
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	77	77	80	77	77	85	77	77	85	77	77	80	947
		77	77	80	77	77	85	77	77	85	77	77	80	947
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Gas Distribution & General Other	146	174	189	208	230	188	215	221	203	244	241	177	2,436
		146	174	189	208	230	188	215	221	203	244	241	177	2,436
270	Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	8	8	15	15	15	15	15	15	15	15	15	15	169
310	Common Other	8	8	15	15	15	15	15	15	15	15	15	15	169
		8	8	15	15	15	15	15	15	15	15	15	15	169
	Total	5,123	5,116	5,166	5,103	5,070	4,981	4,961	5,325	5,776	4,931	4,808	4,687	61,066

Asset ID	Cost of Removal	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	2	2	3	3	3	3	3	3	3	3	3	3	38
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
		2	2	3	3	3	3	3	3	3	3	3	3	38

Cost of Removal - Capital Expenditures

	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	YTD-2014
30 Steam Generation Other	966	968	974	918	1,029	1,034	211	8	9	88	89	8	6,303
60 Other Production Other	882	1,067	1,144	1,396	5,521	2,427	825	1,094	842	951	332	196	16,677
130 Electric Distribution Other	36,053	37,144	40,454	39,338	40,265	38,996	37,205	39,695	35,343	34,547	34,440	37,173	450,657
170 Electric General Other	1,215	1,325	1,440	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,210	1,208	14,872
220 Gas Transmission Other	983	983	1,103	983	982	1,220	983	982	1,729	978	978	1,097	13,001
260 Gas Distribution & General Other	2,787	3,426	3,703	4,251	4,975	3,950	4,404	4,698	4,042	5,471	5,412	3,450	50,568
310 Common Other	3,465	3,483	4,753	4,731	4,560	4,667	4,558	4,534	4,795	4,811	4,617	4,532	53,507

Cost of Removal - Capital Expenditures

	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-2015
30 Steam Generation Other	47	47	63	63	63	63	63	63	63	63	63	47	712
60 Other Production Other	791	998	1,110	1,094	1,066	1,378	700	641	379	609	203	1	8,971
130 Electric Distribution Other	40,233	40,746	40,984	41,543	43,898	43,225	43,750	43,199	40,848	37,486	37,794	36,197	489,901
170 Electric General Other	1,104	1,103	1,103	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	1,099	13,198
220 Gas Transmission Other	939	937	1,007	937	939	1,128	935	934	1,128	931	931	999	11,746
260 Gas Distribution & General Other	2,641	3,632	4,134	4,773	5,562	3,962	4,990	5,184	4,505	6,028	6,046	3,759	55,215
310 Common Other	2,562	2,617	4,185	4,185	4,185	4,196	4,189	4,189	4,077	4,185	4,188	4,631	47,389

Cost of Removal - Capital Expenditures

	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-2016
30 Steam Generation Other	33	67	67	67	67	67	67	67	67	67	67	33	737
60 Other Production Other	813	979	1,057	1,028	1,308	1,547	268	622	268	757	467	3	9,117
130 Electric Distribution Other	43,179	42,857	43,090	42,363	41,859	41,352	41,200	44,290	48,534	40,446	40,269	39,724	509,164
170 Electric General Other	1,239	1,238	1,238	1,234	1,234	1,234	1,234	1,234	1,234	1,229	613	613	13,573
220 Gas Transmission Other	1,869	1,868	1,929	1,868	1,869	2,053	1,866	1,864	2,053	1,862	1,862	1,922	22,865
260 Gas Distribution & General Other	4,632	5,518	6,009	6,616	7,296	5,977	6,831	7,007	6,448	7,753	7,642	5,618	77,348
310 Common Other	2,682	2,725	4,963	4,969	4,968	4,974	4,974	4,973	4,973	4,968	4,973	4,993	55,134

San Diego Gas & Electric Company  
Cost of Removal Percentages

Asset ID	Description	Cost of Removal Percentage
10	Steam Production Land	0 000000%
20	Steam Production Easements	0 000000%
30	Steam Production Other	0 266645%
40	Other Production Land	0 000000%
50	Other Production Easements	0 000000%
60	Other Production Other	0 197423%
70	Electric Transmission Assigned to Generation	0 000000%
80	Electric Distribution Assigned to Generation	10 859854%
90	Nuclear Generation	0 000000%
100	Electric Distribution Software & Franchises	0 000000%
100	Electric Distribution Software & Franchises - Fully Recovered	0 000000%
110	Electric Distribution Land	0 000000%
120	Electric Distribution Easements	0 000000%
130	Electric Distribution Other	10 859854%
140	Electric Generation Assigned to Electric Distribution	0 000000%
150	Electric Transmission Land Assigned to Electric Distribution	0 000000%
151	Electric Transmission Easement Assigned to Electric Distribution	0 000000%
152	Electric Transmission Other Assigned to Electric Distribution	0.000000%
160	Electric General Land & Non Depreciables	0 000000%
170	Electric General Other	16 198148%
180	Gas Storage Land	0 000000%
190	Gas Storage Other	0.000000%
200	Gas Transmission Land	0 000000%
210	Gas Transmission Easements	0 000000%
220	Gas Transmission Other	4 137039%
230	Gas Distribution Software & Franchises	0 000000%
230	Gas Distribution Software & Franchises - Fully Recovered	0 000000%
240	Gas Distribution & General Land	0 000000%
250	Gas Distribution & General Easements	0 000000%
260	Gas Distribution & General Other	3 149569%
270	Common Software 5 Year	0 000000%
270	Common Software 5 Year-Fully Recovered	0 000000%
280	Common Software 15 Year	0 000000%
290	Common Land & Non-Depreciable Easements	0 000000%
300	Common IT Hardware	0 000000%
310	Common Other	0.307073%
Common Shared Assets		
171	Shared Electric Communications	16 198148%
261	Shared Gas Communications	3 149569%
271	Shared Common Software 5 Year	0 000000%
271	Shared Common Software 5 Year - Fully Recovered	0 000000%
291	Shared Common Land	0.000000%
301	Shared Common IT Hardware	0 000000%
311	Shared Common Structures & Improvements	0 307073%
312	Shared Common Furniture & Equipment	0 307073%
313	Shared Common Communications	0 307073%

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Calculation of Cost of Removal to Capital Expenditures Ratios**  
**2016 General Rate Case**  
**(000's)**

Line No.	(1) 2009 EXPENDITURES & REMOVAL	(2) 2010 EXPENDITURES & REMOVAL	(3) 2011 EXPENDITURES & REMOVAL	(4) 2012 EXPENDITURES & REMOVAL	(5) 2013 EXPENDITURES & REMOVAL	(6) TOTAL EXPENDITURES & REMOVAL	(7) RATIO OF REMOVAL TO EXPENDITURES	(8) DESCRIPTION	Line No.
1	2,235	7,700	12,448	13,912	14,875	50,971		Removal Cost Divided By Capital Exp	1
2	0	0	63	0	72	136	0.266645%		2
3	25,201	3,624	2,972	1,872	4,144	37,813		Removal Cost Divided By Capital Exp	3
4	0	0	24	0	51	75	0.197423%		4
5	320,321	433,008	341,130	357,900	325,202	1,777,561		Removal Cost Divided By Capital Exp	5
6	37,987	40,291	39,907	39,494	35,362	193,041	10.859854%		6
7	2,683	1,942	3,687	4,168	3,504	15,984		Removal Cost Divided By Capital Exp	7
8	782	374	674	650	110	2,589	16.198148%		8
9	0	0	0	0	0	0		Removal Cost Divided By Capital Exp	9
10	0	0	0	0	0	0	0.000000%		10
11	3,548	5,741	18,325	40,826	32,399	100,839		Removal Cost Divided By Capital Exp	11
12	(66)	28	94	2,977	1,160	4,172	4.137039%		12
13	44,847	73,702	52,018	39,740	42,982	253,289		Removal Cost Divided By Capital Exp	13
14	1,519	1,395	1,545	2,025	1,494	7,978	3.149569%		14
15	29,680	36,713	44,696	48,934	59,864	219,888		Removal Cost Divided By Capital Exp	15
16	14	17	191	248	205	675	0.307073%		16



**COMPUTATION OF SALVAGE BY PLANT CLASS WORKSHEET**  
**2014 - 2016**  
 (Thousands of dollars)

	Salvage as % of RFS (Historical)	2014		2015		2016	
		RFS	Salvage	RFS	Salvage	RFS	Salvage
<b>ELECTRIC DEPARTMENT</b>							
Steam Production	1.242191%	575	7	583	7	583	7
Other Production	2.246818%	116	3	120	3	122	3
Distribution Plant	13.522711%	29,173	3,945	31,812	4,302	34,115	4,613
General Plant	0.380444%	818	3	691	3	1,101	4
<b>TOTAL ELECTRIC PLANT</b>		<b>30,682</b>	<b>3,958</b>	<b>33,206</b>	<b>4,314</b>	<b>35,922</b>	<b>4,627</b>
<b>GAS DEPARTMENT</b>							
Storage	0.000000%	-	-	-	-	-	-
Transmission	13.786187%	114	16	132	18	137	19
Distribution & General	0.854605%	6,367	54	6,341	54	7,201	62
<b>TOTAL GAS PLANT</b>		<b>6,481</b>	<b>70</b>	<b>6,473</b>	<b>72</b>	<b>7,338</b>	<b>81</b>
<b>COMMON</b>	<b>0.533178%</b>	<b>40,483</b>	<b>216</b>	<b>21,377</b>	<b>114</b>	<b>32,721</b>	<b>174</b>
<b>GRAND TOTAL</b>		<b>77,646</b>	<b>4,244</b>	<b>61,056</b>	<b>4,501</b>	<b>75,981</b>	<b>4,882</b>

Asset ID	Salvage	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	7	7	7
		<u>7</u>	<u>7</u>	<u>7</u>
40	Other Production Land	0	0	0
50	Other Production Easements	0	0	0
60	Other Production Other	3	3	3
		<u>3</u>	<u>3</u>	<u>3</u>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software & Franchises	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	0	0	0
130	Electric Distribution Other	3,945	4,302	4,613
		<u>3,945</u>	<u>4,302</u>	<u>4,613</u>
140	Electric Generation Assigned to Electric Distribution	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	3	3	4
		<u>3</u>	<u>3</u>	<u>4</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	0	0	0
220	Gas Transmission Other	16	18	19
		<u>16</u>	<u>18</u>	<u>19</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	0	0	0
260	Gas Distribution & General Other	54	54	62
		<u>54</u>	<u>54</u>	<u>62</u>
270	Common Software 5 Year	0	0	0
270	Common Software 5 Year-Fully Recovered	0	0	0
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	186	48	44
310	Common Other	30	66	131
		<u>216</u>	<u>114</u>	<u>174</u>
Total		4,244	4,501	4,882
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	1	1	1
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	0	6	0
		<u>1</u>	<u>7</u>	<u>1</u>

Asset ID	Salvage	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	5	1	0	0	0	0	1	0	7
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Other Production Other	0	0	0	0	1	0	0	0	0	0	1	0	0	3
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130 Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140 Electric Distribution Other	583	292	266	248	382	297	233	310	310	254	230	413	436	3,945
150 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180 Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160 Electric General Land & Non-Depreciables	1	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric General Other	1	0	1	0	0	0	0	0	0	0	0	0	0	3
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	4	3	2	2	1	1	1	1	1	1	1	0	0	16
220 Gas Transmission Other	4	3	2	2	1	1	1	1	1	1	1	0	0	16
230 Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260 Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270 Gas Distribution & General Other	5	9	4	4	4	4	4	4	4	4	5	5	5	54
280 Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310 Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
320 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
330 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
340 Common IT Hardware	0	0	97	15	8	6	6	0	1	0	0	0	0	186
350 Common Other	0	2	0	0	0	0	2	0	0	0	0	1	23	30
Total	583	306	369	269	397	314	241	316	316	260	236	420	522	4,244

Asset ID Salvage

Common Shared Assets

Asset ID	Salvage	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	1	1
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	1	1

Asset ID	Salvage	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	1	1	1	1	1	1	1	1	1	1	1	7
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Other Production Other	0	0	0	0	0	0	0	1	0	0	1	0	0	3
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130 Electric Distribution Other	439	291	294	297	297	332	314	342	521	309	309	309	545	4,302
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151 Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152 Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160 Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0	3
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	0	2	2	2	2	1	1	1	1	2	1	1	1	18
220 Gas Transmission Other	2	2	2	2	1	1	1	1	1	2	1	1	1	18
230 Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260 Gas Distribution & General Other	3	3	3	3	4	4	4	4	4	4	4	4	13	54
270 Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270 Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common IT Hardware	7	1	1	1	1	1	1	1	1	1	1	2	1	39
310 Common Other	7	2	2	2	2	2	2	2	2	2	2	2	2	41
Total	452	299	302	305	341	318	323	352	530	318	321	319	640	4,501

Asset ID	Salvage	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	1	1
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	6	0	0	0	0	0	0	0	0	0	0	0	6
		6	0	0	0	0	0	0	0	0	0	0	1	7

Asset ID	Salvage	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	1	1	1	1	1	1	1	1	1	1	1	1	7
	0	1	1	1	1	1	1	1	1	1	1	1	1	7
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	3
	0	0	0	0	0	0	0	0	0	0	0	0	0	3
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130 Electric Distribution Other	335	342	478	458	378	403	360	360	405	362	363	363	366	4,613
	335	342	478	458	378	403	360	360	405	362	363	363	366	4,613
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151 Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152 Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
160 Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric General Other	0	0	0	0	0	0	0	0	0	0	3	0	0	4
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	2	2	2	2	2	2	2	2	2	2	2	2	2	19
220 Gas Transmission Other	2	2	2	2	2	2	2	2	2	2	2	2	2	19
230 Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260 Gas Distribution & General Other	4	4	4	4	5	5	5	5	5	10	6	6	5	62
	4	4	4	4	5	5	5	5	5	10	6	6	5	62
270 Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270 Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Land & Non-Depreciable Easements	0	2	0	0	0	0	0	0	0	0	0	0	0	0
300 Common IT Hardware	3	3	5	5	6	6	6	6	6	7	7	7	7	44
310 Common Other	3	5	5	5	6	6	6	7	7	7	7	7	7	131
	3	5	5	5	6	6	6	7	7	7	7	7	9	106
Total	344	353	490	471	391	417	373	420	381	381	381	381	480	4,862

Asset ID	Salvage	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	1
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	1



Asset ID	DESCRIPTION	Salvage Percentage
10	Steam Generation Land	0 000000%
20	Steam Generation Easements	0 000000%
30	Steam Generation Other	1 242191%
40	Other Production Land	0 000000%
50	Other Production Easements	0 000000%
60	Other Production Other	2 246818%
70	Electric Transmission Assigned to Generation	0 000000%
80	Electric Distribution Assigned to Generation	13 522711%
90	Nuclear Generation	0 000000%
100	Electric Distribution Software & Franchises	0 000000%
100	Electric Distribution Software & Franchises - Fully Recovered	0.000000%
110	Electric Distribution Land	0 000000%
120	Electric Distribution Easements	0 000000%
130	Electric Distribution Other	13.522711%
140	Electric Generation Assigned to Electric Distribution	0 000000%
150	Electric Transmission Land Assigned to Electric Distribution	0 000000%
151	Electric Transmission Easement Assigned to Electric Distribution	0 000000%
152	Electric Transmission Other Assigned to Electric Distribution	0 000000%
160	Electric General Land & Non Depreciables	0 000000%
170	Electric General Other	0 380444%
180	Gas Storage Land	0 000000%
190	Gas Storage Other	0 000000%
200	Gas Transmission Land	0.000000%
210	Gas Transmission Easements	0 000000%
220	Gas Transmission Other	13 786187%
230	Gas Distribution Software & Franchises	0 000000%
230	Gas Distribution Software & Franchises - Fully Recovered	0 000000%
240	Gas Distribution & General Land	0 000000%
250	Gas Distribution & General Easements	0 000000%
260	Gas Distribution & General Other	0.854605%
270	Common Software 5 Year	0 000000%
270	Common Software 5 Year-Fully Recovered	0 000000%
280	Common Software 15 Year	0 000000%
290	Common Land & Non-Depreciable Easements	0 000000%
300	Common IT Hardware	0 533178%
310	Common Other	0.533178%
Common Shared Assets		
171	Shared Electric Communications	0 380444%
261	Shared Gas Communications	0 854605%
271	Shared Common Software 5 Year	0 000000%
271	Shared Common Software 5 Year - Fully Recovered	0 000000%
291	Shared Common Land	0 000000%
301	Shared Common IT Hardware	0 533178%
311	Shared Common Structures & Improvements	0 533178%
312	Shared Common Furniture & Equipment	0 533178%

SAN DIEGO GAS & ELECTRIC COMPANY  
Historical Analysis of Salvage to Plant Retirements  
For Use in 2016 General Rate Case

Asset Class	Description	2009		2010		2011		2012		2013		Total		Collective Salvage Rate
		Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	
<b>ELECTRIC DEPARTMENT</b>														
<b>Steam Production</b>														
E0131100	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
E0131200	Boiler Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
E0131400	Turbogenerator Units	0	0	0	0	0	0	0	0	0	0	0	0	0
E0131500	Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
E0131600	Misc Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Steam Production</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Production</b>														
E0134100	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
E0134200	Fuel Holders, Producers & Acc	0	0	0	0	0	0	0	0	0	0	0	0	0
E0134300	Prime Movers	0	0	0	0	0	0	0	0	0	0	0	0	0
E0134400	Generators	0	0	0	0	0	0	0	0	0	0	0	0	0
E0134500	Accessory Electric Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
E0134600	Misc Power Plant Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Other Production</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Electric Distribution</b>														
E0136100	Structures & Improvements	62,325	0	5,745	0	0	0	0	0	0	0	0	0	0
E0136210	Station Equipment	3,486,395	0	2,207,919	0	1,608,216	0	26,407	0	1,901	0	96,378	0	0
E0136400	Poles, Towers & Fixtures	4,908,511	19,960	4,821,927	-1,442	3,429,317	0	629,129	0	767,075	0	8,898,633	15,082	0
E0136500	Overhead Conductors & Devices	2,415,803	609,883	2,565,914	1,005,140	1,887,772	26,200	1,730,293	17	4,520,807	161,469	19,410,855	206,204	0
E0136600	Underground Conduit	3,491,607	6,430	2,243,903	0	3,052,222	0	1,124,085	304,697	1,657,966	730,325	9,671,540	4,797,337	0
E0136700	Underground Conductors & Devices	4,163,374	660,919	2,697,997	1,002,007	2,873,041	2,139,498	2,709,033	0	2,986,330	0	13,410,311	6,430	0
E0136800	Line Transformers	10,494,173	1,288,462	10,452,540	1,809,628	8,604,978	1,703,031	7,698,872	1,638,675	4,426,314	710,515	17,169,758	4,897,203	0
E0136900	Services	2,193,882	0	1,779,913	0	1,667,906	0	1,474,658	0	2,060,524	0	9,176,783	0	0
E0137000	Meters & Meter Installations	2,102,428	0	42,563	0	2,854,749	0	2,932	0	54,647	0	5,114,756	0	0
E0137100	Installations on Customers' Premises	42,329	0	38,783	0	38,783	450	15,210	0	25,674	0	164,559	450	0
E0137300	Street Lighting & Signal Systems	92,183	0	130,448	0	114,347	0	87,067	0	75,686	0	499,731	0	0
	<b>Total Electric Distribution</b>	<b>33,453,009</b>	<b>2,585,653</b>	<b>27,169,669</b>	<b>3,818,209</b>	<b>26,531,330</b>	<b>6,016,471</b>	<b>17,533,935</b>	<b>2,327,851</b>	<b>23,869,376</b>	<b>2,636,115</b>	<b>128,556,319</b>	<b>17,384,299</b>	<b>13,522,711%</b>
<b>Electric General</b>														
E0139000	Structures & Improvements	37,658	0	0	0	0	0	0	0	0	0	0	0	0
E0139200	Transportation Equipment	149,945	0	7,751	0	0	0	0	0	0	0	0	0	0
E0139300	Stores Equipment	1,498	0	33,683	0	0	0	1,684	0	0	0	36,865	0	0
E0139400	Tool, Shop and Garage Equipment	129,129	2,737	217,139	200	172,957	10,250	345,998	368	401,276	0	1,266,500	13,555	0
E0139500	Laboratory Equipment	0	0	0	0	0	0	18,618	0	25,227	0	43,845	0	0
E0139600	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
E0139700	Communication Equipment	839,756	0	217,987	0	630,006	0	219,106	0	86,025	0	1,992,280	0	0
E0139800	Communication Equipment	0	0	0	0	6,493	0	0	0	7,412	0	13,905	0	0
	<b>Total Electric General</b>	<b>1,157,987</b>	<b>2,737</b>	<b>475,961</b>	<b>200</b>	<b>809,456</b>	<b>10,250</b>	<b>685,407</b>	<b>368</b>	<b>534,133</b>	<b>0</b>	<b>3,562,943</b>	<b>13,555</b>	<b>0.380444%</b>

SAN DIEGO GAS & ELECTRIC COMPANY  
Historical Analysis of Salvage to Plant Retirements  
For Use in 2016 General Rate Case

Asset Class	Description	2009		2010		2011		2012		2013		Total		Collective Salvage Rate
		Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	Total Retirements \$	Total Salvage \$	
<b>Gas Storage</b>														
G0136100	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
G0136210	Gas Holders	0	0	0	0	0	0	0	0	0	0	0	0	0
G0136330	Compressor Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
G0136360	LNG Distribution Storage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total Gas Storage</b>	0	0	0	0	0	0	0	0	0	0	0	0	0.000000%
<b>Gas Transmission</b>														
G0136600	Structures & Improvements	6,654	0	0	0	0	0	0	0	9,523	0	16,177	0	
G0136700	Mains	0	1,560	0	0	0	0	0	0	146,595	0	146,595	4,445	
G0136800	Compressor Station Equipment	0	300	136	60,050	90,803	0	0	0	140,784	0	231,723	60,350	
G0136900	Meas & Reg Station Equipment	0	0	0	0	59,054	0	399	0	16,049	0	75,503	0	
G0137100	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
	<b>Total Gas Transmission</b>	6,654	1,860	136	60,050	149,857	0	399	0	312,951	2,885	469,998	64,795	13.786187%
<b>Gas Distribution &amp; General</b>														
G0137500	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
G0137600	Mains	713,737	3,256	229,061	15,196	882,901	43,697	713,473	5,557	909,254	173,123	3,448,426	240,829	0
G0137800	Meas & Reg Station Equipment	0	0	0	0	28,890	0	16,097	0	323,163	0	44,987	0	0
G0138000	Services	283,543	0	197,853	0	207,786	0	323,163	0	370,211	0	1,362,357	0	0
G0138100	Meters & Regulators	2,488,553	0	2,614,771	0	2,178,758	0	2,044,632	0	1,665,674	0	10,992,386	0	0
G0138200	Meter & Regulator Installations	2,369,993	0	2,177,572	0	2,107,431	0	2,317,439	0	1,390,569	0	10,363,003	0	0
G0138500	Ind. Measuring & Reg. Station Eq	0	0	0	0	0	0	0	0	0	0	0	0	0
G0138711	Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
G0138712	Other Equipment-CNG Depreciable	0	0	0	0	234,041	0	0	0	0	0	234,041	0	0
	<b>Subtotal Gas Distribution</b>	5,855,826	3,256	5,219,256	15,196	5,639,808	43,697	5,414,804	5,557	4,335,708	173,123	26,465,402	240,829	0
G0139200	Transportation Eq - Trailers	0	0	0	0	0	0	0	0	0	0	0	0	0
G0139400	Tools, Shop & Garage Equipment	133,364	4,763	244,422	1,841	177,465	375	128,657	0	184,337	0	868,246	6,999	0
G0139500	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
G0139600	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
G0139700	Communication Equipment	351,921	0	425,605	0	57,893	0	333,237	0	387,733	0	1,586,389	0	0
G0139800	Miscellaneous Equipment	11,553	0	10,643	0	26,270	0	60,656	0	0	0	109,123	0	0
	<b>Subtotal Gas Distribution &amp; General</b>	6,352,664	8,039	5,899,926	17,037	5,901,437	44,072	5,837,355	5,557	4,907,778	173,123	28,899,160	247,828	0.854605%
<b>Common Plant (No Software)</b>														
C1839000	Structures & Improvements	535,160	1,000	63,219	1,000	0	0	1,102,387	7,500	1,757,296	0	3,458,062	9,500	0
C1839110	Office Furniture & Equipment	258,553	0	405,236	525	3,803,764	30	3,667,613	60	515,336	4,121	8,650,502	4,735	0
C1839120	Computer Equipment	12,661,546	26,292	2,950,519	22,528	4,206,603	28,960	1,282,086	102,324	1,822,079	80,968	22,922,933	260,502	0
C1839200	Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
C1839300	Stores Equipment	1,307	0	5,315	0	0	0	0	0	0	0	6,622	0	0
C1839400	Tools, Shop & Garage Equipment	885,792	1,234	64,163	0	349,830	0	351,610	0	55,730	0	1,711,125	1,234	0
C1839500	Laboratory Equipment	92,791	0	129,544	0	26,875	4,500	156,676	0	53,558	0	459,445	4,500	0
C1839600	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
C1839700	Communication Equipment	6,208,003	0	5,173,136	8,080	7,661,412	1,467	4,732,404	25,974	2,225,798	8,501	26,000,752	44,023	0
C1839800	Miscellaneous Equipment	33,330	312	2,874	250	29,124	4,726	58,863	1,400	13,443	6,570	137,634	13,258	0
	<b>Total Common Plant</b>	20,676,481	28,837	8,798,006	32,383	16,077,608	39,083	11,351,639	137,258	6,443,240	100,191	63,346,974	337,752	0.533178%
	<b>Total</b>	61,646,795	2,627,126	42,342,697	3,927,879	49,469,888	6,109,877	35,408,735	2,471,035	36,067,478	2,912,313	224,935,394	18,048,229	0

## **LAND RIGHT AMORTIZATION**

The Electric Distribution and Gas Land Right Amortization work papers begin with the 12/31/2013 accumulated reserve balance for each of the Land Right accounts. An estimated annual amortization is added to each account for As Expected Year 2014 and 2015 and for the Test Year 2016. Year-end reserves are an accumulation of the prior year-end reserve, plus annual amortization additions minus forecasted annual retirements. The estimated land right amortization is based on beginning 12/31/2013 balances plus forecasted additions, divided by the estimated useful life of the rights of way.

**ELECTRIC DISTRIBUTION LAND RIGHTS  
AMORTIZATION AND ASSOCIATED RESERVES**

2014-2016  
(Thousands of Dollars)

Amortization Period	E-340.2 (Other Production)	E-360.2 (Distribution)	E-340.2 <sup>1</sup>	E-350.2 <sup>2</sup>	Common	Total Electric Distribution
12/31/2013 Reserve	0	35,079	1	277	17	35,375
2014 Estimated Amortization	2	1,767	-	10	-	1,779
2014 Est. Net Retirements	-	(446)	-	-	-	-
12/31/2014 Reserve	2	36,400	1	287	17 <sup>3</sup>	36,708
2015 Estimated Amortization	2	1,872	-	10	-	1,884
2015 Est. Net Retirements	-	(474)	-	-	-	-
12/31/2015 Reserve	5	37,798	1	297	17	38,118
2016 Estimated Amortization	2	1,985	-	10	-	1,998
2016 Est. Net Retirements	-	(503)	-	-	-	-
12/31/2016 Reserve	7	39,280	1	307	17	39,613

<sup>1</sup> Represents amortization associated with a portion of Generation easements that were reclassified to Distribution.

<sup>2</sup> Represents amortization associated with a portion of Transmission easements that were reclassified to Distribution.

<sup>3</sup> Labor Ratio allocation changed for 2014 - 2016

**GAS LAND RIGHTS**  
**AMORTIZATION AND ASSOCIATED RESERVES**

2014-2016

(Thousands of Dollars)

Amortization Period	G-365.2	G-374.2	Common	Total Gas
12/31/2013 Reserve	1,267	6,287	7	7,561
2014 Estimated Amortization	59	263	-	322
2014 Est. Net Retirements	(1)	(43)	-	(44)
12/31/2014 Reserve	1,326	6,506	7 <sup>1</sup>	7,838
2015 Estimated Amortization	68	262	-	330
2015 Est. Net Retirements	-	(43)	-	(43)
12/31/2015 Reserve	1,394	6,724	7	8,125
2016 Estimated Amortization	68	261	-	330
2016 Est. Net Retirements	-	(43)	-	(43)
12/31/2016 Reserve	1,462	6,942	7	8,411

<sup>1</sup> Labor Ratio allocation changed for 2014 - 2016

**Land Rights Plant Balances and Accumulated Amortization at 12/31/2013**

Source: SAP 12/31/2013

<u>FERC Acct.</u>		<u>Year Placed</u>	<u>Amortization Period</u>	<u>Plant Balance</u>	<u>Accum. Amort.</u>
ELECTRIC OTHER PROD					
Account E 340.2 Land Rights					
		1969		2,427.96	(2,427.96)
		1971		-	-
		2013		53,604.65	(268.03)
E 340.2	Total	Land Rights		56,032.61	(2,695.99)
Electric Generation Adjustments					
				(1,028.48)	1,028.48
				(1,399.48)	1,399.48
TOTAL OTHER PRODUCTION				53,604.65	(268.03)
ELECTRIC DISTRIBUTION					
Account E 360.2 Land Rights					
		Pre-1971	35	3,603,031.86	(3,603,031.86)
		1971	45	319,334.04	(296,366.55)
		1972	45	468,022.37	(385,410.95)
		1973	45	434,172.78	(379,751.30)
		1974	45	502,745.61	(436,561.44)
		1975	45	525,827.21	(446,189.62)
		1976	45	546,737.84	(451,818.15)
		1977	45	562,166.40	(452,786.52)
		1978	45	687,000.00	(535,351.96)
		1979	45	1,804,016.65	(1,349,977.03)
		1980	45	2,122,873.23	(1,559,440.22)
		1981	45	2,616,507.76	(1,842,844.09)
		1982	45	2,389,217.77	(1,631,830.18)
		1983	45	2,311,217.09	(1,526,173.08)
		1984	45	2,634,066.50	(1,682,139.54)
		1985	45	2,986,872.88	(1,851,075.76)
		1986	45	3,170,065.72	(1,886,232.76)
		1987	45	3,178,320.90	(1,801,481.63)
		1988	45	2,929,529.12	(1,590,975.10)
		1989	45	2,685,577.16	(1,406,502.19)
		1990	45	2,098,993.18	(1,064,281.61)
		1991	45	2,086,495.03	(982,722.57)
		1992	45	1,933,189.87	(912,163.94)
		1993	45	1,854,752.55	(817,411.40)
		1994	45	1,657,154.20	(683,717.92)
		1995	45	1,164,829.75	(452,328.53)
		1996	45	1,320,918.46	(492,139.14)
		1997	45	1,156,627.68	(419,248.76)

**Land Rights Plant Balances and Accumulated Amortization at 12/31/2013**

Source: SAP 12/31/2013

<u>FERC Acct.</u>		<u>Year Placed</u>	<u>Amortization Period</u>	<u>Plant Balance</u>	<u>Accum. Amort.</u>
		1998	45	1,357,482.47	(466,921.08)
		1999	45	1,025,781.79	(337,213.10)
		2000	45	1,308,304.17	(405,796.95)
		2001	45	1,307,624.31	(376,547.46)
		2002	45	2,167,248.89	(575,926.34)
		2003	45	1,821,591.71	(443,591.38)
		2004	45	2,059,070.86	(455,664.78)
		2005	45	2,115,468.08	(421,134.88)
		2006	45	1,569,796.08	(267,604.29)
		2007	45	1,973,255.63	(288,730.53)
		2008	45	1,789,112.89	(221,707.03)
		2009	45	1,613,029.57	(164,899.37)
		2010	45	1,982,669.69	(154,738.58)
		2011	45	1,973,727.82	(112,259.69)
		2012	45	1,820,576.72	(64,486.23)
		2013	45	1,448,974.02	(18,028.76)
E 360.2	Subtotal	Land Rights		77,083,978.31	(35,715,204.25)
E 360.2	(a)			-	589,429.84
E 360.2	Subtotal	Land Rights		77,083,978.31	(35,125,774.41)
Electric Distribution Adjustments					
	To Transmission			(67,665.20)	46,450.62
	From Generation			1,399.48	(1,399.48)
	From Transmission			995,572.63	(277,153.69)
Adjusted Electric Distribution				78,013,285.22	(35,357,876.96)
Common Allocation				17,357.34	(17,044.30)
TOTAL ELECTRIC DISTRIBUTION				78,030,642.56	(35,374,921.26)
GAS PLANT					
Account G 365.2 Land Rights					
	Pre-1971				
	16"	34		24,122.16	(24,122.16)
	20"	34		48,441.07	(48,441.07)
	30"	29		455,905.57	(455,905.57)
	Moreno	34		3,316.40	(3,316.40)
	1972	40		63,091.19	(63,091.19)
	1980	40		957.50	(803.10)
	1983	40		28,720.10	(21,872.00)
	1991	40		3,736.41	(2,099.15)
	1992	40		420.91	(228.80)
	1995	40		16,652.84	(7,701.80)



## Land Rights Plant Balances and Accumulated Amortization at 12/31/2013

Source. SAP 12/31/2013

FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accum. Amort.
		1996	40	32,077.39	(14,034.10)
		1997	40	449,041.17	(203,083.45)
		1998	40	1,089,480.90	(422,177.45)
		1999	40	1,201.74	(393.75)
		2000	40	19.93	(6.94)
		2012	40	859.46	(27.76)
		2013	40	3.31	(0.05)
G 365.2	Total	Land Rights		2,218,048.05	(1,267,304.74)
Account G 374.2	Land Rights	Pre-1971	31	507,901.70	(507,901.70)
		1971	31	57,085.72	(57,085.72)
		1972	31	55,833.06	(55,833.06)
		1973	31	64,247.11	(64,247.11)
		1974	31	65,386.35	(65,386.35)
		1975	31	72,219.72	(72,219.72)
		1976	31	62,672.54	(62,672.54)
		1977	31	76,190.12	(76,190.12)
		1978	31	90,072.67	(90,072.67)
		1979	31	156,684.57	(156,684.57)
		1980	31	212,910.53	(212,910.53)
		1981	31	270,358.10	(270,358.10)
		1982	31	257,336.13	(257,336.13)
		1983	31	249,840.34	(242,996.84)
		1984	31	361,791.96	(342,916.28)
		1985	31	428,080.90	(387,232.41)
		1986	31	506,410.92	(445,611.77)
		1987	31	461,388.50	(391,726.78)
		1988	31	557,219.46	(452,407.30)
		1989	31	402,096.46	(307,355.77)
		1990	31	366,342.32	(272,878.17)
		1991	31	426,060.05	(299,825.05)
		1992	31	310,154.09	(215,106.55)
		1993	31	295,817.90	(195,062.88)
		1994	31	410,923.72	(257,181.15)
		1995	31	299,887.02	(178,194.70)
		1996	31	167,459.00	(79,903.10)
		1997	31	92,614.97	(40,686.92)
		1998	31	77,494.92	(38,624.12)
		1999	31	51,533.57	(24,772.97)
		2000	31	22,103.37	(9,951.50)
		2001	31	21,163.72	(8,846.66)
		2002	31	76,947.20	(29,682.68)
		2003	31	56,454.21	(19,956.15)
		2004	31	37,269.02	(11,972.18)
		2005	31	87,296.81	(25,226.95)

**Land Rights Plant Balances and Accumulated Amortization at 12/31/2013**

Source. SAP 12/31/2013

<u>FERC Acct.</u>		<u>Year Placed</u>	<u>Amortization Period</u>	<u>Plant Balance</u>	<u>Accum. Amort.</u>
		2006	31	96,291.54	(24,167.90)
		2007	31	96,949.32	(20,841.17)
		2008	31	95,934.93	(17,119.23)
		2009	31	27,469.63	(4,092.54)
		2010	31	13,137.05	(1,622.70)
		2011	31	57,147.77	(4,467.77)
		2012	31	22,354.42	(980.99)
		2013	31	26,952.52	(621.38)
G 374.2	Subtotal	Land Rights		8,151,485.93	(6,300,930.88)
G 374.2	(a)			-	14,261.65
G 374.2	Total	Land Rights		8,151,485.93	(6,286,669.23)
Gas Subtotal				10,369,533.98	(7,553,973.97)
Common Allocation				6,994.08	(6,867.94)
TOTAL GAS				10,376,528.06	(7,560,841.91)
TOTAL COMPANY				88,460,775.27	(42,936,031.20)

(a) related amortization reserve resulting from premature-retirements since SAP implementation in 1999.

## **SOFTWARE AMORTIZATION**

The following pages list the annual amortization expense and associated reserves for As Expected years 2014 and 2015 and Test Year 2016. Also contained in these work papers are the accumulated reserve balances for those projects that have been fully recovered as of 12/31/2013, but are still a component of the rate base reserve.

ELECTRIC DISTRIBUTION SOFTWARE  
 AMORTIZATION AND ASSOCIATED RESERVES  
 2014-2016  
 (Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
Various	Fully Amortized Software Projects	27,427	-	27,427	-	27,427	-	27,427
4843	Smart Meter Software	38,957	8,409	47,366	6,936	54,302	3,236	57,539
7864	Service Oriented Architecture-OPEX 20/20	1,857	569	2,426	441	2,867	431	3,298
7864	OpEx 20/20 Customer Care - ICE Self Service eServices	3,730	1,126	4,856	874	5,729	753	6,482
7831	SORT Upgrade Software	219	25	244	-	244	-	244
7864	OPEX Single View of Customer	1,098	159	1,257	92	1,349	38	1,387
7864	OPEX 20/20 Software	6,028	1,825	7,854	1,042	8,896	253	9,149
8813	MRTU Phase 2	1,033	275	1,309	171	1,480	171	1,651
9811	SDG&E CISCO Billing	434	132	566	104	670	-	670
6831	Bill Re-Design	1,989	620	2,610	550	3,159	0	3,160
10821	MY Account Software	950	572	1,522	572	2,094	483	2,577
10831	Mainframe Web Design	730	365	1,095	365	1,460	343	1,803
9813	Energy Procurement System	344	168	512	168	681	168	849
10875	Security Compliance Software	592	315	907	315	1,222	315	1,537
3851	Geographic Environment-GEARS II	253	156	409	156	565	156	721
811	MDMA & AMMS Replacement Project	251	165	415	165	580	165	744
11831	SAP C7 Upgrade	518	338	856	338	1,195	338	1,533
10875	HAN DRCA Phase 1 Software	119	106	225	106	331	106	437
10875	Smart Log Management	89	93	182	93	275	93	368
12821	Customer Analytics System	64	73	137	73	210	73	283
3849	Customer Energy Net Center	157	186	343	186	529	186	714
11831	MY Account Accessibility-SCG	392	509	901	493	1,394	493	1,887
11835	Performance Management Reporting	191	278	469	259	728	259	988
3851	Facilities Resource Mgmt Software	63	100	163	100	263	100	364

ELECTRIC DISTRIBUTION SOFTWARE

AMORTIZATION AND ASSOCIATED RESERVES  
2014-2016  
(Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
10831	Contact & Campaign Management	794	1,474	2,268	1,467	3,735	1,467	5,202
837	Reliability Standards Initiative	214	61	275	30	305	4	309
10872	Smart Peak Pricing Software	5,660	4,098	9,758	4,098	13,856	3,915	17,771
10032	EDEC - IT Transition	356	167	523	167	690	160	850
7864	OPEX 20/20 - OMS/DMS	8,578	10,637	19,215	10,637	29,852	10,637	40,489
11251	Software for Operational Data Store	2,179	1,339	3,519	1,339	4,858	1,339	6,198
10271	Wireless Network T&D Sensors	414	434	848	434	1,282	434	1,716
3851	DIIS-Distribution Interconnect Info System	258	330	588	330	918	330	1,248
10269	FHPMA-EDM General Rule 18	215	344	559	344	903	344	1,247
12255	Advanced Distribution Mgmt System (ADMS)	81	657	738	657	1,395	657	2,052
00810A	Network/Telecom Software	-	142	142	162	304	162	466
00811A	CAISO 2012 Initiatives	-	25	25	177	202	293	495
00821A	Customer Analytics System-2013	-	191	191	597	788	597	1,385
00828A	Infrastructure Software Reliability	-	71	71	81	152	81	234
00831A	SDGE.com Redesign	-	-	-	2	2	45	47
00831B	EBPP Tech Refresh	-	-	-	-	-	47	47
00831E	OBR Enhancement	-	-	-	37	37	84	121
00831J	C&I Business Portal	-	-	-	-	-	65	65
00831L	IVR Phase 4-SDGE	-	3	3	80	83	80	163
00831M	DASR Upgrade	-	-	-	2	2	58	61
00831N	Customer Choice Aggregation	-	-	-	23	23	448	470
00831P	SDGE My Account Accessibility	-	51	51	1,357	1,407	1,449	2,856
00831O	SCG My Account Accessibility	-	70	70	88	158	88	246
00833B	E&FP PCI & Allegro	-	-	-	6	6	123	129

ELECTRIC DISTRIBUTION SOFTWARE

AMORTIZATION AND ASSOCIATED RESERVES  
2014-2016  
(Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
00833C	SORT Upgrade	-	-	-	-	-	135	135
00833D	I-Avenue Replacement	-	-	-	-	-	276	276
00833E	E&FP 2016 CAISO Mandates	-	3	3	69	72	129	201
00833F	Centralized Calc Engine	-	13	13	327	340	753	1,092
00833G	Smart Energy Advisor 2	-	44	44	478	521	478	999
00833H	E&FP Operations & Analysis Programs	-	-	-	6	6	145	151
00833K	Asset Photo Repository	-	-	-	2	2	45	46
00833L	PowerWorkz Upgrade	-	-	-	4	4	86	90
00833M	Electric GIS 2014 Enhancements	-	2	2	110	112	155	266
00833N	SAP GAS GUI-XT SDGE	-	-	-	7	7	172	179
00833P	PRM2	-	154	154	336	490	336	826
00833Q	Pole Loading Calc Repository	-	42	42	102	144	102	246
00833R	Smart Meter Operation Center Network	-	188	188	300	488	300	788
00833S	CISCO Data Retention	-	36	36	46	82	46	127
00833T	Electric GIS 2013 Enhancements	-	56	56	135	192	135	327
00833U	Smart Energy Advisor	-	112	112	159	271	159	430
00835A	Postgre SQL Open Source DBMS	-	-	-	31	31	57	89
00835B	Performance Management Reporting	-	-	-	5	5	116	120
03849A	CEN Phase 4 - System Enhancements	-	-	-	6	6	157	164
03849B	Net Energy Metering	-	688	688	1,501	2,188	1,501	3,689
03849C	Bill Re-Design 2015	-	-	-	-	-	29	29
03851C	IT Financial Planning	-	-	-	12	12	292	305
03851D	GRC Phase 2	-	137	137	277	414	277	691
03851E	SDG&E WebLogic Integration	-	18	18	84	102	84	186

ELECTRIC DISTRIBUTION SOFTWARE

AMORTIZATION AND ASSOCIATED RESERVES  
2014-2016  
(Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
03851F	Critical Peak Pricing Default	-	28	28	1,169	1,197	1,787	2,984
03851G	E&FP Spring 2014 CAISO Mandates	-	6	6	156	162	156	318
03851H	SMOC Exception Management	-	-	-	388	388	490	877
03853B	Customer Analytics System Phase II	-	-	-	8	8	213	222
03853C	Customer Analytics System Phase III	-	-	-	-	-	5	5
04843A	Smart Meter IT Phase 3 Billing	-	13	13	303	315	303	618
07864A	CPD Enhancement Phase 2 SDGE	-	-	-	10	10	250	260
07864B	SDGE CPD Enhancement Phase 1	-	316	316	2,062	2,378	2,877	5,255
07864C	SDGE CPD Enhancement Phase 3	-	-	-	-	-	-	-
10872A	Smart Peak Pricing	-	231	231	5,545	5,776	5,545	11,321
10874A	Gridcomm ED Software	-	58	58	74	132	74	206
10875A	Smart Grid Critical Infrastructure Cybercity	-	7	7	173	180	173	352
10875B	Smart Grid Cybersecurity Training Environment	-	9	9	210	219	210	429
10875C	Smart Grid DIIS Phase 2	-	121	121	153	275	153	428
10875D	Smart Grid - Security Compliance Management Ph 1	-	383	383	484	867	484	1,351
10875E	Smart Grid - Substation Security	-	130	130	164	293	164	457
10875F	Smart Grid Threat Intelligence	-	26	26	32	58	32	91
10875K	Condition Based Maintenance Analytics	-	-	-	1	1	25	26
10875L	Smart Grid Data Analytics	-	-	-	-	-	18	18
10875M	Distributed Energy Resource Mgmt (DERMS)	-	-	-	-	-	42	42
10875N	ADMS Phase 2	-	-	-	66	66	1,586	1,652
10875O	Smart Grid Transparent Field IDS/IPS	-	-	-	14	14	301	315
11878A	Smart Grid Transparent Field IDS/IPS	-	1	1	27	28	60	88
122560	POWERWORK	-	1,229	1,229	1,592	2,821	1,628	4,449

ELECTRIC DISTRIBUTION SOFTWARE  
 AMORTIZATION AND ASSOCIATED RESERVES  
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PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
13236A	ARCOS Call-out System Replacement	-	88	88	163	251	163	414
13746A	Land Services Archibus System	-	18	18	425	443	425	868
13849A	Reduce Your Use - Opt In	-	120	120	227	347	226	573
	<b>TOTAL</b>	106,236	40,934	147,170	53,157	200,327	54,423	254,750

\*12/31/2013 reflects balances using 2014-2016 common allocation factors.



GAS DEPARTMENT SOFTWARE

AMORTIZATION AND ASSOCIATED RESERVES  
2014-2016  
(Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
Various	Fully Amortized Software Projects	10,632	-	10,632	-	10,632	-	10,632
4843.00	Smart Meter Software	15,698	3,388	19,086	2,795	21,881	1,304	23,185
7864	Service Oriented Architecture-OPEX 20/20	748	229	978	178	1,155	174	1,329
7864	OpEx 20/20 Customer Care - ICE Self Service eServices	1,503	454	1,957	352	2,309	303	2,612
7831	SORT Upgrade Software	88	10	98	-	98	-	98
7864	OPEX Single View of Customer	442	74	516	37	553	15	568
7864	OPEX 20/20 Software	2,429	726	3,155	420	3,575	102	3,677
8813	MRTU Phase 2	416	111	527	69	596	69	665
9811	SDG&E CISCO Billing	175	53	228	42	270	-	270
6831	Bill Re-Design	802	250	1,052	222	1,273	0	1,273
10821	MY Account Software	383	231	614	231	845	195	1,040
10831	Mainframe Web Design	294	147	441	147	588	138	726
9813	Energy Procurement System	139	68	206	68	274	68	342
10875	Security Compliance Software	238	127	365	127	492	127	619
3851	Geographic Environment-GEARS II	102	63	165	63	228	63	290
811	MDMA & AMMS Replacement Project	101	66	167	66	234	66	300
11831	SAP C7 Upgrade	209	136	345	136	481	136	618
10875	HAN DRCA Phase 1 Software	48	43	91	43	134	43	176
10875	Smart Log Management	36	37	73	37	111	37	148
12821	Customer Analytics System	26	29	55	29	84	29	114
3849	Customer Energy Net Center	63	75	138	75	213	75	288
11831	MY Account Accessibility-SCG	158	205	363	199	562	199	760
11835	Performance Management Reporting	77	112	189	104	293	104	398
3851	Facilities Resource Mgmt Software	25	40	65	40	105	40	146
10831	Contact & Campaign Management	320	594	914	591	1,505	591	2,096

GAS DEPARTMENT SOFTWARE

AMORTIZATION AND ASSOCIATED RESERVES  
2014-2016  
(Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
00810A	Network/Telecom Software	-	57	57	65	122	65	188
00811A	CAISO 2012 Initiatives	-	10	10	71	81	118	199
00821A	Customer Analytics System-2013	-	77	77	240	317	240	558
00828A	Infrastructure Software Reliability	-	29	29	33	61	33	94
00831A	SDGE.com Redesign	-	-	-	1	1	18	19
00831B	EBPP Tech Refresh	-	-	-	-	-	19	19
00831E	OBR Enhancement	-	-	-	15	15	34	49
00831J	C&I Business Portal	-	-	-	-	-	26	26
00831L	IVR Phase 4-SDGE	-	1	1	32	34	32	66
00831M	DASR Upgrade	-	-	-	1	1	24	24
00831N	Customer Choice Aggregation	-	-	-	9	9	180	189
00831P	SDGE My Account Accessibility	-	20	20	547	567	584	1,151
00831O	SCG My Account Accessibility	-	28	28	35	64	35	99
00833B	E&FP PCI & Allegro	-	-	-	3	3	49	52
00833C	SORT Upgrade	-	-	-	-	-	54	54
00833D	I-Avenue Replacement	-	-	-	-	-	111	111
00833E	E&FP 2016 CAISO Mandates	-	1	1	28	29	52	81
00833F	Centralized Calc Engine	-	5	5	132	137	303	440
00833G	Smart Energy Advisor 2	-	18	18	192	210	192	403
00833H	E&FP Operations & Analysis Programs	-	-	-	2	2	58	61
00833K	Asset Photo Repository	-	-	-	1	1	18	19
00833L	PowerWorkz Upgrade	-	-	-	1	1	35	36
00833M	Electric GIS 2014 Enhancements	-	1	1	44	45	62	107
00833N	SAP GAS GUI-XT SDGE	-	-	-	3	3	69	72
00833P	PRM2	-	62	62	135	137	135	333

GAS DEPARTMENT SOFTWARE

AMORTIZATION AND ASSOCIATED RESERVES  
2014-2016  
(Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
00833Q	Pole Loading Calc Repository	-	17	17	41	58	41	99
00833R	Smart Meter Operation Center Network	-	76	76	121	196	121	317
00833S	CISCO Data Retention	-	15	15	18	33	18	51
00833T	Electric GIS 2013 Enhancements	-	23	23	55	77	55	132
00833U	Smart Energy Advisor	-	45	45	64	109	64	173
00835A	Postgre SQL Open Source DBMS	-	-	-	13	13	23	36
00835B	Performance Management Reporting	-	-	-	2	2	47	48
03849A	CEN Phase 4 - System Enhancements	-	-	-	3	3	63	66
03849C	Bill Re-Design 2015	-	-	-	-	-	12	12
03851C	IT Financial Planning	-	-	-	5	5	118	123
03851D	GRC Phase 2	-	55	55	112	167	112	279
03851E	SDG&E WebLogic Integraton	-	7	7	34	41	34	75
03851F	Critical Peak Pricing Default	-	11	11	471	482	720	1,203
03851G	E&FP Spring 2014 CAISO Mandates	-	3	3	63	65	63	128
03851H	SMOC Exception Management	-	-	-	156	156	197	353
03853B	Customer Analytics System Phase II	-	-	-	3	3	86	89
03853C	Customer Analytics System Phase III	-	-	-	-	-	2	2
04843A	Smart Meter IT Phase 3 Billing	-	5	5	122	127	122	249
07864A	CPD Enhancement Phase 2 SDGE	-	-	-	4	4	101	105
07864B	SDGE CPD Enhancement Phase 1	-	30	30	729	759	1,058	1,817
07864C	SDGE CPD Enhancement Phase 3	-	-	-	-	-	-	-
10875A	Smart Grid Critical Infrastructure Cybercity	-	3	3	70	73	70	143
10875B	Smart Grid Cybersecurity Training Environment	-	4	4	85	89	85	174
10875D	Smart Grid - Security Compliance Management Ph 1	-	154	154	195	349	195	544
10875F	Smart Grid Threat Intelligence	-	10	10	13	23	13	36

GAS DEPARTMENT SOFTWARE

AMORTIZATION AND ASSOCIATED RESERVES  
2014-2016  
(Thousands of Dollars)

PROJECT NUMBER	SOFTWARE PACKAGE NAME	AMORTIZATION RESERVE 12/31/2013*	2014 AMORTIZATION	AMORTIZATION RESERVE 12/31/2014	2015 AMORTIZATION	AMORTIZATION RESERVE 12/31/2015	2016 AMORTIZATION	AMORTIZATION RESERVE 12/31/2016
10875K	Condition Based Maintenance Analytics	-	-	-	0	0	10	10
10875L	Smart Grid Data Analytics	-	-	-	-	-	7	7
10875O	Smart Grid Transparent Field IDS/IPS	-	-	-	5	5	121	127
11878A	Smart Grid Transparent Field IDS/IPS	-	0	0	11	11	24	35
122560	POWERWORKZ	-	495	495	642	1,137	656	1,793
13746A	Land Services Archibus System	-	7	7	171	178	171	349
13849A	Reduce Your Use - Opt In	-	48	48	91	139	91	230
	TOTAL	35,152	8,586	43,738	10,961	54,700	10,929	65,629

\*12/31/2013 reflects balances using 2014-2016 common allocation factors.

Asset ID	Amortization Expense	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
40	Other Production Land	0	0	0
50	Other Production Easements	2	2	2
60	Other Production Other	0	0	0
		<u>2</u>	<u>2</u>	<u>2</u>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software & Franchises	19,625	25,954	27,300
100	Electric Distribution Software & Franchises - Fully Recovered	0	0	0
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	1,767	1,872	1,985
130	Electric Distribution Other	0	0	0
		<u>21,392</u>	<u>27,826</u>	<u>29,286</u>
140	Electric Generation Assigned to Electric Distribution	0	0	0
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	10	10	10
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
		<u>10</u>	<u>10</u>	<u>10</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	59	68	68
220	Gas Transmission Other	0	0	0
		<u>59</u>	<u>68</u>	<u>68</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	263	262	261
260	Gas Distribution & General Other	0	0	0
		<u>263</u>	<u>262</u>	<u>261</u>
270	Common Software 5 Year	34,099	43,532	43,404
270	Common Software 5 Year-Fully Recovered	0	0	0
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0
300	Common IT Hardware	0	0	0
310	Common Other	0	0	0
		<u>34,099</u>	<u>43,532</u>	<u>43,404</u>
Total		55,826	71,700	73,031
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	6,093	4,466	3,031
271	Shared Common Software 5 Year - Fully Recovered	0	0	0
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	0	0	0
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	0	0	0
		<u>6,093</u>	<u>4,466</u>	<u>3,031</u>

Asset ID	Amortization Expense	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	2
60	Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	2
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises	1,516	1,527	1,543	1,559	1,566	1,635	1,698	1,698	1,698	1,698	1,698	1,929	19,625
110	Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Electric Distribution Easements	143	144	145	145	146	147	148	148	149	150	151	151	1,767
130	Electric Distribution Other	1,659	1,671	1,688	1,705	1,705	1,713	1,783	1,846	1,847	1,848	1,848	2,080	21,392
140	Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
140	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
150	Electric Transmission Easement Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	10
151	Electric Transmission Other Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
152	Electric Transmission Other Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	10
160	Electric General Land & Non-Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	5	5	5	5	5	5	5	5	5	5	5	5	59
210	Gas Transmission Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
220	Gas Transmission Other	5	5	5	5	5	5	5	5	5	5	5	5	59
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
250	Gas Distribution & General Easements	22	22	22	22	22	22	22	22	22	22	22	22	263
260	Gas Distribution & General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
270	Common Software 5 Year	2,901	2,905	3,041	2,911	2,689	2,677	2,707	2,758	2,774	2,789	2,790	3,177	34,099
270	Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0
280	Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
290	Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
300	Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
310	Common Other	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	2,901	2,905	3,041	2,911	2,689	2,677	2,707	2,758	2,774	2,789	2,790	3,177	34,099
	<b>Total</b>	4,587	4,603	4,756	4,843	4,402	4,417	4,518	4,631	4,649	4,685	4,687	5,285	55,826
	<b>Common Shared Assets</b>													
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	535	525	521	526	526	510	494	494	484	484	489	483	6,093
271	Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0
281	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	535	525	521	526	526	510	494	494	484	484	489	483	6,093

Asset ID	Amortization Expense	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	2
60 Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	2
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises	2,160	2,160	2,160	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,156	2,222	25,954
110 Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Land	152	153	153	154	155	156	156	157	157	158	158	159	160	1,872
130 Electric Distribution Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140 Electric Distribution Other	2,312	2,313	2,313	2,312	2,311	2,312	2,313	2,313	2,313	2,314	2,315	2,316	2,383	27,826
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151 Electric Transmission Easement Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	1	10
152 Electric Transmission Other Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	1	10
160 Electric General Land & Non-Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	6	6	6	6	6	6	6	6	6	6	6	6	6	68
220 Gas Transmission Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Gas Distribution Software & Franchises	6	6	6	6	6	6	6	6	6	6	6	6	6	68
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Easements	22	22	22	22	22	22	22	22	22	22	22	22	22	262
260 Gas Distribution & General Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
270 Common Software 5 Year	22	22	22	22	22	22	22	22	22	22	22	22	22	262
270 Common Software 5 Year-Fully Recovered	3,568	3,564	3,606	3,601	3,553	3,582	3,617	3,632	3,641	3,688	3,646	3,654	3,854	43,632
280 Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310 Common Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,568	3,564	3,606	3,601	3,553	3,582	3,617	3,632	3,641	3,688	3,646	3,654	3,854	43,632
Common Shared Assets	5,909	5,805	5,948	5,942	5,883	5,922	5,958	5,974	5,984	6,012	5,980	6,265	71,700	
171 Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261 Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Shared Common Software 5 Year	483	483	483	426	345	321	321	321	321	321	321	321	321	4,466
291 Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
301 Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311 Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	483	483	483	426	345	321	321	321	321	321	321	321	321	4,466

Asset ID	Amortization Expense	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	2
60 Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	2
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises	2,288	2,288	2,288	2,287	2,287	2,287	2,287	2,287	2,287	2,287	2,250	2,214	2,249	27,300
110 Electric Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130 Electric Distribution Other	161	162	163	163	164	165	166	167	167	167	168	169	170	1,985
	2,449	2,450	2,450	2,450	2,451	2,452	2,453	2,454	2,455	2,456	2,419	2,383	2,419	29,286
140 Electric Generation Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150 Electric Transmission Land Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	1	10
151 Electric Transmission Easement Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152 Electric Transmission Other Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	1	10
160 Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	6	6	6	6	6	6	6	6	6	6	6	6	6	68
220 Gas Transmission Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	6	6	6	6	6	6	6	6	6	6	6	6	6	68
230 Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
250 Gas Distribution & General Easements	22	22	22	22	22	22	22	22	22	22	22	22	22	261
260 Gas Distribution & General Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	22	22	22	22	22	22	22	22	22	22	22	22	22	261
270 Common Software 5 Year	3,925	3,739	3,693	3,653	3,661	3,669	3,669	3,540	3,411	3,411	3,395	3,639	3,639	43,404
280 Common Software 5 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year-Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
290 Common Land & Non-Depreciable Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
300 Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310 Common Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	3,925	3,739	3,693	3,653	3,661	3,669	3,669	3,540	3,411	3,411	3,395	3,639	3,639	43,404
Total	6,403	6,218	6,172	6,131	6,140	6,149	6,150	6,022	5,894	5,898	5,807	6,087	6,087	73,031
Common Shared Assets														
171 Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261 Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Shared Common Software 5 Year	294	268	268	268	268	252	236	236	236	236	236	236	233	3,031
281 Shared Common Software 5 Year - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
291 Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
301 Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311 Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	294	268	268	268	268	252	236	236	236	236	236	236	233	3,031



Asset ID	Accumulated Amortization	2014	2015	2016
10	Steam Production Land	0	0	0
20	Steam Production Easements	0	0	0
30	Steam Production Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
40	Other Production Land	0	0	0
50	Other Production Easements	2	5	7
60	Other Production Other	0	0	0
		<u>2</u>	<u>5</u>	<u>7</u>
70	Electric Transmission Assigned to Generation	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0
90	Nuclear Generation	0	0	0
100	Electric Distribution Software & Franchises	37,581	63,319	85,312
100	Electric Distribution Software & Franchises - Fully Recovered	1,245	1,462	6,769
110	Electric Distribution Land	0	0	0
120	Electric Distribution Easements	36,400	37,798	39,280
130	Electric Distribution Other	0	0	0
		<u>75,226</u>	<u>102,578</u>	<u>131,361</u>
140	Electric Generation Assigned to Electric Distribution	1	1	1
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	287	297	307
152	Electric Transmission Other Assigned to Electric Distribution	0	0	0
		<u>289</u>	<u>298</u>	<u>308</u>
160	Electric General Land & Non Depreciables	0	0	0
170	Electric General Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
180	Gas Storage Land	0	0	0
190	Gas Storage Other	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
200	Gas Transmission Land	0	0	0
210	Gas Transmission Easements	1,326	1,394	1,462
220	Gas Transmission Other	0	0	0
		<u>1,326</u>	<u>1,394</u>	<u>1,462</u>
230	Gas Distribution Software & Franchises	0	0	0
230	Gas Distribution Software & Franchises - Fully Recovered	86	86	86
240	Gas Distribution & General Land	0	0	0
250	Gas Distribution & General Easements	6,506	6,724	6,942
260	Gas Distribution & General Other	0	0	0
		<u>6,592</u>	<u>6,810</u>	<u>7,029</u>
270	Common Software 5 Year	86,410	113,072	106,309
270	Common Software 5 Year-Fully Recovered	56,256	73,125	123,293
280	Common Software 15 Year	0	0	0
280	Common Software 15 Year-Fully Recovered	31,037	31,037	31,037
290	Common Land & Non-Depreciable Easements	27	27	27
300	Common IT Hardware	0	0	0
310	Common Other	0	0	0
		<u>173,730</u>	<u>217,262</u>	<u>260,666</u>
	Total	257,165	328,347	400,826
Common Shared Assets				
171	Shared Electric Communications	0	0	0
261	Shared Gas Communications	0	0	0
271	Shared Common Software 5 Year	19,421	14,135	11,776
271	Shared Common Software 5 Year - Fully Recovered	8,540	18,293	23,683
291	Shared Common Land	0	0	0
301	Shared Common IT Hardware	0	0	0
311	Shared Common Structures & Improvements	0	0	0
312	Shared Common Furniture & Equipment	0	0	0
313	Shared Common Communications	0	0	0
		<u>27,962</u>	<u>32,428</u>	<u>35,459</u>

Asset ID	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Ytd-14
Accumulated Amortization														
10 Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 Other Production Easements	0	0	1	1	1	1	1	1	2	2	2	2	2	2
60 Other Production Other	1	0	1	1	1	1	1	1	2	2	2	2	2	2
70 Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80 Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90 Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100 Electric Distribution Software & Franchises	17,956	19,472	20,988	22,541	24,101	25,660	27,226	28,861	30,559	32,257	33,954	35,652	37,581	37,581
100 Electric Distribution Software & Franchises - Fully Recovered	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245	1,245
110 Electric Distribution Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120 Electric Distribution Easements	35,079	35,181	35,284	35,390	35,497	35,605	35,715	35,827	35,939	36,053	36,168	36,283	36,400	36,400
130 Electric Distribution Other	54,280	55,898	57,528	59,176	60,843	62,510	64,186	65,933	67,743	69,555	71,367	73,181	75,226	75,226
140 Electric Generation Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	1	1
150 Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
151 Electric Transmission Easement Assigned to Electric Distribution	277	278	279	280	280	281	282	283	284	285	285	286	287	287
152 Electric Transmission Other Assigned to Electric Distribution	279	279	280	281	282	283	284	284	285	286	287	288	289	289
160 Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0	0
170 Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
180 Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
190 Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
200 Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
210 Gas Transmission Easements	1,267	1,272	1,277	1,281	1,286	1,290	1,295	1,300	1,304	1,309	1,314	1,320	1,326	1,326
220 Gas Transmission Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
230 Gas Distribution Software & Franchises	86	86	86	86	86	86	86	86	86	86	86	86	86	86
230 Gas Distribution Software & Franchises - Fully Recovered	0	0	0	0	0	0	0	0	0	0	0	0	0	0
240 Gas Distribution & General Land	6,287	6,308	6,329	6,347	6,366	6,386	6,402	6,420	6,439	6,457	6,473	6,490	6,506	6,506
250 Gas Distribution & General Easements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
260 Gas Distribution & General Other	6,373	6,394	6,415	6,433	6,452	6,472	6,488	6,506	6,525	6,543	6,559	6,576	6,592	6,592
270 Common Software 5 Year	97,381	100,281	101,767	103,213	104,638	106,058	107,473	108,884	110,290	111,691	113,088	114,481	115,871	115,871
270 Common Software 5 Year-Fully Recovered	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186	11,186
280 Common Software 15 Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0
280 Common Software 15 Year-Fully Recovered	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037
290 Common Land & Non-Depreciable Easements	27	27	27	27	27	27	27	27	27	27	27	27	27	27
300 Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
310 Common Other	139,631	142,531	145,436	148,478	151,389	154,068	156,736	159,443	162,200	164,974	167,763	170,553	173,730	173,730
<b>Total</b>	<b>201,830</b>	<b>206,375</b>	<b>210,937</b>	<b>215,650</b>	<b>220,252</b>	<b>224,615</b>	<b>228,990</b>	<b>233,467</b>	<b>238,059</b>	<b>242,669</b>	<b>247,293</b>	<b>251,920</b>	<b>257,165</b>	<b>257,165</b>
Common Shared Assets														
171 Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
261 Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
271 Shared Common Software 5 Year	17,145	17,690	16,977	17,497	18,024	18,550	17,623	18,117	18,611	19,106	19,600	20,094	20,588	20,588
271 Shared Common Software 5 Year - Fully Recovered	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724	4,724
291 Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
301 Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0	0
311 Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
312 Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
313 Shared Common Communications	21,869	22,404	22,929	23,449	23,976	24,502	25,013	25,507	26,001	26,495	27,000	27,478	27,962	27,962

Asset ID	Accumulated Amortization	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	YTD-15
10	Steam Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Steam Production Easements	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Steam Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Other Production Land	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Other Production Easements	3	3	3	3	3	3	4	4	4	4	4	4	5
60	Other Production Other	0	0	0	0	0	0	0	0	0	0	0	0	0
70	Electric Transmission Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
80	Electric Distribution Assigned to Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Nuclear Generation	0	0	0	0	0	0	0	0	0	0	0	0	0
100	Electric Distribution Software & Franchises - Fully Recovered	39,741	41,901	44,061	46,002	48,159	50,315	52,471	54,628	56,784	58,940	61,096	63,319	63,319
110	Electric Distribution Land	1,245	1,245	1,245	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462	1,462
120	Electric Distribution Easements	36,515	36,629	36,744	36,860	36,975	37,091	37,207	37,324	37,442	37,560	37,678	37,798	37,798
130	Electric Distribution Other	77,501	79,776	82,050	84,324	86,596	88,868	91,140	93,414	95,687	97,962	100,237	102,578	102,578
140	Electric Generation Assigned to Electric Distribution	1	1	1	1	1	1	1	1	1	1	1	1	1
150	Electric Transmission Land Assigned to Electric Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
151	Electric Transmission Easement Assigned to Electric Distribution	288	289	290	291	292	293	294	295	295	295	296	297	297
152	Electric Transmission Other Assigned to Electric Distribution	289	290	291	292	293	293	294	295	296	297	298	298	298
160	Electric General Land & Non Depreciables	0	0	0	0	0	0	0	0	0	0	0	0	0
170	Electric General Other	0	0	0	0	0	0	0	0	0	0	0	0	0
180	Gas Storage Land	0	0	0	0	0	0	0	0	0	0	0	0	0
190	Gas Storage Other	0	0	0	0	0	0	0	0	0	0	0	0	0
200	Gas Transmission Land	0	0	0	0	0	0	0	0	0	0	0	0	0
210	Gas Transmission Easements	1,331	1,337	1,343	1,348	1,354	1,360	1,365	1,371	1,377	1,382	1,388	1,394	1,394
220	Gas Transmission Other	1,331	1,337	1,343	1,348	1,354	1,360	1,365	1,371	1,377	1,382	1,388	1,394	1,394
230	Gas Distribution Software & Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0
240	Gas Distribution Software & Franchises - Fully Recovered	86	86	86	86	86	86	86	86	86	86	86	86	86
250	Gas Distribution & General Land	0	0	0	0	0	0	0	0	0	0	0	0	0
260	Gas Distribution & General Easements	6,525	6,544	6,561	6,579	6,596	6,615	6,633	6,652	6,671	6,689	6,708	6,724	6,724
270	Gas Distribution & General Other	6,611	6,630	6,647	6,665	6,684	6,701	6,719	6,738	6,757	6,775	6,793	6,810	6,810
280	Common Software 5 Year	89,078	92,078	95,584	99,331	103,386	107,588	111,884	116,316	120,897	125,622	130,494	135,414	135,414
290	Common Software 15 Year-Fully Recovered	56,256	56,620	56,984	57,348	57,712	58,076	58,440	58,804	59,168	59,532	59,896	60,260	60,260
300	Common Software 15 Year-Non-Depreciable Easements	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037
310	Common IT Hardware	27	27	27	27	27	27	27	27	27	27	27	27	27
320	Common Other	0	0	0	0	0	0	0	0	0	0	0	0	0
330	Common Other	177,298	180,862	184,426	188,070	191,623	195,204	198,821	202,452	206,094	209,762	213,408	217,062	217,062
Total		263,033	268,897	274,802	280,702	286,552	292,430	298,344	304,274	310,215	316,162	322,127	328,047	328,347
Common Shared Assets														
171	Shared Electric Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
261	Shared Gas Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
271	Shared Common Software 5 Year	19,905	20,388	20,871	21,354	21,837	22,320	22,803	23,286	23,769	24,252	24,735	25,218	25,218
281	Shared Common Software 5 Year - Fully Recovered	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540
291	Shared Common Land	0	0	0	0	0	0	0	0	0	0	0	0	0
301	Shared Common IT Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
311	Shared Common Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0
312	Shared Common Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
313	Shared Common Communications	28,445	28,928	29,411	29,893	30,376	30,858	31,341	31,824	32,307	32,790	33,273	33,756	33,756

Asset ID	Accumulated Amortization	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	YTD-16
10. Steam Production Land		0	0	0	0	0	0	0	0	0	0	0	0	0
20. Steam Production Easements		0	0	0	0	0	0	0	0	0	0	0	0	0
30. Steam Production Other		0	0	0	0	0	0	0	0	0	0	0	0	0
40. Other Production Land		0	0	0	0	0	0	0	0	0	0	0	0	0
50. Other Production Easements		5	5	5	5	5	6	6	6	6	6	7	7	7
60. Other Production Other		5	5	5	5	5	6	6	6	6	6	7	7	7
70. Electric Transmission Assigned to Generation		0	0	0	0	0	0	0	0	0	0	0	0	0
80. Electric Distribution Assigned to Generation		0	0	0	0	0	0	0	0	0	0	0	0	0
90. Nuclear Generation		0	0	0	0	0	0	0	0	0	0	0	0	0
100. Electric Distribution Software & Franchises		65,607	67,896	70,098	72,385	74,672	76,959	79,246	81,533	83,820	81,675	83,889	85,312	85,312
110. Electric Distribution Land		1,462	1,462	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548
120. Electric Distribution Easements		37,918	38,039	38,161	38,283	38,405	38,528	38,652	38,776	38,901	39,027	39,153	39,280	39,280
130. Electric Distribution Other		104,967	107,397	109,806	112,215	114,624	117,034	119,445	121,856	124,269	126,645	128,985	131,361	131,361
140. Electric Generation Assigned to Electric Distribution		1	1	1	1	1	1	1	1	1	1	1	1	1
150. Electric Transmission Land Assigned to Electric Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0
151. Electric Transmission Easement Assigned to Electric Distribution		298	299	300	300	301	302	303	304	305	305	306	307	307
152. Electric Transmission Other Assigned to Electric Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0
		299	300	301	302	303	303	304	305	306	307	308	308	308
160. Electric General Land & Non-Depreciables		0	0	0	0	0	0	0	0	0	0	0	0	0
170. Electric General Other		0	0	0	0	0	0	0	0	0	0	0	0	0
180. Gas Storage Land		0	0	0	0	0	0	0	0	0	0	0	0	0
190. Gas Storage Other		0	0	0	0	0	0	0	0	0	0	0	0	0
200. Gas Transmission Land		0	0	0	0	0	0	0	0	0	0	0	0	0
210. Gas Transmission Easements		1,399	1,405	1,411	1,416	1,422	1,428	1,433	1,439	1,445	1,450	1,456	1,462	1,462
220. Gas Transmission Other		1,399	1,405	1,411	1,416	1,422	1,428	1,433	1,439	1,445	1,450	1,456	1,462	1,462
230. Gas Distribution Software & Franchises		0	0	0	0	0	0	0	0	0	0	0	0	0
240. Gas Distribution Land		86	86	86	86	86	86	86	86	86	86	86	86	86
250. Gas Distribution & General Easements		6,743	6,762	6,779	6,797	6,815	6,833	6,851	6,870	6,889	6,907	6,924	6,942	6,942
260. Gas Distribution & General Other		6,829	6,846	6,865	6,883	6,902	6,919	6,937	6,956	6,975	6,993	7,011	7,029	7,029
270. Common Software 5 Year		95,301	98,423	97,261	100,897	103,976	103,709	107,378	95,426	98,837	102,248	103,769	106,909	106,909
280. Common Software 15 Year		84,821	95,438	100,803	100,310	100,892	104,827	104,827	120,320	120,320	120,320	122,194	123,293	123,293
290. Common Software 15 Year-Fully Recovered		31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037	31,037
300. Common IT Hardware		27	27	27	27	27	27	27	27	27	27	27	27	27
310. Common Other		0	0	0	0	0	0	0	0	0	0	0	0	0
		221,187	224,925	228,619	232,271	235,932	239,601	243,270	246,810	250,221	253,632	257,027	260,666	260,666
		334,706	340,880	347,006	353,082	359,188	365,291	371,395	377,373	383,221	389,033	394,793	400,633	400,633
Common Shared Assets														
171. Shared Electric Communications		0	0	0	0	0	0	0	0	0	0	0	0	0
261. Shared Gas Communications		0	0	0	0	0	0	0	0	0	0	0	0	0
271. Shared Common Software 5 Year		11,269	11,524	11,792	12,060	12,328	10,665	10,901	11,137	11,373	11,609	11,845	11,776	11,776
281. Shared Common Software 5 Year - Fully Recovered		21,453	21,466	21,466	21,466	21,466	23,381	23,381	23,381	23,381	23,381	23,381	23,381	23,683
291. Shared Common Land		0	0	0	0	0	0	0	0	0	0	0	0	0
301. Shared Common IT Hardware		0	0	0	0	0	0	0	0	0	0	0	0	0
311. Shared Common Structures & Improvements		0	0	0	0	0	0	0	0	0	0	0	0	0
312. Shared Common Furniture & Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0
313. Shared Common Communications		32,722	32,990	33,258	33,526	33,794	34,046	34,281	34,517	34,753	34,989	35,225	35,459	35,459

## **SALVAGE STUDIES**

The following work papers show the results of the SDG&E future net salvage (FNS) study used to arrive at the proposed future net salvage rates. Along with Iowa curves and ASLs, these proposals are used in the determination of the depreciation rates for Test Year 2016. Worksheets are included for Common, Electric, and Gas FERC accounts depicting the analysis completed by SDG&E to arrive at each proposal. Details for the forecasted Generation FERC accounts' future net salvage proposals are also included. Following the U-4 format, SDG&E has based the analysis and studies on the most recent fifteen years of historical retirements, cost of removal and salvage data. SDG&E is very cognizant of the current economic situation and the impact on intergenerational equity. SDG&E has weighed all the important factors with each and every proposal for net salvage as identified, detailed, and discussed in SDG&E's depreciation testimony (SDG&E-28-R-CWP).

## SDG&amp;E

## Comparison of Authorized Net Salvage / Proposed 2016 GRC

SDG&E			2004 COS Decision	2008 GRC Settlement	2012 GRC Decision	Proposed 2016 GRC
FERC ACCOUNT	ASSET CLASS	Description	Authorized 2004 FNS	Authorized 2008 FNS	Authorized 2012 FNS	Proposed 2016 FNS
<u>Common Plant</u>						
390.1	C1839010	Structure and Improvements	<10>	<15>	<10>	<15>
391.1	C1839110	Office Furn & Equip	0	0	0	0
391.2	C1839120	Office Furn & Equip - Computer	5	0	0	0
392.2	C1839220	Trans Equip - Trailer	0	0	0	0
393.1	C1839310	Stores Equip	0	0	0	0
394.11	C1839411	Portable Tools	0	0	0	0
394.21	C1839421	Shop Equip	0	0	0	0
394.31	C1839431	Garage Equip	<10>	<10>	0	0
395.1	C1839510	Laboratory Equip	0	0	0	0
397.1	C1839710	Communication Equip	<10>	<5>	0	0
398.1	C1839810	Miscellaneous Equip	20	20	10	10
<u>Steam Production</u>						
311	E0131100	Structure and Improvements-PA	N/A	<11>	<18>	<18>
312	E0131200	Boiler Plant Equipment-PA	N/A	<8>	<10>	<10>
314	E0131400	Turbogenerator Units-PA	N/A	<7>	<2>	<2>
315	E0131500	Accessory Elect Equip-PA	N/A	<6>	<2>	<2>
316	E0131600	Misc Power Plant Equip-PA	N/A	<5>	<3>	<3>
311	E0131100	Structure and Improvements-DSEC	N/A	N/A	N/A	<6>
312	E0131200	Boiler Plant Equipment-DSEC	N/A	N/A	N/A	<6>
314	E0131400	Turbogenerator Units-DSEC	N/A	N/A	N/A	<6>
315	E0131500	Accessory Elect Equip-DSEC	N/A	N/A	N/A	<6>
316	E0131600	Misc Power Plant Equip-DSEC	N/A	N/A	N/A	<6>
<u>Nuclear Production (post ICIP)</u>						
321.3	E0132130	Structure and Improvements	N/A	0	0	0
322.3	E0132230	Reactor Plant Equip	N/A	0	0	0
323.3	E0132330	Turbogenerator Units	N/A	0	0	0
324.3	E0132430	Accessory Elect Equip	N/A	0	0	0
325.3	E0132530	Misc Power Plant Equip	N/A	0	0	0
<u>Other Production</u>						
341	E0134100	Structure and Improvements-PA	N/A	<3>	<1>	<1>
342	E0134200	Fuel holders, Prod, Acc-PA	N/A	<4>	<2>	<2>
343	E0134300	Prime Movers-PA	N/A	<1>	0	0
344	E0134400	Generators-PA	N/A	0	<0.5>	<0.5>
345	E0134500	Accessory Elect Equip-PA	N/A	<1>	<2>	<2>
346	E0134600	Misc Power Plant Equip-PA	N/A	2	0	0
341	E0134100	Structure and Improvements-MM1	N/A	N/A	<1>	<1>
342	E0134200	Fuel holders, Prod, Acc-MM1	N/A	N/A	<2>	<2>
343	E0134300	Prime Movers-MM1	N/A	N/A	0	0
344	E0134400	Generators-MM1	N/A	N/A	<0.5>	<0.5>
345	E0134500	Accessory Elect Equip-MM1	N/A	N/A	<2>	<2>
346	E0134600	Misc Power Plant Equip-MM1	N/A	N/A	0	0
341	E0134100	Structure and Improvements-MM2	N/A	N/A	<1>	<1>
342	E0134200	Fuel holders, Prod, Acc-MM2	N/A	N/A	<2>	<2>
343	E0134300	Prime Movers-MM2	N/A	N/A	0	0
344	E0134400	Generators-MM2	N/A	N/A	<0.5>	<0.5>
345	E0134500	Accessory Elect Equip-MM2	N/A	N/A	<2>	<2>
346	E0134600	Misc Power Plant Equip-MM2	N/A	N/A	0	0

**SDG&E**

Comparison of Authorized Net Salvage / Proposed 2016 GRC

SDG&E			2004 COS Decision	2008 GRC Settlement	2012 GRC Decision	Proposed 2016 GRC
FERC ACCOUNT	ASSET CLASS	Description	Authorized 2004 FNS	Authorized 2008 FNS	Authorized 2012 FNS	Proposed 2016 FNS
341	E0134100	Structure and Improvements-DSEC	N/A	N/A	N/A	<6>
342	E0134200	Fuel holders, Prod, Acc-DSEC	N/A	N/A	N/A	<6>
343	E0134300	Prime Movers-DSEC	N/A	N/A	N/A	<6>
344	E0134400	Generators-DSEC	N/A	N/A	N/A	<6>
345	E0134500	Accessory Elect Equip-DSEC	N/A	N/A	N/A	<7>
346	E0134600	Misc Power Plant Equip-DSEC	N/A	N/A	N/A	<6>
341	E0134100	Structure and Improvements-CPEP	N/A	N/A	<1>	<1>
342	E0134200	Fuel holders, Prod, Acc-CPEP	N/A	N/A	<2>	<2>
343	E0134300	Prime Movers-CPEP	N/A	N/A	0	0
344	E0134400	Generators-CPEP	N/A	N/A	<0.5>	<0.5>
345	E0134500	Accessory Elect Equip-CPEP	N/A	N/A	<2>	<2>
346	E0134600	Misc Power Plant Equip-CPEP	N/A	N/A	0	0
341	E0134100	Structure and Improvements-SOLAR	N/A	N/A	N/A	0
342	E0134200	Fuel holders, Prod, Acc-SOLAR	N/A	N/A	N/A	0
343	E0134300	Prime Movers-SOLAR	N/A	N/A	N/A	0
344	E0134400	Generators-SOLAR	N/A	N/A	N/A	0
345	E0134500	Accessory Elect Equip-SOLAR	N/A	N/A	N/A	0
346	E0134600	Misc Power Plant Equip-SOLAR	N/A	N/A	N/A	0
341	E0134100	Structure and Improvements-WIND	N/A	N/A	N/A	0
342	E0134200	Fuel holders, Prod, Acc-WIND	N/A	N/A	N/A	0
343	E0134300	Prime Movers-WIND	N/A	N/A	N/A	0
344	E0134400	Generators-WIND	N/A	N/A	N/A	0
345	E0134500	Accessory Elect Equip-WIND	N/A	N/A	N/A	0
346	E0134600	Misc Power Plant Equip-WIND	N/A	N/A	N/A	0
348	E0134800	Batteries - Generation	N/A	N/A	N/A	0
<u>Electric Distribution</u>						
361	E0136100	Structure and Improvements	<10>	<20>	<100>	<125>
362.1	E0136210	Station Equipment	0	<15>	<100>	<125>
363	E0136300	Storage Batteries Equipment	N/A	N/A	N/A	0
364	E0136400	Poles, towers, fixtures	<85>	<100>	<95>	<100>
365	E0136500	Overhead Conduit & Dev	<70>	<100>	<70>	<70>
366	E0136600	Underground Conduit	<40>	<40>	<40>	<50>
367	E0136700	Underground Conduit & Dev	<75>	<65>	<55>	<65>
368.1	EO136810	Line Transformers	<20>	<30>	<45>	<70>
368.2	EO136820	Capacitors	<35>	<40>	<50>	<70>
369.1	E0136910	Services Overhead	<150>	<125>	<90>	<110>
369.2	E0136920	Services Underground	<120>	<95>	<70>	<75>
370.1	E0137010	Meters	0	0	0	0
370.11	E0137011	Smart Meters	N/A	0	0	0
370.2	E0137020	Meter Installations	0	<15> / 0	0	0
370.21	E0137021	Smart Meter Installation	N/A	0	0	0
371	E0137100	Install/Installation - Cust Prem	<120>	<120>	<90>	<90>
373.2	E0137320	Street Light & signal system	<30>	<30>	<70>	<85>
<u>Electric General Plant</u>						
390	E0139000	Structure and Improvements	<15>	<15>	<25>	<10>
392.2	E0139220	Trans - Equip - Trailers	0	0	0	0
393.1	E0139310	Stores Equip	0	0	0	0
394.11	E0139411	Portable Tools	0	0	0	0
394.2	E0139420	Shop Equipment	<5>	<5>	0	0
395.1	E0139510	Laboratory Equipment	0	0	0	0

**SDG&E**

Comparison of Authorized Net Salvage / Proposed 2016 GRC

SDG&E			2004 COS Decision	2008 GRC Settlement	2012 GRC Decision	Proposed 2016 GRC
FERC ACCOUNT	ASSET CLASS	Description	Authorized 2004 FNS	Authorized 2008 FNS	Authorized 2012 FNS	Proposed 2016 FNS
397.1	E0139710	Communication Equip - Other	<5>	<10>	<15>	<50>
397.2	E0139720	Communication Equip - SWPL	<5>	<10>	<15>	<50>
397.6	E0139760	Communication Equip - SRPL	N/A	N/A	<15>	0
398.1	E0139810	Misc Equipment	0	0	0	0
398.6	E013986.10	Misc Equipment - SRPL	N/A	N/A	N/A	0
<u>Gas - Other Storage</u>						
363.6	G0136360	LNG Distrib Storg Equip	0	0	0	0
<u>Gas Transmission</u>						
366	G0136600	Structure and Improvements	<10>	<10>	0	0
367	G0136700	Mains	<5>	<5>	<5>	<25>
368	G0136800	Compressor Station Equipment	<20>	<25>	<25>	<10>
369	G0136900	Meas & Reg Station Equip	<15>	<15>	<5>	<5>
<u>Gas Distribution</u>						
375	G0137500	Structure and Improvements	<10>	<10>	0	0
376	G0137600	Mains	<55>	<45>	<45>	<55>
378	G0137800	Meas & Reg Station Equip	<15>	<25>	<15>	<25>
380	G0138000	Services	<160>	<90>	<75>	<70>
381	G0138100	Meters & Regulators	0	0	0	0
381.01	G0138101	Smart gas modules	N/A	0	0	0
382	G0138200	Meter & Regulator Installs	<10>	<35>	<45>	<30>
382.01	G0138201	Smart gas module Installs	N/A	0	0	0
385	G0138500	Ind Meas & Reg Stat Equip	0	0	0	0
387	G0138711	Other Equipment	0	0	0	0
387	G0138712	Other Equip - CNG Deprec	0	0	0	0
<u>Gas General</u>						
392	G0139220	Trans Equip - Trailer	0	0	0	0
394	G0139410	Portable Tools	0	0	0	0
394	G0139420	Shop Equipment	0	0	0	0
395	G0139500	Laboratory Equipment	0	0	0	0
396	G0139600	Power Operated Equipment	15	15	0	0
397	G0139700	Communication Equipment	0	0	0	0
398	G0139800	Miscellaneous Equip	0	0	0	0



2008 GRC											
SAN DIEGO GAS AND ELECTRIC COMPANY COMMON ACCOUNTS SUMMARY TABLE											
Account	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D)	COST OF REMOVAL (E)	% OF RFS (F)	NET SALVAGE (G)	% OF RFS (H)	CURRENT PLANT (I)	% OF RFS (J)	% FNS Rounded to Nearest 5%	
390	12,729,918	4,398	0.03	1,731,911	14	(1,727,513)	(13.6)	116,730,309	11	(15.00)	
391	78,071,462	484,640	0.62	275,825	0.35	208,815	0.27	73,577,557	106.11	-	
392.2	501,434	-	0.00	(261)	(0.05)	261	0.05	41,567	1,206.34	-	
393	745,850	125	0.02	(2,155)	(0.29)	2,280	0.31	150,312	496.20	-	
394.1	959,708	400	0.04	(9,778)	(1.02)	10,178	1.06	67,023	1,431.90	-	
394.2	364,247	-	0.00	1,349	0.37	(1,349)	(0.37)	319,947	-	-	
394.3	1,263,431	7,232	0.57	165,246	13.08	(158,014)	(12.51)	2,552,772	49.49	(15.00)	
395	526,091	490	0.09	(21)	(0.00)	511	0.10	2,105,877	24.98	-	
397	25,400,558	7,167	0.03	672,971	2.65	(665,804)	(2.62)	84,177,193	30.18	(5.00)	
398	3,013,098	261,788	8.69	(410,499)	(13.62)	672,287	22.31	3,057,424	98.55	20.00	

2012 GRC											
SAN DIEGO GAS AND ELECTRIC COMPANY COMMON ACCOUNTS SUMMARY TABLE											
Account	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D)	COST OF REMOVAL (E)	% OF RFS (F)	NET SALVAGE (G)	% OF RFS (H)	CURRENT PLANT (I)	% OF RFS (J)	% FNS Rounded to Nearest 5%	
390	8,710,186	5,498	0	920,436	11	(914,938)	(10.50)	184,276,024	4.73	(10.00)	
391	124,815,414	823,676	1	300,863	0	522,814	0.42	71,620,536	174	-	
392.2	344,135	1,500	0	(139)	(0)	1,639	0.48	33,369	1,031	-	
393	381,379	125	0	(24)	(0)	149	0.04	138,816	275	-	
394.1	913,947	400	0	(9,718)	(1)	10,118	1.11	581,115	157	-	
394.2	355,931	-	-	1,371	0	(1,371)	(0.39)	310,478	115	-	
394.3	2,303,745	11,766	1	2,273	0	9,493	0.41	1,603,804	144	-	
395	581,726	490	0	3,915	1	(3,425)	(0.59)	2,370,507	25	-	
397	48,286,736	7,968	0	677,408	1	(669,440)	(1.39)	83,900,257	58	-	
398	2,633,363	263,700	10	1,934	0	261,766	9.94	2,252,318	117	10.00	

2016 GRC											
SAN DIEGO GAS AND ELECTRIC COMPANY COMMON ACCOUNTS SUMMARY TABLE											
Account	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D)	COST OF REMOVAL (E)	% OF RFS (F)	NET SALVAGE (G)	% OF RFS (H)	CURRENT PLANT (I)	% OF RFS (J)	% FNS Rounded to Nearest 5%	
390	6,330,755	13,998	0	1,473,042	23	(1,459,044)	(23.05)	278,101,636	2.28	(25.00)	
391	139,481,378	1,062,623	1	336,599	0	726,024	0.52	101,947,000	137	-	
392.2	99,549	1,500	2	-	-	1,500	1.51	33,369	298	-	
393	284,578	125	0	-	-	125	0.04	138,816	205	-	
394.1	879,248	400	0	-	-	400	0.05	1,232,028	71	-	
394.2	234,836	-	-	-	-	-	-	234,077	100	-	
394.3	2,408,518	11,766	0	-	-	11,766	0.49	1,603,804	150	-	
395	780,128	4,990	1	3,908	1	1,082	0.14	2,182,675	36	-	
397	63,791,010	51,990	0	261,456	0	(209,466)	(0.33)	121,063,010	53	-	
398	1,710,580	119,108	7	-	-	119,108	6.96	2,474,623	69	5.00	

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-390**  
**ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	16,261	-	0.00	225	1.38	(225)	(1.38)		
1992	763,245	-	0.00	25,280	3.31	(25,280)	(3.31)		
1993	50,303	-	0.00	938	1.86	(938)	(1.86)		
1994	4,579,399	-	0.00	888,519	19.40	(888,519)	(19.40)		
1995	2,173,957	-	0.00	(1)	(0.00)	1	0.00		
1996	167,137	-	0.00	8,063	4.82	(8,063)	(4.82)		
1997	2,410,417	-	0.00	74,120	3.07	(74,120)	(3.07)		
1998	550,822	-	0.00	26,519	4.81	(26,519)	(4.81)		
1999	156,189	1,088	0.70	36,285	23.23	(35,197)	(22.53)		
2000	50,592	-	0.00	14,745	29.14	(14,745)	(29.14)		
2001	923,740	-	0.00	23,521	2.55	(23,521)	(2.55)		
2002	2	60	3,208.56	154,416	8,257,542.78	(154,356)	(8,254,334.22)		
2003	398,508	50	0.01	43,143	10.83	(43,093)	(10.81)		
2004	122,027	500	0.41	96,057	78.72	(95,557)	(78.31)		
2005	367,319	2,700	0.74	340,081	92.58	(337,381)	(91.85)		
2008 GRC	12,729,918	4,398	0.03	1,731,911	13.61	(1,727,513)	(13.57)	116,730,309	10.91

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-390**  
**ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>Salvage</u> <u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>COR</u> <u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	2,173,957	-	0.00	(1)	(0.00)	1	0.00		
1996	167,137	-	0.00	8,063	4.82	(8,063)	(4.82)		
1997	2,410,417	-	0.00	74,120	3.07	(74,120)	(3.07)		
1998	550,822	-	0.00	26,519	4.81	(26,519)	(4.81)		
1999	156,189	1,088	0.70	36,285	23.23	(35,197)	(22.53)		
2000	50,592	-	0.00	14,745	29.14	(14,745)	(29.14)		
2001	923,740	-	0.00	23,521	2.55	(23,521)	(2.55)		
2002	2	60	3,208.56	154,416	8,257,542.78	(154,356)	(8,254,334.22)		
2003	398,508	50	0.01	43,143	10.83	(43,093)	(10.81)		
2004	122,027	500	0.41	96,057	78.72	(95,557)	(78.31)		
2005	367,319	2,700	0.74	340,081	92.58	(337,381)	(91.85)		
2006	-	-	0.00	188,185	0.00	(188,185)	0.00		
2007	395,802	-	0.00	(52,247)	(13.20)	52,247	13.20		
2008	458,514	100	0.02	(42,453)	(9.26)	42,553	9.28		
2009	535,160	1,000	0.19	10,002	1.87	(9,002)	(1.68)		
2012 GRC	8,710,186	5,498	0.06	920,436	10.57	(914,938)	(10.50)	184,276,024	4.73

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-390**  
**ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>Salvage</u> <u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>COR</u> <u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	156,189	1,088	0.70	36,285	23.23	(35,197)	(22.53)		
2000	50,592	-	0.00	14,745	29.14	(14,745)	(29.14)		
2001	923,740	-	0.00	23,521	2.55	(23,521)	(2.55)		
2002	2	60	3,208.56	154,416	8,257,542.78	(154,356)	(8,254,334.22)		
2003	398,508	50	0.01	43,143	10.83	(43,093)	(10.81)		
2004	122,027	500	0.41	96,057	78.72	(95,557)	(78.31)		
2005	367,319	2,700	0.74	340,081	92.58	(337,381)	(91.85)		
2006	-	-	0.00	188,185	0.00	(188,185)	0.00		
2007	395,802	-	0.00	(52,247)	(13.20)	52,247	13.20		
2008	458,514	100	0.02	(42,453)	(9.26)	42,553	9.28		
2009	535,160	1,000	0.19	10,002	1.87	(9,002)	(1.68)		
2010	63,219	1,000	1.58	17,269	27.32	(16,269)	(25.73)		
2011	-	-	0.00	191,134	0.00	(191,134)	0.00		
2012	1,102,387	7,500	0.68	248,160	22.51	(240,660)	(21.83)		
2013	1,757,296	-	0.00	204,744	11.65	(204,744)	(11.65)		
2016 GRC	6,330,755	13,998	0.22	1,473,042	23.27	(1,459,044)	(23.05)	278,101,636	2.28

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-391.1 & C-391.2**  
**ACCOUNT - OFFICE FURNITURE & EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	69,262	-	0.00	3	0.00	(3)	(0.00)		
1992	97,584	-	0.00	4,719	4.84	(4,719)	(4.84)		
1993	893,789	-	0.00	(10,350)	(1.16)	10,350	1.16		
1994	2,846,767	17,826	0.63	(19,410)	(0.68)	37,236	1.31		
1995	1,450,421	-	0.00	(31,005)	(2.14)	31,005	2.14		
1996	301,054	-	0.00	-	0.00	-	0.00		
1997	820,142	-	0.00	(5,028)	(0.61)	5,028	0.61		
1998	1,411,857	-	0.00	297	0.02	(297)	(0.02)		
1999	3,703,999	62,649	1.69	20,200	0.55	42,449	1.15		
2000	3,949,844	4,071	0.10	1,052	0.03	3,019	0.08		
2001	3,058,011	8,473	0.28	(111,925)	(3.66)	120,398	3.94		
2002	1,872,147	25,567	1.37	418,595	22.36	(393,027)	(20.99)		
2003	3,562,735	268,146	7.53	-	0.00	268,146	7.53		
2004	41,717,253	28,878	0.07	8,676	0.02	20,201	0.05		
2005	12,316,597	69,030	0.56	-	0.00	69,030	0.56		
2008 GRC	78,071,462	484,640	0.62	275,825	0.35	208,815	0.27	73,577,557	106.11

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-391.1 & C-391.2**  
**ACCOUNT - OFFICE FURNITURE & EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	1,450,421	-	0.00	(31,005)	(2.14)	31,005	2.14		
1996	301,054	-	0.00	-	0.00	-	0.00		
1997	820,142	-	0.00	(5,028)	(0.61)	5,028	0.61		
1998	1,411,857	-	0.00	297	0.02	(297)	(0.02)		
1999	3,703,999	62,649	1.69	20,200	0.55	42,449	1.15		
2000	3,949,844	4,071	0.10	1,052	0.03	3,019	0.08		
2001	3,058,011	8,473	0.28	(111,925)	(3.66)	120,398	3.94		
2002	1,872,147	25,567	1.37	418,595	22.36	(393,027)	(20.99)		
2003	3,562,735	268,146	7.53	-	0.00	268,146	7.53		
2004	41,717,253	28,878	0.07	8,676	0.02	20,201	0.05		
2005	12,316,597	69,030	0.56	-	0.00	69,030	0.56		
2006	12,315,524	83,791	0.68	-	0.00	83,791	0.68		
2007	3,395,538	144,940	4.27	-	0.00	144,940	4.27		
2008	22,020,193	101,840	0.46	-	0.00	101,840	0.46		
2009	12,920,099	26,292	0.20	-	0.00	26,292	0.20		
2012 GRC	124,815,414	823,676	0.66	300,863	0.24	522,814	0.42	71,620,536	174.27

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-391.1 & C-391.2**  
**ACCOUNT - OFFICE FURNITURE & EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	3,703,999	62,649	1.69	20,200	0.55	42,449	1.15		
2000	3,949,844	4,071	0.10	1,052	0.03	3,019	0.08		
2001	3,058,011	8,473	0.28	(111,925)	(3.66)	120,398	3.94		
2002	1,872,147	25,567	1.37	418,595	22.36	(393,027)	(20.99)		
2003	3,562,735	268,146	7.53	-	0.00	268,146	7.53		
2004	41,717,253	28,878	0.07	8,676	0.02	20,201	0.05		
2005	12,316,597	69,030	0.56	-	0.00	69,030	0.56		
2006	12,315,524	83,791	0.68	-	0.00	83,791	0.68		
2007	3,395,538	144,940	4.27	-	0.00	144,940	4.27		
2008	22,020,193	101,840	0.46	-	0.00	101,840	0.46		
2009	12,920,099	26,292	0.20	-	0.00	26,292	0.20		
2010	3,351,957	23,053	0.69	-	0.00	23,053	0.69		
2011	8,010,367	28,390	0.35	-	0.00	28,390	0.35		
2012	4,949,699	102,384	2.07	-	0.00	102,384	2.07		
2013	2,337,415	85,119	3.64	-	0.00	85,119	3.64		
2016 GRC	139,481,378	1,062,623	0.76	336,599	0.24	726,024	0.52	101,947,000	136.82

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-392.2**  
**ACCOUNT - TRANSPORTATION EQUIPMENT - TRAILERS PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	19,949	-	0.00	-	0.00	-	0.00		
1992	7,893	-	0.00	(2)	(0.03)	2	0.03		
1993	-	-	0.00	(99)	0.00	99	0.00		
1994	137,654	-	0.00	(21)	(0.02)	21	0.02		
1995	149,090	-	0.00	-	0.00	-	0.00		
1996	86,787	-	0.00	-	0.00	-	0.00		
1997	6,984	-	0.00	(2)	(0.03)	2	0.03		
1998	1,725	-	0.00	(137)	(7.94)	137	7.94		
1999	84,316	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	6,109	-	0.00	-	0.00	-	0.00		
2004	927	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	501,434	-	0.00	(261)	(0.05)	261	0.05	41,567	1,206.34

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-392.2**  
**ACCOUNT - TRANSPORTATION EQUIPMENT - TRAILERS PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	149,090	-	0.00	-	0.00	-	0.00		
1996	86,787	-	0.00	-	0.00	-	0.00		
1997	6,984	-	0.00	(2)	(0.03)	2	0.03		
1998	1,725	-	0.00	(137)	(7.94)	137	7.94		
1999	84,316	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	6,109	-	0.00	-	0.00	-	0.00		
2004	927	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	1,500	0.00	-	0.00	1,500	0.00		
2007	8,197	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
TOTAL	344,135	1,500	0.44	(139)	(0.04)	1,639	0.48	33,369	1,031.30

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-392.2**  
**ACCOUNT - TRANSPORTATION EQUIPMENT - TRAILERS PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	84,316	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	6,109	-	0.00	-	0.00	-	0.00		
2004	927	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	1,500	0.00	-	0.00	1,500	0.00		
2007	8,197	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	99,549	1,500	1.51	-	0.00	1,500	1.51	33,369	298.33

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-393.1**  
**ACCOUNT - STORES EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	-	-	0.00	2	0.00	(2)	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	375,967	-	0.00	(2,133)	(0.57)	2,133	0.57		
1995	-	-	0.00	-	0.00	-	0.00		
1996	2,523	-	0.00	-	0.00	-	0.00		
1997	24,267	-	0.00	(24)	(0.10)	24	0.10		
1998	75,326	-	0.00	-	0.00	-	0.00		
1999	133,238	-	0.00	-	0.00	-	0.00		
2000	1,721	-	0.00	-	0.00	-	0.00		
2001	16,909	-	0.00	-	0.00	-	0.00		
2002	2,167	-	0.00	-	0.00	-	0.00		
2003	12,239	50	0.41	-	0.00	50	0.41		
2004	82,558	-	0.00	-	0.00	-	0.00		
2005	18,934	75	0.40	-	0.00	75	0.40		
2008 GRC	745,850	125	0.02	(2,155)	(0.29)	2,280	0.31	150,312	496.20

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-393.1**  
**ACCOUNT - STORES EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	-	-	0.00	-	0.00	-	0.00		
1996	2,523	-	0.00	-	0.00	-	0.00		
1997	24,267	-	0.00	(24)	(0.10)	24	0.10		
1998	75,326	-	0.00	-	0.00	-	0.00		
1999	133,238	-	0.00	-	0.00	-	0.00		
2000	1,721	-	0.00	-	0.00	-	0.00		
2001	16,909	-	0.00	-	0.00	-	0.00		
2002	2,167	-	0.00	-	0.00	-	0.00		
2003	12,239	50	0.41	-	0.00	50	0.41		
2004	82,558	-	0.00	-	0.00	-	0.00		
2005	18,934	75	0.40	-	0.00	75	0.40		
2006	10,189	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	1,307	-	0.00	-	0.00	-	0.00		
TOTAL	381,379	125	0.03	(24)	(0.01)	149	0.04	138,816	274.74

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-393.1**  
**ACCOUNT - STORES EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	133,238	-	0.00	-	0.00	-	0.00		
2000	1,721	-	0.00	-	0.00	-	0.00		
2001	16,909	-	0.00	-	0.00	-	0.00		
2002	2,167	-	0.00	-	0.00	-	0.00		
2003	12,239	50	0.41	-	0.00	50	0.41		
2004	82,558	-	0.00	-	0.00	-	0.00		
2005	18,934	75	0.40	-	0.00	75	0.40		
2006	10,189	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	1,307	-	0.00	-	0.00	-	0.00		
2010	5,315	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	284,578	125	0.04	-	0.00	125	0.04	138,816	205.00

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.1**  
**ACCOUNT - PORTABLE TOOLS PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	3,625	-	0.00	-	0.00	-	0.00		
1992	41,901	-	0.00	(3)	(0.01)	3	0.01		
1993	1,691	-	0.00	-	0.00	-	0.00		
1994	2,547	-	0.00	(57)	(2.24)	57	2.24		
1995	39,677	-	0.00	(9,739)	(24.55)	9,739	24.55		
1996	5,651	-	0.00	-	0.00	-	0.00		
1997	10,692	-	0.00	21	0.20	(21)	(0.20)		
1998	5,322	-	0.00	-	0.00	-	0.00		
1999	476,140	-	0.00	-	0.00	-	0.00		
2000	301,052	400	0.13	-	0.00	400	0.13		
2001	37,568	-	0.00	-	0.00	-	0.00		
2002	6,198	-	0.00	-	0.00	-	0.00		
2003	21,744	-	0.00	-	0.00	-	0.00		
2004	4,595	-	0.00	-	0.00	-	0.00		
2005	1,305	-	0.00	-	0.00	-	0.00		
2008 GRC	959,708	400	0.04	(9,778)	(1.02)	10,178	1.06	67,023	1,431.90

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.1**  
**ACCOUNT - PORTABLE TOOLS PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	39,677	-	0.00	(9,739)	(24.55)	9,739	24.55		
1996	5,651	-	0.00	-	0.00	-	0.00		
1997	10,692	-	0.00	21	0.20	(21)	(0.20)		
1998	5,322	-	0.00	-	0.00	-	0.00		
1999	476,140	-	0.00	-	0.00	-	0.00		
2000	301,052	400	0.13	-	0.00	400	0.13		
2001	37,568	-	0.00	-	0.00	-	0.00		
2002	6,198	-	0.00	-	0.00	-	0.00		
2003	21,744	-	0.00	-	0.00	-	0.00		
2004	4,595	-	0.00	-	0.00	-	0.00		
2005	1,305	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	4,003	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
TOTAL	913,947	400	0.04	(9,718)	(1.06)	10,118	1.11	581,115	157.27

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.1**  
**ACCOUNT - PORTABLE TOOLS PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	476,140	-	0.00	-	0.00	-	0.00		
2000	301,052	400	0.13	-	0.00	400	0.13		
2001	37,568	-	0.00	-	0.00	-	0.00		
2002	6,198	-	0.00	-	0.00	-	0.00		
2003	21,744	-	0.00	-	0.00	-	0.00		
2004	4,595	-	0.00	-	0.00	-	0.00		
2005	1,305	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	4,003	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	3,449	-	0.00	-	0.00	-	0.00		
2012	23,194	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	879,248	400	0.05	-	0.00	400	0.05	1,232,028	71.37

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.2**  
**ACCOUNT - SHOP EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	1,037	-	0.00	-	0.00	-	0.00		
1992	2,118	-	0.00	3	0.14	(3)	(0.14)		
1993	-	-	0.00	-	0.00	-	0.00		
1994	14,629	-	0.00	(25)	(0.17)	25	0.17		
1995	2,181	-	0.00	-	0.00	-	0.00		
1996	30,303	-	0.00	-	0.00	-	0.00		
1997	93,944	-	0.00	(70)	(0.07)	70	0.07		
1998	71,069	-	0.00	1,441	2.03	(1,441)	(2.03)		
1999	1,892	-	0.00	-	0.00	-	0.00		
2000	73,793	-	0.00	-	0.00	-	0.00		
2001	574	-	0.00	-	0.00	-	0.00		
2002	409	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	72,298	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	364,247	-	0.00	1,349	0.37	(1,349)	(0.37)	319,947	

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.2**  
**ACCOUNT - SHOP EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	2,181	-	0.00	-	0.00	-	0.00		
1996	30,303	-	0.00	-	0.00	-	0.00		
1997	93,944	-	0.00	(70)	(0.07)	70	0.07		
1998	71,069	-	0.00	1,441	2.03	(1,441)	(2.03)		
1999	1,892	-	0.00	-	0.00	-	0.00		
2000	73,793	-	0.00	-	0.00	-	0.00		
2001	574	-	0.00	-	0.00	-	0.00		
2002	409	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	72,298	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	6,230	-	0.00	-	0.00	-	0.00		
2007	762	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	2,476	-	0.00	-	0.00	-	0.00		
TOTAL	355,931	-	0.00	1,371	0.39	(1,371)	(0.39)	310,478	114.64

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.2**  
**ACCOUNT - SHOP EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	1,892	-	0.00	-	0.00	-	0.00		
2000	73,793	-	0.00	-	0.00	-	0.00		
2001	574	-	0.00	-	0.00	-	0.00		
2002	409	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	72,298	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	6,230	-	0.00	-	0.00	-	0.00		
2007	762	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	2,476	-	0.00	-	0.00	-	0.00		
2010	23,153	-	0.00	-	0.00	-	0.00		
2011	2,491	-	0.00	-	0.00	-	0.00		
2012	36,545	-	0.00	-	0.00	-	0.00		
2013	14,213	-	0.00	-	0.00	-	0.00		
2016 GRC	234,836	-	0.00	-	0.00	-	0.00	234,077	100.32

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.3**  
**ACCOUNT - GARAGE EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	331	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	(2)	0.00	2	0.00		
1993	2,812	-	0.00	(2)	(0.07)	2	0.07		
1994	123,193	-	0.00	162,977	132.29	(162,977)	(132.29)		
1995	1,283	-	0.00	-	0.00	-	0.00		
1996	20,848	-	0.00	-	0.00	-	0.00		
1997	407,279	-	0.00	801	0.20	(801)	(0.20)		
1998	188,107	-	0.00	1,472	0.78	(1,472)	(0.78)		
1999	61,798	195	0.32	-	0.00	195	0.32		
2000	217,361	5,155	2.37	-	0.00	5,155	2.37		
2001	9,790	150	1.53	-	0.00	150	1.53		
2002	4,470	180	4.03	-	0.00	180	4.03		
2003	11,009	-	0.00	-	0.00	-	0.00		
2004	202,275	665	0.33	-	0.00	665	0.33		
2005	12,875	887	6.89	-	0.00	887	6.89		
2008 GRC	1,263,431	7,232	0.57	165,246	13.08	(158,014)	(12.51)	2,552,772	49.49

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.3**  
**ACCOUNT - GARAGE EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	1,283	-	0.00	-	0.00	-	0.00		
1996	20,848	-	0.00	-	0.00	-	0.00		
1997	407,279	-	0.00	801	0.20	(801)	(0.20)		
1998	188,107	-	0.00	1,472	0.78	(1,472)	(0.78)		
1999	61,798	195	0.32	-	0.00	195	0.32		
2000	217,361	5,155	2.37	-	0.00	5,155	2.37		
2001	9,790	150	1.53	-	0.00	150	1.53		
2002	4,470	180	4.03	-	0.00	180	4.03		
2003	11,009	-	0.00	-	0.00	-	0.00		
2004	202,275	665	0.33	-	0.00	665	0.33		
2005	12,875	887	6.89	-	0.00	887	6.89		
2006	26,956	1,400	5.19	-	0.00	1,400	5.19		
2007	25,456	600	2.36	-	0.00	600	2.36		
2008	230,923	1,300	0.56	-	0.00	1,300	0.56		
2009	883,315	1,234	0.14	-	0.00	1,234	0.14		
TOTAL	2,303,745	11,766	0.51	2,273	0.10	9,493	0.41	1,603,804	143.64

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-394.3**  
**ACCOUNT - GARAGE EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	61,798	195	0.32	-	0.00	195	0.32		
2000	217,361	5,155	2.37	-	0.00	5,155	2.37		
2001	9,790	150	1.53	-	0.00	150	1.53		
2002	4,470	180	4.03	-	0.00	180	4.03		
2003	11,009	-	0.00	-	0.00	-	0.00		
2004	202,275	665	0.33	-	0.00	665	0.33		
2005	12,875	887	6.89	-	0.00	887	6.89		
2006	26,956	1,400	5.19	-	0.00	1,400	5.19		
2007	25,456	600	2.36	-	0.00	600	2.36		
2008	230,923	1,300	0.56	-	0.00	1,300	0.56		
2009	883,315	1,234	0.14	-	0.00	1,234	0.14		
2010	45,010	-	0.00	-	0.00	-	0.00		
2011	343,890	-	0.00	-	0.00	-	0.00		
2012	291,872	-	0.00	-	0.00	-	0.00		
2013	41,517	-	0.00	-	0.00	-	0.00		
2016 GRC	2,408,518	11,766	0.49	-	0.00	11,766	0.49	1,603,804	150.18



**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-395.1**  
**ACCOUNT - LABORATORY EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	18,649	-	0.00	-	0.00	-	0.00		
1992	123,103	-	0.00	60	0.05	(60)	(0.05)		
1993	386	-	0.00	-	0.00	-	0.00		
1994	140,307	-	0.00	(88)	(0.06)	88	0.06		
1995	614	-	0.00	-	0.00	-	0.00		
1996	9,333	-	0.00	-	0.00	-	0.00		
1997	107,332	-	0.00	7	0.01	(7)	(0.01)		
1998	50,972	-	0.00	-	0.00	-	0.00		
1999	18,603	-	0.00	-	0.00	-	0.00		
2000	5,521	-	0.00	-	0.00	-	0.00		
2001	9,599	-	0.00	-	0.00	-	0.00		
2002	6,607	-	0.00	-	0.00	-	0.00		
2003	11,595	-	0.00	-	0.00	-	0.00		
2004	-	90	0.00	-	0.00	90	0.00		
2005	23,470	400	1.70	-	0.00	400	1.70		
2008 GRC	526,091	490	0.09	(21)	(0.00)	511	0.10	2,105,877	24.98

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-395.1**  
**ACCOUNT - LABORATORY EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	614	-	0.00	-	0.00	-	0.00		
1996	9,333	-	0.00	-	0.00	-	0.00		
1997	107,332	-	0.00	7	0.01	(7)	(0.01)		
1998	50,972	-	0.00	-	0.00	-	0.00		
1999	18,603	-	0.00	-	0.00	-	0.00		
2000	5,521	-	0.00	-	0.00	-	0.00		
2001	9,599	-	0.00	-	0.00	-	0.00		
2002	6,607	-	0.00	-	0.00	-	0.00		
2003	11,595	-	0.00	-	0.00	-	0.00		
2004	-	90	0.00	-	0.00	90	0.00		
2005	23,470	400	1.70	-	0.00	400	1.70		
2006	104,861	-	0.00	-	0.00	-	0.00		
2007	99,048	-	0.00	-	0.00	-	0.00		
2008	41,380	-	0.00	-	0.00	-	0.00		
2009	92,791	-	0.00	3,908	4.21	(3,908)	(4.21)		
TOTAL	581,726	490	0.08	3,915	0.67	(3,425)	(0.59)	2,370,507	24.54

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-395.1**  
**ACCOUNT - LABORATORY EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	18,603	-	0.00	-	0.00	-	0.00		
2000	5,521	-	0.00	-	0.00	-	0.00		
2001	9,599	-	0.00	-	0.00	-	0.00		
2002	6,607	-	0.00	-	0.00	-	0.00		
2003	11,595	-	0.00	-	0.00	-	0.00		
2004	-	90	0.00	-	0.00	90	0.00		
2005	23,470	400	1.70	-	0.00	400	1.70		
2006	104,861	-	0.00	-	0.00	-	0.00		
2007	99,048	-	0.00	-	0.00	-	0.00		
2008	41,380	-	0.00	-	0.00	-	0.00		
2009	92,791	-	0.00	3,908	4.21	(3,908)	(4.21)		
2010	129,544	-	0.00	-	0.00	-	0.00		
2011	26,875	4,500	16.74	-	0.00	4,500	16.74		
2012	156,676	-	0.00	-	0.00	-	0.00		
2013	53,558	-	0.00	-	0.00	-	0.00		
2016 GRC	780,128	4,990	0.64	3,908	0.50	1,082	0.14	2,182,675	35.74

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-397.1**  
**ACCOUNT - COMMUNICATION EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	29,226	-	0.00	5	0.02	(5)	(0.02)		
1992	9,874	-	0.00	(8,810)	(89.22)	8,810	89.22		
1993	5,929	-	0.00	(5,498)	(92.73)	5,498	92.73		
1994	2,042,812	-	0.00	9,866	0.48	(9,866)	(0.48)		
1995	889,630	-	0.00	(13,837)	(1.56)	13,837	1.56		
1996	2,023,954	-	0.00	404,571	19.99	(404,571)	(19.99)		
1997	1,037,450	-	0.00	13,424	1.29	(13,424)	(1.29)		
1998	708,284	-	0.00	11,794	1.67	(11,794)	(1.67)		
1999	1,911,600	766	0.04	110,581	5.78	(109,815)	(5.74)		
2000	976,544	640	0.07	109,931	11.26	(109,291)	(11.19)		
2001	4,674,115	1,869	0.04	26,591	0.57	(24,722)	(0.53)		
2002	4,455,196	2,250	0.05	2,096	0.05	155	0.00		
2003	1,430,625	754	0.05	10,700	0.75	(9,946)	(0.70)		
2004	4,703,515	888	0.02	945	0.02	(58)	(0.00)		
2005	501,805	-	0.00	612	0.12	(612)	(0.12)		
2008 GRC	25,400,558	7,167	0.03	672,971	2.65	(665,804)	(2.62)	84,177,193	30.18

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-397.1**  
**ACCOUNT - COMMUNICATION EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	889,630	-	0.00	(13,837)	(1.56)	13,837	1.56		
1996	2,023,954	-	0.00	404,571	19.99	(404,571)	(19.99)		
1997	1,037,450	-	0.00	13,424	1.29	(13,424)	(1.29)		
1998	708,284	-	0.00	11,794	1.67	(11,794)	(1.67)		
1999	1,911,600	766	0.04	110,581	5.78	(109,815)	(5.74)		
2000	976,544	640	0.07	109,931	11.26	(109,291)	(11.19)		
2001	4,674,115	1,869	0.04	26,591	0.57	(24,722)	(0.53)		
2002	4,455,196	2,250	0.05	2,096	0.05	155	0.00		
2003	1,430,625	754	0.05	10,700	0.75	(9,946)	(0.70)		
2004	4,703,515	888	0.02	945	0.02	(58)	(0.00)		
2005	501,805	-	0.00	612	0.12	(612)	(0.12)		
2006	9,600,362	-	0.00	-	0.00	-	0.00		
2007	5,982,996	-	0.00	-	0.00	-	0.00		
2008	3,182,658	801	0.03	-	0.00	801	0.03		
2009	6,208,003	-	0.00	-	0.00	-	0.00		
TOTAL	48,286,736	7,968	0.02	677,408	1.40	(669,440)	(1.39)	83,900,257	57.55

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-397.1**  
**ACCOUNT - COMMUNICATION EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	1,911,600	766	0.04	110,581	5.78	(109,815)	(5.74)		
2000	976,544	640	0.07	109,931	11.26	(109,291)	(11.19)		
2001	4,674,115	1,869	0.04	26,591	0.57	(24,722)	(0.53)		
2002	4,455,196	2,250	0.05	2,096	0.05	155	0.00		
2003	1,430,625	754	0.05	10,700	0.75	(9,946)	(0.70)		
2004	4,703,515	888	0.02	945	0.02	(58)	(0.00)		
2005	501,805	-	0.00	612	0.12	(612)	(0.12)		
2006	9,600,362	-	0.00	-	0.00	-	0.00		
2007	5,982,996	-	0.00	-	0.00	-	0.00		
2008	3,182,658	801	0.03	-	0.00	801	0.03		
2009	6,208,003	-	0.00	-	0.00	-	0.00		
2010	5,173,136	8,080	0.16	-	0.00	8,080	0.16		
2011	7,492,462	1,467	0.02	-	0.00	1,467	0.02		
2012	4,732,404	25,974	0.55	-	0.00	25,974	0.55		
2013	2,765,590	8,501	0.31	-	0.00	8,501	0.31		
2016 GRC	63,791,010	51,990	0.08	261,456	0.41	(209,466)	(0.33)	121,063,010	52.69

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-398.1**  
**ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	3,391	-	0.00	(21,436)	(632.14)	21,436	632.14		
1992	87,768	-	0.00	13	0.01	(13)	(0.01)		
1993	401,785	-	0.00	(387,787)	(96.52)	387,787	96.52		
1994	995,187	-	0.00	(3,223)	(0.32)	3,223	0.32		
1995	786,333	157,538	20.03	-	0.00	157,538	20.03		
1996	21,031	-	0.00	-	0.00	-	0.00		
1997	132,120	-	0.00	(308)	(0.23)	308	0.23		
1998	87,603	-	0.00	2,242	2.56	(2,242)	(2.56)		
1999	329,563	-	0.00	-	0.00	-	0.00		
2000	63,484	-	0.00	-	0.00	-	0.00		
2001	54,975	102,500	186.45	-	0.00	102,500	186.45		
2002	2,626	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	2,438	1,750	71.79	-	0.00	1,750	71.79		
2005	44,794	-	0.00	-	0.00	-	0.00		
2008 GRC	3,013,098	261,788	8.69	(410,499)	(13.62)	672,287	22.31	3,057,424	98.55

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-398.1**  
**ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	786,333	157,538	20.03	-	0.00	157,538	20.03		
1996	21,031	-	0.00	-	0.00	-	0.00		
1997	132,120	-	0.00	(308)	(0.23)	308	0.23		
1998	87,603	-	0.00	2,242	2.56	(2,242)	(2.56)		
1999	329,563	-	0.00	-	0.00	-	0.00		
2000	63,484	-	0.00	-	0.00	-	0.00		
2001	54,975	102,500	186.45	-	0.00	102,500	186.45		
2002	2,626	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	2,438	1,750	71.79	-	0.00	1,750	71.79		
2005	44,794	-	0.00	-	0.00	-	0.00		
2006	17,083	1,600	9.37	-	0.00	1,600	9.37		
2007	137,394	-	0.00	-	0.00	-	0.00		
2008	920,589	-	0.00	-	0.00	-	0.00		
2009	33,330	312	0.94	-	0.00	312	0.94		
TOTAL	2,633,363	263,700	10.01	1,934	0.07	261,766	9.94	2,252,318	116.92

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT C-398.1**  
**ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - COMMON**  
**HISTORICAL DATABASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	329,563	-	0.00	-	0.00	-	0.00		
2000	63,484	-	0.00	-	0.00	-	0.00		
2001	54,975	102,500	186.45	-	0.00	102,500	186.45		
2002	2,626	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	2,438	1,750	71.79	-	0.00	1,750	71.79		
2005	44,794	-	0.00	-	0.00	-	0.00		
2006	17,083	1,600	9.37	-	0.00	1,600	9.37		
2007	137,394	-	0.00	-	0.00	-	0.00		
2008	920,589	-	0.00	-	0.00	-	0.00		
2009	33,330	312	0.94	-	0.00	312	0.94		
2010	2,874	250	8.70	-	0.00	250	8.70		
2011	29,124	4,726	16.23	-	0.00	4,726	16.23		
2012	58,863	1,400	2.38	-	0.00	1,400	2.38		
2013	13,443	6,570	48.87	-	0.00	6,570	48.87		
2016 GRC	1,710,580	119,108	6.96	-	0.00	119,108	6.96	2,474,623	69.12

SAN DIEGO GAS AND ELECTRIC COMPANY												
ELECTRIC ACCOUNTS SUMMARY TABLE												
2008 GRC												
Account	PLANT RETIRED	GROSS SALVAGE	% OF RFS	COST OF REMOVAL	% OF RFS	NET SALVAGE	% OF RFS	CURRENT PLANT	TO CURRENT PLANT	% OF RFS	% FNS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			Rounded to Nearest 5%
361	292,979	-	-	94,442	32	(94,442)	(32.23)	3,303,347	8.87			(30)
362	12,629,953	1,352,141	11	8,023,956	64	(6,671,815)	(52.83)	269,796,390	4.88			(55)
364	40,040,105	266,154	1	46,446,483	116	(46,180,329)	(115.34)	328,682,122	12.18			(115)
365	26,035,993	2,540,877	10	28,121,967	108	(25,581,090)	(98.25)	267,185,936	9.74			(100)
366	44,707,965	94,830	0	18,319,966	41	(18,225,136)	(40.76)	690,651,474	6.47			(40)
367	44,861,201	2,771,851	6	32,810,381	73	(30,038,530)	(66.96)	888,883,476	5.05			(65)
368.1	70,756,444	4,919,193	7	32,135,880	45	(27,216,687)	(38.47)	318,231,814	22.23			(40)
368.2	21,185,922	418,531	2	9,489,770	45	(9,071,239)	(42.82)	23,908,044	88.61			(45)
369.1	6,720,631	2,071	0	8,227,468	122	(8,225,397)	(122.39)	86,984,976	7.73			(120)
369.2	8,310,732	32,165	0	7,583,980	91	(7,551,814)	(90.87)	235,873,118	3.52			(90)
370.10	9,710,371	9,645	0	(29,371)	(0)	39,016	0.40	80,590,797	12.05			-
370.20	4,785,412	-	-	1,666,393	35	(1,666,393)	(34.82)	38,402,241	12.46			(35)
371	948,384	285	0	2,865,960	302	(2,865,675)	(302.16)	5,897,177	16.08			(300)
373.2	7,552,662	1,992,105	26	4,290,022	57	(2,297,917)	(30.43)	23,427,851	32.24			(30)
390	1,553,276	-	-	211,730	14	(211,730)	(13.63)	24,498,434	6.34			(15)
394.1	928,158	1,931	0	399	0	1,532	0.17	10,357,661	8.96			-
394.2	180,901	45	0	5,882	3	(5,837)	(3.23)	578,489	31.27			(5)
395	776,227	-	-	(20)	(0)	20	0.00	487,294	159.29			-
397	13,682,978	-	-	1,306,038	10	(1,306,038)	(9.54)	88,010,541	15.55			(10)
398	401,035	-	-	7	0	(7)	(0.00)	293,121	136.82			-

SAN DIEGO GAS AND ELECTRIC COMPANY												
ELECTRIC ACCOUNTS SUMMARY TABLE												
2012 GRC												
Account	PLANT RETIRED	GROSS SALVAGE	% OF RFS	COST OF REMOVAL	% OF RFS	NET SALVAGE	% OF RFS	CURRENT PLANT	TO CURRENT PLANT	% OF RFS	% FNS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			Rounded to Nearest 5%
361	363,360	-	-	667,082	184	(667,082)	(183.59)	3,253,836	11.17			(185)
362	16,239,951	216,662	1	25,364,939	156	(25,148,277)	(154.85)	336,534,064	4.83			(155)
364	57,859,860	325,863	1	56,941,789	98	(56,615,926)	(97.85)	436,429,928	13.26			(100)
365	35,256,597	5,363,526	15	31,625,347	90	(26,261,821)	(74.49)	346,271,498	10.18			(75)
366	64,728,517	100,265	0	29,924,740	46	(29,824,475)	(46.08)	859,452,730	7.53			(45)
367	60,781,346	6,611,338	11	42,251,269	70	(35,639,931)	(58.64)	1,134,515,369	5.36			(60)
368.1	89,368,638	10,463,648	12	59,717,025	67	(49,253,377)	(55.11)	430,423,892	20.76			(55)
368.2	31,123,112	84,256	0	17,068,738	55	(16,984,482)	(54.57)	17,421,145	178.65			(55)
369.1	11,308,446	496	0	11,553,941	102	(11,553,445)	(102.17)	108,238,402	10.45			(100)
369.2	13,787,536	32,112	0	10,476,124	76	(10,444,011)	(75.75)	285,089,043	4.84			(75)
370.10	10,948,626	13,645	0	(26,343)	(0)	39,988	0.37	89,967,404	12.17			-
370.20	6,305,680	-	-	3,300,605	52	(3,300,605)	(52.34)	44,848,794	14.06			(50)
371	1,050,982	285	0	2,519,715	240	(2,519,430)	(239.72)	6,246,317	16.83			(240)
373.1	5,647,339	853	0	5,744,959	102	(5,744,106)	(101.71)	24,253,949	23.28			(100)
373.2	5,647,339	853	0	5,744,959	102	(5,744,106)	(101.71)	24,253,949	23.28			(100)
390	1,526,410	-	-	402,748	26	(402,748)	(26.39)	29,776,375	5.13			(25)
394.1	1,480,390	8,982	1	707	0	8,275	0.56	16,306,508	9.08			-
394.2	408,267	45	0	5,884	1	(5,839)	(1.43)	350,581	116.45			-
395	993,062	-	-	-	-	-	-	320,845	309.51			-
397	15,169,274	-	-	2,721,788	18	(2,721,788)	(17.94)	116,182,493	13.06			(20)
398	398,311	-	-	8	0	(8)	(0.00)	462,560	86.11			-

SAN DIEGO GAS AND ELECTRIC COMPANY												
ELECTRIC ACCOUNTS SUMMARY TABLE												
2016 GRC												
Account	PLANT RETIRED	GROSS SALVAGE	% OF RFS	COST OF REMOVAL	% OF RFS	NET SALVAGE	% OF RFS	CURRENT PLANT	TO CURRENT PLANT	% OF RFS	% FNS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			Rounded to Nearest 5%
361	239,541	-	-	795,680	332	(795,680)	(332.17)	3,987,000	6.01			(330)
362	20,378,383	26,476	0	40,445,620	198	(40,419,143)	(198.34)	427,753,000	4.76			(200)
364	65,621,983	501,437	1	72,076,802	110	(71,575,365)	(109.07)	554,253,000	11.84			(110)
365	39,127,693	9,427,399	24	37,884,100	97	(28,456,701)	(72.73)	432,250,000	9.05			(75)
366	74,273,505	99,790	0	39,657,025	53	(39,557,234)	(53.26)	1,017,151,000	7.30			(55)
367	65,064,873	10,669,616	16	54,451,069	84	(43,781,453)	(67.29)	1,333,220,000	4.88			(65)
368.1	106,772,235	16,504,421	15	107,715,832	101	(91,211,411)	(85.43)	518,691,000	20.58			(85)
368.2	34,849,909	31,947	0	25,077,078	72	(25,045,131)	(71.87)	21,028,000	165.73			(70)
369.1	15,654,807	551	0	19,487,102	124	(19,486,551)	(124.48)	126,407,000	12.38			(125)
369.2	15,775,130	31,719	0	12,371,077	78	(12,339,358)	(78.22)	316,904,000	4.98			(80)
370.10	50,161,671	27,290	0	173,929	0	(146,639)	(0.29)	2,517,000	1,992.92			-
370.20	24,809,822	-	-	6,601,024	27	(6,601,024)	(26.61)	4,171,000	594.82			(25)
371	879,467	706	0	2,195,020	250	(2,194,314)	(249.50)	6,705,000	13.12			(250)
373.1	4,372,426	1	0	6,042,495	138	(6,042,494)	(138.20)	25,868,000	16.90			(140)
373.2	4,372,426	1	0	6,042,495	138	(6,042,494)	(138.20)	25,868,000	16.90			(140)
390	622,314	-	-	382,951	62	(382,951)	(61.54)	32,162,000	1.93			(60)
394.1	2,445,927	19,800	1	707	0	19,093	0.78	21,972,000	11.13			-
394.2	394,645	45	0	-	-	45	0.01	341,000	115.73			-
395	811,449	-	-	-	-	-	-	277,000	292.94			-
397	7,196,694	-	-	4,433,431	62	(4,433,431)	(61.60)	189,327,000	3.80			(60)
398	60,156	-	-	-	-	-	-	1,361,000	4.42			-

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-361**  
**ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	15,878	-	0.00	5,276	33.23	(5,276)	(33.23)		
1993	43,857	-	0.00	5,170	11.79	(5,170)	(11.79)		
1994	-	-	0.00	-	0.00	-	0.00		
1995	3,696	-	0.00	808	21.86	(808)	(21.86)		
1996	-	-	0.00	-	0.00	-	0.00		
1997	145,641	-	0.00	-	0.00	-	0.00		
1998	8,535	-	0.00	9,112	106.76	(9,112)	(106.76)		
1999	25,462	-	0.00	(280)	(1.10)	280	1.10		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	3,313	-	0.00	6,399	193.12	(6,399)	(193.12)		
2003	6,355	-	0.00	11,307	177.91	(11,307)	(177.91)		
2004	5,749	-	0.00	7,314	127.24	(7,314)	(127.24)		
2005	34,492	-	0.00	49,335	143.03	(49,335)	(143.03)		
2008 GRC	292,979	-	0.00	94,442	32.23	(94,442)	(32.23)	3,303,347	8.87

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-361**  
**ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	3,696	-	0.00	808	21.86	(808)	(21.86)		
1996	-	-	0.00	-	0.00	-	0.00		
1997	145,641	-	0.00	-	0.00	-	0.00		
1998	8,535	-	0.00	9,112	106.76	(9,112)	(106.76)		
1999	25,462	-	0.00	(280)	(1.10)	280	1.10		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	3,313	-	0.00	6,399	193.12	(6,399)	(193.12)		
2003	6,355	-	0.00	11,307	177.91	(11,307)	(177.91)		
2004	5,749	-	0.00	7,314	127.24	(7,314)	(127.24)		
2005	34,492	-	0.00	49,335	143.03	(49,335)	(143.03)		
2006	8,281	-	0.00	14,918	180.15	(14,918)	(180.15)		
2007	40,983	-	0.00	62,942	153.58	(62,942)	(153.58)		
2008	18,527	-	0.00	40,989	221.24	(40,989)	(221.24)		
2009	62,325	-	0.00	464,237	744.86	(464,237)	(744.86)		
2012 GRC TOTAL	363,360	-	0.00	667,082	183.59	(667,082)	(183.59)	3,253,836	11.17

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-361**  
**ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	25,462	-	0.00	(280)	(1.10)	280	1.10		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	3,313	-	0.00	6,399	193.12	(6,399)	(193.12)		
2003	6,355	-	0.00	11,307	177.91	(11,307)	(177.91)		
2004	5,749	-	0.00	7,314	127.24	(7,314)	(127.24)		
2005	34,492	-	0.00	49,335	143.03	(49,335)	(143.03)		
2006	8,281	-	0.00	14,918	180.15	(14,918)	(180.15)		
2007	40,983	-	0.00	62,942	153.58	(62,942)	(153.58)		
2008	18,527	-	0.00	40,989	221.24	(40,989)	(221.24)		
2009	62,325	-	0.00	464,237	744.86	(464,237)	(744.86)		
2010	5,745	-	0.00	44,765	779.20	(44,765)	(779.20)		
2011	-	-	0.00	4,907	0.00	(4,907)	0.00		
2012	26,407	-	0.00	86,292	326.78	(86,292)	(326.78)		
2013	1,901	-	0.00	2,554	134.31	(2,554)	(134.31)		
2016 GRC	239,541	-	0.00	795,680	332.17	(795,680)	(332.17)	3,987,000	6.01

**2008 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-362.1  
 ACCOUNT - STATION EQUIPMENT PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	1,466,524	661,536	45.11	207,317	14.14	454,219	30.97		
1992	517,191	237,306	45.88	162,387	31.40	74,919	14.49		
1993	2,439,203	579,571	23.76	207,235	8.50	372,336	15.26		
1994	710,610	(342,752)	(48.23)	139,933	19.69	(482,685)	(67.93)		
1995	342,017	19,371	5.66	68,244	19.95	(48,873)	(14.29)		
1996	102,105	-	0.00	20,137	19.72	(20,137)	(19.72)		
1997	264,609	149,612	56.54	83,777	31.66	65,835	24.88		
1998	565,076	36,285	6.42	225,001	39.82	(188,716)	(33.40)		
1999	194,158	-	0.00	179,935	92.67	(179,935)	(92.67)		
2000	-	-	0.00	67,468	0.00	(67,468)	0.00		
2001	350,765	-	0.00	493,309	140.64	(493,309)	(140.64)		
2002	493,282	462	0.09	646,065	130.97	(645,603)	(130.88)		
2003	433,834	-	0.00	691,334	159.35	(691,334)	(159.35)		
2004	2,999,427	10,750	0.36	880,668	29.36	(869,918)	(29.00)		
2005	1,751,152	-	0.00	3,951,145	225.63	(3,951,145)	(225.63)		
2008 GRC	12,629,953	1,352,141	10.71	8,023,956	63.53	(6,671,815)	(52.83)	269,796,390	4.68

**2012 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-362.1  
 ACCOUNT - STATION EQUIPMENT PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	342,017	19,371	5.66	68,244	19.95	(48,873)	(14.29)		
1996	102,105	-	0.00	20,137	19.72	(20,137)	(19.72)		
1997	264,609	149,612	56.54	83,777	31.66	65,835	24.88		
1998	565,076	36,285	6.42	225,001	39.82	(188,716)	(33.40)		
1999	194,158	-	0.00	179,935	92.67	(179,935)	(92.67)		
2000	-	-	0.00	67,468	0.00	(67,468)	0.00		
2001	350,765	-	0.00	493,309	140.64	(493,309)	(140.64)		
2002	493,282	462	0.09	646,065	130.97	(645,603)	(130.88)		
2003	433,834	-	0.00	691,334	159.35	(691,334)	(159.35)		
2004	2,999,427	10,750	0.36	880,668	29.36	(869,918)	(29.00)		
2005	1,763,217	-	0.00	3,951,145	224.09	(3,951,145)	(224.09)		
2006	2,274,916	-	0.00	3,519,910	154.73	(3,519,910)	(154.73)		
2007	2,060,502	-	0.00	3,116,781	151.26	(3,116,781)	(151.26)		
2008	909,648	182	0.02	3,400,864	373.87	(3,400,682)	(373.85)		
2009	3,486,395	-	0.00	8,020,300	230.05	(8,020,300)	(230.05)		
2012 GRC TOTAL	16,239,951	216,662	1.33	25,364,939	156.19	(25,148,277)	(154.85)	336,534,064	4.83

**2016 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-362.1  
 ACCOUNT - STATION EQUIPMENT PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	194,158	-	0.00	179,935	92.67	(179,935)	(92.67)		
2000	-	-	0.00	67,468	0.00	(67,468)	0.00		
2001	350,765	-	0.00	493,309	140.64	(493,309)	(140.64)		
2002	493,282	462	0.09	646,065	130.97	(645,603)	(130.88)		
2003	433,834	-	0.00	691,334	159.35	(691,334)	(159.35)		
2004	2,999,427	10,750	0.36	880,668	29.36	(869,918)	(29.00)		
2005	1,763,217	-	0.00	3,951,145	224.09	(3,951,145)	(224.09)		
2006	2,274,916	-	0.00	3,519,910	154.73	(3,519,910)	(154.73)		
2007	2,060,502	-	0.00	3,116,781	151.26	(3,116,781)	(151.26)		
2008	909,648	182	0.02	3,400,864	373.87	(3,400,682)	(373.85)		
2009	3,486,395	-	0.00	8,020,300	230.05	(8,020,300)	(230.05)		
2010	2,207,819	2,875	0.13	6,139,944	278.10	(6,137,069)	(277.97)		
2011	1,608,216	-	0.00	3,611,621	224.57	(3,611,621)	(224.57)		
2012	829,129	-	0.00	3,617,762	436.33	(3,617,762)	(436.33)		
2013	767,075	12,207	1.59	2,108,513	274.88	(2,096,306)	(273.29)		
2016 GRC	20,378,383	26,476	0.13	40,445,620	198.47	(40,419,143)	(198.34)	427,753,000	4.76

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-364**  
**ACCOUNT - POLES, TOWERS & FIXTURES PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	1,561,251	20,415	1.31	2,489,163	159.43	(2,468,748)	(158.13)		
1992	2,433,243	21,669	0.89	3,910,093	160.69	(3,888,424)	(159.80)		
1993	1,673,300	6,379	0.38	2,780,167	166.15	(2,773,788)	(165.77)		
1994	2,057,226	13,744	0.67	3,486,370	169.47	(3,472,626)	(168.80)		
1995	1,323,995	3,440	0.26	2,153,368	162.64	(2,149,928)	(162.38)		
1996	1,792,636	1,530	0.09	2,173,537	121.25	(2,172,007)	(121.16)		
1997	2,214,341	2,040	0.09	1,128,560	50.97	(1,126,520)	(50.87)		
1998	1,663,900	6,544	0.39	3,111,531	187.00	(3,104,987)	(186.61)		
1999	3,428,329	63,720	1.86	2,936,158	85.64	(2,872,438)	(83.79)		
2000	2,356,525	19,405	0.82	1,794,166	76.14	(1,774,761)	(75.31)		
2001	2,012,591	13,469	0.67	1,301,014	64.64	(1,287,545)	(63.97)		
2002	3,162,963	8,318	0.26	2,536,704	80.20	(2,528,386)	(79.94)		
2003	3,705,349	32,400	0.87	6,556,281	176.94	(6,523,881)	(176.07)		
2004	6,465,639	23,194	0.36	6,372,083	98.55	(6,348,889)	(98.19)		
2005	4,188,817	29,887	0.71	3,717,287	88.74	(3,687,400)	(88.03)		
<b>2008 GRC</b>	<b>40,040,105</b>	<b>266,154</b>	<b>0.66</b>	<b>46,446,483</b>	<b>116.00</b>	<b>(46,180,329)</b>	<b>(115.34)</b>	<b>328,682,122</b>	<b>12.18</b>

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-364**  
**ACCOUNT - POLES, TOWERS & FIXTURES PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	1,323,995	3,440	0.26	2,153,368	162.64	(2,149,928)	(162.38)		
1996	1,792,636	1,530	0.09	2,173,537	121.25	(2,172,007)	(121.16)		
1997	2,214,341	2,040	0.09	1,128,560	50.97	(1,126,520)	(50.87)		
1998	1,663,900	6,544	0.39	3,111,531	187.00	(3,104,987)	(186.61)		
1999	3,428,329	63,720	1.86	2,936,158	85.64	(2,872,438)	(83.79)		
2000	2,356,525	19,405	0.82	1,794,166	76.14	(1,774,761)	(75.31)		
2001	2,012,591	13,469	0.67	1,301,014	64.64	(1,287,545)	(63.97)		
2002	3,162,963	8,318	0.26	2,536,704	80.20	(2,528,386)	(79.94)		
2003	3,705,349	32,400	0.87	6,556,281	176.94	(6,523,881)	(176.07)		
2004	6,465,639	23,194	0.36	6,372,083	98.55	(6,348,889)	(98.19)		
2005	4,248,285	29,887	0.70	3,717,287	87.50	(3,687,400)	(86.80)		
2006	4,247,786	28,669	0.67	4,043,125	95.18	(4,014,456)	(94.51)		
2007	7,495,391	40,772	0.54	8,710,827	116.22	(8,670,055)	(115.67)		
2008	8,833,619	32,515	0.37	5,333,408	60.38	(5,300,893)	(60.01)		
2009	4,908,511	19,960	0.41	5,073,739	103.37	(5,053,779)	(102.96)		
<b>2012 GRC</b>	<b>57,859,860</b>	<b>325,863</b>	<b>0.56</b>	<b>56,941,789</b>	<b>98.41</b>	<b>(56,615,926)</b>	<b>(97.85)</b>	<b>436,429,928</b>	<b>13.26</b>

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-364**  
**ACCOUNT - POLES, TOWERS & FIXTURES PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	3,428,329	63,720	1.86	2,936,158	85.64	(2,872,438)	(83.79)		
2000	2,356,525	19,405	0.82	1,794,166	76.14	(1,774,761)	(75.31)		
2001	2,012,591	13,469	0.67	1,301,014	64.64	(1,287,545)	(63.97)		
2002	3,162,963	8,318	0.26	2,536,704	80.20	(2,528,386)	(79.94)		
2003	3,705,349	32,400	0.87	6,556,281	176.94	(6,523,881)	(176.07)		
2004	6,465,639	23,194	0.36	6,372,083	98.55	(6,348,889)	(98.19)		
2005	4,248,285	29,887	0.70	3,717,287	87.50	(3,687,400)	(86.80)		
2006	4,247,786	28,669	0.67	4,043,125	95.18	(4,014,456)	(94.51)		
2007	7,495,391	40,772	0.54	8,710,827	116.22	(8,670,055)	(115.67)		
2008	8,833,619	32,515	0.37	5,333,408	60.38	(5,300,893)	(60.01)		
2009	4,908,511	19,960	0.41	5,073,739	103.37	(5,053,779)	(102.96)		
2010	4,821,929	1,442	0.03	6,987,809	144.92	(6,986,367)	(144.89)		
2011	3,429,317	26,200	0.76	6,595,142	192.32	(6,568,942)	(191.55)		
2012	1,730,293	17	0.00	4,806,481	277.78	(4,806,464)	(277.78)		
2013	4,775,455	161,489	3.38	5,312,577	111.25	(5,151,108)	(107.87)		
<b>2016 GRC</b>	<b>65,621,983</b>	<b>501,437</b>	<b>0.76</b>	<b>72,076,802</b>	<b>109.84</b>	<b>(71,575,365)</b>	<b>(109.07)</b>	<b>554,253,000</b>	<b>11.84</b>

2008 GRC

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-365  
 ACCOUNT - OVERHEAD CONDUCTORS & DEVICES PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	1,307,998	1,015	0.08	1,466,107	112.09	(1,465,092)	(112.01)		
1992	1,658,421	(1,177)	(0.07)	2,774,938	167.32	(2,776,115)	(167.40)		
1993	1,040,896	84,549	8.12	1,960,936	188.39	(1,876,387)	(180.27)		
1994	1,225,356	90,860	7.41	2,415,850	197.15	(2,324,990)	(189.74)		
1995	786,897	47,988	6.10	1,637,731	208.13	(1,589,743)	(202.03)		
1996	898,775	(21)	(0.00)	1,507,911	167.77	(1,507,932)	(167.78)		
1997	1,040,809	51,729	4.97	535,357	51.44	(483,628)	(46.47)		
1998	1,001,553	23,885	2.38	1,576,257	157.38	(1,552,372)	(155.00)		
1999	3,039,176	38,501	1.27	1,945,350	64.01	(1,906,849)	(62.74)		
2000	2,413,301	490,145	20.31	2,125,104	88.06	(1,634,959)	(67.75)		
2001	2,179,096	204,811	9.40	1,553,592	71.30	(1,348,781)	(61.90)		
2002	1,990,188	118,122	5.94	1,358,869	68.28	(1,240,747)	(62.34)		
2003	1,715,991	461,449	26.89	2,127,817	124.00	(1,666,368)	(97.11)		
2004	3,549,464	431,149	12.15	3,306,143	93.14	(2,874,994)	(81.00)		
2005	2,188,073	497,872	22.75	1,830,005	83.64	(1,332,133)	(60.88)		
2008 GRC	26,035,993	2,540,877	9.76	28,121,967	108.01	(25,581,090)	(98.25)	267,185,936	9.74

2012 GRC

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-365  
 ACCOUNT - OVERHEAD CONDUCTORS & DEVICES PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	786,897	47,988	6.10	1,637,731	208.13	(1,589,743)	(202.03)		
1996	898,775	(21)	(0.00)	1,507,911	167.77	(1,507,932)	(167.78)		
1997	1,040,809	51,729	4.97	535,357	51.44	(483,628)	(46.47)		
1998	1,001,553	23,885	2.38	1,576,257	157.38	(1,552,372)	(155.00)		
1999	3,039,176	38,501	1.27	1,945,350	64.01	(1,906,849)	(62.74)		
2000	2,413,301	490,145	20.31	2,125,104	88.06	(1,634,959)	(67.75)		
2001	2,179,096	204,811	9.40	1,553,592	71.30	(1,348,781)	(61.90)		
2002	1,990,188	118,122	5.94	1,358,869	68.28	(1,240,747)	(62.34)		
2003	1,715,991	461,449	26.89	2,127,817	124.00	(1,666,368)	(97.11)		
2004	3,549,464	431,149	12.15	3,306,143	93.14	(2,874,994)	(81.00)		
2005	2,254,251	497,872	22.09	1,830,005	81.18	(1,332,133)	(59.09)		
2006	3,524,867	1,126,018	31.94	2,216,519	62.88	(1,090,501)	(30.94)		
2007	3,756,377	271,550	7.23	4,520,620	120.35	(4,249,070)	(113.12)		
2008	4,690,049	990,445	21.12	2,875,794	61.32	(1,885,349)	(40.20)		
2009	2,415,803	609,883	25.25	2,508,278	103.83	(1,898,395)	(78.58)		
2012 GRC TOTAL	35,256,597	5,363,526	15.21	31,625,347	89.70	(26,261,821)	(74.49)	346,271,498	10.18

2016 GRC

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-365  
 ACCOUNT - OVERHEAD CONDUCTORS & DEVICES PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	3,039,176	38,501	1.27	1,945,350	64.01	(1,906,849)	(62.74)		
2000	2,413,301	490,145	20.31	2,125,104	88.06	(1,634,959)	(67.75)		
2001	2,179,096	204,811	9.40	1,553,592	71.30	(1,348,781)	(61.90)		
2002	1,990,188	118,122	5.94	1,358,869	68.28	(1,240,747)	(62.34)		
2003	1,715,991	461,449	26.89	2,127,817	124.00	(1,666,368)	(97.11)		
2004	3,549,464	431,149	12.15	3,306,143	93.14	(2,874,994)	(81.00)		
2005	2,254,251	497,872	22.09	1,830,005	81.18	(1,332,133)	(59.09)		
2006	3,524,867	1,126,018	31.94	2,216,519	62.88	(1,090,501)	(30.94)		
2007	3,756,377	271,550	7.23	4,520,620	120.35	(4,249,070)	(113.12)		
2008	4,690,049	990,445	21.12	2,875,794	61.32	(1,885,349)	(40.20)		
2009	2,415,803	609,883	25.25	2,508,278	103.83	(1,898,395)	(78.58)		
2010	2,585,914	1,005,140	38.87	3,040,658	117.59	(2,035,518)	(78.72)		
2011	1,887,772	2,147,292	113.75	3,521,324	186.53	(1,374,032)	(72.79)		
2012	1,124,085	304,697	27.11	2,749,002	244.55	(2,444,305)	(217.45)		
2013	2,001,359	730,325	36.49	2,205,025	110.18	(1,474,700)	(73.68)		
2016 GRC	39,127,693	9,427,399	24.09	37,884,100	96.82	(28,456,701)	(72.73)	432,250,000	9.05



**2008 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-366  
 ACCOUNT - UNDERGROUND CONDUIT PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	254,202	655	0.26	181,429	71.37	(180,774)	(71.11)		
1992	277,215	36	0.01	302,154	109.00	(302,118)	(108.98)		
1993	414,251	304	0.07	283,401	68.41	(283,097)	(68.34)		
1994	704,910	-	0.00	414,116	58.75	(414,116)	(58.75)		
1995	399,395	19	0.00	374,292	93.71	(374,273)	(93.71)		
1996	434,516	(63)	(0.01)	339,221	78.07	(339,284)	(78.08)		
1997	243,084	519	0.21	277,599	114.20	(277,080)	(113.99)		
1998	196,721	-	0.00	291,419	148.14	(291,419)	(148.14)		
1999	6,342,299	15,892	0.25	828,712	13.07	(812,820)	(12.82)		
2000	2,215,399	73,011	3.30	1,061,080	47.90	(988,069)	(44.60)		
2001	2,323,201	-	0.00	1,041,072	44.81	(1,041,072)	(44.81)		
2002	15,971,337	4,457	0.03	4,038,274	25.28	(4,033,817)	(25.26)		
2003	7,789,172	-	0.00	5,245,767	67.35	(5,245,767)	(67.35)		
2004	3,267,518	-	0.00	1,967,634	60.22	(1,967,634)	(60.22)		
2005	3,874,745	-	0.00	1,673,797	43.20	(1,673,797)	(43.20)		
<b>2008 GRC</b>	<b>44,707,965</b>	<b>94,830</b>	<b>0.21</b>	<b>18,319,966</b>	<b>40.98</b>	<b>(18,225,136)</b>	<b>(40.76)</b>	<b>690,651,474</b>	<b>6.47</b>

**2012 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-366  
 ACCOUNT - UNDERGROUND CONDUIT PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	399,395	19	0.00	374,292	93.71	(374,273)	(93.71)		
1996	434,516	(63)	(0.01)	339,221	78.07	(339,284)	(78.08)		
1997	243,084	519	0.21	277,599	114.20	(277,080)	(113.99)		
1998	196,721	-	0.00	291,419	148.14	(291,419)	(148.14)		
1999	6,342,299	15,892	0.25	828,712	13.07	(812,820)	(12.82)		
2000	2,215,399	73,011	3.30	1,061,080	47.90	(988,069)	(44.60)		
2001	2,323,201	-	0.00	1,041,072	44.81	(1,041,072)	(44.81)		
2002	15,971,337	4,457	0.03	4,038,274	25.28	(4,033,817)	(25.26)		
2003	7,789,172	-	0.00	5,245,767	67.35	(5,245,767)	(67.35)		
2004	3,267,518	-	0.00	1,967,634	60.22	(1,967,634)	(60.22)		
2005	3,875,752	-	0.00	1,673,797	43.19	(1,673,797)	(43.19)		
2006	4,730,745	-	0.00	2,749,721	58.12	(2,749,721)	(58.12)		
2007	5,723,651	-	0.00	3,286,549	57.42	(3,286,549)	(57.42)		
2008	7,724,120	-	0.00	3,772,376	48.84	(3,772,376)	(48.84)		
2009	3,491,607	6,430	0.18	2,977,228	85.27	(2,970,798)	(85.08)		
<b>2012 GRC TOTAL</b>	<b>64,728,517</b>	<b>100,265</b>	<b>0.15</b>	<b>29,924,740</b>	<b>46.23</b>	<b>(29,824,475)</b>	<b>(46.08)</b>	<b>859,452,730</b>	<b>7.53</b>

**2016 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-366  
 ACCOUNT - UNDERGROUND CONDUIT PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	6,342,299	15,892	0.25	828,712	13.07	(812,820)	(12.82)		
2000	2,215,399	73,011	3.30	1,061,080	47.90	(988,069)	(44.60)		
2001	2,323,201	-	0.00	1,041,072	44.81	(1,041,072)	(44.81)		
2002	15,971,337	4,457	0.03	4,038,274	25.28	(4,033,817)	(25.26)		
2003	7,789,172	-	0.00	5,245,767	67.35	(5,245,767)	(67.35)		
2004	3,267,518	-	0.00	1,967,634	60.22	(1,967,634)	(60.22)		
2005	3,875,752	-	0.00	1,673,797	43.19	(1,673,797)	(43.19)		
2006	4,730,745	-	0.00	2,749,721	58.12	(2,749,721)	(58.12)		
2007	5,723,651	-	0.00	3,286,549	57.42	(3,286,549)	(57.42)		
2008	7,724,120	-	0.00	3,772,376	48.84	(3,772,376)	(48.84)		
2009	3,491,607	6,430	0.18	2,977,228	85.27	(2,970,798)	(85.08)		
2010	2,243,903	-	0.00	2,640,793	117.69	(2,640,793)	(117.69)		
2011	3,952,222	-	0.00	3,256,330	82.39	(3,256,330)	(82.39)		
2012	1,636,249	-	0.00	2,777,071	169.72	(2,777,071)	(169.72)		
2013	2,986,330	-	0.00	2,340,621	78.38	(2,340,621)	(78.38)		
<b>2016 GRC</b>	<b>74,273,505</b>	<b>99,790</b>	<b>0.13</b>	<b>39,657,025</b>	<b>53.39</b>	<b>(39,557,234)</b>	<b>(53.26)</b>	<b>1,017,151,000</b>	<b>7.30</b>

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-367**  
**ACCOUNT - UNDERGROUND CONDUCTORS & DEVICES PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	1,481,742	65,155	4.40	1,202,471	81.15	(1,137,316)	(76.76)		
1992	2,175,963	2,748	0.13	1,870,734	85.97	(1,867,986)	(85.85)		
1993	2,142,212	9,116	0.43	1,491,305	69.62	(1,482,189)	(69.19)		
1994	2,929,576	7,719	0.26	1,895,387	64.70	(1,887,668)	(64.43)		
1995	2,577,928	14,288	0.55	1,574,554	61.08	(1,560,266)	(60.52)		
1996	2,575,492	48,887	1.90	1,690,120	65.62	(1,641,233)	(63.73)		
1997	1,642,698	89,254	5.43	1,721,744	104.81	(1,632,490)	(99.38)		
1998	1,926,740	25,575	1.33	2,231,188	115.80	(2,205,613)	(114.47)		
1999	4,164,195	85,984	2.06	3,215,529	77.22	(3,129,545)	(75.15)		
2000	2,934,825	567,603	19.34	2,384,663	81.25	(1,817,060)	(61.91)		
2001	2,547,498	204,811	8.04	2,210,051	86.75	(2,005,240)	(78.71)		
2002	4,077,846	247,359	6.07	2,805,564	68.80	(2,558,205)	(62.73)		
2003	4,187,100	465,478	11.12	3,725,109	88.97	(3,259,630)	(77.85)		
2004	5,476,747	431,149	7.87	2,232,643	40.77	(1,801,494)	(32.89)		
2005	4,020,640	506,724	12.60	2,559,319	63.65	(2,052,595)	(51.05)		
<b>2008 GRC</b>	<b>44,861,201</b>	<b>2,771,851</b>	<b>6.18</b>	<b>32,810,381</b>	<b>73.14</b>	<b>(30,038,530)</b>	<b>(66.96)</b>	<b>888,883,476</b>	<b>5.05</b>

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-367**  
**ACCOUNT - UNDERGROUND CONDUCTORS & DEVICES PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	2,577,928	14,288	0.55	1,574,554	61.08	(1,560,266)	(60.52)		
1996	2,575,492	48,887	1.90	1,690,120	65.62	(1,641,233)	(63.73)		
1997	1,642,698	89,254	5.43	1,721,744	104.81	(1,632,490)	(99.38)		
1998	1,926,740	25,575	1.33	2,231,188	115.80	(2,205,613)	(114.47)		
1999	4,164,195	85,984	2.06	3,215,529	77.22	(3,129,545)	(75.15)		
2000	2,934,825	567,603	19.34	2,384,663	81.25	(1,817,060)	(61.91)		
2001	2,547,498	204,811	8.04	2,210,051	86.75	(2,005,240)	(78.71)		
2002	4,077,846	247,359	6.07	2,805,564	68.80	(2,558,205)	(62.73)		
2003	4,187,100	465,478	11.12	3,725,109	88.97	(3,259,630)	(77.85)		
2004	5,476,747	431,149	7.87	2,232,643	40.77	(1,801,494)	(32.89)		
2005	4,040,238	506,724	12.54	2,559,319	63.35	(2,052,595)	(50.80)		
2006	5,123,623	1,111,966	21.70	3,201,625	62.49	(2,089,659)	(40.78)		
2007	6,750,583	1,271,550	18.84	4,507,997	66.78	(3,236,447)	(47.94)		
2008	8,592,460	879,790	10.24	3,926,892	45.70	(3,047,102)	(35.46)		
2009	4,163,374	660,919	15.87	4,264,271	102.42	(3,603,352)	(86.55)		
<b>2012 GRC</b>	<b>60,781,346</b>	<b>6,611,338</b>	<b>10.88</b>	<b>42,251,269</b>	<b>69.51</b>	<b>(35,639,931)</b>	<b>(58.64)</b>	<b>1,134,515,369</b>	<b>5.36</b>

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-367**  
**ACCOUNT - UNDERGROUND CONDUCTORS & DEVICES PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	4,164,195	85,984	2.06	3,215,529	77.22	(3,129,545)	(75.15)		
2000	2,934,825	567,603	19.34	2,384,663	81.25	(1,817,060)	(61.91)		
2001	2,547,498	204,811	8.04	2,210,051	86.75	(2,005,240)	(78.71)		
2002	4,077,846	247,359	6.07	2,805,564	68.80	(2,558,205)	(62.73)		
2003	4,187,100	465,478	11.12	3,725,109	88.97	(3,259,630)	(77.85)		
2004	5,476,747	431,149	7.87	2,232,643	40.77	(1,801,494)	(32.89)		
2005	4,040,238	506,724	12.54	2,559,319	63.35	(2,052,595)	(50.80)		
2006	5,123,623	1,111,966	21.70	3,201,625	62.49	(2,089,659)	(40.78)		
2007	6,750,583	1,271,550	18.84	4,507,997	66.78	(3,236,447)	(47.94)		
2008	8,592,460	879,790	10.24	3,926,892	45.70	(3,047,102)	(35.46)		
2009	4,163,374	660,919	15.87	4,264,271	102.42	(3,603,352)	(86.55)		
2010	2,897,997	1,002,007	34.58	3,807,782	131.39	(2,805,775)	(96.82)		
2011	2,973,041	2,139,498	71.96	4,487,291	150.93	(2,347,793)	(78.97)		
2012	2,709,033	384,262	14.18	5,350,136	197.49	(4,965,874)	(183.31)		
2013	4,426,314	710,515	16.05	5,772,197	130.41	(5,061,682)	(114.35)		
<b>2016 GRC</b>	<b>65,064,873</b>	<b>10,669,616</b>	<b>16.40</b>	<b>54,451,069</b>	<b>83.69</b>	<b>(43,781,453)</b>	<b>(67.29)</b>	<b>1,333,220,000</b>	<b>4.88</b>

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-368 1**  
**ACCOUNT - LINE TRANSFORMERS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	1,755,317	37,547	2.14	-	0.00	37,547	2.14		
1992	2,959,135	44,672	1.51	-	0.00	44,672	1.51		
1993	2,848,439	33,446	1.17	(1,582)	(0.06)	35,028	1.23		
1994	3,219,098	36,122	1.12	401	0.01	35,721	1.11		
1995	3,063,190	45,040	1.47	403,153	13.16	(358,113)	(11.69)		
1996	3,252,442	24,393	0.75	817,847	25.15	(793,454)	(24.40)		
1997	2,515,182	2	0.00	1,053,124	41.87	(1,053,122)	(41.87)		
1998	2,754,692	62,924	2.28	1,344,911	48.82	(1,281,987)	(46.54)		
1999	7,406,438	142,183	1.92	1,861,450	25.13	(1,719,267)	(23.21)		
2000	5,185,673	173,129	3.34	1,893,462	36.51	(1,720,333)	(33.17)		
2001	4,640,126	60,745	1.31	2,187,870	47.15	(2,127,125)	(45.84)		
2002	6,838,624	298,038	4.36	4,997,342	73.08	(4,699,304)	(68.72)		
2003	6,248,788	376,230	6.02	6,666,636	106.69	(6,290,406)	(100.67)		
2004	9,545,134	660,149	6.92	4,416,156	46.27	(3,756,007)	(39.35)		
2005	8,524,165	2,924,573	34.31	6,495,110	76.20	(3,570,537)	(41.89)		
<b>2008 GRC</b>	<b>70,756,444</b>	<b>4,919,193</b>	<b>6.95</b>	<b>32,135,880</b>	<b>45.42</b>	<b>(27,216,687)</b>	<b>(38.47)</b>	<b>318,231,814</b>	<b>22.23</b>

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-368 1**  
**ACCOUNT - LINE TRANSFORMERS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	3,063,190	45,040	1.47	403,153	13.16	(358,113)	(11.69)		
1996	3,252,442	24,393	0.75	817,847	25.15	(793,454)	(24.40)		
1997	2,515,182	2	0.00	1,053,124	41.87	(1,053,122)	(41.87)		
1998	2,754,692	62,924	2.28	1,344,911	48.82	(1,281,987)	(46.54)		
1999	7,406,438	142,183	1.92	1,861,450	25.13	(1,719,267)	(23.21)		
2000	5,185,673	173,129	3.34	1,893,462	36.51	(1,720,333)	(33.17)		
2001	4,640,126	60,745	1.31	2,187,870	47.15	(2,127,125)	(45.84)		
2002	6,838,624	298,038	4.36	4,997,342	73.08	(4,699,304)	(68.72)		
2003	6,248,788	376,230	6.02	6,666,636	106.69	(6,290,406)	(100.67)		
2004	9,545,134	660,149	6.92	4,416,156	46.27	(3,756,007)	(39.35)		
2005	8,524,165	2,924,573	34.31	6,495,110	76.20	(3,570,537)	(41.89)		
2006	8,159,635	2,207,004	27.05	7,311,580	89.61	(5,104,576)	(62.56)		
2007	6,175,056	1,133,589	18.36	6,162,022	99.79	(5,028,433)	(81.43)		
2008	6,690,225	1,067,187	15.95	5,035,617	75.27	(3,968,430)	(59.32)		
2009	8,369,267	1,288,462	15.40	9,070,745	108.38	(7,782,283)	(92.99)		
<b>2012 GRC</b>	<b>89,368,638</b>	<b>10,463,648</b>	<b>11.71</b>	<b>59,717,025</b>	<b>66.82</b>	<b>(49,253,377)</b>	<b>(55.11)</b>	<b>430,423,892</b>	<b>20.76</b>

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-368 1**  
**ACCOUNT - LINE TRANSFORMERS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	7,406,438	142,183	1.92	1,861,450	25.13	(1,719,267)	(23.21)		
2000	5,185,673	173,129	3.34	1,893,462	36.51	(1,720,333)	(33.17)		
2001	4,640,126	60,745	1.31	2,187,870	47.15	(2,127,125)	(45.84)		
2002	6,838,624	298,038	4.36	4,997,342	73.08	(4,699,304)	(68.72)		
2003	6,248,788	376,230	6.02	6,666,636	106.69	(6,290,406)	(100.67)		
2004	9,545,134	660,149	6.92	4,416,156	46.27	(3,756,007)	(39.35)		
2005	8,524,165	2,924,573	34.31	6,495,110	76.20	(3,570,537)	(41.89)		
2006	8,159,635	2,207,004	27.05	7,311,580	89.61	(5,104,576)	(62.56)		
2007	6,175,056	1,133,589	18.36	6,162,022	99.79	(5,028,433)	(81.43)		
2008	6,690,225	1,067,187	15.95	5,035,617	75.27	(3,968,430)	(59.32)		
2009	8,369,267	1,288,462	15.40	9,070,745	108.38	(7,782,283)	(92.99)		
2010	7,274,482	1,809,628	24.88	12,134,858	166.81	(10,325,230)	(141.94)		
2011	8,804,985	1,703,031	19.34	12,795,902	145.33	(11,092,871)	(125.98)		
2012	6,792,647	1,638,875	24.13	14,037,283	206.65	(12,398,408)	(182.53)		
2013	6,116,989	1,021,598	16.70	12,649,799	206.80	(11,628,201)	(190.10)		
<b>2016 GRC</b>	<b>106,772,235</b>	<b>16,504,421</b>	<b>15.46</b>	<b>107,715,832</b>	<b>100.88</b>	<b>(91,211,411)</b>	<b>(85.43)</b>	<b>518,691,000</b>	<b>20.58</b>

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-368.2  
 ACCOUNT - PROTECTIVE DEVICES & CAPACITORS PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	723,948	335,201	46.30	306,325	42.31	28,876	3.99		
1992	1,155,655	(150,805)	(13.05)	491,078	42.49	(641,883)	(55.54)		
1993	840,325	76,716	9.13	270,863	32.23	(194,147)	(23.10)		
1994	351,654	73,163	20.81	403,224	114.66	(330,061)	(93.86)		
1995	635,783	45,961	7.23	251,995	39.64	(206,034)	(32.41)		
1996	1,126,872	920	0.08	342,934	30.43	(342,014)	(30.35)		
1997	980,063	250	0.03	359,337	36.66	(359,087)	(36.64)		
1998	997,900	5,178	0.52	482,562	48.36	(477,384)	(47.84)		
1999	1,931,177	31,947	1.65	652,514	33.79	(620,567)	(32.13)		
2000	1,819,976	-	0.00	1,015,177	55.78	(1,015,177)	(55.78)		
2001	1,528,711	-	0.00	695,987	45.53	(695,987)	(45.53)		
2002	2,132,215	-	0.00	1,038,013	48.68	(1,038,013)	(48.68)		
2003	1,612,659	-	0.00	1,000,689	62.05	(1,000,689)	(62.05)		
2004	2,049,833	-	0.00	705,681	34.43	(705,681)	(34.43)		
2005	3,299,151	-	0.00	1,473,390	44.66	(1,473,390)	(44.66)		
<b>2008 GRC</b>	<b>21,185,922</b>	<b>418,531</b>	<b>1.98</b>	<b>9,489,770</b>	<b>44.79</b>	<b>(9,071,239)</b>	<b>(42.82)</b>	<b>23,908,044</b>	<b>88.61</b>

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-368.2  
 ACCOUNT - PROTECTIVE DEVICES & CAPACITORS PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	635,783	45,961	7.23	251,995	39.64	(206,034)	(32.41)		
1996	1,126,872	920	0.08	342,934	30.43	(342,014)	(30.35)		
1997	980,063	250	0.03	359,337	36.66	(359,087)	(36.64)		
1998	997,900	5,178	0.52	482,562	48.36	(477,384)	(47.84)		
1999	1,931,177	31,947	1.65	652,514	33.79	(620,567)	(32.13)		
2000	1,819,976	-	0.00	1,015,177	55.78	(1,015,177)	(55.78)		
2001	1,528,711	-	0.00	695,987	45.53	(695,987)	(45.53)		
2002	2,132,215	-	0.00	1,038,013	48.68	(1,038,013)	(48.68)		
2003	1,612,659	-	0.00	1,000,689	62.05	(1,000,689)	(62.05)		
2004	2,049,833	-	0.00	705,681	34.43	(705,681)	(34.43)		
2005	3,300,113	-	0.00	1,473,390	44.65	(1,473,390)	(44.65)		
2006	3,533,732	-	0.00	2,210,543	62.56	(2,210,543)	(62.56)		
2007	3,298,457	-	0.00	1,988,031	60.27	(1,988,031)	(60.27)		
2008	4,050,715	-	0.00	2,141,136	52.86	(2,141,136)	(52.86)		
2009	2,124,906	-	0.00	2,710,748	127.57	(2,710,748)	(127.57)		
<b>2012 GRC</b>	<b>31,123,112</b>	<b>84,256</b>	<b>0.27</b>	<b>17,068,738</b>	<b>54.84</b>	<b>(16,984,482)</b>	<b>(54.57)</b>	<b>17,421,145</b>	<b>178.65</b>

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-368.2  
 ACCOUNT - PROTECTIVE DEVICES & CAPACITORS PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	1,931,177	31,947	1.65	652,514	33.79	(620,567)	(32.13)		
2000	1,819,976	-	0.00	1,015,177	55.78	(1,015,177)	(55.78)		
2001	1,528,711	-	0.00	695,987	45.53	(695,987)	(45.53)		
2002	2,132,215	-	0.00	1,038,013	48.68	(1,038,013)	(48.68)		
2003	1,612,659	-	0.00	1,000,689	62.05	(1,000,689)	(62.05)		
2004	2,049,833	-	0.00	705,681	34.43	(705,681)	(34.43)		
2005	3,300,113	-	0.00	1,473,390	44.65	(1,473,390)	(44.65)		
2006	3,533,732	-	0.00	2,210,543	62.56	(2,210,543)	(62.56)		
2007	3,298,457	-	0.00	1,988,031	60.27	(1,988,031)	(60.27)		
2008	4,050,715	-	0.00	2,141,136	52.86	(2,141,136)	(52.86)		
2009	2,124,906	-	0.00	2,710,748	127.57	(2,710,748)	(127.57)		
2010	3,178,058	-	0.00	2,788,123	87.73	(2,788,123)	(87.73)		
2011	1,999,993	-	0.00	2,481,696	124.09	(2,481,696)	(124.09)		
2012	1,106,225	-	0.00	2,472,203	223.48	(2,472,203)	(223.48)		
2013	1,183,139	-	0.00	1,703,146	143.95	(1,703,146)	(143.95)		
<b>2016 GRC</b>	<b>34,849,909</b>	<b>31,947</b>	<b>0.09</b>	<b>25,077,078</b>	<b>71.96</b>	<b>(25,045,131)</b>	<b>(71.87)</b>	<b>21,028,000</b>	<b>165.73</b>

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-369 1**  
**ACCOUNT - SERVICES OVERHEAD PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	10,364	-	0.00	118,197	1,140.46	(118,197)	(1,140.46)		
1992	19,504	-	0.00	131,384	673.63	(131,384)	(673.63)		
1993	15,722	1,575	10.02	442,214	2,812.71	(440,639)	(2,802.69)		
1994	12,623	-	0.00	199,796	1,582.79	(199,796)	(1,582.79)		
1995	7,384	-	0.00	229,792	3,112.03	(229,792)	(3,112.03)		
1996	17,218	-	0.00	116,728	677.94	(116,728)	(677.94)		
1997	4,420	(55)	(1.24)	127,675	2,888.57	(127,730)	(2,889.82)		
1998	51,383	-	0.00	290,780	565.91	(290,780)	(565.91)		
1999	352,578	551	0.16	717,133	203.40	(716,582)	(203.24)		
2000	1,093,947	-	0.00	1,005,155	91.88	(1,005,155)	(91.88)		
2001	1,002,818	-	0.00	962,730	96.00	(962,730)	(96.00)		
2002	1,038,081	-	0.00	749,689	72.22	(749,689)	(72.22)		
2003	1,025,086	-	0.00	1,548,725	151.08	(1,548,725)	(151.08)		
2004	1,027,682	-	0.00	814,670	79.27	(814,670)	(79.27)		
2005	1,041,822	-	0.00	772,800	74.18	(772,800)	(74.18)		
<b>2008 GRC</b>	<b>6,720,631</b>	<b>2,071</b>	<b>0.03</b>	<b>8,227,468</b>	<b>122.42</b>	<b>(8,225,397)</b>	<b>(122.39)</b>	<b>86,984,976</b>	<b>7.73</b>

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-369 1**  
**ACCOUNT - SERVICES OVERHEAD PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	7,384	-	0.00	229,792	3,112.03	(229,792)	(3,112.03)		
1996	17,218	-	0.00	116,728	677.94	(116,728)	(677.94)		
1997	4,420	(55)	(1.24)	127,675	2,888.57	(127,730)	(2,889.82)		
1998	51,383	-	0.00	290,780	565.91	(290,780)	(565.91)		
1999	352,578	551	0.16	717,133	203.40	(716,582)	(203.24)		
2000	1,093,947	-	0.00	1,005,155	91.88	(1,005,155)	(91.88)		
2001	1,002,818	-	0.00	962,730	96.00	(962,730)	(96.00)		
2002	1,038,081	-	0.00	749,689	72.22	(749,689)	(72.22)		
2003	1,025,086	-	0.00	1,548,725	151.08	(1,548,725)	(151.08)		
2004	1,027,682	-	0.00	814,670	79.27	(814,670)	(79.27)		
2005	1,041,822	-	0.00	772,800	74.18	(772,800)	(74.18)		
2006	1,102,830	-	0.00	974,437	88.36	(974,437)	(88.36)		
2007	1,140,214	-	0.00	956,222	83.86	(956,222)	(83.86)		
2008	1,258,686	-	0.00	1,002,126	79.62	(1,002,126)	(79.62)		
2009	1,144,298	-	0.00	1,285,279	112.32	(1,285,279)	(112.32)		
<b>2012 GRC</b>	<b>11,308,446</b>	<b>496</b>	<b>0.00</b>	<b>11,553,941</b>	<b>102.17</b>	<b>(11,553,445)</b>	<b>(102.17)</b>	<b>108,238,402</b>	<b>10.45</b>

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-369 1**  
**ACCOUNT - SERVICES OVERHEAD PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	352,578	551	0.16	717,133	203.40	(716,582)	(203.24)		
2000	1,093,947	-	0.00	1,005,155	91.88	(1,005,155)	(91.88)		
2001	1,002,818	-	0.00	962,730	96.00	(962,730)	(96.00)		
2002	1,038,081	-	0.00	749,689	72.22	(749,689)	(72.22)		
2003	1,025,086	-	0.00	1,548,725	151.08	(1,548,725)	(151.08)		
2004	1,027,682	-	0.00	814,670	79.27	(814,670)	(79.27)		
2005	1,041,822	-	0.00	772,800	74.18	(772,800)	(74.18)		
2006	1,102,830	-	0.00	974,437	88.36	(974,437)	(88.36)		
2007	1,140,214	-	0.00	956,222	83.86	(956,222)	(83.86)		
2008	1,258,686	-	0.00	1,002,126	79.62	(1,002,126)	(79.62)		
2009	1,144,298	-	0.00	1,285,279	112.32	(1,285,279)	(112.32)		
2010	1,136,733	-	0.00	1,785,466	157.07	(1,785,466)	(157.07)		
2011	1,121,215	-	0.00	2,179,344	194.37	(2,179,344)	(194.37)		
2012	1,023,796	-	0.00	2,572,625	251.28	(2,572,625)	(251.28)		
2013	1,145,022	-	0.00	2,160,701	188.70	(2,160,701)	(188.70)		
<b>2016 GRC</b>	<b>15,654,807</b>	<b>551</b>	<b>0.00</b>	<b>19,487,102</b>	<b>124.48</b>	<b>(19,486,551)</b>	<b>(124.48)</b>	<b>126,407,000</b>	<b>12.38</b>

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-369.2  
 ACCOUNT - SERVICES UNDERGROUND PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	11,976	-	0.00	107,035	893.75	(107,035)	(893.75)		
1992	18,462	-	0.00	51,434	278.59	(51,434)	(278.59)		
1993	37,106	53	0.14	119,394	321.76	(119,341)	(321.62)		
1994	119,709	-	0.00	190,371	159.03	(190,371)	(159.03)		
1995	97,805	810	0.83	209,972	214.68	(209,162)	(213.86)		
1996	115,992	-	0.00	295,462	254.73	(295,462)	(254.73)		
1997	112,730	(417)	(0.37)	264,794	234.89	(265,211)	(235.26)		
1998	242,015	-	0.00	535,707	221.35	(535,707)	(221.35)		
1999	724,808	2,200	0.30	774,691	106.88	(772,491)	(106.58)		
2000	863,015	-	0.00	854,295	98.99	(854,295)	(98.99)		
2001	1,021,002	-	0.00	1,212,413	118.75	(1,212,413)	(118.75)		
2002	1,927,631	29,519	1.53	910,648	47.24	(881,129)	(45.71)		
2003	857,077	-	0.00	909,899	106.16	(909,899)	(106.16)		
2004	1,059,854	-	0.00	489,194	46.16	(489,194)	(46.16)		
2005	1,101,550	-	0.00	658,671	59.79	(658,671)	(59.79)		
<b>2008 GRC</b>	<b>8,310,732</b>	<b>32,165</b>	<b>0.39</b>	<b>7,583,980</b>	<b>91.26</b>	<b>(7,551,814)</b>	<b>(90.87)</b>	<b>235,873,118</b>	<b>3.52</b>

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-369.2  
 ACCOUNT - SERVICES UNDERGROUND PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	97,805	810	0.83	209,972	214.68	(209,162)	(213.86)		
1996	115,992	-	0.00	295,462	254.73	(295,462)	(254.73)		
1997	112,730	(417)	(0.37)	264,794	234.89	(265,211)	(235.26)		
1998	242,015	-	0.00	535,707	221.35	(535,707)	(221.35)		
1999	724,808	2,200	0.30	774,691	106.88	(772,491)	(106.58)		
2000	863,015	-	0.00	854,295	98.99	(854,295)	(98.99)		
2001	1,021,002	-	0.00	1,212,413	118.75	(1,212,413)	(118.75)		
2002	1,927,631	29,519	1.53	910,648	47.24	(881,129)	(45.71)		
2003	857,077	-	0.00	909,899	106.16	(909,899)	(106.16)		
2004	1,059,854	-	0.00	489,194	46.16	(489,194)	(46.16)		
2005	1,101,552	-	0.00	658,671	59.79	(658,671)	(59.79)		
2006	1,174,272	-	0.00	770,120	65.58	(770,120)	(65.58)		
2007	1,441,098	-	0.00	842,307	58.45	(842,307)	(58.45)		
2008	1,999,103	-	0.00	859,149	42.98	(859,149)	(42.98)		
2009	1,049,583	-	0.00	888,802	84.68	(888,802)	(84.68)		
<b>2012 GRC</b>	<b>13,787,536</b>	<b>32,112</b>	<b>0.23</b>	<b>10,476,124</b>	<b>75.98</b>	<b>(10,444,011)</b>	<b>(75.75)</b>	<b>285,089,043</b>	<b>4.84</b>

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-369.2  
 ACCOUNT - SERVICES UNDERGROUND PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	724,808	2,200	0.30	774,691	106.88	(772,491)	(106.58)		
2000	863,015	-	0.00	854,295	98.99	(854,295)	(98.99)		
2001	1,021,002	-	0.00	1,212,413	118.75	(1,212,413)	(118.75)		
2002	1,927,631	29,519	1.53	910,648	47.24	(881,129)	(45.71)		
2003	857,077	-	0.00	909,899	106.16	(909,899)	(106.16)		
2004	1,059,854	-	0.00	489,194	46.16	(489,194)	(46.16)		
2005	1,101,552	-	0.00	658,671	59.79	(658,671)	(59.79)		
2006	1,174,272	-	0.00	770,120	65.58	(770,120)	(65.58)		
2007	1,441,098	-	0.00	842,307	58.45	(842,307)	(58.45)		
2008	1,999,103	-	0.00	859,149	42.98	(859,149)	(42.98)		
2009	1,049,583	-	0.00	888,802	84.68	(888,802)	(84.68)		
2010	643,080	-	0.00	739,728	115.03	(739,728)	(115.03)		
2011	546,691	-	0.00	745,953	136.45	(745,953)	(136.45)		
2012	450,862	-	0.00	762,237	169.06	(762,237)	(169.06)		
2013	915,502	-	0.00	952,970	104.09	(952,970)	(104.09)		
<b>2016 GRC</b>	<b>15,775,130</b>	<b>31,719</b>	<b>0.20</b>	<b>12,371,077</b>	<b>78.42</b>	<b>(12,339,358)</b>	<b>(78.22)</b>	<b>316,904,000</b>	<b>4.98</b>

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-370.1**  
**ACCOUNT - METERS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	234,060	-	0.00	-	0.00	-	0.00		
1992	658,848	-	0.00	-	0.00	-	0.00		
1993	918,837	-	0.00	(4,221)	(0.46)	4,221	0.46		
1994	674,112	-	0.00	1,193	0.18	(1,193)	(0.18)		
1995	611,133	-	0.00	329	0.05	(329)	(0.05)		
1996	359,033	-	0.00	-	0.00	-	0.00		
1997	255,553	-	0.00	-	0.00	-	0.00		
1998	256,590	-	0.00	-	0.00	-	0.00		
1999	406,651	-	0.00	842	0.21	(842)	(0.21)		
2000	346,431	500	0.14	2,909	0.84	(2,409)	(0.70)		
2001	757,628	-	0.00	(229,947)	(30.35)	229,947	30.35		
2002	1,385,966	1,680	0.12	199,523	14.40	(197,843)	(14.27)		
2003	612,799	-	0.00	-	0.00	-	0.00		
2004	1,191,727	2,310	0.19	-	0.00	2,310	0.19		
2005	1,041,004	5,155	0.50	-	0.00	5,155	0.50		
<b>2008 GRC</b>	<b>9,710,371</b>	<b>9,645</b>	<b>0.10</b>	<b>(29,371)</b>	<b>(0.30)</b>	<b>39,016</b>	<b>0.40</b>	<b>80,590,797</b>	<b>12.05</b>

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-370.10**  
**ACCOUNT - METERS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	611,133	-	0.00	329	0.05	(329)	(0.05)		
1996	359,033	-	0.00	-	0.00	-	0.00		
1997	255,553	-	0.00	-	0.00	-	0.00		
1998	256,590	-	0.00	-	0.00	-	0.00		
1999	406,651	-	0.00	842	0.21	(842)	(0.21)		
2000	346,431	500	0.14	2,909	0.84	(2,409)	(0.70)		
2001	757,628	-	0.00	(229,947)	(30.35)	229,947	30.35		
2002	1,385,966	1,680	0.12	199,523	14.40	(197,843)	(14.27)		
2003	612,799	-	0.00	-	0.00	-	0.00		
2004	1,191,727	2,310	0.19	-	0.00	2,310	0.19		
2005	1,041,442	5,155	0.49	-	0.00	5,155	0.49		
2006	660,803	-	0.00	-	0.00	-	0.00		
2007	974,482	-	0.00	-	0.00	-	0.00		
2008	841,168	4,000	0.48	-	0.00	4,000	0.48		
2009	1,247,220	-	0.00	-	0.00	-	0.00		
<b>2012 GRC</b>	<b>10,948,626</b>	<b>13,645</b>	<b>0.12</b>	<b>(26,343)</b>	<b>(0.24)</b>	<b>39,988</b>	<b>0.37</b>	<b>89,967,404</b>	<b>12.17</b>

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-370.10**  
**ACCOUNT - METERS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	406,651	-	0.00	842	0.21	(842)	(0.21)		
2000	346,431	500	0.14	2,909	0.84	(2,409)	(0.70)		
2001	757,628	-	0.00	(229,947)	(30.35)	229,947	30.35		
2002	1,385,966	1,680	0.12	199,523	14.40	(197,843)	(14.27)		
2003	612,799	-	0.00	-	0.00	-	0.00		
2004	1,191,727	2,310	0.19	-	0.00	2,310	0.19		
2005	1,041,442	5,155	0.49	-	0.00	5,155	0.49		
2006	660,803	-	0.00	-	0.00	-	0.00		
2007	974,482	-	0.00	-	0.00	-	0.00		
2008	841,168	4,000	0.48	-	0.00	4,000	0.48		
2009	1,247,220	-	0.00	-	0.00	-	0.00		
2010	24,509,230	13,645	0.06	200,601	0.82	(186,956)	(0.76)		
2011	11,419,643	-	0.00	-	0.00	-	0.00		
2012	1,276,789	-	0.00	-	0.00	-	0.00		
2013	3,489,692	-	0.00	-	0.00	-	0.00		
<b>2016 GRC</b>	<b>50,161,671</b>	<b>27,290</b>	<b>0.05</b>	<b>173,929</b>	<b>0.35</b>	<b>(146,639)</b>	<b>(0.29)</b>	<b>2,517,000</b>	<b>1,992.92</b>

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-370 2  
 ACCOUNT - METER INSTALLATIONS PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	83,548	-	0.00	-	0.00	-	0.00		
1992	164,392	-	0.00	-	0.00	-	0.00		
1993	252,396	-	0.00	(1,050)	(0.42)	1,050	0.42		
1994	206,366	-	0.00	294	0.14	(294)	(0.14)		
1995	168,649	-	0.00	93	0.06	(93)	(0.06)		
1996	98,575	-	0.00	-	0.00	-	0.00		
1997	91,942	-	0.00	-	0.00	-	0.00		
1998	74,933	-	0.00	-	0.00	-	0.00		
1999	393,081	-	0.00	393	0.10	(393)	(0.10)		
2000	207,470	-	0.00	594	0.29	(594)	(0.29)		
2001	486,072	-	0.00	-	0.00	-	0.00		
2002	837,802	-	0.00	566,638	67.63	(566,638)	(67.63)		
2003	351,782	-	0.00	473,710	134.66	(473,710)	(134.66)		
2004	735,060	-	0.00	272,555	37.08	(272,555)	(37.08)		
2005	633,344	-	0.00	353,167	55.76	(353,167)	(55.76)		
2008 GRC	4,785,412	-	0.00	1,666,393	34.82	(1,666,393)	(34.82)	38,402,241	12.46

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-370 20  
 ACCOUNT - METER INSTALLATIONS PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	168,649	-	0.00	93	0.06	(93)	(0.06)		
1996	98,575	-	0.00	-	0.00	-	0.00		
1997	91,942	-	0.00	-	0.00	-	0.00		
1998	74,933	-	0.00	-	0.00	-	0.00		
1999	393,081	-	0.00	393	0.10	(393)	(0.10)		
2000	207,470	-	0.00	594	0.29	(594)	(0.29)		
2001	486,072	-	0.00	-	0.00	-	0.00		
2002	837,802	-	0.00	566,638	67.63	(566,638)	(67.63)		
2003	351,782	-	0.00	473,710	134.66	(473,710)	(134.66)		
2004	735,060	-	0.00	272,555	37.08	(272,555)	(37.08)		
2005	635,105	-	0.00	353,167	55.61	(353,167)	(55.61)		
2006	400,944	-	0.00	385,291	96.10	(385,291)	(96.10)		
2007	611,272	-	0.00	375,532	61.43	(375,532)	(61.43)		
2008	504,498	-	0.00	385,970	76.51	(385,970)	(76.51)		
2009	708,495	-	0.00	486,663	68.69	(486,663)	(68.69)		
2012 GRC TOTAL	6,305,680	-	0.00	3,300,605	52.34	(3,300,605)	(52.34)	44,848,794	14.06

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-370.20  
 ACCOUNT - METER INSTALLATIONS PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	393,081	-	0.00	393	0.10	(393)	(0.10)		
2000	207,470	-	0.00	594	0.29	(594)	(0.29)		
2001	486,072	-	0.00	-	0.00	-	0.00		
2002	837,802	-	0.00	566,638	67.63	(566,638)	(67.63)		
2003	351,782	-	0.00	473,710	134.66	(473,710)	(134.66)		
2004	735,060	-	0.00	272,555	37.08	(272,555)	(37.08)		
2005	635,105	-	0.00	353,167	55.61	(353,167)	(55.61)		
2006	400,944	-	0.00	385,291	96.10	(385,291)	(96.10)		
2007	611,272	-	0.00	375,532	61.43	(375,532)	(61.43)		
2008	504,498	-	0.00	385,970	76.51	(385,970)	(76.51)		
2009	708,495	-	0.00	486,663	68.69	(486,663)	(68.69)		
2010	14,445,080	-	0.00	3,300,512	22.85	(3,300,512)	(22.85)		
2011	4,315,296	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	177,865	-	0.00	-	0.00	-	0.00		
2016 GRC	24,809,822	-	0.00	6,601,024	26.61	(6,601,024)	(26.61)	4,171,000	594.82



## 2008 GRC

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-371  
 ACCOUNT - INSTALLATIONS ON CUSTOMERS' PREMISES PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	48,259	-	0.00	226,455	469.25	(226,455)	(469.25)		
1992	5,667	-	0.00	26,473	467.14	(26,473)	(467.14)		
1993	68,671	-	0.00	124,710	181.61	(124,710)	(181.61)		
1994	43,556	-	0.00	137,168	314.92	(137,168)	(314.92)		
1995	66,987	-	0.00	99,375	148.35	(99,375)	(148.35)		
1996	126,939	-	0.00	169,432	133.48	(169,432)	(133.48)		
1997	43,091	34	0.08	103,968	241.28	(103,934)	(241.20)		
1998	56,728	(5)	(0.01)	112,533	198.37	(112,538)	(198.38)		
1999	54,216	-	0.00	418,438	771.79	(418,438)	(771.79)		
2000	63,838	-	0.00	640,033	1,002.59	(640,033)	(1,002.59)		
2001	78,776	256	0.32	663,318	842.03	(663,062)	(841.71)		
2002	107,921	-	0.00	47,304	43.83	(47,304)	(43.83)		
2003	77,439	-	0.00	49,367	63.75	(49,367)	(63.75)		
2004	47,707	-	0.00	18,652	39.10	(18,652)	(39.10)		
2005	58,589	-	0.00	28,735	49.04	(28,735)	(49.04)		
2008 GRC	948,384	285	0.03	2,865,960	302.19	(2,865,675)	(302.16)	5,897,177	16.08

## 2012 GRC

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-371  
 ACCOUNT - INSTALLATIONS ON CUSTOMERS' PREMISES PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	66,987	-	0.00	99,375	148.35	(99,375)	(148.35)		
1996	126,939	-	0.00	169,432	133.48	(169,432)	(133.48)		
1997	43,091	34	0.08	103,968	241.28	(103,934)	(241.20)		
1998	56,728	(5)	(0.01)	112,533	198.37	(112,538)	(198.38)		
1999	54,216	-	0.00	418,438	771.79	(418,438)	(771.79)		
2000	63,838	-	0.00	640,033	1,002.59	(640,033)	(1,002.59)		
2001	78,776	256	0.32	663,318	842.03	(663,062)	(841.71)		
2002	107,921	-	0.00	47,304	43.83	(47,304)	(43.83)		
2003	77,439	-	0.00	49,367	63.75	(49,367)	(63.75)		
2004	47,707	-	0.00	18,652	39.10	(18,652)	(39.10)		
2005	58,589	-	0.00	28,735	49.04	(28,735)	(49.04)		
2006	77,105	-	0.00	38,205	49.55	(38,205)	(49.55)		
2007	67,157	-	0.00	45,092	67.14	(45,092)	(67.14)		
2008	82,160	-	0.00	45,954	55.93	(45,954)	(55.93)		
2009	42,329	-	0.00	39,310	92.87	(39,310)	(92.87)		
2012 GRC TOTAL	1,050,982	285	0.03	2,519,715	239.75	(2,519,430)	(239.72)	6,246,317	16.83

## 2016 GRC

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-371  
 ACCOUNT - INSTALLATIONS ON CUSTOMERS' PREMISES PLANT - ELECTRIC DISTRIBUTION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	54,216	-	0.00	418,438	771.79	(418,438)	(771.79)		
2000	63,838	-	0.00	640,033	1,002.59	(640,033)	(1,002.59)		
2001	78,776	256	0.32	663,318	842.03	(663,062)	(841.71)		
2002	107,921	-	0.00	47,304	43.83	(47,304)	(43.83)		
2003	77,439	-	0.00	49,367	63.75	(49,367)	(63.75)		
2004	47,707	-	0.00	18,652	39.10	(18,652)	(39.10)		
2005	58,589	-	0.00	28,735	49.04	(28,735)	(49.04)		
2006	77,105	-	0.00	38,205	49.55	(38,205)	(49.55)		
2007	67,157	-	0.00	45,092	67.14	(45,092)	(67.14)		
2008	82,160	-	0.00	45,954	55.93	(45,954)	(55.93)		
2009	42,329	-	0.00	39,310	92.87	(39,310)	(92.87)		
2010	42,563	-	0.00	43,004	101.04	(43,004)	(101.04)		
2011	38,783	450	1.16	46,338	119.48	(45,888)	(118.32)		
2012	15,210	-	0.00	44,050	289.61	(44,050)	(289.61)		
2013	25,674	-	0.00	27,221	106.03	(27,221)	(106.03)		
2016 GRC	879,467	706	0.08	2,195,020	249.59	(2,194,314)	(249.50)	6,705,000	13.12

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-373 2**  
**ACCOUNT - STREET LIGHTING & SIGNAL SYSTEMS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	221,198	11,159	5.04	104,404	47.20	(93,245)	(42.15)		
1992	891,982	471,469	52.86	136,139	15.26	335,330	37.59		
1993	97,162	45,355	46.68	55,836	57.47	(10,481)	(10.79)		
1994	2,796,679	1,463,270	52.32	136,807	4.89	1,326,463	47.43		
1995	473,125	1,338	0.28	(96,460)	(20.39)	97,798	20.67		
1996	362,798	-	0.00	170,056	46.87	(170,056)	(46.87)		
1997	216,728	-	0.00	162,557	75.01	(162,557)	(75.01)		
1998	629,810	(486)	(0.08)	130,802	20.77	(131,288)	(20.85)		
1999	162,220	-	0.00	699,246	431.05	(699,246)	(431.05)		
2000	156,334	-	0.00	981,775	628.00	(981,775)	(628.00)		
2001	279,550	-	0.00	962,621	344.35	(962,621)	(344.35)		
2002	332,873	-	0.00	242,961	72.99	(242,961)	(72.99)		
2003	290,335	-	0.00	233,893	80.56	(233,893)	(80.56)		
2004	238,753	-	0.00	125,975	52.76	(125,975)	(52.76)		
2005	403,115	-	0.00	243,410	60.38	(243,410)	(60.38)		
2008 GRC	7,552,662	1,992,105	26.38	4,290,022	56.80	(2,297,917)	(30.43)	23,427,851	32.24

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-373 2**  
**ACCOUNT - STREET LIGHTING & SIGNAL SYSTEMS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	473,125	1,338	0.28	(96,460)	(20.39)	97,798	20.67		
1996	362,798	-	0.00	170,056	46.87	(170,056)	(46.87)		
1997	216,728	-	0.00	162,557	75.01	(162,557)	(75.01)		
1998	629,810	(486)	(0.08)	130,802	20.77	(131,288)	(20.85)		
1999	162,220	-	0.00	699,246	431.05	(699,246)	(431.05)		
2000	156,334	-	0.00	981,775	628.00	(981,775)	(628.00)		
2001	279,550	-	0.00	962,621	344.35	(962,621)	(344.35)		
2002	332,873	-	0.00	242,961	72.99	(242,961)	(72.99)		
2003	290,335	-	0.00	233,893	80.56	(233,893)	(80.56)		
2004	238,753	-	0.00	125,975	52.76	(125,975)	(52.76)		
2005	403,115	-	0.00	243,410	60.38	(243,410)	(60.38)		
2006	605,778	-	0.00	402,242	66.40	(402,242)	(66.40)		
2007	574,500	-	0.00	308,088	53.63	(308,088)	(53.63)		
2008	829,237	1	0.00	980,610	118.25	(980,609)	(118.25)		
2009	92,183	-	0.00	197,183	213.90	(197,183)	(213.90)		
2012 GRC TOTAL	5,647,339	853	0.02	5,744,959	101.73	(5,744,106)	(101.71)	24,253,949	23.28

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-373 2**  
**ACCOUNT - STREET LIGHTING & SIGNAL SYSTEMS PLANT - ELECTRIC DISTRIBUTION**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	162,220	-	0.00	699,246	431.05	(699,246)	(431.05)		
2000	156,334	-	0.00	981,775	628.00	(981,775)	(628.00)		
2001	279,550	-	0.00	962,621	344.35	(962,621)	(344.35)		
2002	332,873	-	0.00	242,961	72.99	(242,961)	(72.99)		
2003	290,335	-	0.00	233,893	80.56	(233,893)	(80.56)		
2004	238,753	-	0.00	125,975	52.76	(125,975)	(52.76)		
2005	403,115	-	0.00	243,410	60.38	(243,410)	(60.38)		
2006	605,778	-	0.00	402,242	66.40	(402,242)	(66.40)		
2007	574,500	-	0.00	308,088	53.63	(308,088)	(53.63)		
2008	829,237	1	0.00	980,610	118.25	(980,609)	(118.25)		
2009	92,183	-	0.00	197,183	213.90	(197,183)	(213.90)		
2010	130,448	-	0.00	138,023	105.81	(138,023)	(105.81)		
2011	114,347	-	0.00	180,696	158.02	(180,696)	(158.02)		
2012	87,067	-	0.00	218,940	251.46	(218,940)	(251.46)		
2013	75,686	-	0.00	126,832	167.58	(126,832)	(167.58)		
2016 GRC	4,372,426	1	0.00	6,042,495	138.20	(6,042,494)	(138.20)	25,868,000	16.90

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-390  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - ELECTRIC GENERAL  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	8,552	-	0.00	-	0.00	-	0.00		
1992	267,522	-	0.00	-	0.00	-	0.00		
1993	20,315	-	0.00	(294)	(1.45)	294	1.45		
1994	-	-	0.00	74	0.00	(74)	0.00		
1995	44,285	-	0.00	-	0.00	-	0.00		
1996	718,655	-	0.00	164	0.02	(164)	(0.02)		
1997	154,349	-	0.00	8,119	5.26	(8,119)	(5.26)		
1998	1,000	-	0.00	35,630	3,563.00	(35,630)	(3,563.00)		
1999	9,000	-	0.00	159,613	1,773.48	(159,613)	(1,773.48)		
2000	3,438	-	0.00	441	12.83	(441)	(12.83)		
2001	206,667	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	1,677	-	0.00	3,257	194.21	(3,257)	(194.21)		
2005	117,816	-	0.00	4,726	4.01	(4,726)	(4.01)		
2008 GRC	1,553,276	-	0.00	211,730	13.63	(211,730)	(13.63)	24,498,434	6.34

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-390  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - ELECTRIC GENERAL  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	44,285	-	0.00	-	0.00	-	0.00		
1996	718,655	-	0.00	164	0.02	(164)	(0.02)		
1997	154,349	-	0.00	8,119	5.26	(8,119)	(5.26)		
1998	1,000	-	0.00	35,630	3,563.00	(35,630)	(3,563.00)		
1999	9,000	-	0.00	159,613	1,773.48	(159,613)	(1,773.48)		
2000	3,438	-	0.00	441	12.83	(441)	(12.83)		
2001	206,667	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	1,677	-	0.00	3,257	194.21	(3,257)	(194.21)		
2005	117,816	-	0.00	4,726	4.01	(4,726)	(4.01)		
2006	-	-	0.00	54,866	0.00	(54,866)	0.00		
2007	188,541	-	0.00	107,838	57.20	(107,838)	(57.20)		
2008	43,324	-	0.00	17,982	41.51	(17,982)	(41.51)		
2009	37,658	-	0.00	10,112	26.85	(10,112)	(26.85)		
2012 GRC									
TOTAL	1,526,410	-	0.00	402,748	26.39	(402,748)	(26.39)	29,776,375	5.13

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-390  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - ELECTRIC GENERAL  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	9,000	-	0.00	159,613	1,773.48	(159,613)	(1,773.48)		
2000	3,438	-	0.00	441	12.83	(441)	(12.83)		
2001	206,667	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	1,677	-	0.00	3,257	194.21	(3,257)	(194.21)		
2005	117,816	-	0.00	4,726	4.01	(4,726)	(4.01)		
2006	-	-	0.00	54,866	0.00	(54,866)	0.00		
2007	188,541	-	0.00	107,838	57.20	(107,838)	(57.20)		
2008	43,324	-	0.00	17,982	41.51	(17,982)	(41.51)		
2009	37,658	-	0.00	10,112	26.85	(10,112)	(26.85)		
2010	-	-	0.00	24,116	0.00	(24,116)	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	14,193	-	0.00	-	0.00	-	0.00		
2016 GRC	622,314	-	0.00	382,951	61.54	(382,951)	(61.54)	32,162,000	1.93

**2008 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-394.1  
ACCOUNT - PORTABLE TOOLS PLANT - ELECTRIC GENERAL  
HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	42,098	-	0.00	12	0.03	(12)	(0.03)		
1992	33,568	-	0.00	-	0.00	-	0.00		
1993	5,994	-	0.00	(431)	(7.19)	431	7.19		
1994	58,236	-	0.00	111	0.19	(111)	(0.19)		
1995	16,621	-	0.00	-	0.00	-	0.00		
1996	57,785	-	0.00	-	0.00	-	0.00		
1997	28,901	-	0.00	-	0.00	-	0.00		
1998	46,666	-	0.00	-	0.00	-	0.00		
1999	393,181	-	0.00	10,670	2.71	(10,670)	(2.71)		
2000	39,254	-	0.00	895	2.28	(895)	(2.28)		
2001	94,477	-	0.00	(10,858)	(11.49)	10,858	11.49		
2002	37,147	81	0.22	-	0.00	81	0.22		
2003	74,230	-	0.00	-	0.00	-	0.00		
2004	-	1,650	0.00	-	0.00	1,650	0.00		
2005	-	200	0.00	-	0.00	200	0.00		
2008 GRC	928,158	1,931	0.21	399	0.04	1,532	0.17	10,357,661	8.96

**2012 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-394.1  
ACCOUNT - PORTABLE TOOLS PLANT - ELECTRIC GENERAL  
HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	16,621	-	0.00	-	0.00	-	0.00		
1996	57,785	-	0.00	-	0.00	-	0.00		
1997	28,901	-	0.00	-	0.00	-	0.00		
1998	46,666	-	0.00	-	0.00	-	0.00		
1999	393,181	-	0.00	10,670	2.71	(10,670)	(2.71)		
2000	39,254	-	0.00	895	2.28	(895)	(2.28)		
2001	94,477	-	0.00	(10,858)	(11.49)	10,858	11.49		
2002	37,147	81	0.22	-	0.00	81	0.22		
2003	74,230	-	0.00	-	0.00	-	0.00		
2004	-	1,650	0.00	-	0.00	1,650	0.00		
2005	-	200	0.00	-	0.00	200	0.00		
2006	227,349	29,039	12.77	-	0.00	29,039	12.77		
2007	230,011	(25,000)	(10.87)	-	0.00	(25,000)	(10.87)		
2008	127,711	275	0.22	-	0.00	275	0.22		
2009	107,057	2,737	2.56	-	0.00	2,737	2.56		
2012 GRC									
TOTAL	1,480,390	8,982	0.61	707	0.05	8,275	0.56	16,306,508	9.08

**2016 GRC**

SAN DIEGO GAS AND ELECTRIC COMPANY  
DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-394.1  
ACCOUNT - PORTABLE TOOLS PLANT - ELECTRIC GENERAL  
HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	393,181	-	0.00	10,670	2.71	(10,670)	(2.71)		
2000	39,254	-	0.00	895	2.28	(895)	(2.28)		
2001	94,477	-	0.00	(10,858)	(11.49)	10,858	11.49		
2002	37,147	81	0.22	-	0.00	81	0.22		
2003	74,230	-	0.00	-	0.00	-	0.00		
2004	-	1,650	0.00	-	0.00	1,650	0.00		
2005	-	200	0.00	-	0.00	200	0.00		
2006	227,349	29,039	12.77	-	0.00	29,039	12.77		
2007	230,011	(25,000)	(10.87)	-	0.00	(25,000)	(10.87)		
2008	127,711	275	0.22	-	0.00	275	0.22		
2009	107,057	2,737	2.56	-	0.00	2,737	2.56		
2010	217,139	200	0.09	-	0.00	200	0.09		
2011	159,175	10,250	6.44	-	0.00	10,250	6.44		
2012	337,920	368	0.11	-	0.00	368	0.11		
2013	401,276	-	0.00	-	0.00	-	0.00		
2016 GRC	2,445,927	19,800	0.81	707	0.03	19,093	0.78	21,972,000	11.13

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-394.2**  
**ACCOUNT - SHOP EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	543	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	(2)	0.00	2	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	4,858	-	0.00	3	0.06	(3)	(0.06)		
1996	14,717	-	0.00	-	0.00	-	0.00		
1997	9,620	-	0.00	-	0.00	-	0.00		
1998	6,287	-	0.00	5,881	93.54	(5,881)	(93.54)		
1999	68,100	-	0.00	-	0.00	-	0.00		
2000	34,064	-	0.00	-	0.00	-	0.00		
2001	36,892	-	0.00	-	0.00	-	0.00		
2002	4,731	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	1,088	45	4.14	-	0.00	45	4.14		
2008 GRC	180,901	45	0.02	5,882	3.25	(5,837)	(3.23)	578,489	31.27

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-394.2**  
**ACCOUNT - SHOP EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	4,858	-	0.00	3	0.06	(3)	(0.06)		
1996	14,717	-	0.00	-	0.00	-	0.00		
1997	9,620	-	0.00	-	0.00	-	0.00		
1998	6,287	-	0.00	5,881	93.54	(5,881)	(93.54)		
1999	68,100	-	0.00	-	0.00	-	0.00		
2000	34,064	-	0.00	-	0.00	-	0.00		
2001	36,892	-	0.00	-	0.00	-	0.00		
2002	4,731	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	1,088	45	4.14	-	0.00	45	4.14		
2006	6,330	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	199,507	-	0.00	-	0.00	-	0.00		
2009	22,072	-	0.00	-	0.00	-	0.00		
2012 GRC	408,267	45	0.01	5,884	1.44	(5,839)	(1.43)	350,581	116.45

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-394.2**  
**ACCOUNT - SHOP EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	68,100	-	0.00	-	0.00	-	0.00		
2000	34,064	-	0.00	-	0.00	-	0.00		
2001	36,892	-	0.00	-	0.00	-	0.00		
2002	4,731	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	1,088	45	4.14	-	0.00	45	4.14		
2006	6,330	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	199,507	-	0.00	-	0.00	-	0.00		
2009	22,072	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	13,782	-	0.00	-	0.00	-	0.00		
2012	8,078	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	394,645	45	0.01	-	0.00	45	0.01	341,000	115.73

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-395 1**  
**ACCOUNT - LABORATORY EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	980	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	2,154	-	0.00	(35)	(1.62)	35	1.62		
1994	26,157	-	0.00	15	0.06	(15)	(0.06)		
1995	13,603	-	0.00	-	0.00	-	0.00		
1996	23,360	-	0.00	-	0.00	-	0.00		
1997	172,896	-	0.00	-	0.00	-	0.00		
1998	15,598	-	0.00	-	0.00	-	0.00		
1999	148,548	-	0.00	-	0.00	-	0.00		
2000	6,269	-	0.00	-	0.00	-	0.00		
2001	7,686	-	0.00	-	0.00	-	0.00		
2002	55,502	-	0.00	-	0.00	-	0.00		
2003	2,830	-	0.00	-	0.00	-	0.00		
2004	282,195	-	0.00	-	0.00	-	0.00		
2005	18,448	-	0.00	-	0.00	-	0.00		
2008 GRC	776,227	-	0.00	(20)	(0.00)	20	0.00	487,294	159.29

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-395 1**  
**ACCOUNT - LABORATORY EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	13,603	-	0.00	-	0.00	-	0.00		
1996	23,360	-	0.00	-	0.00	-	0.00		
1997	172,896	-	0.00	-	0.00	-	0.00		
1998	15,598	-	0.00	-	0.00	-	0.00		
1999	148,548	-	0.00	-	0.00	-	0.00		
2000	6,269	-	0.00	-	0.00	-	0.00		
2001	7,686	-	0.00	-	0.00	-	0.00		
2002	55,502	-	0.00	-	0.00	-	0.00		
2003	2,830	-	0.00	-	0.00	-	0.00		
2004	282,195	-	0.00	-	0.00	-	0.00		
2005	18,448	-	0.00	-	0.00	-	0.00		
2006	99,795	-	0.00	-	0.00	-	0.00		
2007	138,317	-	0.00	-	0.00	-	0.00		
2008	8,014	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC	993,062	-	0.00	-	0.00	-	0.00	320,845	309.51

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-395.1**  
**ACCOUNT - LABORATORY EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	148,548	-	0.00	-	0.00	-	0.00		
2000	6,269	-	0.00	-	0.00	-	0.00		
2001	7,686	-	0.00	-	0.00	-	0.00		
2002	55,502	-	0.00	-	0.00	-	0.00		
2003	2,830	-	0.00	-	0.00	-	0.00		
2004	282,195	-	0.00	-	0.00	-	0.00		
2005	18,448	-	0.00	-	0.00	-	0.00		
2006	99,795	-	0.00	-	0.00	-	0.00		
2007	138,317	-	0.00	-	0.00	-	0.00		
2008	8,014	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	18,618	-	0.00	-	0.00	-	0.00		
2013	25,227	-	0.00	-	0.00	-	0.00		
2016 GRC	811,449	-	0.00	-	0.00	-	0.00	277,000	292.94

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-397.1 & 397.2  
 ACCOUNT - COMMUNICATION EQUIPMENT PLANT - ELECTRIC GENERAL  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	135,230	-	0.00	37,764	27.93	(37,764)	(27.93)		
1992	395,214	-	0.00	6,461	1.63	(6,461)	(1.63)		
1993	266,070	-	0.00	31,017	11.66	(31,017)	(11.66)		
1994	35,670	-	0.00	15,355	43.05	(15,355)	(43.05)		
1995	146,908	-	0.00	3,569	2.43	(3,569)	(2.43)		
1996	8,760,083	-	0.00	18,146	0.21	(18,146)	(0.21)		
1997	155,964	-	0.00	18,768	12.03	(18,768)	(12.03)		
1998	62,149	-	0.00	30,875	49.68	(30,875)	(49.68)		
1999	1,807,285	-	0.00	49,829	2.76	(49,829)	(2.76)		
2000	149,530	-	0.00	73,977	49.47	(73,977)	(49.47)		
2001	218,055	-	0.00	203,910	93.51	(203,910)	(93.51)		
2002	88,662	-	0.00	39,460	44.51	(39,460)	(44.51)		
2003	677,367	-	0.00	407,751	60.20	(407,751)	(60.20)		
2004	263,477	-	0.00	215,899	81.94	(215,899)	(81.94)		
2005	521,313	-	0.00	153,256	29.40	(153,256)	(29.40)		
2008 GRC	13,682,978	-	0.00	1,306,038	9.54	(1,306,038)	(9.54)	88,010,541	15.55

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-397.1 & 397.2  
 ACCOUNT - COMMUNICATION EQUIPMENT PLANT - ELECTRIC GENERAL  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	146,908	-	0.00	3,569	2.43	(3,569)	(2.43)		
1996	8,760,083	-	0.00	18,146	0.21	(18,146)	(0.21)		
1997	155,964	-	0.00	18,768	12.03	(18,768)	(12.03)		
1998	62,149	-	0.00	30,875	49.68	(30,875)	(49.68)		
1999	1,807,285	-	0.00	49,829	2.76	(49,829)	(2.76)		
2000	149,530	-	0.00	73,977	49.47	(73,977)	(49.47)		
2001	218,055	-	0.00	203,910	93.51	(203,910)	(93.51)		
2002	88,662	-	0.00	39,460	44.51	(39,460)	(44.51)		
2003	677,367	-	0.00	407,751	60.20	(407,751)	(60.20)		
2004	263,477	-	0.00	215,899	81.94	(215,899)	(81.94)		
2005	528,095	-	0.00	153,256	29.02	(153,256)	(29.02)		
2006	380,088	-	0.00	243,207	63.99	(243,207)	(63.99)		
2007	311,217	-	0.00	206,173	66.25	(206,173)	(66.25)		
2008	780,637	-	0.00	285,328	36.55	(285,328)	(36.55)		
2009	839,756	-	0.00	771,639	91.89	(771,639)	(91.89)		
2012 GRC TOTAL	15,169,274	-	0.00	2,721,788	17.94	(2,721,788)	(17.94)	116,182,493	13.06

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-397.1 & 397.2  
 ACCOUNT - COMMUNICATION EQUIPMENT PLANT - ELECTRIC GENERAL  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	1,807,285	-	0.00	49,829	2.76	(49,829)	(2.76)		
2000	149,530	-	0.00	73,977	49.47	(73,977)	(49.47)		
2001	218,055	-	0.00	203,910	93.51	(203,910)	(93.51)		
2002	88,662	-	0.00	39,460	44.51	(39,460)	(44.51)		
2003	677,367	-	0.00	407,751	60.20	(407,751)	(60.20)		
2004	263,477	-	0.00	215,899	81.94	(215,899)	(81.94)		
2005	528,095	-	0.00	153,256	29.02	(153,256)	(29.02)		
2006	380,088	-	0.00	243,207	63.99	(243,207)	(63.99)		
2007	311,217	-	0.00	206,173	66.25	(206,173)	(66.25)		
2008	780,637	-	0.00	285,328	36.55	(285,328)	(36.55)		
2009	839,756	-	0.00	771,639	91.89	(771,639)	(91.89)		
2010	217,387	-	0.00	349,395	160.72	(349,395)	(160.72)		
2011	630,006	-	0.00	674,143	107.01	(674,143)	(107.01)		
2012	219,106	-	0.00	650,138	296.72	(650,138)	(296.72)		
2013	86,025	-	0.00	109,325	127.09	(109,325)	(127.09)		
2016 GRC	7,196,694	-	0.00	4,433,431	61.60	(4,433,431)	(61.60)	189,327,000	3.80

2016 GRC

SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-397.6  
 ACCOUNT - STATION EQUIPMENT PLANT - ELECTRIC TRANSMISSION  
 HISTORICAL DATA BASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) <u>(C) / (B)</u>	COST OF REMOVAL (E)	% OF RFS (F) <u>(E) / (B)</u>	NET SALVAGE (G) <u>(C) - (E)</u>	% OF RFS (H) <u>(G) / (B)</u>	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) <u>(B) / (I)</u>
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	-	-	0.00	-	0.00	-	0.00	171,363,078	0.00



**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-398 1**  
**ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	(2)	0.00	2	0.00		
1994	2,724	-	0.00	1	0.04	(1)	(0.04)		
1995	17,903	-	0.00	8	0.04	(8)	(0.04)		
1996	169,550	-	0.00	-	0.00	-	0.00		
1997	164,607	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	3,882	-	0.00	-	0.00	-	0.00		
2000	797	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	41,572	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	401,035	-	0.00	7	0.00	(7)	(0.00)	293,121	136.82

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-398**  
**ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	17,903	-	0.00	8	0.04	(8)	(0.04)		
1996	169,550	-	0.00	-	0.00	-	0.00		
1997	164,607	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	3,882	-	0.00	-	0.00	-	0.00		
2000	797	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	41,572	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC	398,311	-	0.00	8	0.00	(8)	(0.00)	462,560	86.11

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT E-398**  
**ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - ELECTRIC GENERAL**  
**HISTORICAL DATA BASE**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	3,882	-	0.00	-	0.00	-	0.00		
2000	797	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	41,572	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	6,493	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	7,412	-	0.00	-	0.00	-	0.00		
2016 GRC	60,156	-	0.00	-	0.00	-	0.00	1,361,000	4.42

**ELECTRIC GENERATION**  
**Palomar & Miramar Decommissioning Study Detail**  
**Authorized during 2012 GRC**

FERC Acct	Decom Study 2010 \$	Rem Life	Cmpd Infl HIS Global Insight (Employ)	Proposed End- Life DECOM FNS \$	Current Plant Balances @ 12/31/2009 \$(000)	Equivalent FNS %	2008 Authorized FNS %	Current Authorized FNS \$	2012 Authorized FNS %	2012 Authorized FNS \$	Proposed Diff from DECOM (+) increase (-) decrease	DIFF from Authorized (+) increase (-) decrease
310	\$0	-		-	-	-	-	-	-	-		
311	\$3,199,290	26.50	205.27%	\$6,567,026	\$36,696	-17.90%	-11%	-\$4,036,560	-18.0%	-\$6,605,280	38,254	2,568,720
312	\$5,302,978	26.50	205.27%	\$10,885,163	\$106,123	-10.26%	-8%	-\$8,489,840	-10.0%	-\$10,612,300	(272,863)	2,122,460
313	\$0	-		-	-	-	-	-	-	\$0	0	0
314	\$966,636	26.50	205.27%	\$1,984,166	\$92,595	-2.14%	-7%	-\$6,481,650	-2.0%	-\$1,851,900	(132,266)	(4,629,750)
315	\$292,414	26.50	205.27%	\$600,224	\$31,296	-1.92%	-6%	-\$1,877,760	-2.0%	-\$625,920	25,696	(1,251,840)
316	\$282,282	26.50	205.27%	\$579,426	\$18,577	-3.12%	-5%	-\$928,850	-3.0%	-\$557,310	(22,116)	(371,540)
<b>Total</b>	<b>\$10,043,600</b>		<b>205.27%</b>	<b>\$20,616,006</b>	<b>\$285,287</b>	<b>-7.23%</b>	<b>-7.65%</b>	<b>-\$21,814,660</b>	<b>-7.10%</b>	<b>-\$20,252,710</b>	<b>(363,296)</b>	<b>(1,561,950)</b>
340	\$0	-		-	N/A			-		-		
341	\$124,790	25.60	199.74%	\$249,253	\$16,474	-1.51%	-3%	-\$494,220	-1.0%	-\$164,740	(84,513)	(329,480)
342	\$188,147	25.97	199.74%	\$375,801	\$15,296	-2.46%	-4%	-\$611,840	-2.0%	-\$305,920	(69,881)	(305,920)
343	\$0	-		\$0	\$21,550	-	-1%	-\$215,500	0.0%	\$0	0	(215,500)
344	\$466,469	24.84	194.33%	\$906,474	\$235,088	-0.39%	0%	\$0	-0.5%	-\$1,175,440	268,966	1,175,440
345	\$101,657	23.47	184.03%	\$187,079	\$10,918	-1.71%	-1%	-\$109,180	-2.0%	-\$218,360	31,281	109,180
346	\$102,090	20.50	174.21%	\$177,851	\$359	-49.54%	2%	\$7,180	0.0%	\$0	(177,851)	7,180
<b>Total</b>	<b>\$983,153</b>		<b>192.90%</b>	<b>\$1,896,459</b>	<b>\$299,685</b>	<b>-0.63%</b>	<b>-0.48%</b>	<b>-\$1,423,560</b>	<b>-0.62%</b>	<b>-\$1,864,460</b>	<b>(31,999)</b>	<b>440,900</b>
<b>Grand Tot</b>	<b>\$11,026,753</b>			<b>\$22,512,465</b>	<b>\$584,972</b>	<b>-3.85%</b>	<b>-3.97%</b>	<b>-\$23,238,220</b>	<b>-3.78%</b>	<b>-\$22,117,170</b>	<b>(395,295)</b>	<b>(1,121,050)</b>

Inputs  
Outputs

## 2011 Desert Star (Former EI Dorado LLC) ARO RECALCULATION (REV.)

Time of Estimate Discount Rate	Future Liability SGEN Original Estimate 05/2000 11.52%	Future Liability SDG&E Estimate 10/2011 3.82%	Layer Diff (\$)	Revision Up/Down	Discount Rate	FASB
						INTEREST RATE RECALC
Oct Calc	17,027,958	18,581,711	\$ 1,553,753	UP	Now	3.82%
Feb. 2012 Rev Calc	17,027,958	\$17,998,862	\$ 970,904	UP	Now	3.62%
<p>Asset placed in service on May 1, 2000</p> <p>Asset life 27</p> <p>Site lease requires dismantling at end of contract 1-May-2027</p> <p>SDG&amp;E Acquired EI Dorado on October 1, 2011</p> <p>Remaining Life 15 years 7 Months See table below</p>						
<p>2011 Decommissioning Cost based on Sargent and Lundy Decom. Study Including Scrap Value</p>						<p>\$ 13,523,912</p>
<p>Future Value Adjusted for Inflation to Retirement Date Using Geometric Weighted Average Projected Inflation Rate of</p>						<p>1.85%</p> <p><b>\$17,998,862</b></p>

SAN DIEGO GAS AND ELECTRIC  
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR DSEC  
 STRAIGHT LINE REMAINING LIFE METHOD  
 BALANCES AS OF DECEMBER 31, 2013  
 USING PROPOSED NET SALVAGE RATES AND SERVICE LIVES  
 (Thousands of Dollars)

FERC PRIME ACCT. CLASS	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 12/31/13	FUTURE NET SALVAGE % AMOUNT	RECORDED DEPRECIATION RESERVE AS OF 12/31/13	NET BALANCE	TOTAL AVERAGE SERVICE LIFE (YRS)	AVERAGE REMAIN LIFE (YRS)	TOTAL ANNUAL ACCRUAL	
									AMOUNT	PERCENT
<b>Steam Production Desert Star Energy Center (DSEC)</b>										
311	E0131100	Struct. and Improv.	28,593	(6.00)	(1,716)	17,665	29	15.50	1,140	3.99%
312	E0131200	Boiler Plant Equip.	48,218	(6.00)	(2,893)	31,749	29	15.50	2,048	4.25%
314	E0131400	Turbogenerator Units	10,707	(6.00)	(642)	7,578	29	15.50	489	4.57%
315	E0131500	Accessory Elect. Eq.	42,603	(6.00)	(2,556)	30,245	29	15.50	1,951	4.58%
316	E0131600	Misc. Power Plnt Eq.	3,495	(6.00)	(210)	2,490	29	15.50	161	4.60%
<b>Total DSEC Steam Production</b>			<b>133,616</b>		<b>(8,017)</b>	<b>89,727</b>			<b>5,789</b>	<b>4.33%</b>
<b>Other Production - Desert Star Energy Center (DSEC)</b>										
341	E0134100	Struct. and Improv.	1,751	(6.00)	(105)	1,398	29	15.50	90	5.15%
342	E0134200	Fuel Holders, P & A	594	(6.00)	(36)	382	29	15.50	25	4.15%
343	E0134300	Prime Movers	22,357	(6.00)	(1,341)	14,814	29	15.50	956	4.28%
344	E0134400		108,119	(6.00)	(6,487)	68,096	29	15.50	4,393	4.06%
345	E0134500	Accessory Elect. Eq.	9,194	(7.00)	(644)	6,255	29	15.50	404	4.39%
346	E0134600	Misc. Power Plnt Eq.	22,367	(6.00)	(1,342)	13,694	29	15.50	883	3.95%
<b>Total Other Production (DSEC)</b>			<b>164,382</b>		<b>(9,955)</b>	<b>104,639</b>			<b>6,751</b>	<b>4.11%</b>
						<b>(17,972)</b>				

SAN DIEGO GAS AND ELECTRIC COMPANY										
GAS ACCOUNTS SUMMARY TABLE										
2008 GRC										
Account	PLANT RETIRED	GROSS SALVAGE	% OF RFS	COST OF REMOVAL	% OF RFS	NET SALVAGE	% OF RFS	CURRENT PLANT	TO CURRENT PLANT	% FNS Rounded to Nearest 5%
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
361	2,892,794	-	-	(1,692)	(0)	1,692	0 06	412,998	700	-
362.1	-	-	-	(974)	-	974	0 00	989,283	-	-
363.3	-	-	-	1,806	-	(1,806)	0 00	558,651	-	-
366	249,394	(444)	(0)	2,744	1	(3,188)	(1 28)	10,680,725	2	-
367	656,848	24	0	19,647	3	(19,623)	(2 99)	119,009,352	1	(5 00)
368	1,553,152	4,198	0	365,883	24	(361,685)	(23 29)	59,997,587	3	(25 00)
369	441,481	-	-	61,278	14	(61,278)	(13 88)	14,366,390	3	(15 00)
371	31,503	-	-	-	-	-	0 00	-	-	-
375	155,181	-	-	(200)	(0)	200	0 13	43,447	357	-
376	7,689,209	154,818	2	3,748,349	49	(3,593,531)	(46 73)	461,872,212	2	(45 00)
378	263,920	-	-	63,849	24	(63,849)	(24 19)	8,028,089	3	(25 00)
380	5,720,642	(858)	(0)	6,445,533	113	(6,446,391)	(112 69)	220,082,248	3	(115 00)
381	7,764,071	-	-	188,707	2	(188,707)	(2 43)	66,536,984	12	-
382	5,962,525	(963)	(0)	2,322,064	39	(2,323,027)	(38 96)	55,902,125	11	(40 00)
385	30,839	-	-	2,989	10	(2,989)	(9 69)	1,516,811	2	(10 00)
387	8,936,851	24,408	0	(46)	(0)	24,454	0 27	4,446,936	201	-
394.1	1,097,379	9,964	1	198	0	9,766	0 89	5,803,445	19	-
394.2	156,419	-	-	483	0	(483)	(0 31)	84,597	185	-
395	752,240	700	0	(476)	(0)	1,176	0 16	363,609	207	-
397	1,210,256	-	-	18,334	2	(18,334)	(1 51)	3,247,090	37	-
398	288,339	-	-	(49)	(0)	49	0 02	188,371	153	-

SAN DIEGO GAS AND ELECTRIC COMPANY										
GAS ACCOUNTS SUMMARY TABLE										
2012 GRC										
Account	PLANT RETIRED	GROSS SALVAGE	% OF RFS	COST OF REMOVAL	% OF RFS	NET SALVAGE	% OF RFS	CURRENT PLANT	TO CURRENT PLANT	% FNS Rounded to Nearest 5%
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
361	369,006	-	-	3	0	(3)	(0 00)	43,992	839	-
362.1	989,283	-	-	6	0	(6)	(0 00)	-	-	-
363.3	558,651	-	-	3,621	1	(3,621)	(0 65)	-	-	-
366	130,161	-	-	212	0	(212)	(0 16)	11,230,684	1	-
367	393,107	1,584	0	63,687	16	(62,103)	(15 80)	125,303,759	0	(15 00)
368	515,615	4,800	1	208,133	40	(203,333)	(39 43)	68,648,046	1	(40 00)
369	402,863	-	-	14,854	4	(14,854)	(3 69)	18,958,071	2	(5 00)
371	-	-	-	-	-	-	0 00	-	-	-
375	154,285	-	-	(198)	(0)	198	0 13	43,447	355	-
376	7,343,299	248,859	3	4,462,182	61	(4,213,323)	(57 38)	518,913,255	1	(55 00)
378	198,192	-	-	35,750	18	(35,750)	(18 04)	9,998,057	2	(20 00)
380	6,465,364	(801)	(0)	5,272,169	82	(5,272,970)	(81 56)	234,116,478	3	(80 00)
381	16,177,850	-	-	147,857	1	(147,857)	(0 91)	75,444,876	21	-
382	11,491,555	(963)	(0)	5,709,234	50	(5,710,197)	(49 69)	60,322,885	19	(50 00)
385	30,839	-	-	2,989	10	(2,989)	(9 69)	1,516,811	2	(10 00)
387	8,936,851	24,708	0	(46)	(0)	24,754	0 28	4,616,212	194	-
394.1	1,268,778	18,293	1	350	0	17,943	1 41	7,077,116	18	-
394.2	156,402	-	-	483	0	(483)	(0 31)	84,181	186	-
395	831,454	700	0	(472)	(0)	1,172	0 14	283,094	294	-
397	2,279,756	-	-	18,013	1	(18,013)	(0 79)	2,177,345	105	-
398	310,257	-	-	(42)	(0)	42	0 01	280,519	111	-

SAN DIEGO GAS AND ELECTRIC COMPANY										
GAS ACCOUNTS SUMMARY TABLE										
2016 GRC										
Account	PLANT RETIRED	GROSS SALVAGE	% OF RFS	COST OF REMOVAL	% OF RFS	NET SALVAGE	% OF RFS	CURRENT PLANT	TO CURRENT PLANT	% FNS Rounded to Nearest 5%
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
361	369,006	-	-	3	0	(3)	(0)	43,992	839	-
362.1	989,283	-	-	6	0	(6)	(0 00)	-	-	-
363.3	558,651	-	-	3,621	1	(3,621)	(0 65)	-	-	-
366	27,312	-	-	153,786	563	(153,786)	(563)	11,710,302	0	(565 00)
367	163,445	4,469	3	4,025,512	2,463	(4,021,043)	(2,460)	125,303,759	0	(2,460 00)
368	503,106	65,050	13	313,542	62	(248,492)	(49)	82,026,000	1	(50 00)
369	160,415	-	-	27,495	17	(27,495)	(17)	19,772,000	1	(15 00)
371	-	-	-	-	-	-	-	-	-	-
375	-	-	-	-	-	-	-	43,447	-	-
376	8,372,152	490,771	6	6,411,837	77	(5,921,065)	(71)	581,854,000	1	(70 00)
378	121,739	-	-	281,841	232	(281,841)	(232)	17,004,000	1	(230 00)
380	6,034,940	457	0	4,504,764	75	(4,504,307)	(75)	246,402,000	2	(75 00)
381	23,496,739	-	-	(1,766)	(0)	1,766	0	76,567,000	31	-
382	18,655,555	-	-	8,141,235	44	(8,141,235)	(44)	63,201,000	30	(45 00)
385	-	-	-	2,989	-	(2,989)	-	1,516,811	-	-
387	8,795,744	24,708	0	-	-	24,708	0	4,616,212	191	-
394.1	1,735,911	20,509	1	-	-	20,509	1	7,899,525	22	-
394.2	24,412	-	-	-	-	-	-	76,864	32	-
395	446,403	700	0	-	-	700	0	283,094	158	-
397	2,967,771	-	-	13,805	0	(13,805)	(0)	1,964,818	151	-
398	262,941	-	-	-	-	-	-	280,519	94	-

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-361  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	2,892,794	-	0.00	(1,692)	(0.06)	1,692	0.06		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00	412,998	
2008 GRC	2,892,794	-	0.00	(1,692)	(0.06)	1,692	0.06	412,998	700.44

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-361  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	369,006	-	0.00	3	0.00	(3)	(0.00)		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	369,006	-	0.00	3	0.00	(3)	(0.00)	43,992	838.80

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-361  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	369,006	-	0.00	3	0.00	(3)	(0.00)		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	369,006	-	0.00	3	0.00	(3)	(0.00)	43,992	838.80

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-362.1  
 ACCOUNT - GAS HOLDERS PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	(974)	0.00	974	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00	989,283	
2008 GRC	-	-	0.00	(974)	0.00	974	0.00	989,283	0.00

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-362.1  
 ACCOUNT - GAS HOLDERS PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	989,283	-	0.00	6	0.00	(6)	(0.00)		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC									
TOTAL	989,283	-	0.00	6	0.00	(6)	(0.00)	-	0.00

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-362.1  
 ACCOUNT - GAS HOLDERS PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	989,283	-	0.00	6	0.00	(6)	(0.00)		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	989,283	-	0.00	6	0.00	(6)	(0.00)	-	0.00

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-363.3  
 ACCOUNT - COMPRESSOR EQUIPMENT PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	1,806	0.00	(1,806)	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00	558,651	
2008 GRC	-	-	0.00	1,806	0.00	(1,806)	0.00	558,651	0.00

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-363.3  
 ACCOUNT - COMPRESSOR EQUIPMENT PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	1,806	0.00	(1,806)	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	558,651	-	0.00	1,815	0.32	(1,815)	(0.32)		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC									
TOTAL	558,651	-	0.00	3,621	0.65	(3,621)	(0.65)	-	0.00

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-363.3  
 ACCOUNT - COMPRESSOR EQUIPMENT PLANT - GAS STORAGE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	1,806	0.00	(1,806)	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	558,651	-	0.00	1,815	0.32	(1,815)	(0.32)		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	558,651	-	0.00	3,621	0.65	(3,621)	(0.65)	-	0.00



**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-366  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	11,302	(444)	(3.93)	2,521	22.31	(2,965)	(26.23)		
1992	112,833	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	12,887	-	0.00	11	0.09	(11)	(0.09)		
1995	47,410	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	64,962	-	0.00	(82)	(0.13)	82	0.13		
1998	-	-	0.00	294	0.00	(294)	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	249,394	(444)	(0.18)	2,744	1.10	(3,188)	(1.28)	10,680,725	2.33

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-366  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	47,410	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	64,962	-	0.00	(82)	(0.13)	82	0.13		
1998	-	-	0.00	294	0.00	(294)	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	11,135	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	6,654	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	130,161	-	0.00	212	0.16	(212)	(0.16)	11,230,684	1.16

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-366  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	11,135	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	6,654	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	9,523	-	0.00	153,786	1,614.96	(153,786)	(1,614.96)		
2016 GRC	27,312	-	0.00	153,786	563.08	(153,786)	(563.08)	11,710,302	0.23

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-367  
 ACCOUNT - MAINS PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	51,926	-	0.00	2,334	4.49	(2,334)	(4.49)		
1994	213,304	-	0.00	13,625	6.39	(13,625)	(6.39)		
1995	-	-	0.00	-	0.00	-	0.00		
1996	5,480	-	0.00	537	9.80	(537)	(9.80)		
1997	1,509	-	0.00	(3)	(0.20)	3	0.20		
1998	369,268	-	0.00	3,154	0.85	(3,154)	(0.85)		
1999	14,653	24	0.16	-	0.00	24	0.16		
2000	-	-	0.00	-	0.00	-	0.00		
2001	708	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	656,848	24	0.00	19,647	2.99	(19,623)	(2.99)	119,009,352	0.55

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-367  
 ACCOUNT - MAINS PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	5,480	-	0.00	537	9.80	(537)	(9.80)		
1997	1,509	-	0.00	(3)	(0.20)	3	0.20		
1998	369,268	-	0.00	3,154	0.85	(3,154)	(0.85)		
1999	14,653	24	0.16	-	0.00	24	0.16		
2000	-	-	0.00	-	0.00	-	0.00		
2001	708	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	74,286	0.00	(74,286)	0.00		
2007	-	-	0.00	62,013	0.00	(62,013)	0.00		
2008	1,489	-	0.00	(4,300)	(288.78)	4,300	288.78		
2009	-	1,560	0.00	(72,000)	0.00	73,560	0.00		
2012 GRC TOTAL	393,107	1,584	0.40	63,687	16.20	(62,103)	(15.80)	125,303,759	0.31

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-367  
 ACCOUNT - MAINS PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	14,653	24	0.16	-	0.00	24	0.16		
2000	-	-	0.00	-	0.00	-	0.00		
2001	708	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	74,286	0.00	(74,286)	0.00		
2007	-	-	0.00	62,013	0.00	(62,013)	0.00		
2008	1,489	-	0.00	(4,300)	(288.78)	4,300	288.78		
2009	-	1,560	0.00	(72,000)	0.00	73,560	0.00		
2010	-	-	0.00	21,949	0.00	(21,949)	0.00		
2011	-	-	0.00	77,147	0.00	(77,147)	0.00		
2012	-	-	0.00	2,939,682	0.00	(2,939,682)	0.00		
2013	146,595	2,885	1.97	926,735	632.17	(923,850)	(630.21)		
2016 GRC	163,445	4,469	2.73	4,025,512	2,462.92	(4,021,043)	(2,460.18)	125,303,759	0.13

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-368**  
**ACCOUNT - COMPRESSOR STATION EQUIPMENT PLANT - GAS TRANSMISSION**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	480,677	(495)	(0.10)	123,240	25.64	(123,735)	(25.74)		
1992	19,481	-	0.00	674	3.46	(674)	(3.46)		
1993	125,461	-	0.00	6,313	5.03	(6,313)	(5.03)		
1994	411,918	(7)	(0.00)	32,108	7.79	(32,115)	(7.80)		
1995	1,300	-	0.00	-	0.00	-	0.00		
1996	9,367	-	0.00	-	0.00	-	0.00		
1997	233,566	-	0.00	20,022	8.57	(20,022)	(8.57)		
1998	-	-	0.00	-	0.00	-	0.00		
1999	34,745	-	0.00	1,995	5.74	(1,995)	(5.74)		
2000	-	-	0.00	-	0.00	-	0.00		
2001	178,770	-	0.00	96,279	53.86	(96,279)	(53.86)		
2002	44,954	700	1.56	30,150	67.07	(29,450)	(65.51)		
2003	-	-	0.00	10,291	0.00	(10,291)	0.00		
2004	12,914	4,000	30.97	44,811	347.00	(40,811)	(316.03)		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	1,553,152	4,198	0.27	365,883	23.56	(361,685)	(23.29)	59,997,587	2.59

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-368**  
**ACCOUNT - COMPRESSOR STATION EQUIPMENT PLANT - GAS TRANSMISSION**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	1,300	-	0.00	-	0.00	-	0.00		
1996	9,367	-	0.00	-	0.00	-	0.00		
1997	233,566	-	0.00	20,022	8.57	(20,022)	(8.57)		
1998	-	-	0.00	-	0.00	-	0.00		
1999	34,745	-	0.00	1,995	5.74	(1,995)	(5.74)		
2000	-	-	0.00	-	0.00	-	0.00		
2001	178,770	-	0.00	96,279	53.86	(96,279)	(53.86)		
2002	44,954	700	1.56	30,150	67.07	(29,450)	(65.51)		
2003	-	-	0.00	10,291	0.00	(10,291)	0.00		
2004	12,914	4,000	30.97	44,811	347.00	(40,811)	(316.03)		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	6,237	0.00	(6,237)	0.00		
2007	-	-	0.00	10,650	0.00	(10,650)	0.00		
2008	-	-	0.00	1,863	0.00	(1,863)	0.00		
2009	-	100	0.00	(14,166)	0.00	14,266	0.00		
2012 GRC TOTAL	515,615	4,800	0.93	208,133	40.37	(203,333)	(39.43)	68,648,046	0.75

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-368**  
**ACCOUNT - COMPRESSOR STATION EQUIPMENT PLANT - GAS TRANSMISSION**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	34,745	-	0.00	1,995	5.74	(1,995)	(5.74)		
2000	-	-	0.00	-	0.00	-	0.00		
2001	178,770	-	0.00	96,279	53.86	(96,279)	(53.86)		
2002	44,954	700	1.56	30,150	67.07	(29,450)	(65.51)		
2003	-	-	0.00	10,291	0.00	(10,291)	0.00		
2004	12,914	4,000	30.97	44,811	347.00	(40,811)	(316.03)		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	6,237	0.00	(6,237)	0.00		
2007	-	-	0.00	10,650	0.00	(10,650)	0.00		
2008	-	-	0.00	1,863	0.00	(1,863)	0.00		
2009	-	300	0.00	(14,166)	0.00	14,466	0.00		
2010	136	60,050	44,154.41	5,858	4,307.35	54,192	39,847.06		
2011	90,803	-	0.00	16,492	18.16	(16,492)	(18.16)		
2012	-	-	0.00	35,540	0.00	(35,540)	0.00		
2013	140,784	-	0.00	67,541	47.97	(67,541)	(47.97)		
2016 GRC	503,106	65,050	12.93	313,542	62.32	(248,492)	(49.39)	82,026,000	0.61

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-369  
 ACCOUNT - MEASURING & REGULATING EQUIPMENT PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	10,412	-	0.00	4,603	44.21	(4,603)	(44.21)		
1992	20,473	-	0.00	82	0.40	(82)	(0.40)		
1993	1,495	-	0.00	242	16.19	(242)	(16.19)		
1994	6,238	-	0.00	51,224	821.16	(51,224)	(821.16)		
1995	132,425	-	0.00	-	0.00	-	0.00		
1996	127,222	-	0.00	-	0.00	-	0.00		
1997	57,918	-	0.00	357	0.62	(357)	(0.62)		
1998	385	-	0.00	-	0.00	-	0.00		
1999	58,549	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	26,364	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	4,482	0.00	(4,482)	0.00		
2004	-	-	0.00	288	0.00	(288)	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	441,481	-	0.00	61,278	13.88	(61,278)	(13.88)	14,366,390	3.07

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-369  
 ACCOUNT - MEASURING & REGULATING EQUIPMENT PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	132,425	-	0.00	-	0.00	-	0.00		
1996	127,222	-	0.00	-	0.00	-	0.00		
1997	57,918	-	0.00	357	0.62	(357)	(0.62)		
1998	385	-	0.00	-	0.00	-	0.00		
1999	58,549	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	26,364	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	4,482	0.00	(4,482)	0.00		
2004	-	-	0.00	288	0.00	(288)	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	9,531	0.00	(9,531)	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	196	0.00	(196)	0.00		
2012 GRC TOTAL	402,863	-	0.00	14,854	3.69	(14,854)	(3.69)	18,958,071	2.13

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-369  
 ACCOUNT - MEASURING & REGULATING EQUIPMENT PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	58,549	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	26,364	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	4,482	0.00	(4,482)	0.00		
2004	-	-	0.00	288	0.00	(288)	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	9,531	0.00	(9,531)	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	196	0.00	(196)	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	59,054	-	0.00	-	0.00	-	0.00		
2012	399	-	0.00	1,456	364.91	(1,456)	(364.91)		
2013	16,049	-	0.00	11,542	71.91	(11,542)	(71.91)		
2016 GRC	160,415	-	0.00	27,495	17.14	(27,495)	(17.14)	19,772,000	0.81

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-371  
 ACCOUNT - OTHER PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	31,503	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00	-	
2008 GRC	31,503	-	0.00	-	0.00	-	0.00	-	0.00

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-371  
 ACCOUNT - OTHER PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	-	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	-	-	0.00	-	0.00	-	0.00	-	0.00

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-371  
 ACCOUNT - OTHER PLANT - GAS TRANSMISSION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	-	-	0.00	-	0.00	-	0.00	-	0.00

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-375  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	896	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	(2)	0.00	2	0.00		
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	154,285	-	0.00	(198)	(0.13)	198	0.13		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	155,181	-	0.00	(200)	(0.13)	200	0.13	43,447	357.17

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-375  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	154,285	-	0.00	(198)	(0.13)	198	0.13		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	154,285	-	0.00	(198)	(0.13)	198	0.13	43,447	355.11

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-375  
 ACCOUNT - STRUCTURES & IMPROVEMENTS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	-	-	0.00	-	0.00	-	0.00	43,447	0.00

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-376  
 ACCOUNT - MAINS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	433,287	(1,389)	(0.32)	171,419	39.56	(172,808)	(39.88)		
1992	454,426	(98)	(0.02)	154,454	33.99	(154,552)	(34.01)		
1993	546,333	(384)	(0.07)	168,457	30.83	(168,841)	(30.90)		
1994	700,950	(124)	(0.02)	230,115	32.83	(230,239)	(32.85)		
1995	328,932	(334)	(0.10)	81,752	24.85	(82,086)	(24.96)		
1996	479,313	(669)	(0.14)	84,804	17.69	(85,473)	(17.83)		
1997	355,226	(521)	(0.15)	188,501	53.07	(189,022)	(53.21)		
1998	542,365	(2,815)	(0.52)	93,429	17.23	(96,244)	(17.75)		
1999	1,112,287	19,569	1.76	432,595	38.89	(413,026)	(37.13)		
2000	533,683	29,214	5.47	501,630	93.99	(472,416)	(88.52)		
2001	440,115	13,469	3.06	377,183	85.70	(363,714)	(82.64)		
2002	334,492	5,364	1.60	372,292	111.30	(366,928)	(109.70)		
2003	335,105	35,465	10.58	300,236	89.59	(264,771)	(79.01)		
2004	455,996	32,002	7.02	218,678	47.96	(186,676)	(40.94)		
2005	636,698	26,069	4.09	372,804	58.55	(346,735)	(54.46)		
2008 GRC	7,689,209	154,818	2.01	3,748,349	48.75	(3,593,531)	(46.73)	461,872,212	1.66

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-376  
 ACCOUNT - MAINS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	328,932	(334)	(0.10)	81,752	24.85	(82,086)	(24.96)		
1996	479,313	(669)	(0.14)	84,804	17.69	(85,473)	(17.83)		
1997	355,226	(521)	(0.15)	188,501	53.07	(189,022)	(53.21)		
1998	542,365	(2,815)	(0.52)	93,429	17.23	(96,244)	(17.75)		
1999	1,112,287	19,569	1.76	432,595	38.89	(413,026)	(37.13)		
2000	533,683	29,214	5.47	501,630	93.99	(472,416)	(88.52)		
2001	440,115	13,469	3.06	377,183	85.70	(363,714)	(82.64)		
2002	334,492	5,364	1.60	372,292	111.30	(366,928)	(109.70)		
2003	335,105	35,465	10.58	300,236	89.59	(264,771)	(79.01)		
2004	455,996	32,002	7.02	218,678	47.96	(186,676)	(40.94)		
2005	636,698	26,069	4.09	372,804	58.55	(346,735)	(54.46)		
2006	291,576	15,503	5.32	304,334	104.38	(288,831)	(99.06)		
2007	420,807	40,772	9.69	701,791	166.77	(661,019)	(157.08)		
2008	362,966	32,515	8.96	155,679	42.89	(123,164)	(33.93)		
2009	713,737	3,256	0.46	276,474	38.74	(273,218)	(38.28)		
2012 GRC TOTAL	7,343,299	248,859	3.39	4,462,182	60.77	(4,213,323)	(57.38)	518,913,255	1.42

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-376  
 ACCOUNT - MAINS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	1,112,287	19,569	1.76	432,595	38.89	(413,026)	(37.13)		
2000	533,683	29,214	5.47	501,630	93.99	(472,416)	(88.52)		
2001	440,115	13,469	3.06	377,183	85.70	(363,714)	(82.64)		
2002	334,492	5,364	1.60	372,292	111.30	(366,928)	(109.70)		
2003	335,105	35,465	10.58	300,236	89.59	(264,771)	(79.01)		
2004	455,996	32,002	7.02	218,678	47.96	(186,676)	(40.94)		
2005	636,698	26,069	4.09	372,804	58.55	(346,735)	(54.46)		
2006	291,576	15,503	5.32	304,334	104.38	(288,831)	(99.06)		
2007	420,807	40,772	9.69	701,791	166.77	(661,019)	(157.08)		
2008	362,966	32,515	8.96	155,679	42.89	(123,164)	(33.93)		
2009	713,737	3,256	0.46	276,474	38.74	(273,218)	(38.28)		
2010	229,061	15,196	6.63	172,119	75.14	(156,923)	(68.51)		
2011	882,901	43,697	4.95	229,970	26.05	(186,273)	(21.10)		
2012	713,473	5,557	0.78	1,036,662	145.30	(1,031,105)	(144.52)		
2013	909,254	173,123	19.04	959,390	105.51	(786,267)	(86.47)		
2016 GRC	8,372,152	490,771	5.86	6,411,837	76.59	(5,921,065)	(70.72)	581,854,000	1.44

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-378  
 ACCOUNT - MEASURING & REGULATING STATION EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	8,099	-	0.00	2,914	35.98	(2,914)	(35.98)		
1992	40,553	-	0.00	19,759	48.72	(19,759)	(48.72)		
1993	8,819	-	0.00	10,167	115.29	(10,167)	(115.29)		
1994	21,665	-	0.00	-	0.00	-	0.00		
1995	17,129	-	0.00	13,028	76.06	(13,028)	(76.06)		
1996	34,260	-	0.00	730	2.13	(730)	(2.13)		
1997	14,921	-	0.00	3,392	22.73	(3,392)	(22.73)		
1998	55,130	-	0.00	3,949	7.16	(3,949)	(7.16)		
1999	32,448	-	0.00	5,048	15.56	(5,048)	(15.56)		
2000	3,756	-	0.00	4,862	129.45	(4,862)	(129.45)		
2001	14,950	-	0.00	-	0.00	-	0.00		
2002	12,190	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	263,920	-	0.00	63,849	24.19	(63,849)	(24.19)	8,028,089	3.29

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-378  
 ACCOUNT - MEASURING & REGULATING STATION EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	17,129	-	0.00	13,028	76.06	(13,028)	(76.06)		
1996	34,260	-	0.00	730	2.13	(730)	(2.13)		
1997	14,921	-	0.00	3,392	22.73	(3,392)	(22.73)		
1998	55,130	-	0.00	3,949	7.16	(3,949)	(7.16)		
1999	32,448	-	0.00	5,048	15.56	(5,048)	(15.56)		
2000	3,756	-	0.00	4,862	129.45	(4,862)	(129.45)		
2001	14,950	-	0.00	-	0.00	-	0.00		
2002	12,190	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	13,408	-	0.00	1,906	14.22	(1,906)	(14.22)		
2009	-	-	0.00	2,835	0.00	(2,835)	0.00		
2012 GRC TOTAL	198,192	-	0.00	35,750	18.04	(35,750)	(18.04)	9,998,057	1.98

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-378  
 ACCOUNT - MEASURING & REGULATING STATION EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	32,448	-	0.00	5,048	15.56	(5,048)	(15.56)		
2000	3,756	-	0.00	4,862	129.45	(4,862)	(129.45)		
2001	14,950	-	0.00	-	0.00	-	0.00		
2002	12,190	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	13,408	-	0.00	1,906	14.22	(1,906)	(14.22)		
2009	-	-	0.00	2,835	0.00	(2,835)	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	28,890	-	0.00	18,215	63.05	(18,215)	(63.05)		
2012	16,097	-	0.00	229,022	1,422.76	(229,022)	(1,422.76)		
2013	-	-	0.00	19,953	0.00	(19,953)	0.00		
2016 GRC	121,739	-	0.00	281,841	231.51	(281,841)	(231.51)	17,004,000	0.72



**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-380**  
**ACCOUNT - SERVICES PLANT - GAS DISTRIBUTION**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	319,164	(57)	(0.02)	746,828	234.00	(746,885)	(234.01)		
1992	325,213	-	0.00	649,953	199.85	(649,953)	(199.85)		
1993	341,821	-	0.00	596,353	174.46	(596,353)	(174.46)		
1994	351,257	-	0.00	659,791	187.84	(659,791)	(187.84)		
1995	310,383	(548)	(0.18)	489,362	157.66	(489,910)	(157.84)		
1996	359,900	(101)	(0.03)	526,637	146.33	(526,738)	(146.36)		
1997	244,140	(58)	(0.02)	317,657	130.11	(317,715)	(130.14)		
1998	615,014	(551)	(0.09)	703,924	114.46	(704,475)	(114.55)		
1999	557,563	457	0.08	253,751	45.51	(253,294)	(45.43)		
2000	350,409	-	0.00	177,002	50.51	(177,002)	(50.51)		
2001	347,997	-	0.00	227,109	65.26	(227,109)	(65.26)		
2002	384,621	-	0.00	174,188	45.29	(174,188)	(45.29)		
2003	432,965	-	0.00	399,465	92.26	(399,465)	(92.26)		
2004	337,277	-	0.00	316,216	93.76	(316,216)	(93.76)		
2005	442,918	-	0.00	207,297	46.80	(207,297)	(46.80)		
2008 GRC	5,720,642	(858)	(0.01)	6,445,533	112.67	(6,446,391)	(112.69)	220,082,248	2.60

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-380**  
**ACCOUNT - SERVICES PLANT - GAS DISTRIBUTION**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	310,383	(548)	(0.18)	489,362	157.66	(489,910)	(157.84)		
1996	359,900	(101)	(0.03)	526,637	146.33	(526,738)	(146.36)		
1997	244,140	(58)	(0.02)	317,657	130.11	(317,715)	(130.14)		
1998	615,014	(551)	(0.09)	703,924	114.46	(704,475)	(114.55)		
1999	557,563	457	0.08	253,751	45.51	(253,294)	(45.43)		
2000	350,409	-	0.00	177,002	50.51	(177,002)	(50.51)		
2001	347,997	-	0.00	227,109	65.26	(227,109)	(65.26)		
2002	384,621	-	0.00	174,188	45.29	(174,188)	(45.29)		
2003	432,965	-	0.00	399,465	92.26	(399,465)	(92.26)		
2004	337,277	-	0.00	316,216	93.76	(316,216)	(93.76)		
2005	451,000	-	0.00	207,297	45.96	(207,297)	(45.96)		
2006	538,198	-	0.00	298,341	55.43	(298,341)	(55.43)		
2007	777,818	-	0.00	333,426	42.87	(333,426)	(42.87)		
2008	474,536	-	0.00	597,299	125.87	(597,299)	(125.87)		
2009	283,543	-	0.00	250,495	88.34	(250,495)	(88.34)		
2012 GRC TOTAL	6,465,364	(801)	(0.01)	5,272,169	81.54	(5,272,970)	(81.56)	234,116,478	2.76

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-380**  
**ACCOUNT - SERVICES PLANT - GAS DISTRIBUTION**

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	557,563	457	0.08	253,751	45.51	(253,294)	(45.43)		
2000	350,409	-	0.00	177,002	50.51	(177,002)	(50.51)		
2001	347,997	-	0.00	227,109	65.26	(227,109)	(65.26)		
2002	384,621	-	0.00	174,188	45.29	(174,188)	(45.29)		
2003	432,965	-	0.00	399,465	92.26	(399,465)	(92.26)		
2004	337,277	-	0.00	316,216	93.76	(316,216)	(93.76)		
2005	451,000	-	0.00	207,297	45.96	(207,297)	(45.96)		
2006	538,198	-	0.00	298,341	55.43	(298,341)	(55.43)		
2007	777,818	-	0.00	333,426	42.87	(333,426)	(42.87)		
2008	474,536	-	0.00	597,299	125.87	(597,299)	(125.87)		
2009	283,543	-	0.00	250,495	88.34	(250,495)	(88.34)		
2010	197,853	-	0.00	108,258	54.72	(108,258)	(54.72)		
2011	207,786	-	0.00	118,280	56.92	(118,280)	(56.92)		
2012	323,163	-	0.00	605,683	187.42	(605,683)	(187.42)		
2013	370,211	-	0.00	437,954	118.30	(437,954)	(118.30)		
2016 GRC	6,034,940	457	0.01	4,504,764	74.64	(4,504,307)	(74.64)	246,402,000	2.45

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-381  
 ACCOUNT - METERS & REGULATORS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	264,518	-	0.00	-	0.00	-	0.00		
1992	189,279	-	0.00	-	0.00	-	0.00		
1993	417,147	-	0.00	39,223	9.40	(39,223)	(9.40)		
1994	450,722	-	0.00	1,627	0.36	(1,627)	(0.36)		
1995	409,302	-	0.00	25,151	6.14	(25,151)	(6.14)		
1996	196,729	-	0.00	88,628	45.05	(88,628)	(45.05)		
1997	297,352	-	0.00	14,517	4.88	(14,517)	(4.88)		
1998	278,666	-	0.00	21,327	7.65	(21,327)	(7.65)		
1999	519,242	-	0.00	(1,858)	(0.36)	1,858	0.36		
2000	567,556	-	0.00	-	0.00	-	0.00		
2001	596,735	-	0.00	92	0.02	(92)	(0.02)		
2002	509,873	-	0.00	-	0.00	-	0.00		
2003	772,563	-	0.00	-	0.00	-	0.00		
2004	1,148,293	-	0.00	-	0.00	-	0.00		
2005	1,146,094	-	0.00	-	0.00	-	0.00		
2008 GRC	7,764,071	-	0.00	188,707	2.43	(188,707)	(2.43)	66,536,984	11.67

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-381  
 ACCOUNT - METERS & REGULATORS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	409,302	-	0.00	25,151	6.14	(25,151)	(6.14)		
1996	196,729	-	0.00	88,628	45.05	(88,628)	(45.05)		
1997	297,352	-	0.00	14,517	4.88	(14,517)	(4.88)		
1998	278,666	-	0.00	21,327	7.65	(21,327)	(7.65)		
1999	519,242	-	0.00	(1,858)	(0.36)	1,858	0.36		
2000	567,556	-	0.00	-	0.00	-	0.00		
2001	596,735	-	0.00	92	0.02	(92)	(0.02)		
2002	509,873	-	0.00	-	0.00	-	0.00		
2003	772,563	-	0.00	-	0.00	-	0.00		
2004	1,148,293	-	0.00	-	0.00	-	0.00		
2005	1,146,094	-	0.00	-	0.00	-	0.00		
2006	1,901,630	-	0.00	-	0.00	-	0.00		
2007	2,177,672	-	0.00	-	0.00	-	0.00		
2008	3,167,590	-	0.00	-	0.00	-	0.00		
2009	2,488,553	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	16,177,850	-	0.00	147,857	0.91	(147,857)	(0.91)	75,444,876	21.44

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-381  
 ACCOUNT - METERS & REGULATORS PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	519,242	-	0.00	(1,858)	(0.36)	1,858	0.36		
2000	567,556	-	0.00	-	0.00	-	0.00		
2001	596,735	-	0.00	92	0.02	(92)	(0.02)		
2002	509,873	-	0.00	-	0.00	-	0.00		
2003	772,563	-	0.00	-	0.00	-	0.00		
2004	1,148,293	-	0.00	-	0.00	-	0.00		
2005	1,146,094	-	0.00	-	0.00	-	0.00		
2006	1,901,630	-	0.00	-	0.00	-	0.00		
2007	2,177,672	-	0.00	-	0.00	-	0.00		
2008	3,167,590	-	0.00	-	0.00	-	0.00		
2009	2,488,553	-	0.00	-	0.00	-	0.00		
2010	2,614,771	-	0.00	-	0.00	-	0.00		
2011	2,178,758	-	0.00	-	0.00	-	0.00		
2012	2,041,736	-	0.00	-	0.00	-	0.00		
2013	1,665,674	-	0.00	-	0.00	-	0.00		
2016 GRC	23,496,739	-	0.00	(1,766)	(0.01)	1,766	0.01	76,567,000	30.69

**2008 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-382**  
**ACCOUNT - METER & REGULATOR INSTALLATIONS    PLANT - GAS DISTRIBUTION**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1991	279,397	-	0.00	18,628	6.67	(18,628)	(6.67)		
1992	207,168	-	0.00	12,420	6.00	(12,420)	(6.00)		
1993	420,044	-	0.00	18,480	4.40	(18,480)	(4.40)		
1994	666,699	-	0.00	11,711	1.76	(11,711)	(1.76)		
1995	333,575	-	0.00	7,626	2.29	(7,626)	(2.29)		
1996	122,869	-	0.00	41,650	33.90	(41,650)	(33.90)		
1997	186,194	(7)	(0.00)	18,696	10.04	(18,703)	(10.04)		
1998	186,373	(956)	(0.51)	21,593	11.59	(22,549)	(12.10)		
1999	373,131	-	0.00	63,058	16.90	(63,058)	(16.90)		
2000	415,407	-	0.00	66,254	15.95	(66,254)	(15.95)		
2001	431,152	-	0.00	33,480	7.77	(33,480)	(7.77)		
2002	352,290	-	0.00	400,223	113.61	(400,223)	(113.61)		
2003	462,194	-	0.00	488,479	105.69	(488,479)	(105.69)		
2004	700,930	-	0.00	505,039	72.05	(505,039)	(72.05)		
2005	825,102	-	0.00	614,726	74.50	(614,726)	(74.50)		
2008 GRC	5,962,525	(963)	(0.02)	2,322,064	38.94	(2,323,027)	(38.96)	55,902,125	10.67

**2012 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-382**  
**ACCOUNT - METER & REGULATOR INSTALLATIONS    PLANT - GAS DISTRIBUTION**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1995	333,575	-	0.00	7,626	2.29	(7,626)	(2.29)		
1996	122,869	-	0.00	41,650	33.90	(41,650)	(33.90)		
1997	186,194	(7)	(0.00)	18,696	10.04	(18,703)	(10.04)		
1998	186,373	(956)	(0.51)	21,593	11.59	(22,549)	(12.10)		
1999	373,131	-	0.00	63,058	16.90	(63,058)	(16.90)		
2000	415,407	-	0.00	66,254	15.95	(66,254)	(15.95)		
2001	431,152	-	0.00	33,480	7.77	(33,480)	(7.77)		
2002	352,290	-	0.00	400,223	113.61	(400,223)	(113.61)		
2003	462,194	-	0.00	488,479	105.69	(488,479)	(105.69)		
2004	700,930	-	0.00	505,039	72.05	(505,039)	(72.05)		
2005	825,102	-	0.00	614,726	74.50	(614,726)	(74.50)		
2006	1,353,986	-	0.00	743,427	54.91	(743,427)	(54.91)		
2007	1,459,129	-	0.00	821,390	56.29	(821,390)	(56.29)		
2008	1,919,230	-	0.00	894,177	46.59	(894,177)	(46.59)		
2009	2,369,993	-	0.00	989,414	41.75	(989,414)	(41.75)		
2012 GRC TOTAL	11,491,555	(963)	(0.01)	5,709,234	49.68	(5,710,197)	(49.69)	60,322,885	19.05

**2016 GRC**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-382**  
**ACCOUNT - METER & REGULATOR INSTALLATIONS    PLANT - GAS DISTRIBUTION**

<u>YEAR</u> <u>(A)</u>	<u>PLANT</u> <u>RETIRED</u> <u>(B)</u>	<u>GROSS</u> <u>SALVAGE</u> <u>(C)</u>	<u>% OF RFS</u> <u>(D)</u> <u>(C) / (B)</u>	<u>COST OF</u> <u>REMOVAL</u> <u>(E)</u>	<u>% OF RFS</u> <u>(F)</u> <u>(E) / (B)</u>	<u>NET</u> <u>SALVAGE</u> <u>(G)</u> <u>(C) - (E)</u>	<u>% OF RFS</u> <u>(H)</u> <u>(G) / (B)</u>	<u>CURRENT</u> <u>PLANT</u> <u>(I)</u>	<u>% OF RFS</u> <u>TO CURRENT</u> <u>PLANT</u> <u>(J)</u> <u>(B) / (I)</u>
1999	373,131	-	0.00	63,058	16.90	(63,058)	(16.90)		
2000	415,407	-	0.00	66,254	15.95	(66,254)	(15.95)		
2001	431,152	-	0.00	33,480	7.77	(33,480)	(7.77)		
2002	352,290	-	0.00	400,223	113.61	(400,223)	(113.61)		
2003	462,194	-	0.00	488,479	105.69	(488,479)	(105.69)		
2004	700,930	-	0.00	505,039	72.05	(505,039)	(72.05)		
2005	825,102	-	0.00	614,726	74.50	(614,726)	(74.50)		
2006	1,353,986	-	0.00	743,427	54.91	(743,427)	(54.91)		
2007	1,459,129	-	0.00	821,390	56.29	(821,390)	(56.29)		
2008	1,919,230	-	0.00	894,177	46.59	(894,177)	(46.59)		
2009	2,369,993	-	0.00	989,414	41.75	(989,414)	(41.75)		
2010	2,177,572	-	0.00	1,115,028	51.21	(1,115,028)	(51.21)		
2011	2,107,431	-	0.00	1,178,096	55.90	(1,178,096)	(55.90)		
2012	2,317,439	-	0.00	152,525	6.58	(152,525)	(6.58)		
2013	1,390,569	-	0.00	75,917	5.46	(75,917)	(5.46)		
2016 GRC	18,655,555	-	0.00	8,141,235	43.64	(8,141,235)	(43.64)	63,201,000	29.52

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-385  
 ACCOUNT - INDUSTRIAL MEASUREMENT & REGULATOR EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	30,839	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	2,989	0.00	(2,989)	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	30,839	-	0.00	2,989	9.69	(2,989)	(9.69)	1,516,811	2.03

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-385  
 ACCOUNT - INDUSTRIAL MEASUREMENT & REGULATOR EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	-	-	0.00	-	0.00	-	0.00		
1997	30,839	-	0.00	-	0.00	-	0.00		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	2,989	0.00	(2,989)	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	30,839	-	0.00	2,989	9.69	(2,989)	(9.69)	1,516,811	2.03

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-385  
 ACCOUNT - INDUSTRIAL MEASUREMENT & REGULATOR EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	-	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	2,989	0.00	(2,989)	0.00		
2004	-	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	-	-	0.00	2,989	0.00	(2,989)	0.00	1,516,811	0.00

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-387  
 ACCOUNT - OTHER EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	-	-	0.00	-	0.00	-	0.00		
1996	108,666	-	0.00	-	0.00	-	0.00		
1997	266,482	-	0.00	(46)	(0.02)	46	0.02		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	237,242	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	1,716,151	24,408	1.42	-	0.00	24,408	1.42		
2003	5,823,427	-	0.00	-	0.00	-	0.00		
2004	784,884	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	8,936,851	24,408	0.27	(46)	(0.00)	24,454	0.27	4,446,936	200.97

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-387  
 ACCOUNT - OTHER EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	-	-	0.00	-	0.00	-	0.00		
1996	108,666	-	0.00	-	0.00	-	0.00		
1997	266,482	-	0.00	(46)	(0.02)	46	0.02		
1998	-	-	0.00	-	0.00	-	0.00		
1999	-	-	0.00	-	0.00	-	0.00		
2000	237,242	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	1,716,151	24,408	1.42	-	0.00	24,408	1.42		
2003	5,823,427	-	0.00	-	0.00	-	0.00		
2004	784,884	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	300	0.00	-	0.00	300	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	8,936,851	24,708	0.28	(46)	(0.00)	24,754	0.28	4,616,212	193.60

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-387  
 ACCOUNT - OTHER EQUIPMENT PLANT - GAS DISTRIBUTION

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	-	-	0.00	-	0.00	-	0.00		
2000	237,242	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	1,716,151	24,408	1.42	-	0.00	24,408	1.42		
2003	5,823,427	-	0.00	-	0.00	-	0.00		
2004	784,884	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	300	0.00	-	0.00	300	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	234,041	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	8,795,744	24,708	0.28	-	0.00	24,708	0.28	4,616,212	190.54

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-394.1  
 ACCOUNT - PORTABLE TOOLS PLANT - GAS GENERAL  
 HISTORICAL DATABASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS <u>(D)</u> (C) / (B)	COST OF REMOVAL (E)	% OF RFS <u>(F)</u> (E) / (B)	NET SALVAGE (G)	% OF RFS <u>(H)</u> (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT <u>(J)</u> (B) / (I)
1991	50,688	-	0.00	-	0.00	-	0.00		
1992	22,210	-	0.00	-	0.00	-	0.00		
1993	6,921	-	0.00	-	0.00	-	0.00		
1994	37,633	-	0.00	(152)	(0.40)	152	0.40		
1995	35,230	-	0.00	-	0.00	-	0.00		
1996	50,598	-	0.00	-	0.00	-	0.00		
1997	167,768	-	0.00	910	0.54	(910)	(0.54)		
1998	6,836	-	0.00	(560)	(8.19)	560	8.19		
1999	275,754	-	0.00	-	0.00	-	0.00		
2000	232,439	46	0.02	-	0.00	46	0.02		
2001	37,122	-	0.00	-	0.00	-	0.00		
2002	13,327	4,380	32.87	-	0.00	4,380	32.87		
2003	72,879	3,776	5.18	-	0.00	3,776	5.18		
2004	62,534	1,762	2.82	-	0.00	1,762	2.82		
2005	25,439	-	0.00	-	0.00	-	0.00		
2008 GRC	1,097,379	9,964	0.91	198	0.02	9,766	0.89	5,803,445	18.91

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-394.1  
 ACCOUNT - PORTABLE TOOLS PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS <u>(D)</u> (C) / (B)	COST OF REMOVAL (E)	% OF RFS <u>(F)</u> (E) / (B)	NET SALVAGE (G)	% OF RFS <u>(H)</u> (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT <u>(J)</u> (B) / (I)
1995	35,230	-	0.00	-	0.00	-	0.00		
1996	50,598	-	0.00	-	0.00	-	0.00		
1997	167,768	-	0.00	910	0.54	(910)	(0.54)		
1998	6,836	-	0.00	(560)	(8.19)	560	8.19		
1999	275,754	-	0.00	-	0.00	-	0.00		
2000	232,439	46	0.02	-	0.00	46	0.02		
2001	37,122	-	0.00	-	0.00	-	0.00		
2002	13,327	4,380	32.87	-	0.00	4,380	32.87		
2003	72,879	3,776	5.18	-	0.00	3,776	5.18		
2004	62,534	1,762	2.82	-	0.00	1,762	2.82		
2005	25,439	-	0.00	-	0.00	-	0.00		
2006	24,468	1,375	5.62	-	0.00	1,375	5.62		
2007	19,228	250	1.30	-	0.00	250	1.30		
2008	112,207	1,921	1.71	-	0.00	1,921	1.71		
2009	132,948	4,783	3.60	-	0.00	4,783	3.60		
2012 GRC TOTAL	1,268,778	18,293	1.44	350	0.03	17,943	1.41	7,077,116	17.93

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-394.1  
 ACCOUNT - PORTABLE TOOLS PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS <u>(D)</u> (C) / (B)	COST OF REMOVAL (E)	% OF RFS <u>(F)</u> (E) / (B)	NET SALVAGE (G)	% OF RFS <u>(H)</u> (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT <u>(J)</u> (B) / (I)
1999	275,754	-	0.00	-	0.00	-	0.00		
2000	232,439	46	0.02	-	0.00	46	0.02		
2001	37,122	-	0.00	-	0.00	-	0.00		
2002	13,327	4,380	32.87	-	0.00	4,380	32.87		
2003	72,879	3,776	5.18	-	0.00	3,776	5.18		
2004	62,534	1,762	2.82	-	0.00	1,762	2.82		
2005	25,439	-	0.00	-	0.00	-	0.00		
2006	24,468	1,375	5.62	-	0.00	1,375	5.62		
2007	19,228	250	1.30	-	0.00	250	1.30		
2008	112,207	1,921	1.71	-	0.00	1,921	1.71		
2009	132,948	4,783	3.60	-	0.00	4,783	3.60		
2010	244,422	1,841	0.75	-	0.00	1,841	0.75		
2011	177,465	375	0.21	-	0.00	375	0.21		
2012	121,341	-	0.00	-	0.00	-	0.00		
2013	184,337	-	0.00	-	0.00	-	0.00		
2016 GRC	1,735,911	20,509	1.18	-	0.00	20,509	1.18	7,899,525	21.97

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-394 2  
 ACCOUNT - SHOP EQUIPMENT PLANT - GAS GENERAL  
 HISTORICAL DATABASE

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	433	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	-	0.00	-	0.00		
1995	511	-	0.00	-	0.00	-	0.00		
1996	4,950	-	0.00	-	0.00	-	0.00		
1997	114,090	-	0.00	587	0.51	(587)	(0.51)		
1998	19,756	-	0.00	(104)	(0.53)	104	0.53		
1999	305	-	0.00	-	0.00	-	0.00		
2000	15,807	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	567	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2008 GRC	156,419	-	0.00	483	0.31	(483)	(0.31)	84,597	184.90

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-394 2  
 ACCOUNT - SHOP EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	511	-	0.00	-	0.00	-	0.00		
1996	4,950	-	0.00	-	0.00	-	0.00		
1997	114,090	-	0.00	587	0.51	(587)	(0.51)		
1998	19,756	-	0.00	(104)	(0.53)	104	0.53		
1999	305	-	0.00	-	0.00	-	0.00		
2000	15,807	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	567	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	416	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	156,402	-	0.00	483	0.31	(483)	(0.31)	84,181	185.79

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-394.2  
 ACCOUNT - SHOP EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	305	-	0.00	-	0.00	-	0.00		
2000	15,807	-	0.00	-	0.00	-	0.00		
2001	-	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	567	-	0.00	-	0.00	-	0.00		
2005	-	-	0.00	-	0.00	-	0.00		
2006	-	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	-	-	0.00	-	0.00	-	0.00		
2009	416	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	7,317	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	24,412	-	0.00	-	0.00	-	0.00	76,864	31.76

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-395  
 ACCOUNT - LABORATORY EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	-	-	0.00	-	0.00	-	0.00		
1992	1,300	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	(4)	0.00	4	0.00		
1995	340	-	0.00	-	0.00	-	0.00		
1996	23,057	-	0.00	-	0.00	-	0.00		
1997	356,304	-	0.00	-	0.00	-	0.00		
1998	5,350	-	0.00	(472)	(8.82)	472	8.82		
1999	33,763	-	0.00	-	0.00	-	0.00		
2000	66,275	700	1.06	-	0.00	700	1.06		
2001	-	-	0.00	-	0.00	-	0.00		
2002	710	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	207,527	-	0.00	-	0.00	-	0.00		
2005	57,613	-	0.00	-	0.00	-	0.00		
2008 GRC	752,240	700	0.09	(476)	(0.06)	1,176	0.16	363,609	206.88

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-395  
 ACCOUNT - LABORATORY EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	340	-	0.00	-	0.00	-	0.00		
1996	23,057	-	0.00	-	0.00	-	0.00		
1997	356,304	-	0.00	-	0.00	-	0.00		
1998	5,350	-	0.00	(472)	(8.82)	472	8.82		
1999	33,763	-	0.00	-	0.00	-	0.00		
2000	66,275	700	1.06	-	0.00	700	1.06		
2001	-	-	0.00	-	0.00	-	0.00		
2002	710	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	207,527	-	0.00	-	0.00	-	0.00		
2005	57,613	-	0.00	-	0.00	-	0.00		
2006	18,796	-	0.00	-	0.00	-	0.00		
2007	32,655	-	0.00	-	0.00	-	0.00		
2008	29,064	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	831,454	700	0.08	(472)	(0.06)	1,172	0.14	283,094	293.70

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-395  
 ACCOUNT - LABORATORY EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	33,763	-	0.00	-	0.00	-	0.00		
2000	66,275	700	1.06	-	0.00	700	1.06		
2001	-	-	0.00	-	0.00	-	0.00		
2002	710	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	207,527	-	0.00	-	0.00	-	0.00		
2005	57,613	-	0.00	-	0.00	-	0.00		
2006	18,796	-	0.00	-	0.00	-	0.00		
2007	32,655	-	0.00	-	0.00	-	0.00		
2008	29,064	-	0.00	-	0.00	-	0.00		
2009	-	-	0.00	-	0.00	-	0.00		
2010	-	-	0.00	-	0.00	-	0.00		
2011	-	-	0.00	-	0.00	-	0.00		
2012	-	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	446,403	700	0.16	-	0.00	700	0.16	283,094	157.69



**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-397  
 ACCOUNT - COMMUNICATION EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	24,616	-	0.00	337	1.37	(337)	(1.37)		
1992	409	-	0.00	-	0.00	-	0.00		
1993	-	-	0.00	-	0.00	-	0.00		
1994	-	-	0.00	(16)	0.00	16	0.00		
1995	66,818	-	0.00	-	0.00	-	0.00		
1996	273,839	-	0.00	-	0.00	-	0.00		
1997	113,035	-	0.00	5,876	5.20	(5,876)	(5.20)		
1998	62,762	-	0.00	(442)	(0.70)	442	0.70		
1999	156,808	-	0.00	5	0.00	(5)	(0.00)		
2000	37,758	-	0.00	-	0.00	-	0.00		
2001	101,877	-	0.00	-	0.00	-	0.00		
2002	84,765	-	0.00	12,574	14.83	(12,574)	(14.83)		
2003	20,560	-	0.00	-	0.00	-	0.00		
2004	227,785	-	0.00	-	0.00	-	0.00		
2005	39,224	-	0.00	-	0.00	-	0.00		
2008 GRC	1,210,256	-	0.00	18,334	1.51	(18,334)	(1.51)	3,247,090	37.27

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-397  
 ACCOUNT - COMMUNICATION EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	66,818	-	0.00	-	0.00	-	0.00		
1996	273,839	-	0.00	-	0.00	-	0.00		
1997	113,035	-	0.00	5,876	5.20	(5,876)	(5.20)		
1998	62,762	-	0.00	(442)	(0.70)	442	0.70		
1999	156,808	-	0.00	5	0.00	(5)	(0.00)		
2000	37,758	-	0.00	-	0.00	-	0.00		
2001	101,877	-	0.00	-	0.00	-	0.00		
2002	84,765	-	0.00	12,574	14.83	(12,574)	(14.83)		
2003	20,560	-	0.00	-	0.00	-	0.00		
2004	227,785	-	0.00	-	0.00	-	0.00		
2005	39,224	-	0.00	-	0.00	-	0.00		
2006	296,254	-	0.00	-	0.00	-	0.00		
2007	1,764	-	0.00	-	0.00	-	0.00		
2008	444,586	-	0.00	-	0.00	-	0.00		
2009	351,921	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	2,279,756	-	0.00	18,013	0.79	(18,013)	(0.79)	2,177,345	104.70

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-397  
 ACCOUNT - COMMUNICATION EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	156,808	-	0.00	5	0.00	(5)	(0.00)		
2000	37,758	-	0.00	-	0.00	-	0.00		
2001	101,877	-	0.00	-	0.00	-	0.00		
2002	84,765	-	0.00	12,574	14.83	(12,574)	(14.83)		
2003	20,560	-	0.00	-	0.00	-	0.00		
2004	227,785	-	0.00	-	0.00	-	0.00		
2005	39,224	-	0.00	-	0.00	-	0.00		
2006	296,254	-	0.00	-	0.00	-	0.00		
2007	1,764	-	0.00	-	0.00	-	0.00		
2008	444,586	-	0.00	-	0.00	-	0.00		
2009	351,921	-	0.00	-	0.00	-	0.00		
2010	425,605	-	0.00	-	0.00	-	0.00		
2011	57,893	-	0.00	-	0.00	-	0.00		
2012	333,237	-	0.00	701	0.21	(701)	(0.21)		
2013	387,733	-	0.00	524	0.14	(524)	(0.14)		
2016 GRC	2,967,771	-	0.00	13,805	0.47	(13,805)	(0.47)	1,964,818	151.05

**2008 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-398  
 ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1991	344	-	0.00	-	0.00	-	0.00		
1992	-	-	0.00	-	0.00	-	0.00		
1993	261	-	0.00	-	0.00	-	0.00		
1994	821	-	0.00	(7)	(0.85)	7	0.85		
1995	34,749	-	0.00	-	0.00	-	0.00		
1996	3,350	-	0.00	-	0.00	-	0.00		
1997	106,786	-	0.00	(42)	(0.04)	42	0.04		
1998	-	-	0.00	-	0.00	-	0.00		
1999	16,605	-	0.00	-	0.00	-	0.00		
2000	78,956	-	0.00	-	0.00	-	0.00		
2001	16,428	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	19,996	-	0.00	-	0.00	-	0.00		
2005	10,043	-	0.00	-	0.00	-	0.00		
2008 GRC	288,339	-	0.00	(49)	(0.02)	49	0.02	188,371	153.07

**2012 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-398  
 ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1995	34,749	-	0.00	-	0.00	-	0.00		
1996	3,350	-	0.00	-	0.00	-	0.00		
1997	106,786	-	0.00	(42)	(0.04)	42	0.04		
1998	-	-	0.00	-	0.00	-	0.00		
1999	16,605	-	0.00	-	0.00	-	0.00		
2000	78,956	-	0.00	-	0.00	-	0.00		
2001	16,428	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	19,996	-	0.00	-	0.00	-	0.00		
2005	10,043	-	0.00	-	0.00	-	0.00		
2006	9,630	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	2,161	-	0.00	-	0.00	-	0.00		
2009	11,553	-	0.00	-	0.00	-	0.00		
2012 GRC TOTAL	310,257	-	0.00	(42)	(0.01)	42	0.01	280,519	110.60

**2016 GRC**  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 DETERMINATION OF SALVAGE VALUES FOR ACCOUNT G-398  
 ACCOUNT - MISCELLANEOUS EQUIPMENT PLANT - GAS GENERAL

YEAR (A)	PLANT RETIRED (B)	GROSS SALVAGE (C)	% OF RFS (D) (C) / (B)	COST OF REMOVAL (E)	% OF RFS (F) (E) / (B)	NET SALVAGE (G) (C) - (E)	% OF RFS (H) (G) / (B)	CURRENT PLANT (I)	% OF RFS TO CURRENT PLANT (J) (B) / (I)
1999	16,605	-	0.00	-	0.00	-	0.00		
2000	78,956	-	0.00	-	0.00	-	0.00		
2001	16,428	-	0.00	-	0.00	-	0.00		
2002	-	-	0.00	-	0.00	-	0.00		
2003	-	-	0.00	-	0.00	-	0.00		
2004	19,996	-	0.00	-	0.00	-	0.00		
2005	10,043	-	0.00	-	0.00	-	0.00		
2006	9,630	-	0.00	-	0.00	-	0.00		
2007	-	-	0.00	-	0.00	-	0.00		
2008	2,161	-	0.00	-	0.00	-	0.00		
2009	11,553	-	0.00	-	0.00	-	0.00		
2010	10,643	-	0.00	-	0.00	-	0.00		
2011	26,270	-	0.00	-	0.00	-	0.00		
2012	60,656	-	0.00	-	0.00	-	0.00		
2013	-	-	0.00	-	0.00	-	0.00		
2016 GRC	262,941	-	0.00	-	0.00	-	0.00	280,519	93.73

## **FORECAST STUDIES**

The forecast or life span method is generally used for buildings, structures & improvements, and other classes of property which have little or no relevant mortality experience and whose lives are more readily estimated by direct judgment.

These work papers are the completed studies for each of the applicable forecast accounts. The first page is a summary of those results using subtotals from the detail which follows. The average remaining life is an important factor in determining the composite depreciation rate for each forecast account for the Test Year 2016. There is a rate calculation table located in the “Summary of Depreciation Rate Calculations” section of these work papers. Interim retirement rates have been updated and used, as appropriate, for the Test Year 2016.

Updated Forecast Accounts  
01/01/2014

FERC ACCOUNT	LOCATION DESCRIPTION	COST	Adjusted		RL WTD	Avg Rem Life
			RFS YEAR	Adjusted RL		
E0131100	Desert Star Energy Center	28,592,778	2029	15.5000	443,188,066	15.5
E0131100	Palomar Energy Center	57,518,450	2036	22.5000	1,294,165,115	22.5
E0131200	Desert Star Energy Center	48,218,046	2029	15.5000	747,379,715	15.5
E0131200	Palomar Energy Center	106,539,244	2036	22.5000	2,397,132,979	22.5
E0131400	Desert Star Energy Center	10,706,923	2029	15.5000	165,957,305	15.5
E0131400	Palomar Energy Center	96,278,246	2036	22.5000	2,166,260,532	22.5
E0131500	Desert Star Energy Center	42,602,923	2029	15.5000	660,345,308	15.5
E0131500	Palomar Energy Center	37,179,442	2036	22.5000	836,537,450	22.5
E0131600	Desert Star Energy Center	3,494,981	2029	15.5000	54,172,199	15.5
E0131600	Palomar Energy Center	31,067,209	2036	22.5000	699,012,209	22.5
E0132130	SONGS PRE-ICIP	8,680,016	2022	8.5000	73,780,140	8.5
E0132230	SONGS PRE-ICIP	201,515,640	2022	8.5000	1,712,882,940	8.5
E0132330	SONGS PRE-ICIP	9,777,236	2022	8.5000	83,106,507	8.5
E0132430	SONGS PRE-ICIP	6,743,639	2022	8.5000	57,320,935	8.5
E0132530	SONGS PRE-ICIP	121,592,794	2022	8.5000	1,033,538,747	8.5
E0134100	Desert Star Energy Center	1,751,015	2029	15.5000	27,140,734	15.5
E0134100	Cuyamaca - CPEP	2,174,886	2027	13.5000	29,360,966	13.5
E0134100	Miramar - MMI	4,399,885	2030	16.5000	72,598,103	16.5
E0134100	Miramar - MMII	592,700	2034	20.5000	12,150,343	20.5
E0134100	Palomar Energy Center	14,011,464	2036	22.5000	315,257,945	22.5
E0134200	Desert Star Energy Center	594,393	2029	15.5000	9,213,094	15.5
E0134200	Cuyamaca - CPEP	583,294	2027	13.5000	7,874,462	13.5
E0134200	Miramar - MMI	1,358,435	2030	16.5000	22,414,179	16.5
E0134200	Miramar - MMII	3,874,435	2034	20.5000	79,425,918	20.5
E0134200	Palomar Energy Center	13,937,545	2036	22.5000	313,594,753	22.5
E0134300	Desert Star Energy Center	22,357,319	2029	15.5000	346,538,442	15.5
E0134300	Cuyamaca - CPEP	9,985,625	2027	13.5000	134,805,943	13.5
E0134300	Miramar - MMI	22,402,708	2030	16.5000	369,644,683	16.5
E0134300	Miramar - MMII	29,166,936	2034	20.5000	597,922,188	20.5
E0134400	Desert Star Energy Center	108,118,593	2029	15.5000	1,675,838,196	15.5
E0134400	Cuyamaca - CPEP	1,981,103	2027	13.5000	26,744,887	13.5
E0134400	Miramar - MMI	4,059,779	2030	16.5000	66,986,361	16.5
E0134400	Miramar - MMII	8,624,705	2034	20.5000	176,806,453	20.5
E0134400	Palomar Energy Center	173,332,288	2036	22.5000	3,789,567,440	21.86
E0134410	SAN DIEGO (COUNTY)	38,275,001	2035	21.5000	839,915,668	21.94
E0134420	SANTA YSABEL 69/12KV SUB	257,071	2033	19.5000	5,012,877	19.5
E0134500	Desert Star Energy Center	9,194,214	2029	15.5000	142,510,322	15.5
E0134500	Cuyamaca - CPEP	833,677	2027	13.5000	11,254,634	13.5
E0134500	Miramar - MMI	5,976,313	2030	16.5000	98,609,162	16.5
E0134500	Miramar - MMII	7,480,610	2034	20.5000	153,352,511	20.5
E0134500	Palomar Energy Center	6,532,254	2036	22.5000	146,975,711	22.5
E0134510	HUNTER INDUSTRIES PV SYS	2,315,702	2033	19.5000	45,360,090	19.59
E0134600	Desert Star Energy Center	22,366,933	2029	15.5000	346,687,465	15.5
E0134600	Cuyamaca - CPEP	712,659	2027	13.5000	9,620,900	13.5
E0134600	Miramar - MMI	758,253	2030	16.5000	12,511,175	16.5
E0134600	Miramar - MMII	316,101	2034	20.5000	6,480,064	20.5
E0136300	Storage Battery Equip	6,219,012	2023	9.5000	59,080,616	9.5
E0137011	Meters - Electronic	186,828,113	2026	12.5000	2,188,184,812	11.71
E0137021	Meter Install - Electronic	50,163,111	2026	12.5000	603,812,117	12.04
G0138101	Meters - Regs - Modules	69,571,292	2026	12.5000	827,014,504	11.89
G0138201	Mtr - Reg- Mod Installs	25,153,500	2026	12.5000	289,654,650	11.52

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131100	DS	Desert Star Energy Center	05/01/2000	1174657.02	2140917	0	2029	0.0000	15.5000	18,207,184	
E0131100	DS	Desert Star Energy Center	05/01/2000	267279.27	2140919	0	2029	0.0000	15.5000	4,142,829	
E0131100	DS	Desert Star Energy Center	05/01/2000	88243.24	2140921	0	2029	0.0000	15.5000	1,367,770	
E0131100	DS	Desert Star Energy Center	05/01/2000	20078.94	2140923	0	2029	0.0000	15.5000	311,224	
E0131100	DS	Desert Star Energy Center	05/01/2000	55534.17	2140925	0	2029	0.0000	15.5000	860,780	
E0131100	DS	Desert Star Energy Center	05/01/2000	12636.23	2140927	0	2029	0.0000	15.5000	195,862	
E0131100	DS	Desert Star Energy Center	05/01/2000	79452.22	2140953	0	2029	0.0000	15.5000	1,231,509	
E0131100	DS	Desert Star Energy Center	05/01/2000	18078.46	2140955	0	2029	0.0000	15.5000	280,216	
E0131100	DS	Desert Star Energy Center	05/01/2000	295823.48	2140961	0	2029	0.0000	15.5000	4,585,264	
E0131100	DS	Desert Star Energy Center	05/01/2000	67311.25	2140963	0	2029	0.0000	15.5000	1,043,324	
E0131100	DS	Desert Star Energy Center	12/31/2002	5130.16	2141101	0	2029	0.0000	15.5000	79,517	
E0131100	DS	Desert Star Energy Center	07/31/2005	784295.0	2140918	0	2029	0.0000	15.5000	121,565,725	
E0131100	DS	Desert Star Energy Center	07/31/2005	1784570.56	2140920	0	2029	0.0000	15.5000	27,660,844	
E0131100	DS	Desert Star Energy Center	07/31/2005	1002722.14	2140922	0	2029	0.0000	15.5000	15,542,193	
E0131100	DS	Desert Star Energy Center	07/31/2005	228161.09	2140924	0	2029	0.0000	15.5000	3,536,497	
E0131100	DS	Desert Star Energy Center	07/31/2005	631043.33	2140926	0	2029	0.0000	15.5000	9,781,172	
E0131100	DS	Desert Star Energy Center	07/31/2005	143587.18	2140928	0	2029	0.0000	15.5000	2,225,601	
E0131100	DS	Desert Star Energy Center	07/31/2005	902828.5	2140954	0	2029	0.0000	15.5000	13,993,842	
E0131100	DS	Desert Star Energy Center	07/31/2005	205428.09	2140956	0	2029	0.0000	15.5000	3,184,135	
E0131100	DS	Desert Star Energy Center	07/31/2005	3361489.44	2140962	0	2029	0.0000	15.5000	52,103,086	
E0131100	DS	Desert Star Energy Center	07/31/2005	764868.1	2140964	0	2029	0.0000	15.5000	11,855,456	
E0131100	DS	Desert Star Energy Center	07/31/2005	70314.8	2141102	0	2029	0.0000	15.5000	1,089,879	
E0131100	DS	Desert Star Energy Center	12/31/2007	84000	2141124	0	2029	0.0000	15.5000	1,302,000	
E0131100	DS	Desert Star Energy Center	09/03/2010	62775.5	2141137	0	2029	0.0000	15.5000	973,020	
E0131100	DS	Desert Star Energy Center	10/18/2010	14400	2141142	0	2029	0.0000	15.5000	223,200	
E0131100	DS	Desert Star Energy Center	10/01/2011	54470.64	2141146	0	2029	0.0000	15.5000	844,295	
E0131100	DS	Desert Star Energy Center	10/01/2011	195284.95	2141147	0	2029	0.0000	15.5000	3,026,917	
E0131100	DS	Desert Star Energy Center	12/31/2011	203852.18	2141420	0	2029	0.0000	15.5000	3,159,709	
E0131100	DS	Desert Star Energy Center	02/29/2012	178882.11	2142618	0	2029	0.0000	15.5000	2,772,673	
E0131100	DS	Desert Star Energy Center	08/31/2012	506552.08	2143877	0	2029	0.0000	15.5000	7,851,557	
E0131100	DS	Desert Star Energy Center	01/31/2013	42795.16	2145616	0	2029	0.0000	15.5000	663,325	
E0131100	DS	Desert Star Energy Center	05/31/2013	404.09	2143877	1	2029	0.0000	15.5000	6,263	
E0131100	DSBOP	Desert Star Energy Center	05/01/2000	210890.2	2140945	0	2029	0.0000	15.5000	3,268,798	
E0131100	DSBOP	Desert Star Energy Center	05/01/2000	47985.57	2140947	0	2029	0.0000	15.5000	743,776	
E0131100	DSBOP	Desert Star Energy Center	05/01/2000	69073.96	2140981	0	2029	0.0000	15.5000	1,070,646	
E0131100	DSBOP	Desert Star Energy Center	05/01/2000	15717.11	2140983	0	2029	0.0000	15.5000	243,615	
E0131100	DSBOP	Desert Star Energy Center	05/01/2000	114375.56	2140989	0	2029	0.0000	15.5000	1,772,821	
E0131100	DSBOP	Desert Star Energy Center	05/01/2000	26024.96	2140991	0	2029	0.0000	15.5000	403,387	
E0131100	DSBOP	Desert Star Energy Center	07/31/2005	2396378.32	2140946	0	2029	0.0000	15.5000	37,143,864	
E0131100	DSBOP	Desert Star Energy Center	07/31/2005	545266.97	2140948	0	2029	0.0000	15.5000	8,451,638	
E0131100	DSBOP	Desert Star Energy Center	07/31/2005	784898.59	2140982	0	2029	0.0000	15.5000	12,165,928	
E0131100	DSBOP	Desert Star Energy Center	07/31/2005	178595.97	2140984	0	2029	0.0000	15.5000	2,768,238	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTGD	Avg Rem Life
E0131100	DSBOP	Desert Star Energy Center	07/31/2005	1299667.28	2140990	0	2029	0.0000	15.5000	20,144,843	
E0131100	DSBOP	Desert Star Energy Center	07/31/2005	295726.05	2140992	0	2029	0.0000	15.5000	4,583,754	
E0131100	DSBOP	Desert Star Energy Center	01/31/2010	2082771.57	2141133	0	2029	0.0000	15.5000	32,282,959	
E0131100	DSBOP	Desert Star Energy Center	10/31/2012	10196.15	2144165	0	2029	0.0000	15.5000	158,040	
E0131100	DSBOP	Desert Star Energy Center	12/31/2012	55139.39	2144423	0	2029	0.0000	15.5000	854,661	
E0131100	DSBOP	Desert Star Energy Center	05/31/2013	0.28	2144423	1	2029	0.0000	15.5000	4	
E0131100	DSBOP	Desert Star Energy Center	08/31/2013	6477.7	2152586	0	2029	0.0000	15.5000	100,404	
E0131100	DSBOP	Desert Star Energy Center	12/31/2013	87988.44	2160492	0	2029	0.0000	15.5000	1,363,821	
<b>E0131100</b>		<b>Desert Star Energy Center</b>		<b>28,592,778</b>			<b>2029</b>		<b>15.5000</b>	<b>443,188,066</b>	<b>15.5</b>
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E0131100	PA	Palomar Energy Center	04/30/2006	347569.69	2126645	0	2036	0.0000	22.5000	7,820,318	
E0131100	PA	Palomar Energy Center	05/31/2007	77113.91	2129388	0	2036	0.0000	22.5000	1,735,063	
E0131100	PA	Palomar Energy Center	03/31/2008	122840.92	2131382	0	2036	0.0000	22.5000	2,763,921	
E0131100	PA	Palomar Energy Center	01/31/2009	193777.88	2134551	0	2036	0.0000	22.5000	4,360,002	
E0131100	PA	Palomar Energy Center	01/31/2009	81238.15	2134552	0	2036	0.0000	22.5000	1,827,858	
E0131100	PA	Palomar Energy Center	01/31/2009	107608.35	2134553	0	2036	0.0000	22.5000	2,421,188	
E0131100	PA	Palomar Energy Center	05/31/2009	86794.34	2134937	0	2036	0.0000	22.5000	1,952,873	
E0131100	PA	Palomar Energy Center	05/31/2009	437861.42	2134938	0	2036	0.0000	22.5000	9,851,882	
E0131100	PA	Palomar Energy Center	06/30/2009	169971.85	2135007	0	2036	0.0000	22.5000	3,824,367	
E0131100	PA	Palomar Energy Center	07/31/2009	523813.21	2135048	0	2036	0.0000	22.5000	11,785,797	
E0131100	PA	Palomar Energy Center	11/30/2009	127793.89	2135989	0	2036	0.0000	22.5000	2,875,363	
E0131100	PA	Palomar Energy Center	11/30/2009	48427.45	2135992	0	2036	0.0000	22.5000	1,089,618	
E0131100	PA	Palomar Energy Center	01/31/2010	80.16	2134551	1	2036	0.0000	22.5000	1,804	
E0131100	PA	Palomar Energy Center	02/28/2010	1336509.06	2137720	0	2036	0.0000	22.5000	30,071,454	
E0131100	PA	Palomar Energy Center	03/31/2010	442137.52	2137775	0	2036	0.0000	22.5000	9,948,094	
E0131100	PA	Palomar Energy Center	03/31/2010	638337.99	2137779	0	2036	0.0000	22.5000	14,362,605	
E0131100	PA	Palomar Energy Center	03/31/2010	27385.58	2137780	0	2036	0.0000	22.5000	616,176	
E0131100	PA	Palomar Energy Center	04/30/2010	97660.15	2137910	0	2036	0.0000	22.5000	2,197,353	
E0131100	PA	Palomar Energy Center	04/30/2010	179047.98	2137912	0	2036	0.0000	22.5000	4,028,580	
E0131100	PA	Palomar Energy Center	07/31/2010	1018267.34	2138248	0	2036	0.0000	22.5000	22,911,015	
E0131100	PA	Palomar Energy Center	02/25/2011	109940.49	2140075	0	2036	0.0000	22.5000	2,473,661	
E0131100	PA	Palomar Energy Center	02/28/2011	308149.46	2140094	0	2036	0.0000	22.5000	6,933,363	
E0131100	PA	Palomar Energy Center	02/28/2011	314449.51	2140095	0	2036	0.0000	22.5000	707,614	
E0131100	PA	Palomar Energy Center	02/28/2011	109066.14	2140099	0	2036	0.0000	22.5000	2,453,988	
E0131100	PA	Palomar Energy Center	03/31/2011	75425.17	2140160	0	2036	0.0000	22.5000	1,697,066	
E0131100	PA	Palomar Energy Center	03/31/2011	433102.81	2140161	0	2036	0.0000	22.5000	9,744,813	
E0131100	PA	Palomar Energy Center	03/31/2011	41473.65	2140162	0	2036	0.0000	22.5000	933,157	
E0131100	PA	Palomar Energy Center	03/31/2011	403603.46	2140163	0	2036	0.0000	22.5000	9,081,078	
E0131100	PA	Palomar Energy Center	06/30/2011	1162018.22	2140395	0	2036	0.0000	22.5000	26,145,410	
E0131100	PA	Palomar Energy Center	06/30/2011	48625.41	2140397	0	2036	0.0000	22.5000	1,094,072	
E0131100	PA	Palomar Energy Center	06/30/2011	696407.16	2140398	0	2036	0.0000	22.5000	15,669,161	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131100	PA	Palomar Energy Center	09/30/2011	806439.14	2140625	0	2036	0.0000	22.5000	18,144,881	
E0131100	PA	Palomar Energy Center	10/31/2011	654019.38	2140839	0	2036	0.0000	22.5000	14,715,436	
E0131100	PA	Palomar Energy Center	11/30/2011	13636.04	2141226	0	2036	0.0000	22.5000	306,811	
E0131100	PA	Palomar Energy Center	01/31/2012	10861.95	2140397	1	2036	0.0000	22.5000	244,394	
E0131100	PA	Palomar Energy Center	01/31/2012	253362.49	2142533	0	2036	0.0000	22.5000	5,700,656	
E0131100	PA	Palomar Energy Center	02/29/2012	8344.73	2140839	1	2036	0.0000	22.5000	187,756	
E0131100	PA	Palomar Energy Center	05/31/2012	203060.21	2143407	0	2036	0.0000	22.5000	4,568,855	
E0131100	PA	Palomar Energy Center	07/31/2012	-126.56	2140625	1	2036	0.0000	22.5000	(2,848)	
E0131100	PA	Palomar Energy Center	07/31/2012	1750049.49	2143804	0	2036	0.0000	22.5000	39,376,114	
E0131100	PA	Palomar Energy Center	02/28/2013	86469.43	2145822	0	2036	0.0000	22.5000	1,945,562	
E0131100	PA	Palomar Energy Center	05/31/2013	197.74	2142533	1	2036	0.0000	22.5000	4,449	
E0131100	PA	Palomar Energy Center	05/31/2013	1177.58	2143407	1	2036	0.0000	22.5000	26,496	
E0131100	PA	Palomar Energy Center	05/31/2013	6817.17	2143804	1	2036	0.0000	22.5000	153,386	
E0131100	PA	Palomar Energy Center	05/31/2013	6875521.57	2146041	0	2036	0.0000	22.5000	154,699,235	
E0131100	PA	Palomar Energy Center	11/30/2013	257525.29	2153991	0	2036	0.0000	22.5000	5,794,319	
E0131100	PABOP	Palomar Energy Center	04/30/2006	136983.35	2126394	0	2036	0.0000	22.5000	3,082,125	
E0131100	PABOP	Palomar Energy Center	04/30/2006	2892597.63	2126429	0	2036	0.0000	22.5000	65,083,447	
E0131100	PABOP	Palomar Energy Center	04/30/2006	188505.44	2126430	0	2036	0.0000	22.5000	4,241,372	
E0131100	PABOP	Palomar Energy Center	04/30/2006	82598.91	2126438	0	2036	0.0000	22.5000	1,858,475	
E0131100	PABOP	Palomar Energy Center	04/30/2006	54997.79	2126439	0	2036	0.0000	22.5000	1,237,450	
E0131100	PABOP	Palomar Energy Center	04/30/2006	71558.47	2126470	0	2036	0.0000	22.5000	1,610,066	
E0131100	PABOP	Palomar Energy Center	04/30/2006	28623.39	2126476	0	2036	0.0000	22.5000	644,026	
E0131100	PABOP	Palomar Energy Center	04/30/2006	69513.94	2126482	0	2036	0.0000	22.5000	1,564,064	
E0131100	PABOP	Palomar Energy Center	04/30/2006	58473.49	2126483	0	2036	0.0000	22.5000	1,315,654	
E0131100	PABOP	Palomar Energy Center	04/30/2006	49068.66	2126494	0	2036	0.0000	22.5000	1,104,045	
E0131100	PABOP	Palomar Energy Center	04/30/2006	20445.28	2126495	0	2036	0.0000	22.5000	460,019	
E0131100	PABOP	Palomar Energy Center	04/30/2006	20445.28	2126496	0	2036	0.0000	22.5000	460,019	
E0131100	PABOP	Palomar Energy Center	04/30/2006	55202.24	2126497	0	2036	0.0000	22.5000	1,242,050	
E0131100	PABOP	Palomar Energy Center	04/30/2006	14311.69	2126498	0	2036	0.0000	22.5000	322,013	
E0131100	PABOP	Palomar Energy Center	04/30/2006	58473.49	2126499	0	2036	0.0000	22.5000	1,315,654	
E0131100	PABOP	Palomar Energy Center	04/30/2006	20445.28	2126507	0	2036	0.0000	22.5000	460,019	
E0131100	PABOP	Palomar Energy Center	04/30/2006	49068.62	2126534	0	2036	0.0000	22.5000	11,040,449	
E0131100	PABOP	Palomar Energy Center	04/30/2006	16356.22	2126535	0	2036	0.0000	22.5000	368,015	
E0131100	PABOP	Palomar Energy Center	04/30/2006	171740.32	2126549	0	2036	0.0000	22.5000	3,864,157	
E0131100	PABOP	Palomar Energy Center	04/30/2006	34348.06	2126550	0	2036	0.0000	22.5000	772,831	
E0131100	PABOP	Palomar Energy Center	04/30/2006	34348.06	2126551	0	2036	0.0000	22.5000	772,831	
E0131100	PABOP	Palomar Energy Center	04/30/2006	34348.06	2126552	0	2036	0.0000	22.5000	772,831	
E0131100	PABOP	Palomar Energy Center	04/30/2006	24534.33	2126560	0	2036	0.0000	22.5000	552,022	
E0131100	PABOP	Palomar Energy Center	04/30/2006	53157.72	2126561	0	2036	0.0000	22.5000	1,196,049	
E0131100	PABOP	Palomar Energy Center	04/30/2006	20445.28	2126562	0	2036	0.0000	22.5000	460,019	
E0131100	PABOP	Palomar Energy Center	04/30/2006	92003.74	2126563	0	2036	0.0000	22.5000	2,070,084	
E0131100	PABOP	Palomar Energy Center	04/30/2006	6746.94	2126564	0	2036	0.0000	22.5000	151,806	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131100	PABOP	Palomar Energy Center	04/30/2006	32712.44	2126565	0	2036	0.0000	22.5000	736,030	
E0131100	PABOP	Palomar Energy Center	04/30/2006	20445.28	2126571	0	2036	0.0000	22.5000	460,019	
E0131100	PABOP	Palomar Energy Center	04/30/2006	81781.1	2126590	0	2036	0.0000	22.5000	1,840,075	
E0131100	PABOP	Palomar Energy Center	04/30/2006	126760.71	2126591	0	2036	0.0000	22.5000	2,852,116	
E0131100	PABOP	Palomar Energy Center	04/30/2006	79736.58	2126592	0	2036	0.0000	22.5000	1,794,073	
E0131100	PABOP	Palomar Energy Center	04/30/2006	44979.61	2126597	0	2036	0.0000	22.5000	1,012,041	
E0131100	PABOP	Palomar Energy Center	04/30/2006	204452.76	2126608	0	2036	0.0000	22.5000	4,600,187	
E0131100	PABOP	Palomar Energy Center	04/30/2006	14311.69	2126611	0	2036	0.0000	22.5000	322,013	
E0131100	PABOP	Palomar Energy Center	04/30/2006	2657885.87	2126618	0	2036	0.0000	22.5000	59,802,432	
E0131100	PABOP	Palomar Energy Center	04/30/2006	991595.88	2126619	0	2036	0.0000	22.5000	22,310,907	
E0131100	PABOP	Palomar Energy Center	04/30/2006	1901410.66	2126620	0	2036	0.0000	22.5000	42,781,740	
E0131100	PABOP	Palomar Energy Center	04/30/2006	1151682.39	2126624	0	2036	0.0000	22.5000	25,912,854	
E0131100	PABOP	Palomar Energy Center	04/30/2006	224898.03	2126625	0	2036	0.0000	22.5000	5,060,206	
E0131100	PABOP	Palomar Energy Center	04/30/2006	419128.16	2126626	0	2036	0.0000	22.5000	9,430,384	
E0131100	PABOP	Palomar Energy Center	04/30/2006	858701.59	2126627	0	2036	0.0000	22.5000	19,320,786	
E0131100	PABOP	Palomar Energy Center	04/30/2006	265788.59	2126628	0	2036	0.0000	22.5000	5,980,243	
E0131100	PABOP	Palomar Energy Center	04/30/2006	419128.16	2126629	0	2036	0.0000	22.5000	9,430,384	
E0131100	PABOP	Palomar Energy Center	04/30/2006	2013859.68	2126630	0	2036	0.0000	22.5000	45,311,843	
E0131100	PABOP	Palomar Energy Center	04/30/2006	625916.74	2126631	0	2036	0.0000	22.5000	14,083,127	
E0131100	PABOP	Palomar Energy Center	04/30/2006	776920.48	2126632	0	2036	0.0000	22.5000	17,480,711	
E0131100	PABOP	Palomar Energy Center	04/30/2006	2289870.9	2126633	0	2036	0.0000	22.5000	51,522,095	
E0131100	PABOP	Palomar Energy Center	04/30/2006	265788.59	2126634	0	2036	0.0000	22.5000	5,980,243	
E0131100	PABOP	Palomar Energy Center	04/30/2006	633803.55	2126635	0	2036	0.0000	22.5000	14,260,580	
E0131100	PABOP	Palomar Energy Center	04/30/2006	957247.82	2126636	0	2036	0.0000	22.5000	21,538,076	
E0131100	PABOP	Palomar Energy Center	04/30/2006	1840074.83	2126637	0	2036	0.0000	22.5000	41,401,684	
E0131100	PABOP	Palomar Energy Center	04/30/2006	276011.22	2126638	0	2036	0.0000	22.5000	6,210,252	
E0131100	PABOP	Palomar Energy Center	04/30/2006	2044527.59	2126639	0	2036	0.0000	22.5000	46,001,871	
E0131100	PABOP	Palomar Energy Center	04/30/2006	102226.38	2126640	0	2036	0.0000	22.5000	2,300,094	
E0131100	PABOP	Palomar Energy Center	04/30/2006	265788.59	2126641	0	2036	0.0000	22.5000	5,980,243	
E0131100	PABOP	Palomar Energy Center	04/30/2006	858701.59	2126642	0	2036	0.0000	22.5000	19,320,786	
E0131100	PABOP	Palomar Energy Center	04/30/2006	429350.79	2126643	0	2036	0.0000	22.5000	9,660,393	
E0131100	PABOP	Palomar Energy Center	04/30/2006	746252.57	2126644	0	2036	0.0000	22.5000	16,790,683	
E0131100	PABOP	Palomar Energy Center	04/01/2007	27411.2	2128952	0	2036	0.0000	22.5000	616,752	
E0131100	PABOP	Palomar Energy Center	05/31/2007	226865.89	2129510	0	2036	0.0000	22.5000	5,104,483	
E0131100	PABOP	Palomar Energy Center	05/31/2007	24450.02	2129511	0	2036	0.0000	22.5000	550,125	
E0131100	PABOP	Palomar Energy Center	05/31/2007	114494.12	2129512	0	2036	0.0000	22.5000	2,576,118	
E0131100	PABOP	Palomar Energy Center	10/01/2007	27723.66	2129638	0	2036	0.0000	22.5000	623,782	
E0131100	PABOP	Palomar Energy Center	11/30/2007	78658.33	2130048	0	2036	0.0000	22.5000	1,769,812	
E0131100	PABOP	Palomar Energy Center	11/30/2007	35805.25	2130049	0	2036	0.0000	22.5000	805,618	
E0131100	PABOP	Palomar Energy Center	11/30/2007	40000	2130991	0	2036	0.0000	22.5000	900,000	
E0131100	PABOP	Palomar Energy Center	11/30/2007	70000	2130992	0	2036	0.0000	22.5000	1,575,000	
E0131100	PABOP	Palomar Energy Center	11/30/2007	50000	2130993	0	2036	0.0000	22.5000	1,125,000	



FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131100	PABOP	Palomar Energy Center	11/30/2007	50000	2130994	0	2036	0.0000	22.5000	1,125,000	
E0131100	PABOP	Palomar Energy Center	11/30/2007	5000	2130996	0	2036	0.0000	22.5000	112,500	
E0131100	PABOP	Palomar Energy Center	11/30/2007	20000	2130997	0	2036	0.0000	22.5000	450,000	
E0131100	PABOP	Palomar Energy Center	11/30/2007	20000	2130998	0	2036	0.0000	22.5000	450,000	
E0131100	PABOP	Palomar Energy Center	03/31/2008	219409.64	2131286	1	2036	0.0000	22.5000	4,936,717	
E0131100	PABOP	Palomar Energy Center	03/31/2008	555498.67	2131287	0	2036	0.0000	22.5000	12,498,720	
E0131100	PABOP	Palomar Energy Center	03/31/2008	234163.69	2131288	0	2036	0.0000	22.5000	5,268,683	
E0131100	PABOP	Palomar Energy Center	03/31/2008	274202.76	2131370	0	2036	0.0000	22.5000	6,169,562	
E0131100	PABOP	Palomar Energy Center	03/31/2008	52437.27	2131371	0	2036	0.0000	22.5000	1,179,839	
E0131100	PABOP	Palomar Energy Center	03/31/2008	326431.8	2131381	0	2036	0.0000	22.5000	7,344,716	
E0131100	PABOP	Palomar Energy Center	04/30/2008	78646.78	2131288	1	2036	0.0000	22.5000	1,769,553	
E0131100	PABOP	Palomar Energy Center	04/30/2008	16073.55	2131401	0	2036	0.0000	22.5000	361,655	
E0131100	PABOP	Palomar Energy Center	01/31/2011	13499.39	2140027	0	2036	0.0000	22.5000	303,736	
E0131100	PABOP	Palomar Energy Center	07/31/2012	24783.57	2143815	0	2036	0.0000	22.5000	557,630	
E0131100	PABOP	Palomar Energy Center	01/31/2013	35826.48	2145615	0	2036	0.0000	22.5000	806,096	
E0131100	PABOP	Palomar Energy Center	10/31/2013	1405789.07	2153098	0	2036	0.0000	22.5000	31,630,254	
E0131100	PABOP	Palomar Energy Center	10/31/2013	359261.21	2153103	0	2036	0.0000	22.5000	8,083,377	
E0131100	PABOP	Palomar Energy Center	10/31/2013	215134.43	2153104	0	2036	0.0000	22.5000	4,840,525	
E0131100	PABOP	Palomar Energy Center	12/31/2013	583142.64	2160489	0	2036	0.0000	22.5000	13,120,709	
E0131100	PABOP	Palomar Energy Center	12/31/2013	158405.3	2160491	0	2036	0.0000	22.5000	3,564,119	
E0131100	PAU1GT	Palomar Energy Center	04/30/2006	507145.07	2126324	0	2036	0.0000	22.5000	11,410,764	
E0131100	PAU1GT	Palomar Energy Center	04/30/2006	333155.77	2126325	0	2036	0.0000	22.5000	7,496,005	
E0131100	PAU2GT	Palomar Energy Center	04/30/2006	123693.92	2126405	0	2036	0.0000	22.5000	2,783,113	
E0131100	PAU2GT	Palomar Energy Center	04/30/2006	507145.07	2126363	0	2036	0.0000	22.5000	11,410,764	
E0131100	PAU2GT	Palomar Energy Center	04/30/2006	333155.77	2126364	0	2036	0.0000	22.5000	7,496,005	
E0131100	PAU2GT	Palomar Energy Center	04/30/2006	123693.92	2126416	0	2036	0.0000	22.5000	2,783,113	
E0131100	PAU3ST	Palomar Energy Center	04/30/2006	709665.75	2126381	0	2036	0.0000	22.5000	15,967,479	
E0131100	PAU3ST	Palomar Energy Center	04/30/2006	123489.47	2126382	0	2036	0.0000	22.5000	2,778,513	
E0131100	PAU3ST	Palomar Energy Center	04/30/2006	580635.61	2126383	0	2036	0.0000	22.5000	13,064,301	
<b>E0131100</b>		<b>Palomar Energy Center</b>		<b>57,518,450</b>			<b>2036</b>		<b>22.5000</b>	<b>1,294,165,115</b>	<b>22.5</b>
E0131200	DS	Desert Star Energy Center	05/01/2000	74005.85	2140957	0	2029	0.0000	15.5000	1,147,091	
E0131200	DS	Desert Star Energy Center	05/01/2000	16839.29	2140959	0	2029	0.0000	15.5000	261,009	
E0131200	DS	Desert Star Energy Center	07/31/2005	840940.34	2140958	0	2029	0.0000	15.5000	13,034,575	
E0131200	DS	Desert Star Energy Center	07/31/2005	191346.73	2140960	0	2029	0.0000	15.5000	2,965,874	
E0131200	DS	Desert Star Energy Center	07/31/2008	235596.37	2141125	0	2029	0.0000	15.5000	3,651,744	
E0131200	DS	Desert Star Energy Center	05/31/2013	82573.95	2146048	0	2029	0.0000	15.5000	1,279,896	
E0131200	DS	Desert Star Energy Center	12/31/2013	82891.7	2160496	0	2029	0.0000	15.5000	1,284,821	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	7971.01	2140929	0	2029	0.0000	15.5000	123,551	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	1813.82	2140931	0	2029	0.0000	15.5000	28,114	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	38699.55	2140933	0	2029	0.0000	15.5000	599,843	

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E0131200	DSBOP	Desert Star Energy Center	05/01/2000	8805.73	2140935	0	2029	0.0000	15.5000	136,489	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	586531.79	2140997	0	2029	0.0000	15.5000	9,091,243	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	600898.79	2140999	0	2029	0.0000	15.5000	9,313,931	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	369303.18	2141009	0	2029	0.0000	15.5000	5,724,199	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	84030.44	2141011	0	2029	0.0000	15.5000	1,302,472	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	323986.23	2141013	0	2029	0.0000	15.5000	5,021,787	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	73719.62	2141015	0	2029	0.0000	15.5000	1,142,654	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	26185.1	2141017	0	2029	0.0000	15.5000	405,869	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	5957.93	2141019	0	2029	0.0000	15.5000	92,348	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	580029.28	2141027	0	2029	0.0000	15.5000	8,990,454	
E0131200	DSBOP	Desert Star Energy Center	05/01/2000	131979.05	2141029	0	2029	0.0000	15.5000	2,045,675	
E0131200	DSBOP	Desert Star Energy Center	12/31/2002	36692.95	2141095	0	2029	0.0000	15.5000	568,741	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	90575.51	2140930	0	2029	0.0000	15.5000	1,403,920	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	20610.9	2140932	0	2029	0.0000	15.5000	319,469	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	439749.3	2140934	0	2029	0.0000	15.5000	6,816,114	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	100060.14	2140936	0	2029	0.0000	15.5000	1,550,932	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	6582772.38	2140998	0	2029	0.0000	15.5000	102,032,972	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	6582772.38	2141000	0	2029	0.0000	15.5000	102,032,972	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	4196449.86	2141010	0	2029	0.0000	15.5000	65,044,973	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	954851.39	2141012	0	2029	0.0000	15.5000	14,800,197	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	3681506.07	2141014	0	2029	0.0000	15.5000	57,063,344	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	837688.08	2141016	0	2029	0.0000	15.5000	12,984,165	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	297545.09	2141018	0	2029	0.0000	15.5000	4,611,949	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	67701.23	2141020	0	2029	0.0000	15.5000	1,049,369	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	6590964.83	2141028	0	2029	0.0000	15.5000	102,159,955	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	1499699.11	2141030	0	2029	0.0000	15.5000	23,245,336	
E0131200	DSBOP	Desert Star Energy Center	07/31/2005	846837.65	2141096	0	2029	0.0000	15.5000	13,125,984	
E0131200	DSBOP	Desert Star Energy Center	10/31/2009	1739730.34	2141130	0	2029	0.0000	15.5000	26,965,820	
E0131200	DSBOP	Desert Star Energy Center	04/30/2012	167241.86	2142829	0	2029	0.0000	15.5000	2,592,249	
E0131200	DSBOP	Desert Star Energy Center	05/31/2012	45027.47	2143406	0	2029	0.0000	15.5000	697,926	
E0131200	DSBOP	Desert Star Energy Center	07/31/2012	56346.02	2143802	0	2029	0.0000	15.5000	873,363	
E0131200	DSBOP	Desert Star Energy Center	10/31/2012	60015.85	2144162	0	2029	0.0000	15.5000	930,246	
E0131200	DSBOP	Desert Star Energy Center	11/30/2012	130930.81	2144287	0	2029	0.0000	15.5000	2,029,428	
E0131200	DSBOP	Desert Star Energy Center	11/30/2012	194264.77	2144288	0	2029	0.0000	15.5000	3,011,104	
E0131200	DSBOP	Desert Star Energy Center	12/31/2012	51815.7	2144424	0	2029	0.0000	15.5000	803,143	
E0131200	DSBOP	Desert Star Energy Center	12/31/2012	18646.07	2144426	0	2029	0.0000	15.5000	289,014	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	20.9	2143406	1	2029	0.0000	15.5000	324	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	45.68	2143802	1	2029	0.0000	15.5000	708	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	81.79	2144162	1	2029	0.0000	15.5000	1,268	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	166.96	2144287	1	2029	0.0000	15.5000	2,588	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	197.52	2144288	1	2029	0.0000	15.5000	3,062	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	42.88	2144424	1	2029	0.0000	15.5000	665	

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E0131200	DSBOP	Desert Star Energy Center	05/31/2013	394835.63	2146045	0	2029	0.0000	15.5000	6,119,952	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	591582.13	2146046	0	2029	0.0000	15.5000	9,169,523	
E0131200	DSBOP	Desert Star Energy Center	05/31/2013	181447.99	2146047	0	2029	0.0000	15.5000	2,812,444	
E0131200	DSBOP	Desert Star Energy Center	06/30/2013	80366.15	2146216	0	2029	0.0000	15.5000	1,245,675	
E0131200	DSBOP	Desert Star Energy Center	11/30/2013	32558.64	2153992	0	2029	0.0000	15.5000	504,659	
E0131200	DSBOP	Desert Star Energy Center	12/31/2013	48308.22	2160494	0	2029	0.0000	15.5000	748,777	
E0131200	DSBOP	Desert Star Energy Center	12/31/2013	222872.43	2160495	0	2029	0.0000	15.5000	3,454,523	
E0131200	DSU1GT	Desert Star Energy Center	05/01/2000	230983.37	2141001	0	2029	0.0000	15.5000	3,580,242	
E0131200	DSU1GT	Desert Star Energy Center	05/01/2000	52557.44	2141003	0	2029	0.0000	15.5000	814,640	
E0131200	DSU1GT	Desert Star Energy Center	07/31/2005	2624700.34	2141002	0	2029	0.0000	15.5000	40,682,855	
E0131200	DSU1GT	Desert Star Energy Center	07/31/2005	597217.62	2141004	0	2029	0.0000	15.5000	9,256,873	
E0131200	DSU2GT	Desert Star Energy Center	05/01/2000	230983.08	2141005	0	2029	0.0000	15.5000	3,580,238	
E0131200	DSU2GT	Desert Star Energy Center	05/01/2000	52557.64	2141007	0	2029	0.0000	15.5000	814,643	
E0131200	DSU2GT	Desert Star Energy Center	07/31/2005	2624697.71	2141006	0	2029	0.0000	15.5000	40,682,815	
E0131200	DSU2GT	Desert Star Energy Center	07/31/2005	597220.52	2141008	0	2029	0.0000	15.5000	9,256,918	
<b>E0131200</b>		<b>Desert Star Energy Center</b>		<b>48,218,046</b>			<b>2029</b>		<b>15.5000</b>	<b>747,379,715</b>	<b>15.5</b>
E0131200	PA	Palomar Energy Center	04/30/2010	82471	2137915	0	2036	0.0000	22.5000	1,855,598	
E0131200	PA	Palomar Energy Center	05/31/2011	4526.11	2137915	1	2036	0.0000	22.5000	101,837	
E0131200	PA	Palomar Energy Center	05/31/2012	28768.28	2143409	0	2036	0.0000	22.5000	647,286	
E0131200	PA	Palomar Energy Center	05/31/2013	30.47	2143409	1	2036	0.0000	22.5000	686	
E0131200	PABOP	Palomar Energy Center	04/30/2006	92208.19	2126388	0	2036	0.0000	22.5000	2,074,684	
E0131200	PABOP	Palomar Energy Center	04/30/2006	114493.55	2126389	0	2036	0.0000	22.5000	2,576,105	
E0131200	PABOP	Palomar Energy Center	04/30/2006	113266.83	2126390	0	2036	0.0000	22.5000	2,548,504	
E0131200	PABOP	Palomar Energy Center	04/30/2006	173784.85	2126391	0	2036	0.0000	22.5000	3,910,159	
E0131200	PABOP	Palomar Energy Center	04/30/2006	9609.28	2126392	0	2036	0.0000	22.5000	216,209	
E0131200	PABOP	Palomar Energy Center	04/30/2006	32712.44	2126393	0	2036	0.0000	22.5000	736,030	
E0131200	PABOP	Palomar Energy Center	04/30/2006	233076.15	2126440	0	2036	0.0000	22.5000	5,244,213	
E0131200	PABOP	Palomar Energy Center	04/30/2006	1825763.14	2126441	0	2036	0.0000	22.5000	41,079,671	
E0131200	PABOP	Palomar Energy Center	04/30/2006	470241.35	2126442	0	2036	0.0000	22.5000	10,580,430	
E0131200	PABOP	Palomar Energy Center	04/30/2006	247387.84	2126443	0	2036	0.0000	22.5000	5,566,226	
E0131200	PABOP	Palomar Energy Center	04/30/2006	323035.36	2126471	0	2036	0.0000	22.5000	7,268,296	
E0131200	PABOP	Palomar Energy Center	04/30/2006	7155.85	2126472	0	2036	0.0000	22.5000	161,007	
E0131200	PABOP	Palomar Energy Center	04/30/2006	7155.85	2126473	0	2036	0.0000	22.5000	161,007	
E0131200	PABOP	Palomar Energy Center	04/30/2006	134938.82	2126474	0	2036	0.0000	22.5000	3,036,123	
E0131200	PABOP	Palomar Energy Center	04/30/2006	71558.47	2126475	0	2036	0.0000	22.5000	1,610,066	
E0131200	PABOP	Palomar Energy Center	04/30/2006	327124.41	2126477	0	2036	0.0000	22.5000	7,360,299	
E0131200	PABOP	Palomar Energy Center	04/30/2006	55815.6	2126478	0	2036	0.0000	22.5000	1,255,851	
E0131200	PABOP	Palomar Energy Center	04/30/2006	419128.16	2126479	0	2036	0.0000	22.5000	9,430,384	
E0131200	PABOP	Palomar Energy Center	04/30/2006	11244.9	2126480	0	2036	0.0000	22.5000	253,010	
E0131200	PABOP	Palomar Energy Center	04/30/2006	8178.11	2126481	0	2036	0.0000	22.5000	184,007	

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E0131200	PABOP	Palomar Energy Center	04/30/2006	235120.67	2126484	0	2036	0.0000	22.5000	5,290,215	
E0131200	PABOP	Palomar Energy Center	04/30/2006	50295.38	2126485	0	2036	0.0000	22.5000	1,131,646	
E0131200	PABOP	Palomar Energy Center	04/30/2006	37823.76	2126486	0	2036	0.0000	22.5000	851,035	
E0131200	PABOP	Palomar Energy Center	04/30/2006	625625.44	2126487	0	2036	0.0000	22.5000	14,076,572	
E0131200	PABOP	Palomar Energy Center	04/30/2006	9200.37	2126488	0	2036	0.0000	22.5000	207,008	
E0131200	PABOP	Palomar Energy Center	04/30/2006	14311.69	2126489	0	2036	0.0000	22.5000	322,013	
E0131200	PABOP	Palomar Energy Center	04/30/2006	425261.74	2126490	0	2036	0.0000	22.5000	9,568,389	
E0131200	PABOP	Palomar Energy Center	04/30/2006	419128.16	2126491	0	2036	0.0000	22.5000	9,430,384	
E0131200	PABOP	Palomar Energy Center	04/30/2006	40890.55	2126493	0	2036	0.0000	22.5000	920,037	
E0131200	PABOP	Palomar Energy Center	04/30/2006	441004.6	2126526	0	2036	0.0000	22.5000	9,922,604	
E0131200	PABOP	Palomar Energy Center	04/30/2006	5694009.33	2126527	0	2036	0.0000	22.5000	128,115,210	
E0131200	PABOP	Palomar Energy Center	04/30/2006	478419.46	2126528	0	2036	0.0000	22.5000	10,764,438	
E0131200	PABOP	Palomar Energy Center	04/30/2006	136983.35	2126529	0	2036	0.0000	22.5000	3,082,125	
E0131200	PABOP	Palomar Energy Center	04/30/2006	441004.6	2126530	0	2036	0.0000	22.5000	9,922,604	
E0131200	PABOP	Palomar Energy Center	04/30/2006	2040438.53	2126531	0	2036	0.0000	22.5000	45,909,867	
E0131200	PABOP	Palomar Energy Center	04/30/2006	265788.59	2126532	0	2036	0.0000	22.5000	5,980,243	
E0131200	PABOP	Palomar Energy Center	04/30/2006	163562.21	2126533	0	2036	0.0000	22.5000	3,680,150	
E0131200	PABOP	Palomar Energy Center	04/30/2006	42935.08	2126536	0	2036	0.0000	22.5000	966,039	
E0131200	PABOP	Palomar Energy Center	04/30/2006	59291.3	2126537	0	2036	0.0000	22.5000	1,334,054	
E0131200	PABOP	Palomar Energy Center	04/30/2006	63380.36	2126538	0	2036	0.0000	22.5000	1,426,058	
E0131200	PABOP	Palomar Energy Center	04/30/2006	6746.94	2126539	0	2036	0.0000	22.5000	151,806	
E0131200	PABOP	Palomar Energy Center	04/30/2006	20445.28	2126540	0	2036	0.0000	22.5000	460,019	
E0131200	PABOP	Palomar Energy Center	04/30/2006	2985010.28	2126541	0	2036	0.0000	22.5000	67,162,731	
E0131200	PABOP	Palomar Energy Center	04/30/2006	613358.28	2126542	0	2036	0.0000	22.5000	13,800,561	
E0131200	PABOP	Palomar Energy Center	04/30/2006	49068.66	2126543	0	2036	0.0000	22.5000	1,104,045	
E0131200	PABOP	Palomar Energy Center	04/30/2006	66038.24	2126544	0	2036	0.0000	22.5000	1,485,860	
E0131200	PABOP	Palomar Energy Center	04/30/2006	54793.34	2126545	0	2036	0.0000	22.5000	1,232,850	
E0131200	PABOP	Palomar Energy Center	04/30/2006	1676512.62	2126546	0	2036	0.0000	22.5000	37,721,534	
E0131200	PABOP	Palomar Energy Center	04/30/2006	188096.54	2126547	0	2036	0.0000	22.5000	4,232,172	
E0131200	PABOP	Palomar Energy Center	04/30/2006	194230.12	2126548	0	2036	0.0000	22.5000	4,370,178	
E0131200	PABOP	Palomar Energy Center	04/30/2006	202203.78	2126553	0	2036	0.0000	22.5000	4,549,585	
E0131200	PABOP	Palomar Energy Center	04/30/2006	674694.1	2126575	0	2036	0.0000	22.5000	15,180,617	
E0131200	PABOP	Palomar Energy Center	04/30/2006	55202.24	2126576	0	2036	0.0000	22.5000	1,242,050	
E0131200	PABOP	Palomar Energy Center	04/30/2006	159473.15	2126577	0	2036	0.0000	22.5000	3,588,146	
E0131200	PABOP	Palomar Energy Center	04/30/2006	26578.86	2126578	0	2036	0.0000	22.5000	598,024	
E0131200	PABOP	Palomar Energy Center	04/30/2006	77692.05	2126579	0	2036	0.0000	22.5000	1,748,071	
E0131200	PABOP	Palomar Energy Center	04/30/2006	179918.43	2126580	0	2036	0.0000	22.5000	4,048,165	
E0131200	PABOP	Palomar Energy Center	04/30/2006	44979.61	2126581	0	2036	0.0000	22.5000	1,012,041	
E0131200	PABOP	Palomar Energy Center	04/30/2006	36801.5	2126582	0	2036	0.0000	22.5000	828,034	
E0131200	PABOP	Palomar Energy Center	04/30/2006	50090.93	2126583	0	2036	0.0000	22.5000	1,127,046	
E0131200	PABOP	Palomar Energy Center	04/30/2006	500909.26	2126584	0	2036	0.0000	22.5000	11,270,458	
E0131200	PABOP	Palomar Energy Center	04/30/2006	71558.47	2126585	0	2036	0.0000	22.5000	1,610,066	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131200	PABOP	Palomar Energy Center	04/30/2006	47637.49	2126586	0	2036	0.0000	22.5000	1,071,844	
E0131200	PABOP	Palomar Energy Center	04/30/2006	363925.91	2126587	0	2036	0.0000	22.5000	8,188,333	
E0131200	PABOP	Palomar Energy Center	04/30/2006	245343.31	2126588	0	2036	0.0000	22.5000	5,520,224	
E0131200	PABOP	Palomar Energy Center	04/30/2006	26578.86	2126589	0	2036	0.0000	22.5000	598,024	
E0131200	PABOP	Palomar Energy Center	10/31/2007	335103.9	2127500	0	2036	0.0000	22.5000	7,539,838	
E0131200	PABOP	Palomar Energy Center	04/30/2008	24963.16	2131400	0	2036	0.0000	22.5000	561,671	
E0131200	PABOP	Palomar Energy Center	06/30/2008	20227.77	2132161	0	2036	0.0000	22.5000	455,125	
E0131200	PABOP	Palomar Energy Center	03/31/2009	111456.05	2134801	0	2036	0.0000	22.5000	2,507,761	
E0131200	PABOP	Palomar Energy Center	05/31/2009	129687.11	2134942	0	2036	0.0000	22.5000	2,917,960	
E0131200	PABOP	Palomar Energy Center	02/28/2010	6896.89	2134942	1	2036	0.0000	22.5000	155,180	
E0131200	PABOP	Palomar Energy Center	06/30/2011	147788.1	2140399	0	2036	0.0000	22.5000	3,325,232	
E0131200	PABOP	Palomar Energy Center	06/30/2011	147772.38	2140401	0	2036	0.0000	22.5000	3,324,879	
E0131200	PABOP	Palomar Energy Center	08/31/2011	10774.61	2140543	0	2036	0.0000	22.5000	242,429	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	291345.18	2126287	0	2036	0.0000	22.5000	6,555,267	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	291345.18	2126288	0	2036	0.0000	22.5000	65,552,666	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1891188.02	2126289	0	2036	0.0000	22.5000	42,551,730	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	439573.43	2126290	0	2036	0.0000	22.5000	9,890,402	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	291345.18	2126291	0	2036	0.0000	22.5000	6,555,267	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	3475696.9	2126292	0	2036	0.0000	22.5000	78,203,180	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	2030318.12	2126293	0	2036	0.0000	22.5000	45,682,158	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	2821039.17	2126294	0	2036	0.0000	22.5000	63,473,381	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1298172.79	2126295	0	2036	0.0000	22.5000	29,208,888	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	287153.9	2126296	0	2036	0.0000	22.5000	6,460,963	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	281633.68	2126297	0	2036	0.0000	22.5000	6,336,758	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	117560.34	2126298	0	2036	0.0000	22.5000	2,645,108	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	117560.34	2126299	0	2036	0.0000	22.5000	2,645,108	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	3769802.19	2126300	0	2036	0.0000	22.5000	84,820,549	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	86892.42	2126301	0	2036	0.0000	22.5000	1,955,079	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	563880.71	2126302	0	2036	0.0000	22.5000	12,687,316	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	427408.49	2126303	0	2036	0.0000	22.5000	9,616,691	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	145365.91	2126304	0	2036	0.0000	22.5000	3,270,733	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	241254.26	2126305	0	2036	0.0000	22.5000	5,428,221	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1393345.55	2126306	0	2036	0.0000	22.5000	31,350,275	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1474615.52	2126307	0	2036	0.0000	22.5000	33,178,849	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	2094107.38	2126308	0	2036	0.0000	22.5000	47,117,416	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1296843.85	2126309	0	2036	0.0000	22.5000	29,178,987	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	104577.59	2126310	0	2036	0.0000	22.5000	2,352,996	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	30565.69	2126311	0	2036	0.0000	22.5000	687,728	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	527590.34	2126312	0	2036	0.0000	22.5000	11,870,783	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	183394.12	2126313	0	2036	0.0000	22.5000	4,126,368	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	607838.05	2126314	0	2036	0.0000	22.5000	13,676,356	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	334689.17	2126315	0	2036	0.0000	22.5000	7,530,506	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	291345.18	2126316	0	2036	0.0000	22.5000	6,555,267	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	218764.45	2126317	0	2036	0.0000	22.5000	4,922,200	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	2371652	2126318	0	2036	0.0000	22.5000	53,362,170	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1165380.73	2126319	0	2036	0.0000	22.5000	26,221,066	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1369833.48	2126320	0	2036	0.0000	22.5000	30,821,253	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	415141.33	2126321	0	2036	0.0000	22.5000	9,340,680	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	809632.93	2126322	0	2036	0.0000	22.5000	18,216,741	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	372206.25	2126323	0	2036	0.0000	22.5000	8,374,641	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	58269.04	2126395	0	2036	0.0000	22.5000	1,311,053	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	23512.07	2126396	0	2036	0.0000	22.5000	529,022	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	23512.07	2126397	0	2036	0.0000	22.5000	529,022	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	112449.02	2126398	0	2036	0.0000	22.5000	2,530,103	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	7155.85	2126399	0	2036	0.0000	22.5000	161,007	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	16356.22	2126400	0	2036	0.0000	22.5000	368,015	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	1243072.77	2126401	0	2036	0.0000	22.5000	27,969,137	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	833144.99	2126402	0	2036	0.0000	22.5000	18,745,762	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	216719.92	2126403	0	2036	0.0000	22.5000	4,876,198	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	191163.33	2126404	0	2036	0.0000	22.5000	4,301,175	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	299523.29	2126554	0	2036	0.0000	22.5000	6,739,274	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	313834.98	2126555	0	2036	0.0000	22.5000	7,061,287	
E0131200	PAU1GT	Palomar Energy Center	04/30/2006	6746.94	2126556	0	2036	0.0000	22.5000	151,806	
E0131200	PAU1GT	Palomar Energy Center	06/01/2007	29488.53	2129447	0	2036	0.0000	22.5000	663,492	
E0131200	PAU1GT	Palomar Energy Center	12/01/2007	25381.44	2130089	0	2036	0.0000	22.5000	571,082	
E0131200	PAU1GT	Palomar Energy Center	07/31/2009	277960.25	2135049	0	2036	0.0000	22.5000	6,254,106	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	291345.18	2126326	0	2036	0.0000	22.5000	6,555,267	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	2913451.81	2126327	0	2036	0.0000	22.5000	65,552,666	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1891188.02	2126328	0	2036	0.0000	22.5000	42,551,730	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	439573.43	2126329	0	2036	0.0000	22.5000	9,890,402	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	291345.18	2126330	0	2036	0.0000	22.5000	6,555,267	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	3475696.9	2126331	0	2036	0.0000	22.5000	78,203,180	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	2030318.12	2126332	0	2036	0.0000	22.5000	45,682,158	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	2821039.17	2126333	0	2036	0.0000	22.5000	63,473,381	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1298172.79	2126334	0	2036	0.0000	22.5000	29,208,888	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	287153.9	2126335	0	2036	0.0000	22.5000	6,460,963	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	281633.68	2126336	0	2036	0.0000	22.5000	6,336,758	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	117560.34	2126337	0	2036	0.0000	22.5000	2,645,108	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	117560.34	2126338	0	2036	0.0000	22.5000	2,645,108	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	3769802.19	2126339	0	2036	0.0000	22.5000	84,820,549	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	86892.42	2126340	0	2036	0.0000	22.5000	1,955,079	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	563880.71	2126341	0	2036	0.0000	22.5000	12,687,316	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	427408.49	2126342	0	2036	0.0000	22.5000	9,616,691	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	145365.91	2126343	0	2036	0.0000	22.5000	3,270,733	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	241254.26	2126344	0	2036	0.0000	22.5000	5,428,221	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1393345.55	2126345	0	2036	0.0000	22.5000	31,350,275	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1474615.52	2126346	0	2036	0.0000	22.5000	33,178,849	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	2094107.38	2126347	0	2036	0.0000	22.5000	47,117,416	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1296843.85	2126348	0	2036	0.0000	22.5000	29,178,987	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	104577.59	2126349	0	2036	0.0000	22.5000	2,352,996	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	30565.69	2126350	0	2036	0.0000	22.5000	687,728	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	527590.34	2126351	0	2036	0.0000	22.5000	11,870,783	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	183394.12	2126352	0	2036	0.0000	22.5000	4,126,368	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	607838.05	2126353	0	2036	0.0000	22.5000	13,676,356	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	334689.17	2126354	0	2036	0.0000	22.5000	7,530,506	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	291345.18	2126355	0	2036	0.0000	22.5000	6,555,267	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	218764.45	2126356	0	2036	0.0000	22.5000	4,922,200	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	237165.2	2126357	0	2036	0.0000	22.5000	53,362,170	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1165380.73	2126358	0	2036	0.0000	22.5000	26,221,066	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1369833.48	2126359	0	2036	0.0000	22.5000	30,821,253	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	415141.33	2126360	0	2036	0.0000	22.5000	9,340,680	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	809632.93	2126361	0	2036	0.0000	22.5000	18,216,741	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	372206.25	2126362	0	2036	0.0000	22.5000	8,374,641	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	58269.04	2126406	0	2036	0.0000	22.5000	1,311,053	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	23512.07	2126407	0	2036	0.0000	22.5000	529,022	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	23512.07	2126408	0	2036	0.0000	22.5000	529,022	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	112449.02	2126409	0	2036	0.0000	22.5000	2,530,103	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	7155.85	2126410	0	2036	0.0000	22.5000	161,007	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	16356.22	2126411	0	2036	0.0000	22.5000	368,015	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	1243072.77	2126412	0	2036	0.0000	22.5000	27,969,137	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	833144.99	2126413	0	2036	0.0000	22.5000	18,745,762	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	216719.92	2126414	0	2036	0.0000	22.5000	4,876,198	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	191163.33	2126415	0	2036	0.0000	22.5000	4,301,175	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	299523.29	2126557	0	2036	0.0000	22.5000	6,739,274	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	313834.98	2126558	0	2036	0.0000	22.5000	7,061,287	
E0131200	PAU2GT	Palomar Energy Center	04/30/2006	6746.94	2126559	0	2036	0.0000	22.5000	151,806	
E0131200	PAU2GT	Palomar Energy Center	12/01/2007	25381.42	2130090	0	2036	0.0000	22.5000	571,082	
E0131200	PAU3ST	Palomar Energy Center	01/31/2009	30710.06	2134555	0	2036	0.0000	22.5000	690,976	
E0131200	PAU3ST	Palomar Energy Center	01/31/2009	233676.46	2134556	0	2036	0.0000	22.5000	5,257,720	
E0131200	PAU3ST	Palomar Energy Center	05/31/2009	24766.41	2134940	0	2036	0.0000	22.5000	557,244	
E0131200	PAU3ST	Palomar Energy Center	05/31/2009	62454.8	2134941	0	2036	0.0000	22.5000	1,405,233	
E0131200	PAU3ST	Palomar Energy Center	08/31/2010	3461.85	2134556	1	2036	0.0000	22.5000	77,892	
<b>E0131200</b>		<b>Palomar Energy Center</b>		<b>106,539,244</b>			<b>2036</b>		<b>22.5000</b>	<b>2,397,132,979</b>	<b>22.5</b>
E0131400	DSBOP	Desert Star Energy Center	05/01/2000	157455.29	2140949	0	2029	0.0000	15.5000	2,440,557	=====

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131400	DSBOP	Desert Star Energy Center	05/01/2000	35827.13	2140951	0	2029	0.0000	15.5000	555,321	
E0131400	DSBOP	Desert Star Energy Center	05/01/2000	198674.92	2141021	0	2029	0.0000	15.5000	3,079,461	
E0131400	DSBOP	Desert Star Energy Center	05/01/2000	45206.01	2141023	0	2029	0.0000	15.5000	700,693	
E0131400	DSBOP	Desert Star Energy Center	05/01/2000	183888.47	2141031	0	2029	0.0000	15.5000	2,850,271	
E0131400	DSBOP	Desert Star Energy Center	05/01/2000	41841.87	2141033	0	2029	0.0000	15.5000	648,549	
E0131400	DSBOP	Desert Star Energy Center	07/31/2005	1789189.96	2140950	0	2029	0.0000	15.5000	27,732,444	
E0131400	DSBOP	Desert Star Energy Center	07/31/2005	407109.68	2140952	0	2029	0.0000	15.5000	6,310,200	
E0131400	DSBOP	Desert Star Energy Center	07/31/2005	2257573.61	2141022	0	2029	0.0000	15.5000	34,992,391	
E0131400	DSBOP	Desert Star Energy Center	07/31/2005	513682.8	2141024	0	2029	0.0000	15.5000	7,962,083	
E0131400	DSBOP	Desert Star Energy Center	07/31/2005	2089554.11	2141032	0	2029	0.0000	15.5000	32,388,089	
E0131400	DSBOP	Desert Star Energy Center	07/31/2005	475454.97	2141034	0	2029	0.0000	15.5000	7,369,552	
E0131400	DSBOP	Desert Star Energy Center	07/31/2007	279428.38	2141123	0	2029	0.0000	15.5000	4,331,140	
E0131400	DSBOP	Desert Star Energy Center	10/31/2010	500000	2141143	0	2029	0.0000	15.5000	7,750,000	
E0131400	DSBOP	Desert Star Energy Center	09/30/2012	100688.79	2144012	0	2029	0.0000	15.5000	1,560,676	
E0131400	DSBOP	Desert Star Energy Center	12/31/2012	711757.88	2144430	0	2029	0.0000	15.5000	11,032,247	
E0131400	DSBOP	Desert Star Energy Center	01/31/2013	917.49	2144430	1	2029	0.0000	15.5000	14,221	
E0131400	DSBOP	Desert Star Energy Center	09/30/2013	367685.69	2152948	0	2029	0.0000	15.5000	5,699,128	
E0131400	DSBOP	Desert Star Energy Center	12/31/2013	259514.09	2160497	0	2029	0.0000	15.5000	4,022,468	
E0131400	DSBOP	Desert Star Energy Center	12/31/2013	211510.58	2160499	0	2029	0.0000	15.5000	3,278,414	
E0131400	DSU2GT	Desert Star Energy Center	10/31/2013	10082.4	2153153	0	2029	0.0000	15.5000	156,277	
E0131400	DSU2GT	Desert Star Energy Center	11/30/2013	69878.76	2153993	0	2029	0.0000	15.5000	1,083,121	
<b>E0131400</b>		<b>Desert Star Energy Center</b>		<b>10,706,923</b>			<b>2029</b>		<b>15.5000</b>	<b>165,957,305</b>	<b>15.5</b>
											=====
E0131400	PA	Palomar Energy Center	04/30/2006	132337.32	2125982	0	2036	0.0000	22.5000	2,977,590	
E0131400	PA	Palomar Energy Center	01/31/2007	104487.87	2125982	1	2036	0.0000	22.5000	2,350,977	
E0131400	PA	Palomar Energy Center	03/31/2008	1664674.71	2125982	2	2036	0.0000	22.5000	37,455,181	
E0131400	PA	Palomar Energy Center	10/31/2009	200658.27	2135850	0	2036	0.0000	22.5000	4,514,811	
E0131400	PA	Palomar Energy Center	11/30/2009	164696.48	2135990	0	2036	0.0000	22.5000	3,705,671	
E0131400	PA	Palomar Energy Center	01/31/2010	11772.47	2135850	1	2036	0.0000	22.5000	264,881	
E0131400	PA	Palomar Energy Center	04/30/2010	334465.9	2137917	0	2036	0.0000	22.5000	7,525,483	
E0131400	PA	Palomar Energy Center	09/30/2010	92.43	2138451	0	2036	0.0000	22.5000	2,080	
E0131400	PA	Palomar Energy Center	11/30/2010	767395.48	2138621	0	2036	0.0000	22.5000	17,266,398	
E0131400	PA	Palomar Energy Center	01/31/2011	5197.61	2137917	1	2036	0.0000	22.5000	116,946	
E0131400	PA	Palomar Energy Center	01/31/2011	4764.78	2138621	1	2036	0.0000	22.5000	107,208	
E0131400	PA	Palomar Energy Center	06/30/2011	2559550.4	2140403	0	2036	0.0000	22.5000	57,589,884	
E0131400	PABOP	Palomar Energy Center	04/30/2006	441822.41	2126384	0	2036	0.0000	22.5000	9,941,004	
E0131400	PABOP	Palomar Energy Center	04/30/2006	112449.02	2126385	0	2036	0.0000	22.5000	2,530,103	
E0131400	PABOP	Palomar Energy Center	04/30/2006	49068.66	2126386	0	2036	0.0000	22.5000	1,104,045	
E0131400	PABOP	Palomar Energy Center	04/30/2006	32712.44	2126387	0	2036	0.0000	22.5000	736,030	
E0131400	PABOP	Palomar Energy Center	04/30/2006	1328942.93	2126417	0	2036	0.0000	22.5000	29,901,216	
E0131400	PABOP	Palomar Energy Center	04/30/2006	1073376.98	2126418	0	2036	0.0000	22.5000	24,150,982	



FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131400	PABOP	Palomar Energy Center	04/30/2006	2453433.11	2126419	0	2036	0.0000	22.5000	55,202,245	
E0131400	PABOP	Palomar Energy Center	04/30/2006	408905.52	2126420	0	2036	0.0000	22.5000	9,200,374	
E0131400	PABOP	Palomar Energy Center	04/30/2006	654248.83	2126421	0	2036	0.0000	22.5000	14,720,599	
E0131400	PABOP	Palomar Energy Center	04/30/2006	255565.95	2126422	0	2036	0.0000	22.5000	5,750,234	
E0131400	PABOP	Palomar Energy Center	04/30/2006	1503341.14	2126423	0	2036	0.0000	22.5000	33,825,176	
E0131400	PABOP	Palomar Energy Center	04/30/2006	68491.67	2126424	0	2036	0.0000	22.5000	1,541,063	
E0131400	PABOP	Palomar Energy Center	04/30/2006	49068.66	2126425	0	2036	0.0000	22.5000	1,104,045	
E0131400	PABOP	Palomar Energy Center	04/30/2006	6894147.03	2126426	0	2036	0.0000	22.5000	155,118,308	
E0131400	PABOP	Palomar Energy Center	04/30/2006	895503.08	2126427	0	2036	0.0000	22.5000	20,148,819	
E0131400	PABOP	Palomar Energy Center	04/30/2006	388460.24	2126428	0	2036	0.0000	22.5000	8,740,355	
E0131400	PABOP	Palomar Energy Center	04/30/2006	39254.93	2126431	0	2036	0.0000	22.5000	883,236	
E0131400	PABOP	Palomar Energy Center	04/30/2006	184620.84	2126432	0	2036	0.0000	22.5000	4,153,969	
E0131400	PABOP	Palomar Energy Center	04/30/2006	12062.71	2126433	0	2036	0.0000	22.5000	271,411	
E0131400	PABOP	Palomar Energy Center	04/30/2006	409723.33	2126434	0	2036	0.0000	22.5000	9,218,775	
E0131400	PABOP	Palomar Energy Center	04/30/2006	2054750.23	2126435	0	2036	0.0000	22.5000	46,231,880	
E0131400	PABOP	Palomar Energy Center	04/30/2006	294411.97	2126436	0	2036	0.0000	22.5000	6,624,269	
E0131400	PABOP	Palomar Energy Center	04/30/2006	249432.37	2126437	0	2036	0.0000	22.5000	5,612,228	
E0131400	PABOP	Palomar Energy Center	04/30/2006	1780783.53	2126451	0	2036	0.0000	22.5000	40,067,629	
E0131400	PABOP	Palomar Energy Center	04/30/2006	2544005.68	2126452	0	2036	0.0000	22.5000	57,240,128	
E0131400	PABOP	Palomar Energy Center	04/30/2006	697183.91	2126453	0	2036	0.0000	22.5000	15,686,638	
E0131400	PABOP	Palomar Energy Center	04/30/2006	672649.58	2126454	0	2036	0.0000	22.5000	15,134,616	
E0131400	PABOP	Palomar Energy Center	04/30/2006	73602.99	2126455	0	2036	0.0000	22.5000	1,656,067	
E0131400	PABOP	Palomar Energy Center	04/30/2006	2392097.28	2126456	0	2036	0.0000	22.5000	53,822,189	
E0131400	PABOP	Palomar Energy Center	04/30/2006	224898.03	2126457	0	2036	0.0000	22.5000	5,060,206	
E0131400	PABOP	Palomar Energy Center	04/30/2006	327124.41	2126458	0	2036	0.0000	22.5000	7,360,299	
E0131400	PABOP	Palomar Energy Center	04/30/2006	24534.33	2126459	0	2036	0.0000	22.5000	552,022	
E0131400	PABOP	Palomar Energy Center	04/30/2006	67469.41	2126460	0	2036	0.0000	22.5000	1,518,062	
E0131400	PABOP	Palomar Energy Center	04/30/2006	57246.77	2126461	0	2036	0.0000	22.5000	1,288,052	
E0131400	PABOP	Palomar Energy Center	04/30/2006	24534.33	2126462	0	2036	0.0000	22.5000	552,022	
E0131400	PABOP	Palomar Energy Center	04/30/2006	40890.55	2126463	0	2036	0.0000	22.5000	920,037	
E0131400	PABOP	Palomar Energy Center	04/30/2006	24534.33	2126464	0	2036	0.0000	22.5000	552,022	
E0131400	PABOP	Palomar Energy Center	04/30/2006	36801.5	2126465	0	2036	0.0000	22.5000	828,034	
E0131400	PABOP	Palomar Energy Center	04/30/2006	40890.55	2126466	0	2036	0.0000	22.5000	920,037	
E0131400	PABOP	Palomar Energy Center	04/30/2006	81781.1	2126467	0	2036	0.0000	22.5000	1,840,075	
E0131400	PABOP	Palomar Energy Center	04/30/2006	53157.72	2126468	0	2036	0.0000	22.5000	1,196,049	
E0131400	PABOP	Palomar Energy Center	04/30/2006	71558.47	2126469	0	2036	0.0000	22.5000	1,610,066	
E0131400	PABOP	Palomar Energy Center	04/30/2006	441004.6	2126522	0	2036	0.0000	22.5000	9,922,604	
E0131400	PABOP	Palomar Energy Center	04/30/2006	4201504.2	2126523	0	2036	0.0000	22.5000	94,533,845	
E0131400	PABOP	Palomar Energy Center	04/30/2006	940482.69	2126524	0	2036	0.0000	22.5000	21,160,861	
E0131400	PABOP	Palomar Energy Center	04/30/2006	276011.22	2126525	0	2036	0.0000	22.5000	6,210,252	
E0131400	PABOP	Palomar Energy Center	12/31/2006	31145.65	2127341	0	2036	0.0000	22.5000	700,777	
E0131400	PABOP	Palomar Energy Center	01/31/2007	-2441.55	2127341	1	2036	0.0000	22.5000	(54,935)	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131400	PABOP	Palomar Energy Center	05/31/2008	21404.87	2132080	0	2036	0.0000	22.5000	481,610	
E0131400	PABOP	Palomar Energy Center	05/31/2009	235294.66	2134943	0	2036	0.0000	22.5000	5,294,130	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	3992714.34	2126365	0	2036	0.0000	22.5000	89,836,073	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	5324972.11	2126366	0	2036	0.0000	22.5000	119,811,872	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	6656164.02	2126367	0	2036	0.0000	22.5000	149,763,690	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	7946465.38	2126368	0	2036	0.0000	22.5000	178,795,471	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	6656698.18	2126369	0	2036	0.0000	22.5000	14,978,209	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	1004067.5	2126370	0	2036	0.0000	22.5000	22,591,519	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	399296.24	2126371	0	2036	0.0000	22.5000	8,984,165	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	532394.98	2126372	0	2036	0.0000	22.5000	11,978,887	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	749734.93	2126373	0	2036	0.0000	22.5000	16,869,036	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	202817.14	2126374	0	2036	0.0000	22.5000	4,563,386	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	13289429.33	2126375	0	2036	0.0000	22.5000	299,012,160	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	8014548.15	2126376	0	2036	0.0000	22.5000	180,327,333	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	400727.41	2126377	0	2036	0.0000	22.5000	9,016,367	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	214675.4	2126378	0	2036	0.0000	22.5000	4,830,197	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	4919746.74	2126379	0	2036	0.0000	22.5000	110,694,302	
E0131400	PAUS3T	Palomar Energy Center	04/30/2006	634416.91	2126380	0	2036	0.0000	22.5000	14,274,380	
E0131400	PAUS3T	Palomar Energy Center	04/30/2008	49649.18	2126373	1	2036	0.0000	22.5000	1,117,107	
E0131400	PAUS3T	Palomar Energy Center	04/30/2008	40362.61	2131397	0	2036	0.0000	22.5000	908,159	
E0131400	PAUS3T	Palomar Energy Center	07/31/2009	56326.72	2135050	0	2036	0.0000	22.5000	1,267,351	
<b>E0131400</b>		<b>Palomar Energy Center</b>		<b>96,278,246</b>			<b>2036</b>		<b>22.5000</b>	<b>2,166,260,532</b>	<b>22.5</b>
E0131500	DS	Desert Star Energy Center	05/01/2000	2488690.89	2140973	0	2029	0.0000	15.5000	38,574,709	
E0131500	DS	Desert Star Energy Center	05/01/2000	566272.67	2140975	0	2029	0.0000	15.5000	8,777,226	
E0131500	DS	Desert Star Energy Center	07/31/2005	26271499.35	2140974	0	2029	0.0000	15.5000	407,208,240	
E0131500	DS	Desert Star Energy Center	07/31/2005	6434646.08	2140976	0	2029	0.0000	15.5000	99,737,014	
E0131500	DS	Desert Star Energy Center	08/31/2005	128264	2141108	0	2029	0.0000	15.5000	1,988,092	
E0131500	DS	Desert Star Energy Center	05/31/2006	0	2141109	0	2029	0.0000	15.5000	-	
E0131500	DS	Desert Star Energy Center	05/31/2006	254232.48	2141110	0	2029	0.0000	15.5000	3,940,603	
E0131500	DS	Desert Star Energy Center	11/30/2011	49055.67	2141225	0	2029	0.0000	15.5000	760,363	
E0131500	DS	Desert Star Energy Center	05/31/2012	3109552.1	2143433	0	2029	0.0000	15.5000	48,198,058	
E0131500	DS	Desert Star Energy Center	10/28/2013	1341894.62	2153041	0	2029	0.0000	15.5000	20,799,367	
E0131500	DSBOP	Desert Star Energy Center	07/31/2012	98792.07	2143817	0	2029	0.0000	15.5000	1,531,277	
E0131500	DSBOP	Desert Star Energy Center	08/31/2013	50348.62	2152587	0	2029	0.0000	15.5000	780,404	
E0131500	DSBOP	Desert Star Energy Center	12/31/2013	669046.43	2160501	0	2029	0.0000	15.5000	10,370,220	
E0131500	DSU1GT	Desert Star Energy Center	05/01/2000	0	2141061	0	2029	0.0000	15.5000	-	
E0131500	DSU1GT	Desert Star Energy Center	07/31/2005	0	2141062	0	2029	0.0000	15.5000	-	
E0131500	DSU2GT	Desert Star Energy Center	05/01/2000	95411.11	2141063	0	2029	0.0000	15.5000	1,478,872	
E0131500	DSU2GT	Desert Star Energy Center	07/31/2005	1045217.01	2141064	0	2029	0.0000	15.5000	16,200,864	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
<b>E0131500</b>		<b>Desert Star Energy Center</b>		<b>42,602,923</b>			<b>2029</b>		<b>15.5000</b>	<b>660,345,308</b>	<b>15.5</b>
E0131500	PA	Palomar Energy Center	04/30/2010	89701.28	2137920	0	2036	0.0000	22.5000	2,018,279	=====
E0131500	PA	Palomar Energy Center	07/31/2010	642073.77	2138236	0	2036	0.0000	22.5000	14,446,660	
E0131500	PA	Palomar Energy Center	05/31/2011	616129.81	2140310	0	2036	0.0000	22.5000	13,862,921	
E0131500	PA	Palomar Energy Center	06/30/2011	239397.31	2140388	0	2036	0.0000	22.5000	5,386,439	
E0131500	PABOP	Palomar Energy Center	04/30/2006	2862338.62	2126593	0	2036	0.0000	22.5000	64,402,619	
E0131500	PABOP	Palomar Energy Center	04/30/2006	603135.64	2126594	0	2036	0.0000	22.5000	13,570,552	
E0131500	PABOP	Palomar Energy Center	04/30/2006	1356203.3	2126595	0	2036	0.0000	22.5000	30,514,574	
E0131500	PABOP	Palomar Energy Center	04/30/2006	1629488.49	2126599	0	2036	0.0000	22.5000	36,663,491	
E0131500	PABOP	Palomar Energy Center	04/30/2006	388460.24	2126606	0	2036	0.0000	22.5000	8,740,355	
E0131500	PABOP	Palomar Energy Center	04/30/2006	194230.12	2126607	0	2036	0.0000	22.5000	4,370,178	
E0131500	PABOP	Palomar Energy Center	04/30/2006	276011.22	2126610	0	2036	0.0000	22.5000	6,210,252	
E0131500	PABOP	Palomar Energy Center	04/30/2006	899592.14	2126612	0	2036	0.0000	22.5000	20,240,823	
E0131500	PABOP	Palomar Energy Center	04/30/2006	490686.62	2126613	0	2036	0.0000	22.5000	11,040,449	
E0131500	PABOP	Palomar Energy Center	04/30/2006	1553840.97	2126614	0	2036	0.0000	22.5000	34,961,422	
E0131500	PABOP	Palomar Energy Center	04/30/2006	410132.23	2126615	0	2036	0.0000	22.5000	9,227,975	
E0131500	PABOP	Palomar Energy Center	04/30/2006	11449354.5	2126616	0	2036	0.0000	22.5000	257,610,476	
E0131500	PABOP	Palomar Energy Center	04/30/2006	9077702.49	2126617	0	2036	0.0000	22.5000	204,248,306	
E0131500	PABOP	Palomar Energy Center	06/30/2008	24788.64	2126616	1	2036	0.0000	22.5000	557,744	
E0131500	PABOP	Palomar Energy Center	06/30/2011	3444664.15	2140405	0	2036	0.0000	22.5000	77,504,943	
E0131500	PABOP	Palomar Energy Center	06/30/2011	22284.37	2140406	0	2036	0.0000	22.5000	501,398	
E0131500	PABOP	Palomar Energy Center	08/31/2011	618080.81	2140544	0	2036	0.0000	22.5000	13,906,818	
E0131500	PABOP	Palomar Energy Center	08/31/2011	72625.32	2140545	0	2036	0.0000	22.5000	1,634,070	
E0131500	PABOP	Palomar Energy Center	01/31/2012	86704.18	2140405	1	2036	0.0000	22.5000	1,950,844	
E0131500	PABOP	Palomar Energy Center	02/29/2012	51812.01	2140544	1	2036	0.0000	22.5000	1,165,770	
E0131500	PAU3ST	Palomar Energy Center	11/02/2006	80004	2134906	0	2036	0.0000	22.5000	1,800,090	
E0131500	PAU3ST	Palomar Energy Center	04/29/2009	0	2134843	0	2036	0.0000	22.5000	-	
<b>E0131500</b>		<b>Palomar Energy Center</b>		<b>37,179,442</b>			<b>2036</b>		<b>22.5000</b>	<b>836,537,450</b>	<b>22.5</b>
E0131600	DS	Desert Star Energy Center	05/01/2000	4844.28	2141077	0	2029	0.0000	15.5000	75,086	
E0131600	DS	Desert Star Energy Center	12/31/2002	1116.26	2141099	0	2029	0.0000	15.5000	17,302	
E0131600	DS	Desert Star Energy Center	07/31/2005	14459.92	2141078	0	2029	0.0000	15.5000	224,129	
E0131600	DS	Desert Star Energy Center	07/31/2005	3331.93	2141100	0	2029	0.0000	15.5000	51,645	
E0131600	DS	Desert Star Energy Center	04/30/2010	139576.62	2141134	0	2029	0.0000	15.5000	2,163,438	
E0131600	DS	Desert Star Energy Center	11/30/2011	37442.11	2141227	0	2029	0.0000	15.5000	580,353	
E0131600	DS	Desert Star Energy Center	11/30/2011	242327.21	2141230	0	2029	0.0000	15.5000	3,756,072	
E0131600	DS	Desert Star Energy Center	02/29/2012	84825.11	2141230	1	2029	0.0000	15.5000	1,314,789	
E0131600	DS	Desert Star Energy Center	10/31/2012	102900.16	2144142	0	2029	0.0000	15.5000	1,594,952	
E0131600	DS	Desert Star Energy Center	01/31/2013	1603.47	2144142	1	2029	0.0000	15.5000	24,854	
E0131600	DS	Desert Star Energy Center	12/31/2013	14953.19	2160484	0	2029	0.0000	15.5000	231,774	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0131600	DSBOP	Desert Star Energy Center	05/01/2000	165579.35	2140993	0	2029	0.0000	15.5000	2,566,480	
E0131600	DSBOP	Desert Star Energy Center	05/01/2000	37675.51	2140995	0	2029	0.0000	15.5000	583,970	
E0131600	DSBOP	Desert Star Energy Center	05/01/2000	5758.25	2141075	0	2029	0.0000	15.5000	89,253	
E0131600	DSBOP	Desert Star Energy Center	07/31/2005	1881503.99	2140994	0	2029	0.0000	15.5000	29,163,312	
E0131600	DSBOP	Desert Star Energy Center	07/31/2005	428111.92	2140996	0	2029	0.0000	15.5000	6,635,735	
E0131600	DSBOP	Desert Star Energy Center	07/31/2005	17188.14	2141076	0	2029	0.0000	15.5000	266,416	
E0131600	DSBOP	Desert Star Energy Center	10/31/2008	37801.59	2141127	0	2029	0.0000	15.5000	585,925	
E0131600	DSBOP	Desert Star Energy Center	02/29/2012	100836.6	2142623	0	2029	0.0000	15.5000	1,562,967	
E0131600	DSBOP	Desert Star Energy Center	04/30/2012	22480.67	2142830	0	2029	0.0000	15.5000	348,450	
E0131600	DSBOP	Desert Star Energy Center	01/31/2013	36432.41	2145627	0	2029	0.0000	15.5000	564,702	
E0131600	DSBOP	Desert Star Energy Center	05/31/2013	81.58	2142623	1	2029	0.0000	15.5000	1,264	
E0131600	DSBOP	Desert Star Energy Center	06/30/2013	91553.51	2146217	0	2029	0.0000	15.5000	1,419,079	
E0131600	DSBOP	Desert Star Energy Center	12/31/2013	22596.78	2160485	0	2029	0.0000	15.5000	350,250	
<b>E0131600</b>		<b>Desert Star Energy Center</b>		<b>3,494,981</b>			<b>2029</b>		<b>15.5000</b>	<b>54,172,199</b>	<b>15.5</b>
										=====	
E0131600	PA	Palomar Energy Center	04/30/2006	14489000	2126647	0	2036	0.0000	22.5000	326,002,500	
E0131600	PA	Palomar Energy Center	11/02/2006	13100.12	2127409	0	2036	0.0000	22.5000	294,753	
E0131600	PA	Palomar Energy Center	01/31/2007	195456.99	2126737	0	2036	0.0000	22.5000	4,397,782	
E0131600	PA	Palomar Energy Center	01/31/2009	83537.01	2134561	0	2036	0.0000	22.5000	1,879,583	
E0131600	PA	Palomar Energy Center	04/30/2009	-16239.42	2126737	1	2036	0.0000	22.5000	(365,387)	
E0131600	PA	Palomar Energy Center	01/31/2010	35990.43	2126737	2	2036	0.0000	22.5000	809,785	
E0131600	PA	Palomar Energy Center	04/30/2010	56575.47	2137922	0	2036	0.0000	22.5000	1,272,948	
E0131600	PA	Palomar Energy Center	04/30/2010	36390.06	2137923	0	2036	0.0000	22.5000	818,776	
E0131600	PA	Palomar Energy Center	04/30/2010	93872.15	2137926	0	2036	0.0000	22.5000	2,112,123	
E0131600	PA	Palomar Energy Center	04/30/2010	165.72	2137927	0	2036	0.0000	22.5000	3,729	
E0131600	PA	Palomar Energy Center	04/30/2010	47003.34	2137928	0	2036	0.0000	22.5000	1,057,575	
E0131600	PA	Palomar Energy Center	07/31/2010	199892.59	2138249	0	2036	0.0000	22.5000	4,497,583	
E0131600	PA	Palomar Energy Center	07/31/2010	11555.44	2138269	0	2036	0.0000	22.5000	259,997	
E0131600	PA	Palomar Energy Center	07/31/2010	65544.83	2138270	0	2036	0.0000	22.5000	1,474,759	
E0131600	PA	Palomar Energy Center	07/31/2010	11917.41	2138271	0	2036	0.0000	22.5000	268,142	
E0131600	PA	Palomar Energy Center	10/31/2010	27856.31	2138553	0	2036	0.0000	22.5000	626,767	
E0131600	PA	Palomar Energy Center	10/31/2010	75270.82	2138554	0	2036	0.0000	22.5000	1,693,593	
E0131600	PA	Palomar Energy Center	10/31/2010	7522.25	2138555	0	2036	0.0000	22.5000	169,251	
E0131600	PA	Palomar Energy Center	10/31/2010	0	2138556	0	2036	0.0000	22.5000	-	
E0131600	PA	Palomar Energy Center	08/31/2011	80291.54	2140546	0	2036	0.0000	22.5000	1,806,560	
E0131600	PA	Palomar Energy Center	01/31/2012	12217.64	2138270	1	2036	0.0000	22.5000	274,897	
E0131600	PA	Palomar Energy Center	02/29/2012	83208.06	2142716	0	2036	0.0000	22.5000	1,872,181	
E0131600	PA	Palomar Energy Center	02/29/2012	68905.75	2142719	0	2036	0.0000	22.5000	1,550,379	
E0131600	PA	Palomar Energy Center	02/29/2012	193418.82	2142720	0	2036	0.0000	22.5000	4,351,923	
E0131600	PA	Palomar Energy Center	08/31/2012	50138.9	2143953	0	2036	0.0000	22.5000	1,128,125	
E0131600	PA	Palomar Energy Center	05/31/2013	116.09	2142716	1	2036	0.0000	22.5000	2,612	

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E0131600	PA	Palomar Energy Center	05/31/2013	111.63	2142719	1	2036	0.0000	22.5000	2,512	
E0131600	PA	Palomar Energy Center	05/31/2013	129.53	2142720	1	2036	0.0000	22.5000	2,914	
E0131600	PA	Palomar Energy Center	05/31/2013	63.15	2143953	1	2036	0.0000	22.5000	1,421	
E0131600	PA	Palomar Energy Center	10/31/2013	1013658.7	2153154	0	2036	0.0000	22.5000	22,807,321	
E0131600	PA	Palomar Energy Center	11/30/2013	182449.73	2153994	0	2036	0.0000	22.5000	4,105,119	
E0131600	PA	Palomar Energy Center	12/31/2013	5660917.06	2160483	0	2036	0.0000	22.5000	127,370,634	
E0131600	PABOP	Palomar Energy Center	04/30/2006	212630.87	2126500	0	2036	0.0000	22.5000	4,784,195	
E0131600	PABOP	Palomar Energy Center	04/30/2006	65424.88	2126501	0	2036	0.0000	22.5000	1,472,060	
E0131600	PABOP	Palomar Energy Center	04/30/2006	38846.02	2126502	0	2036	0.0000	22.5000	874,035	
E0131600	PABOP	Palomar Energy Center	04/30/2006	30667.91	2126503	0	2036	0.0000	22.5000	690,028	
E0131600	PABOP	Palomar Energy Center	04/30/2006	817811.04	2126504	0	2036	0.0000	22.5000	18,400,748	
E0131600	PABOP	Palomar Energy Center	04/30/2006	81781.1	2126505	0	2036	0.0000	22.5000	1,840,075	
E0131600	PABOP	Palomar Energy Center	04/30/2006	10836	2126506	0	2036	0.0000	22.5000	243,810	
E0131600	PABOP	Palomar Energy Center	04/30/2006	436915.55	2126566	0	2036	0.0000	22.5000	9,830,600	
E0131600	PABOP	Palomar Energy Center	04/30/2006	92821.55	2126567	0	2036	0.0000	22.5000	2,088,485	
E0131600	PABOP	Palomar Energy Center	04/30/2006	27396.67	2126568	0	2036	0.0000	22.5000	616,425	
E0131600	PABOP	Palomar Energy Center	04/30/2006	915948.36	2126569	0	2036	0.0000	22.5000	20,608,838	
E0131600	PABOP	Palomar Energy Center	04/30/2006	94048.27	2126570	0	2036	0.0000	22.5000	2,116,086	
E0131600	PABOP	Palomar Energy Center	04/30/2006	371899.57	2126572	0	2036	0.0000	22.5000	8,367,740	
E0131600	PABOP	Palomar Energy Center	04/30/2006	31894.63	2126573	0	2036	0.0000	22.5000	717,629	
E0131600	PABOP	Palomar Energy Center	04/30/2006	53157.72	2126574	0	2036	0.0000	22.5000	1,196,049	
E0131600	PABOP	Palomar Energy Center	04/30/2006	408905.52	2126621	0	2036	0.0000	22.5000	9,200,374	
E0131600	PABOP	Palomar Energy Center	11/30/2006	6511.08	2127475	0	2036	0.0000	22.5000	146,499	
E0131600	PABOP	Palomar Energy Center	05/31/2007	14337.64	2129357	0	2036	0.0000	22.5000	322,597	
E0131600	PABOP	Palomar Energy Center	10/01/2007	26564.45	2129637	0	2036	0.0000	22.5000	597,700	
E0131600	PABOP	Palomar Energy Center	10/01/2007	35569.31	2129639	0	2036	0.0000	22.5000	800,309	
E0131600	PABOP	Palomar Energy Center	02/29/2008	37693.33	2130964	0	2036	0.0000	22.5000	848,100	
E0131600	PABOP	Palomar Energy Center	06/30/2011	242610.8	2140407	0	2036	0.0000	22.5000	5,458,743	
E0131600	PABOP	Palomar Energy Center	06/30/2011	121525.91	2140408	0	2036	0.0000	22.5000	2,734,333	
E0131600	PABOP	Palomar Energy Center	06/30/2011	216498.21	2140409	0	2036	0.0000	22.5000	4,871,210	
E0131600	PABOP	Palomar Energy Center	06/30/2011	53147.77	2140410	0	2036	0.0000	22.5000	1,195,825	
E0131600	PABOP	Palomar Energy Center	06/30/2011	407446.67	2140411	0	2036	0.0000	22.5000	9,167,550	
E0131600	PABOP	Palomar Energy Center	08/31/2011	23544.54	2140547	0	2036	0.0000	22.5000	529,752	
E0131600	PABOP	Palomar Energy Center	08/31/2011	46086.6	2140549	0	2036	0.0000	22.5000	1,036,949	
E0131600	PABOP	Palomar Energy Center	10/31/2011	53808.68	2140840	0	2036	0.0000	22.5000	1,210,695	
E0131600	PABOP	Palomar Energy Center	02/29/2012	26139.28	2142717	0	2036	0.0000	22.5000	588,134	
E0131600	PABOP	Palomar Energy Center	02/29/2012	24070.07	2142718	0	2036	0.0000	22.5000	541,577	
E0131600	PABOP	Palomar Energy Center	05/31/2012	141385.45	2143413	0	2036	0.0000	22.5000	3,181,173	
E0131600	PABOP	Palomar Energy Center	05/31/2012	66713.58	2143426	0	2036	0.0000	22.5000	1,501,056	
E0131600	PABOP	Palomar Energy Center	05/31/2012	26386.72	2143427	0	2036	0.0000	22.5000	593,701	
E0131600	PABOP	Palomar Energy Center	05/31/2012	81293.12	2143428	0	2036	0.0000	22.5000	1,829,095	
E0131600	PABOP	Palomar Energy Center	05/31/2012	849185.63	2143430	0	2036	0.0000	22.5000	19,106,677	

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E0131600	PABOP	Palomar Energy Center	05/31/2012	131744.23	2143438	0	2036	0.0000	22.5000	2,964,245	
E0131600	PABOP	Palomar Energy Center	05/31/2012	58101.49	2143441	0	2036	0.0000	22.5000	1,307,284	
E0131600	PABOP	Palomar Energy Center	07/31/2012	24374.2	2143806	0	2036	0.0000	22.5000	548,420	
E0131600	PABOP	Palomar Energy Center	10/31/2012	73518.32	2144139	0	2036	0.0000	22.5000	1,654,162	
E0131600	PABOP	Palomar Energy Center	10/31/2012	333177.34	2144140	0	2036	0.0000	22.5000	7,496,490	
E0131600	PABOP	Palomar Energy Center	01/31/2013	0	2145617	0	2036	0.0000	22.5000	-	
E0131600	PABOP	Palomar Energy Center	01/31/2013	422823.38	2145618	0	2036	0.0000	22.5000	9,513,526	
E0131600	PABOP	Palomar Energy Center	01/31/2013	259756.06	2145623	0	2036	0.0000	22.5000	5,844,511	
E0131600	PABOP	Palomar Energy Center	01/31/2013	25273.87	2145628	0	2036	0.0000	22.5000	568,662	
E0131600	PABOP	Palomar Energy Center	01/31/2013	84789.43	2145682	0	2036	0.0000	22.5000	1,907,762	
E0131600	PABOP	Palomar Energy Center	04/30/2013	43.57	2142717	1	2036	0.0000	22.5000	980	
E0131600	PABOP	Palomar Energy Center	04/30/2013	147.53	2142718	1	2036	0.0000	22.5000	3,319	
E0131600	PABOP	Palomar Energy Center	04/30/2013	131003.17	2146021	0	2036	0.0000	22.5000	2,947,571	
E0131600	PABOP	Palomar Energy Center	04/30/2013	18495.68	2146022	0	2036	0.0000	22.5000	416,153	
E0131600	PABOP	Palomar Energy Center	04/30/2013	51611.9	2146024	0	2036	0.0000	22.5000	1,161,268	
E0131600	PABOP	Palomar Energy Center	05/31/2013	457.07	2143413	1	2036	0.0000	22.5000	10,284	
E0131600	PABOP	Palomar Energy Center	05/31/2013	109.54	2143426	1	2036	0.0000	22.5000	2,465	
E0131600	PABOP	Palomar Energy Center	05/31/2013	45.75	2143427	1	2036	0.0000	22.5000	1,029	
E0131600	PABOP	Palomar Energy Center	05/31/2013	81.83	2143428	1	2036	0.0000	22.5000	1,841	
E0131600	PABOP	Palomar Energy Center	05/31/2013	565.94	2143430	1	2036	0.0000	22.5000	12,734	
E0131600	PABOP	Palomar Energy Center	05/31/2013	411.51	2143438	1	2036	0.0000	22.5000	9,259	
E0131600	PABOP	Palomar Energy Center	05/31/2013	220.27	2143441	1	2036	0.0000	22.5000	4,956	
E0131600	PABOP	Palomar Energy Center	05/31/2013	136.94	2143806	1	2036	0.0000	22.5000	3,081	
E0131600	PABOP	Palomar Energy Center	05/31/2013	36.75	2144139	1	2036	0.0000	22.5000	827	
E0131600	PABOP	Palomar Energy Center	05/31/2013	126707.69	2144140	1	2036	0.0000	22.5000	2,850,923	
E0131600	PABOP	Palomar Energy Center	05/31/2013	272720.26	2146069	0	2036	0.0000	22.5000	6,136,206	
E0131600	PABOP	Palomar Energy Center	07/31/2013	79312.94	2152453	0	2037	0.0000	22.5000	1,784,541	
<b>E0131600</b>		<b>Palomar Energy Center</b>		<b>31,067,209</b>			<b>2036</b>		<b>22.5000</b>	<b>699,012,209</b>	<b>22.5</b>
E0132130	370970000	SONGS PRE-ICIP COMMON	06/30/2004	168835.58	2120903	0	2022	0.0000	8.5000	1,435,102	
E0132130	370970000	SONGS PRE-ICIP COMMON	12/31/2004	88565.16	2122269	0	2022	0.0000	8.5000	752,804	
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2005	187659.87	2120903	1	2022	0.0000	8.5000	1,595,109	
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2005	340302.52	2122269	1	2022	0.0000	8.5000	2,892,571	
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2005	0	2122299	0	2022	0.0000	8.5000	-	
E0132130	370970000	SONGS PRE-ICIP COMMON	02/28/2005	962715.71	2123123	0	2022	0.0000	8.5000	8,183,084	
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2006	221811.86	2122269	2	2022	0.0000	8.5000	1,885,401	
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2006	695732.86	2123123	1	2022	0.0000	8.5000	5,913,729	
E0132130	370970000	SONGS PRE-ICIP COMMON	02/28/2006	3735.91	2120903	2	2022	0.0000	8.5000	31,755	
E0132130	370970000	SONGS PRE-ICIP COMMON	02/28/2006	240250.82	2125293	0	2022	0.0000	8.5000	2,042,132	
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2007	112743.67	2122269	3	2022	0.0000	8.5000	958,321	
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2007	163432.28	2125293	1	2022	0.0000	8.5000	1,389,174	

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E0132130	370970000	SONGS PRE-ICIP COMMON	03/31/2007	0	2123123	2	2022	0.0000	8.5000	-	-
E0132130	370970000	SONGS PRE-ICIP COMMON	09/30/2007	474808.1	2129615	0	2022	0.0000	8.5000	4,035,869	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2008	65.07	2122269	4	2022	0.0000	8.5000	553	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2008	9201.64	2125293	2	2022	0.0000	8.5000	78,214	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2008	207132.91	2129615	1	2022	0.0000	8.5000	1,760,630	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	03/31/2009	217532.39	2134698	0	2022	0.0000	8.5000	1,849,025	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	03/31/2009	114063.26	2134771	0	2022	0.0000	8.5000	969,538	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	03/31/2009	348950.9	2134773	0	2022	0.0000	8.5000	2,966,083	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	03/31/2009	517574.41	2134774	0	2022	0.0000	8.5000	4,399,382	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	05/31/2009	169827.44	2134948	0	2022	0.0000	8.5000	1,443,533	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	05/31/2009	187418.17	2134949	0	2022	0.0000	8.5000	1,593,054	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	11/30/2009	257641.53	2135986	0	2022	0.0000	8.5000	2,189,953	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2010	159221.53	2134773	1	2022	0.0000	8.5000	1,353,383	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2010	437527.46	2134774	1	2022	0.0000	8.5000	3,718,983	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2010	68783.28	2135986	1	2022	0.0000	8.5000	584,658	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	02/28/2010	9692.82	2134771	1	2022	0.0000	8.5000	82,389	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	04/30/2010	4528.74	2137849	0	2022	0.0000	8.5000	38,494	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	09/30/2010	8335.19	2134698	1	2022	0.0000	8.5000	70,849	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	09/30/2010	2847.39	2134948	1	2022	0.0000	8.5000	24,203	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	09/30/2010	4465.69	2134949	1	2022	0.0000	8.5000	37,958	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	12/31/2010	5964.82	2120903	3	2022	0.0000	8.5000	50,701	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	12/31/2010	12642.06	2122269	5	2022	0.0000	8.5000	107,458	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	12/31/2010	6836.67	2125293	3	2022	0.0000	8.5000	58,112	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	12/31/2010	11291.76	2129615	2	2022	0.0000	8.5000	95,980	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2011	52019.51	2134773	2	2022	0.0000	8.5000	442,166	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2011	485437.46	2134774	2	2022	0.0000	8.5000	4,126,218	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2012	138904.93	2134774	3	2022	0.0000	8.5000	1,180,692	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	05/31/2012	14.74	2134773	3	2022	0.0000	8.5000	125	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	07/31/2012	12612.94	2143845	0	2025	0.0000	8.5000	107,210	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	10/31/2012	1051560.26	2144227	0	2022	0.0000	8.5000	8,938,262	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	01/31/2013	61355.96	2134774	4	2022	0.0000	8.5000	521,526	8.5
E0132130	370970000	SONGS PRE-ICIP COMMON	04/30/2013	11780.64	2143845	1	2022	0.0000	8.5000	100,135	8.5
E0132130	370970002	SONGS PRE-ICIP GEN STA #2	10/31/2012	231830.94	2144228	0	2022	0.0000	8.5000	1,970,563	8.5
E0132130	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2013	145.74	2144228	1	2022	0.0000	8.5000	1,239	8.5
E0132130	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2009	204268.15	2134772	0	2022	0.0000	8.5000	1,736,279	8.5
E0132130	370970003	SONGS PRE-ICIP GEN STA #3	02/28/2010	7646.22	2134772	1	2022	0.0000	8.5000	64,993	8.5
E0132130	370970004	SONGS ICIP COMMON	10/31/2013	299.49	2153156	0	2022	0.0000	8.5000	2,546	8.5
<b>E0132130</b>		<b>SONGS PRE-ICIP</b>		<b>8,680,016</b>			<b>2022</b>		<b>8.5000</b>	<b>73,780,140</b>	<b>8.5</b>
E0132230	370970000	SONGS PRE-ICIP COMMON	04/30/2012	1005855.08	2142824	0	2022	0.0000	8.5000	8,549,768	8.5
E0132230	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	1513064.03	2134778	0	2022	0.0000	8.5000	12,861,044	8.5

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E0132230	370970002	SONGS PRE-ICP GEN STA #2	03/31/2009	207350.3	2134780	0	2022	0.0000	8.5000	1,762,478	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	04/30/2010	71557649.17	2137834	0	2022	0.0000	8.5000	608,240,018	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	05/31/2010	1016437.32	2137978	0	2022	0.0000	8.5000	8,639,717	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	07/31/2010	1156229.33	2138251	0	2022	0.0000	8.5000	9,827,949	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	09/30/2010	10039.31	2134780	1	2022	0.0000	8.5000	85,334	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	09/30/2010	22733.94	2138495	0	2022	0.0000	8.5000	193,238	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	09/30/2010	36035.98	2138501	0	2022	0.0000	8.5000	306,306	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	12/31/2010	25053.74	2134778	1	2022	0.0000	8.5000	212,957	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2011	47355.21	2137834	1	2022	0.0000	8.5000	402,519	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2011	8339.78	2137978	1	2022	0.0000	8.5000	70,888	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2011	26366.7	2138251	1	2022	0.0000	8.5000	224,117	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2011	652528.04	2140029	0	2022	0.0000	8.5000	5,546,488	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2011	37665.3	2140031	0	2022	0.0000	8.5000	320,155	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	03/31/2011	218142.16	2138495	1	2022	0.0000	8.5000	1,854,208	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	11/30/2011	413273.76	2134780	2	2022	0.0000	8.5000	3,512,827	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2012	11911155.25	2137834	2	2022	0.0000	8.5000	101,244,820	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2012	1271472.1	2138495	2	2022	0.0000	8.5000	10,807,513	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	02/29/2012	65.23	2140031	1	2022	0.0000	8.5000	554	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	10/31/2012	837261.29	2144231	0	2023	0.0000	8.5000	7,116,721	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	11/30/2012	9190531.31	2144282	0	2022	0.0000	8.5000	78,119,516	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	01/31/2013	223841.61	2138495	3	2022	0.0000	8.5000	1,902,654	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	03/31/2013	5734.13	2137834	3	2022	0.0000	8.5000	48,740	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	03/31/2013	97.68	2144282	1	2022	0.0000	8.5000	830	
E0132230	370970002	SONGS PRE-ICP GEN STA #2	11/30/2013	-12.21	2144231	1	2022	0.0000	8.5000	(104)	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	03/31/2009	629401.8	2134783	0	2022	0.0000	8.5000	5,349,915	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	03/31/2009	1625629.76	2134784	0	2022	0.0000	8.5000	13,817,853	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	10/31/2009	1978.56	2135834	0	2022	0.0000	8.5000	16,818	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2010	13008.47	2134783	1	2022	0.0000	8.5000	110,572	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2010	22974.87	2135834	1	2022	0.0000	8.5000	195,286	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	02/28/2010	28391.8	2134784	1	2022	0.0000	8.5000	241,330	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	09/30/2010	433037.24	2138496	0	2022	0.0000	8.5000	3,680,817	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2011	526318.69	2138496	1	2022	0.0000	8.5000	4,473,709	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2011	1858469.18	2140030	0	2022	0.0000	8.5000	15,796,988	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	02/28/2011	76437145.84	2140122	0	2022	0.0000	8.5000	649,715,740	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	04/30/2011	294328.22	2140232	0	2022	0.0000	8.5000	2,501,790	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	04/30/2011	261881.96	2140233	0	2022	0.0000	8.5000	2,225,997	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	06/30/2011	576082.52	2140391	0	2022	0.0000	8.5000	4,896,701	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	12/31/2011	-49590.57	2141470	0	2022	0.0000	8.5000	(421,520)	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2012	340213.16	2138496	2	2022	0.0000	8.5000	2,891,812	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2012	1797928.3	2140122	1	2022	0.0000	8.5000	15,282,391	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	02/29/2012	38884.32	2140030	1	2022	0.0000	8.5000	330,517	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	02/29/2012	2.45	2140233	1	2022	0.0000	8.5000	21	



FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132230	370970003	SONGS PRE-ICP GEN STA #3	02/29/2012	14.87	2140391	1	2022	0.0000	8.5000	126	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	11/30/2012	9029040.45	2144283	0	2022	0.0000	8.5000	76,746,844	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	11/30/2012	1045954.6	2144378	0	2022	0.0000	8.5000	8,890,614	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2013	5205.69	2138496	3	2022	0.0000	8.5000	44,248	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2013	2196332.21	2140122	2	2022	0.0000	8.5000	18,668,824	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	01/31/2013	54983.04	2144283	1	2022	0.0000	8.5000	467,356	
E0132230	370970003	SONGS PRE-ICP GEN STA #3	12/31/2013	1312.66	2141470	1	2022	0.0000	8.5000	11,158	
E0132230	370970005	SONGS ICP GEN STA #2	10/31/2013	2430333.29	2153193	0	2022	0.0000	8.5000	20,657,833	
E0132230	370970006	SONGS ICP GEN STA #3	10/31/2013	522111.08	2153195	0	2022	0.0000	8.5000	4,437,944	
<b>E0132230</b>		<b>SONGS PRE-ICP</b>		<b>201,515,640</b>			<b>2022</b>		<b>8.5000</b>	<b>1,712,882,940</b>	<b>8.5</b>
E0132330	370970000	SONGS PRE-ICP COMMON	03/31/2009	199474.75	2134790	0	2022	0.0000	8.5000	1,695,535	
E0132330	370970000	SONGS PRE-ICP COMMON	05/31/2009	526261.92	2134950	0	2022	0.0000	8.5000	4,473,226	
E0132330	370970000	SONGS PRE-ICP COMMON	11/30/2009	3477.4	2135987	0	2022	0.0000	8.5000	29,558	
E0132330	370970000	SONGS PRE-ICP COMMON	01/31/2010	11789.68	2135987	1	2022	0.0000	8.5000	100,212	
E0132330	370970000	SONGS PRE-ICP COMMON	02/28/2010	8933.22	2134790	1	2022	0.0000	8.5000	75,932	
E0132330	370970000	SONGS PRE-ICP COMMON	09/30/2010	13276.17	2134950	1	2022	0.0000	8.5000	112,847	
E0132330	370970000	SONGS PRE-ICP COMMON	01/31/2011	1460.63	2134790	2	2022	0.0000	8.5000	12,415	
E0132330	370970000	SONGS PRE-ICP COMMON	05/31/2012	3907.82	2143461	0	2022	0.0000	8.5000	33,216	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	07/31/2007	2312805.11	2129509	0	2022	0.0000	8.5000	19,658,843	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	01/31/2008	524390.38	2129509	1	2022	0.0000	8.5000	4,457,318	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	04/30/2008	79474.3	2129509	2	2022	0.0000	8.5000	675,532	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	01/31/2009	23606.87	2129509	3	2022	0.0000	8.5000	200,658	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	01/31/2010	49084.56	2129509	4	2022	0.0000	8.5000	417,219	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	03/31/2010	7098.02	2137816	0	2022	0.0000	8.5000	60,333	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	04/30/2010	1940662.68	2137850	0	2022	0.0000	8.5000	16,495,633	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	01/31/2011	11850.25	2137816	1	2022	0.0000	8.5000	100,727	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	02/28/2011	63739.22	2137850	1	2022	0.0000	8.5000	541,783	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	01/31/2012	14385.65	2137850	2	2022	0.0000	8.5000	122,278	
E0132330	370970002	SONGS PRE-ICP GEN STA #2	03/31/2013	48.81	2137816	2	2022	0.0000	8.5000	415	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	03/31/2009	716513.53	2134786	0	2022	0.0000	8.5000	6,090,365	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	03/31/2009	590342.03	2134788	0	2022	0.0000	8.5000	5,017,907	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	01/31/2010	15927.78	2134786	1	2022	0.0000	8.5000	135,386	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	07/31/2012	40.86	2143787	0	2022	0.0000	8.5000	347	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	11/30/2012	1447948.63	2144284	0	2022	0.0000	8.5000	12,307,563	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	01/31/2013	1173735.8	2145681	0	2022	0.0000	8.5000	9,976,754	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	03/31/2013	1935.77	2143787	1	2022	0.0000	8.5000	16,454	
E0132330	370970003	SONGS PRE-ICP GEN STA #3	03/31/2013	35064.29	2144284	1	2022	0.0000	8.5000	298,046	
<b>E0132330</b>		<b>SONGS PRE-ICP</b>		<b>9,777,236</b>			<b>2022</b>		<b>8.5000</b>	<b>83,106,507</b>	<b>8.5</b>

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132430	370970000	SONGS PRE-ICIP COMMON	10/31/2005	137724.25	2123895	0	2022	0.0000	8.5000	1,170,656	
E0132430	370970000	SONGS PRE-ICIP COMMON	01/31/2006	30377.22	2123895	1	2022	0.0000	8.5000	258,206	
E0132430	370970000	SONGS PRE-ICIP COMMON	01/31/2007	58645.06	2123895	2	2022	0.0000	8.5000	498,483	
E0132430	370970000	SONGS PRE-ICIP COMMON	03/31/2010	241523.52	2137817	0	2022	0.0000	8.5000	2,052,950	
E0132430	370970000	SONGS PRE-ICIP COMMON	04/30/2010	11179.67	2137852	0	2022	0.0000	8.5000	95,027	
E0132430	370970000	SONGS PRE-ICIP COMMON	12/31/2010	3754.52	2123895	3	2022	0.0000	8.5000	31,913	
E0132430	370970000	SONGS PRE-ICIP COMMON	05/31/2011	5203.42	2140329	0	2022	0.0000	8.5000	44,229	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	07/31/2009	301306.92	2135089	0	2022	0.0000	8.5000	2,561,109	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2010	5235.86	2135089	1	2022	0.0000	8.5000	44,505	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	04/30/2010	1531664.46	2137851	0	2022	0.0000	8.5000	13,019,148	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	10/31/2010	753332.81	2138550	0	2022	0.0000	8.5000	6,403,329	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2011	15929.53	2137851	1	2022	0.0000	8.5000	135,401	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2011	1173738.39	2140123	0	2022	0.0000	8.5000	9,976,776	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2011	375557.6	2140190	0	2022	0.0000	8.5000	3,192,240	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	04/30/2011	40235.45	2140234	0	2022	0.0000	8.5000	342,001	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	05/31/2011	35283.48	2140324	0	2022	0.0000	8.5000	299,910	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	05/31/2011	5475.83	2140326	0	2022	0.0000	8.5000	46,545	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2012	1419.13	2137851	2	2022	0.0000	8.5000	12,063	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2012	23745.47	2140123	1	2022	0.0000	8.5000	201,836	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2013	0	2140190	1	2022	0.0000	8.5000	-	
E0132430	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2013	27626.39	2140123	2	2022	0.0000	8.5000	234,824	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	11/30/2009	201874.71	2135988	0	2022	0.0000	8.5000	1,715,935	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2010	11451.32	2135988	1	2022	0.0000	8.5000	97,336	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2010	314241.3	2137521	0	2022	0.0000	8.5000	2,671,051	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2011	492092.53	2137521	1	2022	0.0000	8.5000	4,182,787	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	02/28/2011	572235.01	2140124	0	2022	0.0000	8.5000	4,863,998	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	02/29/2012	4889.42	2137521	2	2022	0.0000	8.5000	41,560	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	02/29/2012	90	2140124	1	2022	0.0000	8.5000	765	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	08/31/2012	139436.67	2135988	2	2022	0.0000	8.5000	1,185,212	
E0132430	370970003	SONGS PRE-ICIP GEN STA #3	10/31/2012	106300.86	2144074	0	2022	0.0000	8.5000	903,557	
E0132430	370970006	SONGS ICIP GEN STA #3	07/31/2009	120080.23	2135091	0	2022	0.0000	8.5000	1,020,682	
E0132430	370970006	SONGS ICIP GEN STA #3	12/31/2010	1988.34	2135091	1	2022	0.0000	8.5000	16,901	
<b>E0132430</b>		<b>SONGS PRE-ICIP</b>		<b>6,743,639</b>			<b>2022</b>		<b>8.5000</b>	<b>57,320,935</b>	<b>8.5</b>
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2004	5910.87	2120768	0	2022	0.0000	8.5000	50,242	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2004	313898.24	2120769	0	2022	0.0000	8.5000	2,668,135	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2004	50917.2	2120770	0	2022	0.0000	8.5000	432,796	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2004	169183.73	2120771	0	2022	0.0000	8.5000	1,438,062	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2004	167507.2	2120772	0	2022	0.0000	8.5000	1,423,811	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2004	29605.58	2120773	0	2022	0.0000	8.5000	251,647	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2004	153349.47	2120774	0	2022	0.0000	8.5000	1,303,470	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970000	SONGS PRE-ICIP COMMON	04/30/2004	9936751.17	2120812	0	2022	0.0000	8.5000	84,462,385	
E0132530	370970000	SONGS PRE-ICIP COMMON	04/30/2004	-88019.61	2120813	0	2022	0.0000	8.5000	(748,167)	
E0132530	370970000	SONGS PRE-ICIP COMMON	04/30/2004	36429.21	2120814	0	2022	0.0000	8.5000	309,648	
E0132530	370970000	SONGS PRE-ICIP COMMON	05/31/2004	-100	2120866	0	2022	0.0000	8.5000	(850)	
E0132530	370970000	SONGS PRE-ICIP COMMON	05/31/2004	572182.95	2120867	0	2022	0.0000	8.5000	4,863,555	
E0132530	370970000	SONGS PRE-ICIP COMMON	05/31/2004	391409.31	2120869	0	2022	0.0000	8.5000	3,326,979	
E0132530	370970000	SONGS PRE-ICIP COMMON	06/30/2004	1120	2120904	0	2022	0.0000	8.5000	9,520	
E0132530	370970000	SONGS PRE-ICIP COMMON	06/30/2004	163805.05	2120905	0	2022	0.0000	8.5000	1,392,343	
E0132530	370970000	SONGS PRE-ICIP COMMON	06/30/2004	2129.2	2120906	0	2022	0.0000	8.5000	18,098	
E0132530	370970000	SONGS PRE-ICIP COMMON	06/30/2004	0	2120908	0	2022	0.0000	8.5000	-	
E0132530	370970000	SONGS PRE-ICIP COMMON	07/31/2004	469820.44	2121445	0	2022	0.0000	8.5000	3,993,474	
E0132530	370970000	SONGS PRE-ICIP COMMON	07/31/2004	154838.84	2121446	0	2022	0.0000	8.5000	1,316,130	
E0132530	370970000	SONGS PRE-ICIP COMMON	08/31/2004	43424.34	2121478	0	2022	0.0000	8.5000	369,107	
E0132530	370970000	SONGS PRE-ICIP COMMON	11/30/2004	1347.93	2122180	0	2022	0.0000	8.5000	11,457	
E0132530	370970000	SONGS PRE-ICIP COMMON	11/30/2004	22708.89	2122182	0	2022	0.0000	8.5000	193,026	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	-3595.47	2120768	1	2022	0.0000	8.5000	(30,561)	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	56287.56	2120769	1	2022	0.0000	8.5000	478,444	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	42995.32	2120770	1	2022	0.0000	8.5000	365,460	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	174322.91	2120771	1	2022	0.0000	8.5000	1,481,745	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	354433.65	2120772	1	2022	0.0000	8.5000	3,012,686	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	85513.34	2120773	1	2022	0.0000	8.5000	726,863	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	40983.68	2120774	1	2022	0.0000	8.5000	348,361	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	8951008.44	2120812	1	2022	0.0000	8.5000	76,083,572	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	249846.14	2120813	1	2022	0.0000	8.5000	2,123,692	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	17807.22	2120814	1	2022	0.0000	8.5000	151,361	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	-572182.95	2120867	1	2022	0.0000	8.5000	(4,863,555)	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	381359.97	2120869	1	2022	0.0000	8.5000	3,241,560	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	76451.56	2120904	1	2022	0.0000	8.5000	649,838	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	-744.19	2120906	1	2022	0.0000	8.5000	(6,326)	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	221752.27	2121445	1	2022	0.0000	8.5000	1,884,894	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	393660.32	2121446	1	2022	0.0000	8.5000	3,346,113	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	232126.93	2121478	1	2022	0.0000	8.5000	1,973,079	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	84494.44	2122182	1	2022	0.0000	8.5000	718,203	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	538776.79	2122271	1	2022	0.0000	8.5000	4,579,603	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	556254.5	2122296	0	2022	0.0000	8.5000	4,728,163	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	141108.91	2122298	0	2022	0.0000	8.5000	1,199,426	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	0	2122300	0	2022	0.0000	8.5000	-	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2005	166000.74	2122301	0	2022	0.0000	8.5000	1,411,006	
E0132530	370970000	SONGS PRE-ICIP COMMON	02/28/2005	47905.02	2123098	0	2022	0.0000	8.5000	407,193	
E0132530	370970000	SONGS PRE-ICIP COMMON	02/28/2005	2569881.55	2123099	0	2022	0.0000	8.5000	21,843,993	
E0132530	370970000	SONGS PRE-ICIP COMMON	02/28/2005	759931.9	2123100	0	2022	0.0000	8.5000	6,459,421	
E0132530	370970000	SONGS PRE-ICIP COMMON	04/30/2005	87139.61	2123502	0	2022	0.0000	8.5000	740,687	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970000	SONGS PRE-ICP COMMON	06/30/2005	11034.82	2122180	1	2022	0.0000	8.5000	93,796	
E0132530	370970000	SONGS PRE-ICP COMMON	08/31/2005	11719.99	2123823	0	2022	0.0000	8.5000	99,620	
E0132530	370970000	SONGS PRE-ICP COMMON	08/31/2005	122964.32	2123825	0	2022	0.0000	8.5000	1,045,197	
E0132530	370970000	SONGS PRE-ICP COMMON	10/31/2005	81807.58	2123896	0	2022	0.0000	8.5000	695,364	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2005	34831.21	2124552	0	2022	0.0000	8.5000	296,065	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2005	44483.23	2124553	0	2022	0.0000	8.5000	378,107	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	157732.59	2120769	2	2022	0.0000	8.5000	1,340,727	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	124908.91	2120770	2	2022	0.0000	8.5000	1,061,726	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	170456.98	2120771	2	2022	0.0000	8.5000	1,448,884	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	255084.4	2120772	2	2022	0.0000	8.5000	2,168,217	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	47630.68	2120773	2	2022	0.0000	8.5000	404,861	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	74975.63	2120774	2	2022	0.0000	8.5000	637,293	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	-77271.17	2120812	2	2022	0.0000	8.5000	(656,805)	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	198976.1	2120813	2	2022	0.0000	8.5000	1,691,297	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	42691.51	2120869	2	2022	0.0000	8.5000	362,878	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	1802685.7	2121446	2	2022	0.0000	8.5000	15,322,828	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	-14853.46	2121478	2	2022	0.0000	8.5000	(126,254)	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	246640.21	2122182	2	2022	0.0000	8.5000	2,096,442	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	958876.13	2122271	2	2022	0.0000	8.5000	8,150,447	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	883493.74	2122298	1	2022	0.0000	8.5000	7,509,697	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	199565.81	2122301	1	2022	0.0000	8.5000	1,696,309	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	-921919.19	2123099	1	2022	0.0000	8.5000	(7,836,313)	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	-13360.43	2123100	1	2022	0.0000	8.5000	(113,564)	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	36126.85	2123502	1	2022	0.0000	8.5000	307,078	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2006	403310.05	2123825	1	2022	0.0000	8.5000	3,428,135	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2006	24148.56	2120768	2	2022	0.0000	8.5000	205,263	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2006	-155.32	2120814	2	2022	0.0000	8.5000	(1,320)	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2006	-75959.77	2120904	2	2022	0.0000	8.5000	(645,658)	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2006	-34736.43	2124552	1	2022	0.0000	8.5000	(295,260)	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2006	-44362.17	2124553	1	2022	0.0000	8.5000	(377,078)	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2006	72883.23	2125292	0	2022	0.0000	8.5000	619,507	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2006	8001.83	2120906	2	2022	0.0000	8.5000	68,016	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2006	86324.39	2125370	0	2022	0.0000	8.5000	733,757	
E0132530	370970000	SONGS PRE-ICP COMMON	11/30/2006	-902.32	2127492	0	2022	0.0000	8.5000	(7,670)	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	76206.82	2120768	3	2022	0.0000	8.5000	647,758	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	168704.93	2120769	3	2022	0.0000	8.5000	1,433,992	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	33972.92	2120770	3	2022	0.0000	8.5000	288,770	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	264977.41	2120771	3	2022	0.0000	8.5000	2,252,308	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	455196.78	2120772	3	2022	0.0000	8.5000	3,869,173	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	70343.16	2120773	3	2022	0.0000	8.5000	597,917	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	13018.95	2120774	3	2022	0.0000	8.5000	110,661	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2007	10073.31	2120812	3	2022	0.0000	8.5000	85,623	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2007	566257.76	2120813	3	2022	0.0000	8.5000	4,813,191	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2007	6131.18	2120814	3	2022	0.0000	8.5000	52,115	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2007	28911.28	2120906	3	2022	0.0000	8.5000	245,746	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2007	1687564.08	2122301	2	2022	0.0000	8.5000	14,344,295	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2007	23189.76	2123099	2	2022	0.0000	8.5000	197,113	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2007	1910.58	2125292	1	2022	0.0000	8.5000	16,240	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2007	1515911.54	2125370	1	2022	0.0000	8.5000	12,885,248	
E0132530	370970000	SONGS PRE-ICIP COMMON	02/28/2007	1960.4	2120869	3	2022	0.0000	8.5000	16,663	
E0132530	370970000	SONGS PRE-ICIP COMMON	02/28/2007	1204107.43	2121446	3	2022	0.0000	8.5000	10,234,913	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2007	-2351184.86	2121446	4	2022	0.0000	8.5000	(19,985,071)	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2007	-171259.79	2122182	3	2022	0.0000	8.5000	(1,455,708)	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2007	-523509.78	2123825	2	2022	0.0000	8.5000	(4,449,833)	
E0132530	370970000	SONGS PRE-ICIP COMMON	05/31/2007	8263.16	2123100	2	2022	0.0000	8.5000	70,237	
E0132530	370970000	SONGS PRE-ICIP COMMON	05/31/2007	2204329.29	2129288	0	2022	0.0000	8.5000	18,736,799	
E0132530	370970000	SONGS PRE-ICIP COMMON	09/30/2007	111391.37	2129558	0	2022	0.0000	8.5000	946,827	
E0132530	370970000	SONGS PRE-ICIP COMMON	10/31/2007	789	2122298	2	2022	0.0000	8.5000	6,707	
E0132530	370970000	SONGS PRE-ICIP COMMON	11/30/2007	544180.85	2122301	3	2022	0.0000	8.5000	4,625,537	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	176.25	2120768	4	2022	0.0000	8.5000	1,498	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	260053.63	2120769	4	2022	0.0000	8.5000	2,210,456	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	73819.88	2120770	4	2022	0.0000	8.5000	627,469	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	207332.36	2120771	4	2022	0.0000	8.5000	1,762,325	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	591217.97	2120772	4	2022	0.0000	8.5000	5,025,353	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	89113.06	2120773	4	2022	0.0000	8.5000	757,461	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	-217502.34	2120813	4	2022	0.0000	8.5000	(1,848,770)	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	40146.63	2120814	4	2022	0.0000	8.5000	341,246	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	5420.25	2120906	4	2022	0.0000	8.5000	46,072	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	1252766.22	2122301	4	2022	0.0000	8.5000	10,648,513	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	10456.41	2125292	2	2022	0.0000	8.5000	88,879	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	32192.18	2125370	2	2022	0.0000	8.5000	273,634	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2008	342529.27	2129558	1	2022	0.0000	8.5000	2,911,499	
E0132530	370970000	SONGS PRE-ICIP COMMON	04/30/2008	228.53	2120812	4	2022	0.0000	8.5000	1,943	
E0132530	370970000	SONGS PRE-ICIP COMMON	04/30/2008	114.96	2122182	4	2022	0.0000	8.5000	977	
E0132530	370970000	SONGS PRE-ICIP COMMON	05/31/2008	42684.88	2132068	0	2022	0.0000	8.5000	362,821	
E0132530	370970000	SONGS PRE-ICIP COMMON	05/31/2008	262814.36	2132071	0	2022	0.0000	8.5000	2,233,922	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2009	424620.58	2120813	5	2022	0.0000	8.5000	3,609,275	
E0132530	370970000	SONGS PRE-ICIP COMMON	01/31/2009	1683.84	2122301	5	2022	0.0000	8.5000	14,313	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2009	35245.62	2120768	5	2022	0.0000	8.5000	299,588	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2009	114538.07	2120769	5	2022	0.0000	8.5000	973,574	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2009	168883.45	2120770	5	2022	0.0000	8.5000	1,435,509	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2009	248628.18	2120772	5	2022	0.0000	8.5000	2,113,340	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2009	72590.7	2120773	5	2022	0.0000	8.5000	617,021	
E0132530	370970000	SONGS PRE-ICIP COMMON	03/31/2009	32255.58	2120814	5	2022	0.0000	8.5000	274,172	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2009	1055833.25	2134796	0	2022	0.0000	8.5000	8,974,583	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2009	2311513.39	2134797	0	2022	0.0000	8.5000	19,647,864	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2009	338700.08	2134799	0	2022	0.0000	8.5000	2,878,951	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2009	295033.25	2134809	0	2022	0.0000	8.5000	2,507,783	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2009	743683.43	2134814	0	2022	0.0000	8.5000	6,321,309	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2009	126908.6	2134815	0	2022	0.0000	8.5000	1,078,723	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2009	403679.34	2120771	5	2022	0.0000	8.5000	3,431,274	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2009	1416914.37	2134951	0	2022	0.0000	8.5000	12,043,772	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2009	5840.64	2134952	0	2022	0.0000	8.5000	474,645	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2009	120783.17	2134953	0	2022	0.0000	8.5000	1,026,657	
E0132530	370970000	SONGS PRE-ICP COMMON	06/30/2009	-17475.73	2123896	1	2022	0.0000	8.5000	(148,544)	
E0132530	370970000	SONGS PRE-ICP COMMON	09/30/2009	-243.39	2120906	5	2022	0.0000	8.5000	(2,069)	
E0132530	370970000	SONGS PRE-ICP COMMON	09/30/2009	3669.28	2123099	4	2022	0.0000	8.5000	31,189	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	112897.81	2120768	6	2022	0.0000	8.5000	959,631	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	90976.77	2120769	6	2022	0.0000	8.5000	773,303	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	121529.5	2120770	6	2022	0.0000	8.5000	1,033,001	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	387466.46	2120771	6	2022	0.0000	8.5000	3,293,465	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	466802.82	2120772	6	2022	0.0000	8.5000	3,967,824	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	172707.39	2120773	6	2022	0.0000	8.5000	1,468,013	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	763944.81	2120813	6	2022	0.0000	8.5000	6,493,551	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	74751.78	2120814	6	2022	0.0000	8.5000	635,390	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	826.94	2120906	6	2022	0.0000	8.5000	7,029	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	169871.47	2134796	1	2022	0.0000	8.5000	1,443,907	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	260704.61	2134809	1	2022	0.0000	8.5000	2,215,989	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	226569.84	2134815	1	2022	0.0000	8.5000	1,925,844	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	52890.89	2134951	1	2022	0.0000	8.5000	449,573	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2010	30471.39	2137524	0	2022	0.0000	8.5000	259,007	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2010	12177.76	2122301	6	2022	0.0000	8.5000	103,511	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2010	18569.58	2134799	1	2022	0.0000	8.5000	157,841	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2010	15627.56	2134814	2	2022	0.0000	8.5000	132,834	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2010	591789.43	2137679	0	2022	0.0000	8.5000	5,030,210	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2010	16896.16	2137818	0	2022	0.0000	8.5000	143,617	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2010	163995.83	2137825	0	2022	0.0000	8.5000	1,393,965	
E0132530	370970000	SONGS PRE-ICP COMMON	04/30/2010	1689805.07	2137853	0	2022	0.0000	8.5000	14,363,343	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2010	204501.72	2137980	0	2022	0.0000	8.5000	1,738,265	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2010	114566.36	2137981	0	2022	0.0000	8.5000	973,814	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2010	12226.19	2137983	0	2022	0.0000	8.5000	103,923	
E0132530	370970000	SONGS PRE-ICP COMMON	07/31/2010	15511.29	2138253	0	2022	0.0000	8.5000	131,846	
E0132530	370970000	SONGS PRE-ICP COMMON	08/31/2010	98682.52	2138350	0	2022	0.0000	8.5000	838,801	
E0132530	370970000	SONGS PRE-ICP COMMON	08/31/2010	3517.24	2138351	0	2022	0.0000	8.5000	29,897	
E0132530	370970000	SONGS PRE-ICP COMMON	08/31/2010	2208778.44	2138352	0	2022	0.0000	8.5000	18,774,617	
E0132530	370970000	SONGS PRE-ICP COMMON	09/30/2010	29402.74	2123099	5	2022	0.0000	8.5000	249,923	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970000	SONGS PRE-ICP COMMON	09/30/2010	968.4	2134952	1	2022	0.0000	8.5000	8,231	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	4674.86	2120774	4	2022	0.0000	8.5000	39,736	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	1449.49	2121445	2	2022	0.0000	8.5000	12,321	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	3737.33	2122296	1	2022	0.0000	8.5000	31,767	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	658.72	2122301	7	2022	0.0000	8.5000	5,599	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	12498.77	2123100	3	2022	0.0000	8.5000	106,240	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	1573.3	2123502	3	2022	0.0000	8.5000	13,373	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	1065.23	2123896	2	2022	0.0000	8.5000	9,054	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	28492.7	2125370	3	2022	0.0000	8.5000	242,188	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	36501.46	2129288	1	2022	0.0000	8.5000	310,262	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	7516.15	2129558	2	2022	0.0000	8.5000	63,887	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	38276.65	2134797	1	2022	0.0000	8.5000	325,352	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	1999.97	2134953	1	2022	0.0000	8.5000	17,000	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2010	543711.07	2139216	0	2022	0.0000	8.5000	4,621,544	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	77131.54	2120768	7	2022	0.0000	8.5000	655,618	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	15424.37	2120769	7	2022	0.0000	8.5000	131,107	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	10554.67	2120770	7	2022	0.0000	8.5000	89,715	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	9703.56	2120773	7	2022	0.0000	8.5000	82,480	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	575270.56	2120813	7	2022	0.0000	8.5000	4,889,800	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	129735.7	2134809	2	2022	0.0000	8.5000	1,102,753	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	222511.03	2134815	2	2022	0.0000	8.5000	1,891,344	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	21.76	2138253	1	2022	0.0000	8.5000	185	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	5105109.16	2140034	0	2022	0.0000	8.5000	43,393,428	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	419509.98	2140037	0	2022	0.0000	8.5000	3,565,835	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2011	41673.5	2140041	0	2022	0.0000	8.5000	354,225	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2011	221801.96	2120771	7	2022	0.0000	8.5000	1,885,317	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2011	253769.07	2120772	7	2022	0.0000	8.5000	2,157,037	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2011	1333.93	2122301	8	2022	0.0000	8.5000	11,338	
E0132530	370970000	SONGS PRE-ICP COMMON	02/28/2011	351681.02	2140125	0	2022	0.0000	8.5000	2,989,289	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2011	196.57	2139216	1	2022	0.0000	8.5000	1,671	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2011	156023.81	2140220	0	2022	0.0000	8.5000	1,326,202	
E0132530	370970000	SONGS PRE-ICP COMMON	04/30/2011	6978.74	2137524	1	2022	0.0000	8.5000	59,319	
E0132530	370970000	SONGS PRE-ICP COMMON	04/30/2011	37338.78	2140273	0	2022	0.0000	8.5000	317,380	
E0132530	370970000	SONGS PRE-ICP COMMON	04/30/2011	196312.64	2140274	0	2022	0.0000	8.5000	1,668,657	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2011	7982.32	2137679	1	2022	0.0000	8.5000	67,850	
E0132530	370970000	SONGS PRE-ICP COMMON	07/31/2011	28519.48	2137853	1	2022	0.0000	8.5000	242,416	
E0132530	370970000	SONGS PRE-ICP COMMON	09/30/2011	334919.03	2140629	0	2022	0.0000	8.5000	2,846,812	
E0132530	370970000	SONGS PRE-ICP COMMON	10/31/2011	21.65	2123099	6	2022	0.0000	8.5000	184	
E0132530	370970000	SONGS PRE-ICP COMMON	11/30/2011	42962.53	2141224	0	2022	0.0000	8.5000	365,182	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2011	92793.76	2141471	0	2022	0.0000	8.5000	788,747	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	9339.51	2120770	8	2022	0.0000	8.5000	79,386	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	532273.55	2120771	8	2022	0.0000	8.5000	4,524,325	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	531207.46	2120772	8	2022	0.0000	8.5000	4,515,263	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	491230.01	2120813	8	2022	0.0000	8.5000	4,175,455	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	55176.3	2134815	3	2022	0.0000	8.5000	468,999	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	482480.68	2140274	1	2022	0.0000	8.5000	4,101,086	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	1370.94	2141471	1	2022	0.0000	8.5000	11,653	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2012	2389884.92	2142591	0	2022	0.0000	8.5000	20,314,022	
E0132530	370970000	SONGS PRE-ICP COMMON	02/29/2012	1835.17	2137679	2	2022	0.0000	8.5000	15,599	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2012	15649.43	2122301	9	2022	0.0000	8.5000	133,020	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2012	918954.07	2142745	0	2022	0.0000	8.5000	7,811,110	
E0132530	370970000	SONGS PRE-ICP COMMON	05/31/2012	116838.62	2143459	0	2022	0.0000	8.5000	993,128	
E0132530	370970000	SONGS PRE-ICP COMMON	10/31/2012	726681.3	2144233	0	2022	0.0000	8.5000	6,176,791	
E0132530	370970000	SONGS PRE-ICP COMMON	10/31/2012	60360.09	2144235	0	2022	0.0000	8.5000	513,061	
E0132530	370970000	SONGS PRE-ICP COMMON	11/30/2012	4116.68	2144372	0	2022	0.0000	8.5000	34,992	
E0132530	370970000	SONGS PRE-ICP COMMON	12/31/2012	38.05	2144494	0	2022	0.0000	8.5000	323	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2013	27950.13	2120771	9	2022	0.0000	8.5000	237,576	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2013	33122.34	2120772	9	2022	0.0000	8.5000	281,540	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2013	10224.77	2122301	10	2022	0.0000	8.5000	86,911	
E0132530	370970000	SONGS PRE-ICP COMMON	01/31/2013	58992.37	2134815	4	2022	0.0000	8.5000	501,435	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2013	306.52	2142745	1	2022	0.0000	8.5000	2,605	
E0132530	370970000	SONGS PRE-ICP COMMON	03/31/2013	196.99	2144494	1	2022	0.0000	8.5000	1,674	
E0132530	370970000	SONGS PRE-ICP COMMON	04/30/2013	191303.1	2140274	2	2022	0.0000	8.5000	1,626,076	
E0132530	370970000	SONGS PRE-ICP COMMON	11/30/2013	1019.89	2137853	2	2022	0.0000	8.5000	8,669	
E0132530	370970000	SONGS PRE-ICP COMMON	11/30/2013	4411.49	2140034	1	2022	0.0000	8.5000	37,498	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	03/31/2004	0	2133021	0	2022	0.0000	8.5000	-	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	05/31/2004	2355771.29	2120868	0	2022	0.0000	8.5000	20,024,056	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	06/30/2004	65335.63	2120907	0	2022	0.0000	8.5000	557,053	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	11/30/2004	65937.52	2122181	0	2022	0.0000	8.5000	560,469	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2005	-2355771.29	2120868	1	2022	0.0000	8.5000	(20,024,056)	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2005	763.71	2120907	1	2022	0.0000	8.5000	6,492	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2005	334996.77	2122181	1	2022	0.0000	8.5000	2,847,473	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2005	54947.39	2122297	0	2022	0.0000	8.5000	467,053	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	08/31/2005	144368.21	2123824	0	2022	0.0000	8.5000	1,227,130	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2006	167322.45	2120907	2	2022	0.0000	8.5000	1,422,241	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2006	3903322.96	2122181	2	2022	0.0000	8.5000	33,178,245	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2006	1230203.25	2122297	1	2022	0.0000	8.5000	10,456,728	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2006	4632601.24	2123824	1	2022	0.0000	8.5000	39,377,111	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	05/31/2006	7255646.21	2125992	0	2022	0.0000	8.5000	61,672,993	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	11/30/2006	200.36	2127491	0	2022	0.0000	8.5000	1,703	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	11/30/2006	-11404.35	2127495	0	2022	0.0000	8.5000	(96,937)	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2007	430049.11	2122181	3	2022	0.0000	8.5000	3,655,417	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	01/31/2007	174096.43	2122297	2	2022	0.0000	8.5000	1,479,820	
E0132530	370970002	SONGS PRE-ICP GEN STA #2	02/28/2007	-2201263.09	2123824	2	2022	0.0000	8.5000	(18,710,736)	



FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2007	-3424035.94	2125992	1	2022	0.0000	8.5000	(29,104,305)	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2007	-91914.19	2120907	3	2022	0.0000	8.5000	(781,271)	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	08/31/2007	0	2133031	0	2022	0.0000	8.5000	-	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	08/31/2007	0	2133033	0	2022	0.0000	8.5000	-	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2007	125048.45	2129559	0	2022	0.0000	8.5000	1,062,912	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2007	0	2133037	0	2022	0.0000	8.5000	-	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2008	-160918.47	2122181	4	2022	0.0000	8.5000	(1,367,807)	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2008	-125048.45	2129559	1	2022	0.0000	8.5000	(1,062,912)	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2008	549.09	2122297	3	2022	0.0000	8.5000	4,667	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	05/31/2008	91297.64	2132069	0	2022	0.0000	8.5000	776,030	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	06/30/2008	129097.68	2132155	0	2022	0.0000	8.5000	1,097,330	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	06/30/2008	10883.08	2132159	0	2022	0.0000	8.5000	92,506	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2008	4193369.85	2133020	0	2022	0.0000	8.5000	35,643,644	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2008	263368.08	2133054	0	2022	0.0000	8.5000	2,238,629	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2008	714070.15	2133055	0	2022	0.0000	8.5000	6,069,596	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2008	742696.68	2133056	0	2022	0.0000	8.5000	6,312,922	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2008	1028017.69	2133057	0	2022	0.0000	8.5000	8,738,150	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2008	524.09	2133539	0	2022	0.0000	8.5000	4,455	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2009	323037.1	2133020	1	2022	0.0000	8.5000	2,745,815	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2009	270504.46	2133055	1	2022	0.0000	8.5000	2,299,288	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2009	101312.23	2133057	1	2022	0.0000	8.5000	861,154	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2009	1539.54	2133539	1	2022	0.0000	8.5000	13,086	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2009	65349.33	2133056	1	2022	0.0000	8.5000	555,469	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	1642732.46	2134798	0	2022	0.0000	8.5000	13,963,226	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	633481.1	2134803	0	2022	0.0000	8.5000	5,384,589	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	481576.76	2134805	0	2022	0.0000	8.5000	4,093,402	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	887339.05	2134806	0	2022	0.0000	8.5000	7,542,382	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	543922.34	2134808	0	2022	0.0000	8.5000	4,623,340	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	901388.09	2134816	0	2022	0.0000	8.5000	7,661,799	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2009	35733.5	2134817	0	2022	0.0000	8.5000	303,735	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	05/31/2009	6528.01	2134954	0	2022	0.0000	8.5000	55,488	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	07/31/2009	63613.06	2135090	0	2022	0.0000	8.5000	540,711	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2009	663.57	2135300	0	2022	0.0000	8.5000	5,640	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2010	49820.51	2133055	2	2022	0.0000	8.5000	423,474	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2010	11065.66	2133057	2	2022	0.0000	8.5000	94,058	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2010	703321.24	2134816	1	2022	0.0000	8.5000	5,978,231	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2010	404894.55	2137523	0	2022	0.0000	8.5000	3,441,604	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2010	351523.19	2133020	2	2022	0.0000	8.5000	2,987,947	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2010	3057.05	2134817	1	2022	0.0000	8.5000	25,985	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	05/31/2010	989151.68	2137979	0	2022	0.0000	8.5000	8,407,789	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2010	13878.11	2133056	2	2022	0.0000	8.5000	117,964	
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2010	27203.52	2134798	1	2022	0.0000	8.5000	231,230	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2010	10575.94	2134803	1	2022	0.0000	8.5000		89,895
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2010	18193.66	2134806	1	2022	0.0000	8.5000		154,646
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	09/30/2010	111.37	2134954	1	2022	0.0000	8.5000		947
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	11/30/2010	3258.81	2133054	1	2022	0.0000	8.5000		27,700
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	5526.79	2122181	5	2022	0.0000	8.5000		46,978
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	24171.74	2122297	4	2022	0.0000	8.5000		205,460
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	63444.9	2125992	2	2022	0.0000	8.5000		539,282
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	2137.64	2132155	1	2022	0.0000	8.5000		18,170
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	71171.98	2133539	2	2022	0.0000	8.5000		604,962
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	7974.09	2134805	1	2022	0.0000	8.5000		67,780
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	9006.41	2134808	1	2022	0.0000	8.5000		76,554
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	12/31/2010	1053.34	2135090	1	2022	0.0000	8.5000		8,953
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2011	474696.03	2133020	3	2022	0.0000	8.5000		4,034,916
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2011	735.41	2133055	3	2022	0.0000	8.5000		6,251
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2011	801.29	2133057	3	2022	0.0000	8.5000		6,811
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	02/28/2011	33312.76	2137523	1	2022	0.0000	8.5000		283,158
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	08/31/2011	6211.83	2134798	2	2022	0.0000	8.5000		52,801
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	03/31/2012	261587	2133020	4	2022	0.0000	8.5000		2,223,490
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	04/30/2012	728762.98	2142822	0	2022	0.0000	8.5000		6,194,485
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	01/31/2013	295959.09	2133020	5	2022	0.0000	8.5000		2,515,652
E0132530	370970002	SONGS PRE-ICIP GEN STA #2	11/30/2013	621.36	2142822	1	2022	0.0000	8.5000		5,282
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	05/31/2004	690188.72	2120870	0	2022	0.0000	8.5000		5,866,604
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	12/31/2004	237649.52	2122270	0	2022	0.0000	8.5000		2,020,021
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	12/31/2004	14523.86	2122271	0	2022	0.0000	8.5000		123,453
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2005	2318811.83	2120870	1	2022	0.0000	8.5000		19,709,901
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2005	506414.75	2122270	1	2022	0.0000	8.5000		4,304,525
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2006	1297433.97	2120870	2	2022	0.0000	8.5000		11,028,189
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2006	-56930.17	2122270	2	2022	0.0000	8.5000		(483,906)
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	04/30/2006	189717.13	2125937	0	2022	0.0000	8.5000		1,612,596
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2007	298546	2120870	3	2022	0.0000	8.5000		2,537,641
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	02/28/2007	122207.29	2122270	3	2022	0.0000	8.5000		1,038,762
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2007	-189717.13	2125937	1	2022	0.0000	8.5000		(1,612,596)
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2007	372792.62	2125937	2	2022	0.0000	8.5000		3,168,737
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2007	0	2128925	0	2022	0.0000	8.5000		-
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	09/30/2007	2783748.73	2129560	0	2022	0.0000	8.5000		23,661,864
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	10/31/2007	1048.47	2122271	3	2022	0.0000	8.5000		8,912
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2008	6167.45	2120870	4	2022	0.0000	8.5000		52,423
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2008	54231.17	2129560	1	2022	0.0000	8.5000		460,965
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	05/31/2008	98765.35	2132070	0	2022	0.0000	8.5000		839,505
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	07/31/2008	8954.44	2132235	0	2022	0.0000	8.5000		76,113
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2009	3175320.22	2128925	1	2022	0.0000	8.5000		26,990,222
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2009	447257.4	2134800	0	2022	0.0000	8.5000		3,801,688

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E0132530	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2009	493322.57	2134802	0	2022	0.0000	8.5000	4,193,242	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	03/31/2009	333350.27	2134812	0	2022	0.0000	8.5000	283,477	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2010	5574.21	2134802	1	2022	0.0000	8.5000	47,381	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2010	604691.78	2137522	0	2022	0.0000	8.5000	5,139,880	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	04/30/2010	337456.32	2137854	0	2022	0.0000	8.5000	2,868,379	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	05/31/2010	282006.48	2137982	0	2022	0.0000	8.5000	2,397,055	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	09/30/2010	7579.23	2134800	1	2022	0.0000	8.5000	64,423	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	12/31/2010	76352.71	2120870	5	2022	0.0000	8.5000	648,998	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	12/31/2010	4629.57	2125937	4	2022	0.0000	8.5000	39,351	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	12/31/2010	52577.87	2128925	2	2022	0.0000	8.5000	446,912	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	12/31/2010	46992.08	2129560	2	2022	0.0000	8.5000	399,433	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	12/31/2010	552.21	2134812	1	2022	0.0000	8.5000	4,694	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2011	1662818.55	2137522	2	2022	0.0000	8.5000	14,133,958	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	02/28/2011	222598.5	2137854	1	2022	0.0000	8.5000	1,892,087	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2012	63841.88	2137522	3	2022	0.0000	8.5000	542,656	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2012	3037.38	2137854	2	2022	0.0000	8.5000	25,818	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	01/31/2013	2811.25	2137854	3	2022	0.0000	8.5000	23,896	
E0132530	370970003	SONGS PRE-ICIP GEN STA #3	11/30/2013	25113.23	2137522	4	2022	0.0000	8.5000	213,462	
E0132530	370970004	SONGS ICIP COMMON	03/31/2008	1959.84	2125937	3	2022	0.0000	8.5000	16,659	
E0132530	370970004	SONGS ICIP COMMON	06/30/2009	872238.64	2131313	0	2022	0.0000	8.5000	7,414,028	
E0132530	370970004	SONGS ICIP COMMON	09/30/2009	109004.27	2131313	1	2022	0.0000	8.5000	926,536	
E0132530	370970004	SONGS ICIP COMMON	09/30/2010	20423.79	2131313	2	2022	0.0000	8.5000	173,602	
E0132530	370970004	SONGS ICIP COMMON	12/31/2010	46351.89	2139217	0	2022	0.0000	8.5000	393,991	
E0132530	370970004	SONGS ICIP COMMON	01/31/2011	698.02	2139217	1	2022	0.0000	8.5000	5,933	
E0132530	370970005	SONGS ICIP GEN STA #2	02/29/2008	0.08	2130950	0	2022	0.0000	8.5000	1	
E0132530	370970005	SONGS ICIP GEN STA #2	03/31/2008	-28249.03	2123502	2	2022	0.0000	8.5000	(240,117)	
E0132530	370970005	SONGS ICIP GEN STA #2	10/31/2013	102128.08	2153200	0	2022	0.0000	8.5000	868,089	
E0132530	370970006	SONGS ICIP GEN STA #3	07/31/2009	5733.67	2135092	0	2022	0.0000	8.5000	48,736	
E0132530	370970006	SONGS ICIP GEN STA #3	12/31/2010	94.94	2135092	1	2022	0.0000	8.5000	807	
<b>E0132530</b>		<b>SONGS PRE-ICIP</b>		<b>121,592,794</b>			<b>2022</b>		<b>8.5000</b>	<b>1,033,538,747</b>	<b>8.5</b>
E0134100	DS	Desert Star Energy Center	12/31/1999	2443.75	2140915	0	2029	0.0000	15.5000	37,878	
E0134100	DS	Desert Star Energy Center	07/31/2005	2587.68	2140916	0	2029	0.0000	15.5000	40,109	
E0134100	DS	Desert Star Energy Center	02/29/2012	24303.77	2142624	0	2029	0.0000	15.5000	376,708	
E0134100	DS	Desert Star Energy Center	12/31/2012	287887.83	2144432	0	2029	0.0000	15.5000	4,462,261	
E0134100	DS	Desert Star Energy Center	01/31/2013	8426.03	2144432	1	2029	0.0000	15.5000	130,603	
E0134100	DS	Desert Star Energy Center	05/31/2013	19.66	2142624	1	2038	0.0000	15.5000	305	
E0134100	DS	Desert Star Energy Center	06/30/2013	9674.8	2146218	0	2029	0.0000	15.5000	149,959	
E0134100	DS	Desert Star Energy Center	09/30/2013	410437.52	2152950	0	2029	0.0000	15.5000	6,361,782	
E0134100	DSBOP	Desert Star Energy Center	05/01/2000	66237.31	2140977	0	2029	0.0000	15.5000	1,026,678	
E0134100	DSBOP	Desert Star Energy Center	05/01/2000	15071.61	2140979	0	2029	0.0000	15.5000	233,610	

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E0134100	DSBOP	Desert Star Energy Center	07/31/2005	752664.24	2140978	0	2029	0.0000	15.5000	11,666,296	
E0134100	DSBOP	Desert Star Energy Center	07/31/2005	171260.9	2140980	0	2029	0.0000	15.5000	2,654,544	
<b>E0134100</b>		<b>Desert Star Energy Center</b>		<b>1,751,015</b>			<b>2029</b>		<b>15.5000</b>	<b>27,140,734</b>	<b>15.5</b> =====
E0134100	EC	Cuyamaca - CPEP	02/29/2012	40663.82	2142699	0	2027	0.0000	13.5000	548,962	
E0134100	EC	Cuyamaca - CPEP	12/31/2013	1979562.85	2160486	0	2027	0.0000	13.5000	26,724,098	
E0134100	ECBOP	Cuyamaca - CPEP	01/31/2013	154659.68	2145683	0	2027	0.0000	13.5000	2,087,906	
<b>E0134100</b>		<b>Cuyamaca - CPEP</b>		<b>2,174,886</b>			<b>2027</b>		<b>13.5000</b>	<b>29,360,966</b>	<b>13.5</b> =====
E0134100	MM	Miramar - MMI	07/30/2005	1615759.82	2124285	0	2030	0.0000	16.5000	26,660,037	
E0134100	MM	Miramar - MMI	07/30/2005	179528.87	2124286	0	2030	0.0000	16.5000	2,962,226	
E0134100	MM	Miramar - MMI	07/30/2005	143623.1	2124287	0	2030	0.0000	16.5000	2,369,781	
E0134100	MM	Miramar - MMI	07/30/2005	29921.48	2124288	0	2030	0.0000	16.5000	493,704	
E0134100	MM	Miramar - MMI	07/30/2005	35905.77	2124290	0	2030	0.0000	16.5000	592,445	
E0134100	MM	Miramar - MMI	07/30/2005	156738	2124296	0	2030	0.0000	16.5000	2,586,177	
E0134100	MM	Miramar - MMI	07/31/2010	77139.16	2138273	0	2030	0.0000	16.5000	1,272,796	
E0134100	MM	Miramar - MMI	11/30/2010	10994.59	2138611	0	2030	0.0000	16.5000	181,411	
E0134100	MM	Miramar - MMI	01/31/2011	9951.86	2138273	1	2030	0.0000	16.5000	164,206	
E0134100	MM	Miramar - MMI	03/31/2011	30123.11	2140164	0	2030	0.0000	16.5000	497,031	
E0134100	MM	Miramar - MMI	03/31/2011	6048.68	2140183	0	2030	0.0000	16.5000	99,803	
E0134100	MM	Miramar - MMI	03/31/2011	27823.91	2140184	0	2030	0.0000	16.5000	459,095	
E0134100	MM	Miramar - MMI	03/31/2011	15726.57	2140185	0	2030	0.0000	16.5000	259,488	
E0134100	MM	Miramar - MMI	03/31/2011	71374.41	2140186	0	2030	0.0000	16.5000	1,177,678	
E0134100	MM	Miramar - MMI	08/31/2011	505670.68	2140550	0	2030	0.0000	16.5000	8,343,566	
E0134100	MM	Miramar - MMI	02/29/2012	208757.76	2142639	0	2030	0.0000	16.5000	3,444,503	
E0134100	MM	Miramar - MMI	02/29/2012	243550.72	2142640	0	2030	0.0000	16.5000	4,018,587	
E0134100	MM	Miramar - MMI	02/29/2012	173964.83	2142641	0	2030	0.0000	16.5000	2,870,420	
E0134100	MM	Miramar - MMI	02/29/2012	69585.86	2142642	0	2030	0.0000	16.5000	1,148,167	
E0134100	MM	Miramar - MMI	01/31/2013	27137.4	2145631	0	2030	0.0000	16.5000	447,767	
E0134100	MM	Miramar - MMI	05/31/2013	1011.12	2142640	1	2030	0.0000	16.5000	16,683	
E0134100	MM	Miramar - MMI	12/31/2013	759547.34	2160487	0	2030	0.0000	16.5000	12,532,531	
<b>E0134100</b>		<b>Miramar - MMI</b>		<b>4,399,885</b>			<b>2030</b>		<b>16.5000</b>	<b>72,598,103</b>	<b>16.5</b> =====
E0134100	MM	Miramar - MMII	01/31/2009	1703.21	2133416	1	2034	0.0000	20.5000	34,916	
E0134100	MM	Miramar - MMII	03/11/2009	66341.4	2134635	0	2034	0.0000	20.5000	1,359,999	
E0134100	MM	Miramar - MMII	03/11/2009	232854.46	2134636	0	2034	0.0000	20.5000	4,773,516	
E0134100	MM	Miramar - MMII	08/31/2009	155739	2138137	0	2034	0.0000	20.5000	3,192,650	
E0134100	MM	Miramar - MMII	08/31/2009	29602	2138138	0	2034	0.0000	20.5000	606,841	
E0134100	MM	Miramar - MMII	08/31/2009	3885	2138139	0	2034	0.0000	20.5000	79,643	

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E0134100	MMAUXSYST	Miramar - MIMII	10/31/2010	818.02	2138557	0	2034	0.0000	20.5000	16,769	
E0134100	MMAUXSYST	Miramar - MIMII	01/31/2011	54220.86	2138557	1	2034	0.0000	20.5000	1,111,528	
E0134100	MMGTUSYST	Miramar - MIMII	07/31/2010	47535.69	2138274	0	2034	0.0000	20.5000	974,482	
<b>E0134100</b>		<b>Miramar - MIMII</b>		<b>592,700</b>			<b>2034</b>		<b>20.5000</b>	<b>12,150,343</b>	<b>20.5</b>
E0134100	PABOP	Palomar Energy Center	04/30/2006	42935.08	2126450	0	2036	0.0000	22.5000	966,039	
E0134100	PABOP	Palomar Energy Center	04/30/2006	204452.76	2126520	0	2036	0.0000	22.5000	4,600,187	
E0134100	PABOP	Palomar Energy Center	04/30/2006	81781.1	2126521	0	2036	0.0000	22.5000	1,840,075	
E0134100	PABOP	Palomar Energy Center	04/30/2006	22489.8	2126598	0	2036	0.0000	22.5000	506,021	
E0134100	PABOP	Palomar Energy Center	04/30/2006	67469.41	2126604	0	2036	0.0000	22.5000	1,518,062	
E0134100	PABOP	Palomar Energy Center	10/31/2008	829499.89	2135095	0	2036	0.0000	22.5000	18,663,748	
E0134100	PABOP	Palomar Energy Center	10/31/2008	882808.21	2135096	0	2036	0.0000	22.5000	19,863,185	
E0134100	PABOP	Palomar Energy Center	10/31/2008	172985.12	2135097	0	2036	0.0000	22.5000	3,892,165	
E0134100	PABOP	Palomar Energy Center	10/31/2008	5247999.59	2135098	0	2036	0.0000	22.5000	118,079,991	
E0134100	PABOP	Palomar Energy Center	10/31/2008	461727.38	2135099	0	2036	0.0000	22.5000	103,898,866	
E0134100	PAU1GT	Palomar Energy Center	04/30/2006	558559.37	2126243	0	2036	0.0000	22.5000	12,567,586	
E0134100	PAU1GT	Palomar Energy Center	04/30/2006	300762.74	2126244	0	2036	0.0000	22.5000	6,767,162	
E0134100	PAU1GT	Palomar Energy Center	04/30/2006	61335.83	2126245	0	2036	0.0000	22.5000	1,380,056	
E0134100	PAU2GT	Palomar Energy Center	04/30/2006	558559.37	2126284	0	2036	0.0000	22.5000	12,567,586	
E0134100	PAU2GT	Palomar Energy Center	04/30/2006	300762.74	2126285	0	2036	0.0000	22.5000	6,767,162	
E0134100	PAU2GT	Palomar Energy Center	04/30/2006	61335.83	2126286	0	2036	0.0000	22.5000	1,380,056	
<b>E0134100</b>		<b>Palomar Energy Center</b>		<b>14,011,464</b>			<b>2036</b>		<b>22.5000</b>	<b>315,257,945</b>	<b>22.5</b>
E0134200	DS	Desert Star Energy Center	12/31/2002	2649.76	2141091	0	2029	0.0000	15.5000	41,071	
E0134200	DS	Desert Star Energy Center	07/31/2005	61152.98	2141092	0	2029	0.0000	15.5000	947,871	
E0134200	DS	Desert Star Energy Center	11/30/2006	26955.06	2141111	0	2029	0.0000	15.5000	417,803	
E0134200	DSBOP	Desert Star Energy Center	05/01/2000	33185.72	2140985	0	2029	0.0000	15.5000	514,379	
E0134200	DSBOP	Desert Star Energy Center	05/01/2000	7551.11	2140987	0	2029	0.0000	15.5000	117,042	
E0134200	DSBOP	Desert Star Energy Center	07/31/2005	377094.58	2140986	0	2029	0.0000	15.5000	5,844,966	
E0134200	DSBOP	Desert Star Energy Center	07/31/2005	85803.96	2140988	0	2029	0.0000	15.5000	1,329,961	
<b>E0134200</b>		<b>Desert Star Energy Center</b>		<b>594,393</b>			<b>2029</b>		<b>15.5000</b>	<b>9,213,094</b>	<b>15.5</b>
E0134200	ECBOP	Cuyamaca - CPEP	02/29/2012	583293.51	2142702	0	2027	0.0000	13.5000	7,874,462	
<b>E0134200</b>		<b>Cuyamaca - CPEP</b>		<b>583,294</b>			<b>2027</b>		<b>13.5000</b>	<b>7,874,462</b>	<b>13.5</b>
E0134200	MMGTUSYST	Miramar - MIMI	07/30/2005	209450.35	2124220	0	2030	0.0000	16.5000	3,455,931	
E0134200	MMGTUSYST	Miramar - MIMI	07/30/2005	780352.15	2124221	0	2030	0.0000	16.5000	12,875,810	
E0134200	MMGTUSYST	Miramar - MIMI	07/30/2005	89764.43	2124222	0	2030	0.0000	16.5000	1,481,113	

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E0134200	MMGTUSYST	Miramar - MMI	07/30/2005	29921.48	2124223	0	2030	0.0000	16.5000	493,704	
E0134200	MMGTUSYST	Miramar - MMI	07/30/2005	77795.84	2124224	0	2030	0.0000	16.5000	1,283,631	
E0134200	MMGTUSYST	Miramar - MMI	07/30/2005	89764.43	2124225	0	2030	0.0000	16.5000	1,481,113	
E0134200	MMGTUSYST	Miramar - MMI	07/30/2005	33512.06	2124226	0	2030	0.0000	16.5000	552,949	
E0134200	MMGTUSYST	Miramar - MMI	07/30/2005	14362.31	2124227	0	2030	0.0000	16.5000	236,978	
E0134200	MMGTUSYST	Miramar - MMI	07/30/2005	33512.06	2124228	0	2030	0.0000	16.5000	552,949	
<b>E0134200</b>	<b>Miramar - MMI</b>			<b>1,358,435</b>			<b>2030</b>		<b>16.5000</b>	<b>22,414,179</b>	<b>16.5</b>
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E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	337361	2138140	0	2034	0.0000	20.5000	6,915,901	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	2594414	2138141	0	2034	0.0000	20.5000	53,185,487	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	62139	2138142	0	2034	0.0000	20.5000	1,273,850	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	191218	2138143	0	2034	0.0000	20.5000	3,919,969	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	305880	2138144	0	2034	0.0000	20.5000	6,270,540	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	80419	2138145	0	2034	0.0000	20.5000	1,648,590	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	194673	2138146	0	2034	0.0000	20.5000	3,990,797	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	38934	2138147	0	2034	0.0000	20.5000	798,147	
E0134200	MMGTUSYST	Miramar - MMII	08/31/2009	69397	2138148	0	2034	0.0000	20.5000	1,422,639	
<b>E0134200</b>	<b>Miramar - MMII</b>			<b>3,874,435</b>			<b>2034</b>		<b>20.5000</b>	<b>79,425,918</b>	<b>20.5</b>
											=====
E0134200	PABOP	Palomar Energy Center	04/30/2006	194230.12	2126447	0	2036	0.0000	22.5000	4,370,178	
E0134200	PABOP	Palomar Energy Center	04/30/2006	12267.17	2126448	0	2036	0.0000	22.5000	276,011	
E0134200	PABOP	Palomar Energy Center	04/30/2006	39868.29	2126449	0	2036	0.0000	22.5000	897,037	
E0134200	PABOP	Palomar Energy Center	04/30/2006	811677.45	2126508	0	2036	0.0000	22.5000	18,262,743	
E0134200	PABOP	Palomar Energy Center	04/30/2006	171740.32	2126509	0	2036	0.0000	22.5000	3,864,157	
E0134200	PABOP	Palomar Energy Center	04/30/2006	341436.11	2126510	0	2036	0.0000	22.5000	7,682,312	
E0134200	PABOP	Palomar Energy Center	04/30/2006	419128.16	2126511	0	2036	0.0000	22.5000	9,430,384	
E0134200	PABOP	Palomar Energy Center	04/30/2006	8803735.8	2126512	0	2036	0.0000	22.5000	198,084,056	
E0134200	PABOP	Palomar Energy Center	04/30/2006	87914.69	2126513	0	2036	0.0000	22.5000	1,978,081	
E0134200	PABOP	Palomar Energy Center	04/30/2006	1177647.89	2126514	0	2036	0.0000	22.5000	26,497,078	
E0134200	PABOP	Palomar Energy Center	04/30/2006	478419.46	2126515	0	2036	0.0000	22.5000	10,764,438	
E0134200	PABOP	Palomar Energy Center	04/30/2006	98137.32	2126516	0	2036	0.0000	22.5000	2,208,090	
E0134200	PABOP	Palomar Energy Center	04/30/2006	1220582.97	2126517	0	2036	0.0000	22.5000	27,463,117	
E0134200	PABOP	Palomar Energy Center	04/30/2006	48046.4	2126518	0	2036	0.0000	22.5000	1,081,044	
E0134200	PABOP	Palomar Energy Center	04/30/2006	32712.44	2126519	0	2036	0.0000	22.5000	736,030	
<b>E0134200</b>	<b>Palomar Energy Center</b>			<b>13,937,545</b>			<b>2036</b>		<b>22.5000</b>	<b>313,594,753</b>	<b>22.5</b>
											=====
E0134300	DSBOP	Desert Star Energy Center	05/01/2000	1709047.22	2141025	0	2029	0.0000	15.5000	26,490,232	
E0134300	DSBOP	Desert Star Energy Center	07/31/2005	18722402.24	2141026	0	2029	0.0000	15.5000	290,197,235	
E0134300	DSBOP	Desert Star Energy Center	01/31/2013	52476.77	2145632	0	2029	0.0000	15.5000	813,390	

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E0134300	DSU1GT	Desert Star Energy Center	05/31/2012	198164.78	2143408	0	2029	0.0000	15.5000	3,071,554	
E0134300	DSU2GT	Desert Star Energy Center	04/30/2012	1669747.21	2142825	0	2029	0.0000	15.5000	25,881,082	
E0134300	DSU2GT	Desert Star Energy Center	05/31/2013	5480.62	2142825	1	2029	0.0000	15.5000	84,950	
<b>E0134300</b>		<b>Desert Star Energy Center</b>		<b>22,357,319</b>			<b>2029</b>		<b>15.5000</b>	<b>346,538,442</b>	<b>15.5</b>
E0134300	EC	Cuyamaca - CPEP	02/29/2012	9985625.43	2142703	0	2027	0.0000	13.5000	134,805,943	
<b>E0134300</b>		<b>Cuyamaca - CPEP</b>		<b>9,985,625</b>			<b>2027</b>		<b>13.5000</b>	<b>134,805,943</b>	<b>13.5</b>
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	149607.39	2124230	0	2030	0.0000	16.5000	2,468,522	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	35905.77	2124231	0	2030	0.0000	16.5000	592,445	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	28724.62	2124232	0	2030	0.0000	16.5000	473,956	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	17952.89	2124233	0	2030	0.0000	16.5000	296,223	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	29921.48	2124234	0	2030	0.0000	16.5000	493,704	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	35905.77	2124235	0	2030	0.0000	16.5000	592,445	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	214237.78	2124242	0	2030	0.0000	16.5000	3,534,923	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	17952.89	2124246	0	2030	0.0000	16.5000	296,223	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	75402.12	2124256	0	2030	0.0000	16.5000	1,244,135	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	27527.76	2124257	0	2030	0.0000	16.5000	454,208	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	40693.21	2124258	0	2030	0.0000	16.5000	671,438	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	14960.74	2124259	0	2030	0.0000	16.5000	246,852	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	35905.77	2124260	0	2030	0.0000	16.5000	592,445	
E0134300	MMAUXSYST	Miramar - MMI	07/30/2005	8378.01	2124261	0	2030	0.0000	16.5000	138,237	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	1821476.05	2124198	0	2030	0.0000	16.5000	30,054,355	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	1578612.58	2124199	0	2030	0.0000	16.5000	26,047,108	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	1578612.58	2124200	0	2030	0.0000	16.5000	26,047,108	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	1214317.37	2124201	0	2030	0.0000	16.5000	20,036,237	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	1457180.84	2124202	0	2030	0.0000	16.5000	24,043,484	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	364295.21	2124203	0	2030	0.0000	16.5000	6,010,871	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	1092885.63	2124204	0	2030	0.0000	16.5000	18,032,613	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	364295.21	2124205	0	2030	0.0000	16.5000	6,010,871	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	242863.47	2124206	0	2030	0.0000	16.5000	4,007,247	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	303579.34	2124207	0	2030	0.0000	16.5000	5,009,059	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	3350468.06	2124208	0	2030	0.0000	16.5000	55,282,723	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	215434.64	2124209	0	2030	0.0000	16.5000	3,554,672	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	119685.91	2124210	0	2030	0.0000	16.5000	1,974,818	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	125670.21	2124211	0	2030	0.0000	16.5000	2,073,558	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	191497.46	2124212	0	2030	0.0000	16.5000	3,159,708	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	359057.74	2124213	0	2030	0.0000	16.5000	5,924,453	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	80189.56	2124214	0	2030	0.0000	16.5000	1,323,128	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	17952.89	2124215	0	2030	0.0000	16.5000	296,223	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	294427.34	2124216	0	2030	0.0000	16.5000	4,858,051	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	29921.48	2124217	0	2030	0.0000	16.5000	493,704	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	35905.77	2124218	0	2030	0.0000	16.5000	592,445	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	17952.89	2124219	0	2030	0.0000	16.5000	296,223	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	289639.91	2124229	0	2030	0.0000	16.5000	4,779,059	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	21543.46	2124236	0	2030	0.0000	16.5000	355,467	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	5984.3	2124237	0	2030	0.0000	16.5000	98,741	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	215434.64	2124238	0	2030	0.0000	16.5000	3,554,672	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	14960.74	2124239	0	2030	0.0000	16.5000	246,852	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	35905.77	2124240	0	2030	0.0000	16.5000	592,445	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	4795997.31	2124241	0	2030	0.0000	16.5000	79,133,956	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	294427.34	2124243	0	2030	0.0000	16.5000	4,858,051	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	71811.55	2124244	0	2030	0.0000	16.5000	1,184,891	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	53858.66	2124245	0	2030	0.0000	16.5000	888,668	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	35905.77	2124247	0	2030	0.0000	16.5000	592,445	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	17952.89	2124248	0	2030	0.0000	16.5000	296,223	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	53858.66	2124249	0	2030	0.0000	16.5000	888,668	
E0134300	MMGTUSYST	Miramar - MMI	07/30/2005	53858.66	2124250	0	2030	0.0000	16.5000	888,668	
E0134300	MMGTUSYST	Miramar - MMI	01/31/2010	295064	2138229	0	2030	0.0000	16.5000	4,868,556	
E0134300	MMGTUSYST	Miramar - MMI	01/31/2010	535343	2138230	0	2030	0.0000	16.5000	8,833,160	
E0134300	MMGTUSYST	Miramar - MMI	01/31/2010	21803	2138231	0	2030	0.0000	16.5000	359,750	
<b>E0134300</b>		<b>Miramar - MMI</b>		<b>22,402,708</b>			<b>2030</b>		<b>16.5000</b>	<b>369,644,683</b>	<b>16.5</b>
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E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	544665	2138170	0	2034	0.0000	20.5000	11,165,633	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	194673	2138171	0	2034	0.0000	20.5000	3,990,797	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	507815	2138172	0	2034	0.0000	20.5000	10,410,208	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	102787	2138173	0	2034	0.0000	20.5000	2,107,134	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	157874	2138174	0	2034	0.0000	20.5000	3,236,417	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	30034	2138175	0	2034	0.0000	20.5000	615,697	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	464642	2138182	0	2034	0.0000	20.5000	9,525,161	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	61423	2138186	0	2034	0.0000	20.5000	1,259,172	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	187476	2138190	0	2034	0.0000	20.5000	3,843,258	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	29602	2138191	0	2034	0.0000	20.5000	606,841	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	59202	2138192	0	2034	0.0000	20.5000	1,213,641	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	217076	2138193	0	2034	0.0000	20.5000	4,450,058	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	63812	2138194	0	2034	0.0000	20.5000	1,308,146	
E0134300	MMAUXSYST	Miramar - MMII	08/31/2009	39468	2138195	0	2034	0.0000	20.5000	809,094	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	1593753	2138149	0	2034	0.0000	20.5000	32,671,937	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	1354439	2138150	0	2034	0.0000	20.5000	27,766,000	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	918374	2138151	0	2034	0.0000	20.5000	18,826,667	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	701887	2138152	0	2034	0.0000	20.5000	14,388,684	



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E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	2121714	2138153	0	2034	0.0000	20.5000	43,495,137	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	350944	2138154	0	2034	0.0000	20.5000	7,194,352	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	764182	2138155	0	2034	0.0000	20.5000	15,665,731	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	639592	2138156	0	2034	0.0000	20.5000	13,111,636	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	268296	2138157	0	2034	0.0000	20.5000	5,500,068	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	639592	2138158	0	2034	0.0000	20.5000	13,111,636	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	3856726	2138159	0	2034	0.0000	20.5000	79,062,883	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	622953	2138160	0	2034	0.0000	20.5000	12,770,537	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	1175774	2138161	0	2034	0.0000	20.5000	24,103,367	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	1428881	2138162	0	2034	0.0000	20.5000	29,292,061	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	97336	2138163	0	2034	0.0000	20.5000	1,995,388	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	56066	2138164	0	2034	0.0000	20.5000	1,149,353	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	460020	2138165	0	2034	0.0000	20.5000	9,430,410	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	108538	2138166	0	2034	0.0000	20.5000	2,225,029	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	60618	2138167	0	2034	0.0000	20.5000	1,242,669	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	58402	2138168	0	2034	0.0000	20.5000	1,197,241	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	134925	2138169	0	2034	0.0000	20.5000	2,765,963	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	608769	2138176	0	2034	0.0000	20.5000	12,479,765	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	13946	2138177	0	2034	0.0000	20.5000	285,893	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	540618	2138178	0	2034	0.0000	20.5000	11,082,669	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	177608	2138179	0	2034	0.0000	20.5000	3,640,964	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	24081	2138180	0	2034	0.0000	20.5000	493,661	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	6856659	2138181	0	2034	0.0000	20.5000	140,561,510	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	108538	2138183	0	2034	0.0000	20.5000	2,225,029	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	197342	2138184	0	2034	0.0000	20.5000	4,045,511	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	20730	2138185	0	2034	0.0000	20.5000	424,965	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	32705	2138187	0	2034	0.0000	20.5000	670,453	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	45164	2138188	0	2034	0.0000	20.5000	925,862	
E0134300	MMGTUSYST	Miramar - MMII	08/31/2009	467215	2138189	0	2034	0.0000	20.5000	9,577,908	
<b>E0134300</b>		<b>Miramar - MMII</b>		<b>29,166,936</b>			<b>2034</b>		<b>20.5000</b>	<b>597,922,188</b>	<b>20.5</b>
E0134400	DS	Desert Star Energy Center	10/01/2011	5379250	2141148	0	2029	0.0000	15.5000	83,378,375	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	318618.99	2140937	0	2029	0.0000	15.5000	4,938,594	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	72498.04	2140939	0	2029	0.0000	15.5000	1,123,720	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	1804606.36	2141035	0	2029	0.0000	15.5000	27,971,399	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	1804606.36	2141037	0	2029	0.0000	15.5000	27,971,399	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	290481.8	2141039	0	2029	0.0000	15.5000	4,502,468	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	66095.77	2141041	0	2029	0.0000	15.5000	1,024,484	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	290481.8	2141043	0	2029	0.0000	15.5000	4,502,468	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	66095.77	2141045	0	2029	0.0000	15.5000	1,024,484	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	49347.94	2141047	0	2029	0.0000	15.5000	764,893	

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E0134400	DSBOP	Desert Star Energy Center	05/01/2000	11228.57	2141049	0	2029	0.0000	15.5000	174,043	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	15794.9	2141065	0	2029	0.0000	15.5000	244,821	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	3593.87	2141067	0	2029	0.0000	15.5000	55,705	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	71656.24	2141071	0	2029	0.0000	15.5000	1,110,672	
E0134400	DSBOP	Desert Star Energy Center	05/01/2000	71656.24	2141103	0	2029	0.0000	15.5000	1,110,672	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	3620517.93	2140938	0	2029	0.0000	15.5000	56,118,028	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	823806.72	2140940	0	2029	0.0000	15.5000	12,769,004	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	19769240.82	2141036	0	2029	0.0000	15.5000	306,423,233	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	19769240.82	2141038	0	2029	0.0000	15.5000	306,423,233	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	3300789.76	2141040	0	2029	0.0000	15.5000	51,162,241	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	751056.19	2141042	0	2029	0.0000	15.5000	11,641,371	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	3300789.76	2141044	0	2029	0.0000	15.5000	51,162,241	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	751056.19	2141046	0	2029	0.0000	15.5000	11,641,371	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	560748.09	2141048	0	2029	0.0000	15.5000	8,691,595	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	127592.44	2141050	0	2029	0.0000	15.5000	1,977,683	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	179479	2141066	0	2029	0.0000	15.5000	2,781,925	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	40838.62	2141068	0	2029	0.0000	15.5000	632,999	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	784985.32	2141072	0	2029	0.0000	15.5000	12,167,272	
E0134400	DSBOP	Desert Star Energy Center	07/31/2005	784985.32	2141104	0	2029	0.0000	15.5000	12,167,272	
E0134400	DSBOP	Desert Star Energy Center	05/31/2007	1870390	2141115	0	2029	0.0000	15.5000	28,991,045	
E0134400	DSBOP	Desert Star Energy Center	05/31/2007	349455	2141116	0	2029	0.0000	15.5000	5,416,553	
E0134400	DSBOP	Desert Star Energy Center	05/31/2007	651460	2141117	0	2029	0.0000	15.5000	10,097,630	
E0134400	DSBOP	Desert Star Energy Center	05/31/2007	551772	2141118	0	2029	0.0000	15.5000	8,552,466	
E0134400	DSBOP	Desert Star Energy Center	05/31/2007	4414172	2141119	0	2029	0.0000	15.5000	68,419,666	
E0134400	DSBOP	Desert Star Energy Center	05/31/2007	4970928	2141120	0	2029	0.0000	15.5000	77,049,384	
E0134400	DSBOP	Desert Star Energy Center	05/31/2007	1022260	2141121	0	2029	0.0000	15.5000	15,845,030	
E0134400	DSBOP	Desert Star Energy Center	10/31/2008	354928	2141126	0	2029	0.0000	15.5000	5,501,384	
E0134400	DSBOP	Desert Star Energy Center	10/31/2009	3188166	2141129	0	2029	0.0000	15.5000	49,416,573	
E0134400	DSBOP	Desert Star Energy Center	10/20/2010	2317096	2141138	0	2029	0.0000	15.5000	35,914,988	
E0134400	DSBOP	Desert Star Energy Center	10/20/2010	566401	2141139	0	2029	0.0000	15.5000	8,779,216	
E0134400	DSBOP	Desert Star Energy Center	10/20/2010	838485	2141140	0	2029	0.0000	15.5000	12,996,518	
E0134400	DSBOP	Desert Star Energy Center	10/20/2010	4658053	2141141	0	2029	0.0000	15.5000	72,199,822	
E0134400	DSBOP	Desert Star Energy Center	01/31/2013	59249.17	2145633	0	2029	0.0000	15.5000	918,362	
E0134400	DSU1GT	Desert Star Energy Center	05/01/2000	311989.17	2141053	0	2029	0.0000	15.5000	4,835,832	
E0134400	DSU1GT	Desert Star Energy Center	05/01/2000	311989.17	2141055	0	2029	0.0000	15.5000	4,835,832	
E0134400	DSU1GT	Desert Star Energy Center	07/31/2005	3417802.97	2141054	0	2029	0.0000	15.5000	52,975,946	
E0134400	DSU1GT	Desert Star Energy Center	07/31/2005	3417802.97	2141056	0	2029	0.0000	15.5000	52,975,946	
E0134400	DSU3ST	Desert Star Energy Center	05/01/2000	833555.56	2141051	0	2029	0.0000	15.5000	12,920,111	
E0134400	DSU3ST	Desert Star Energy Center	07/31/2005	9131498.64	2141052	0	2029	0.0000	15.5000	141,538,229	
<b>E0134400</b>		<b>Desert Star Energy Center</b>		<b>108,118,593</b>			<b>2029</b>		<b>15.5000</b>	<b>1,675,838,196</b>	<b>15.5</b>

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134400	EC	Cuyamaca - CPEP	12/31/2013	828388.97	2160488	0	2027	0.0000	13.5000	11,183,251	
E0134400	ECBOP	Cuyamaca - CPEP	02/29/2012	1152699.07	2142704	0	2027	0.0000	13.5000	15,561,437	
E0134400	ECBOP	Cuyamaca - CPEP	05/31/2013	14.69	2142704	1	2027	0.0000	13.5000	198	
<b>E0134400</b>		<b>Cuyamaca - CPEP</b>		<b>1,981,103</b>			<b>2027</b>		<b>13.5000</b>	<b>26,744,887</b>	<b>13.5</b> =====
E0134400	MM	Miramar - MIMI	07/30/2005	84521.11	2123840	0	2030	0.0000	16.5000	1,394,598	
E0134400	MM	Miramar - MIMI	09/30/2006	881583.14	2123840	1	2030	0.0000	16.5000	14,546,122	
E0134400	MM	Miramar - MIMI	02/28/2007	640	2123840	2	2030	0.0000	16.5000	10,560	
E0134400	MIMGENSYST	Miramar - MIMI	07/30/2005	2923587.39	2124251	0	2030	0.0000	16.5000	48,239,192	
E0134400	MIMGENSYST	Miramar - MIMI	07/30/2005	95748.73	2124252	0	2030	0.0000	16.5000	1,579,854	
E0134400	MIMGENSYST	Miramar - MIMI	07/30/2005	7181.15	2124253	0	2030	0.0000	16.5000	118,489	
E0134400	MIMGENSYST	Miramar - MIMI	07/30/2005	64630.39	2124254	0	2030	0.0000	16.5000	1,066,401	
E0134400	MIMGENSYST	Miramar - MIMI	01/31/2010	1887.54	2135162	1	2030	0.0000	16.5000	31,144	
<b>E0134400</b>		<b>Miramar - MIMI</b>		<b>4,059,779</b>			<b>2030</b>		<b>16.5000</b>	<b>66,986,361</b>	<b>16.5</b> =====
E0134400	MIMGENSYST	Miramar - MIMII	08/31/2009	6298574	2138196	0	2034	0.0000	20.5000	129,120,767	
E0134400	MIMGENSYST	Miramar - MIMII	08/31/2009	545084	2138197	0	2034	0.0000	20.5000	11,174,222	
E0134400	MIMGENSYST	Miramar - MIMII	08/31/2009	160671	2138198	0	2034	0.0000	20.5000	3,293,756	
E0134400	MIMGENSYST	Miramar - MIMII	08/31/2009	265940	2138199	0	2034	0.0000	20.5000	5,041,770	
E0134400	MIMGENSYST	Miramar - MIMII	08/31/2009	934311	2138200	0	2034	0.0000	20.5000	19,153,376	
E0134400	MIMGENSYST	Miramar - MIMII	08/31/2009	284386	2138201	0	2034	0.0000	20.5000	5,829,913	
E0134400	MIMGENSYST	Miramar - MIMII	08/31/2009	155739	2138202	0	2034	0.0000	20.5000	3,192,650	
<b>E0134400</b>		<b>Miramar - MIMII</b>		<b>8,624,705</b>			<b>2034</b>		<b>20.5000</b>	<b>176,806,453</b>	<b>20.5</b> =====
E0134400	PA	Palomar Energy Center	02/28/2009	1570045.96	2134633	0	2036	0.0025	21.8672	34,332,489	
E0134400	PA	Palomar Energy Center	04/30/2010	275300.22	2137930	0	2036	0.0025	21.8672	6,020,042	
E0134400	PA	Palomar Energy Center	04/30/2010	5444.32	2137931	0	2036	0.0025	21.8672	119,052	
E0134400	PA	Palomar Energy Center	04/30/2010	47661.92	2137932	0	2036	0.0025	21.8672	1,042,232	
E0134400	PA	Palomar Energy Center	06/30/2011	632.42	2140387	0	2036	0.0025	21.8672	13,829	
E0134400	PA	Palomar Energy Center	11/30/2012	107042.89	2140387	1	2036	0.0025	21.8672	2,340,727	
E0134400	PABOP	Palomar Energy Center	04/30/2006	347569.69	2126444	0	2036	0.0025	21.8672	7,600,372	
E0134400	PABOP	Palomar Energy Center	04/30/2006	39868.29	2126445	0	2036	0.0025	21.8672	871,807	
E0134400	PABOP	Palomar Energy Center	04/30/2006	26578.86	2126446	0	2036	0.0025	21.8672	581,205	
E0134400	PABOP	Palomar Energy Center	10/31/2008	57168.32	2135100	0	2036	0.0025	21.8672	1,250,110	
E0134400	PABOP	Palomar Energy Center	10/31/2008	72809.52	2135101	0	2036	0.0025	21.8672	1,592,139	
E0134400	PABOP	Palomar Energy Center	10/31/2008	85742.91	2135102	0	2036	0.0025	21.8672	1,874,956	
E0134400	PABOP	Palomar Energy Center	10/31/2008	86987.87	2135103	0	2036	0.0025	21.8672	1,902,180	
E0134400	PABOP	Palomar Energy Center	10/31/2008	315356.65	2135104	0	2036	0.0025	21.8672	6,895,963	
E0134400	PABOP	Palomar Energy Center	10/31/2008	375210.25	2135105	0	2036	0.0025	21.8672	8,204,793	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134400	PABOP	Palomar Energy Center	10/31/2008	210684.67	2135106	0	2036	0.0025	21.8672	4,607,081	
E0134400	PABOP	Palomar Energy Center	10/31/2008	100611.16	2135107	0	2036	0.0025	21.8672	2,200,083	
E0134400	PABOP	Palomar Energy Center	10/31/2008	62151.99	2135108	0	2036	0.0025	21.8672	1,359,089	
E0134400	PABOP	Palomar Energy Center	10/31/2008	137741.81	2135109	0	2036	0.0025	21.8672	3,012,026	
E0134400	PABOP	Palomar Energy Center	10/31/2008	183594.45	2135110	0	2036	0.0025	21.8672	4,014,694	
E0134400	PABOP	Palomar Energy Center	10/31/2008	266295.85	2135111	0	2036	0.0025	21.8672	5,823,141	
E0134400	PABOP	Palomar Energy Center	10/31/2008	279383.74	2135112	0	2036	0.0025	21.8672	6,109,337	
E0134400	PABOP	Palomar Energy Center	10/31/2008	334747.3	2135113	0	2036	0.0025	21.8672	7,319,982	
E0134400	PABOP	Palomar Energy Center	10/31/2008	508100.57	2135114	0	2036	0.0025	21.8672	11,110,730	
E0134400	PABOP	Palomar Energy Center	10/31/2008	727819.79	2135115	0	2036	0.0025	21.8672	15,915,372	
E0134400	PABOP	Palomar Energy Center	10/31/2008	2971803.14	2135116	0	2036	0.0025	21.8672	64,984,976	
E0134400	PABOP	Palomar Energy Center	10/31/2008	310681.83	2135117	0	2036	0.0025	21.8672	6,793,738	
E0134400	PABOP	Palomar Energy Center	04/30/2009	261168.62	2134897	0	2036	0.0025	21.8672	5,711,023	
E0134400	PABOP	Palomar Energy Center	05/31/2009	105162.23	2134944	0	2036	0.0025	21.8672	2,299,602	
E0134400	PABOP	Palomar Energy Center	08/31/2011	190569.98	2140552	0	2036	0.0025	21.8672	4,167,229	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	5285103.82	2126205	0	2036	0.0025	21.8672	115,570,356	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	4480582.21	2126206	0	2036	0.0025	21.8672	97,977,731	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	7680267.89	2126207	0	2036	0.0025	21.8672	167,945,858	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	3840645.08	2126208	0	2036	0.0025	21.8672	83,984,106	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	3328490.91	2126209	0	2036	0.0025	21.8672	72,784,735	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	4096211.02	2126210	0	2036	0.0025	21.8672	89,572,614	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	2559748.54	2126211	0	2036	0.0025	21.8672	55,974,501	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	2918563.13	2126212	0	2036	0.0025	21.8672	63,820,767	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	2099729.83	2126213	0	2036	0.0025	21.8672	45,915,186	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1996481.19	2126214	0	2036	0.0025	21.8672	43,657,429	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1894254.81	2126215	0	2036	0.0025	21.8672	41,422,025	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	922081.94	2126216	0	2036	0.0025	21.8672	20,163,339	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	614380.54	2126217	0	2036	0.0025	21.8672	13,434,774	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	512154.16	2126218	0	2036	0.0025	21.8672	11,199,371	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	3328490.91	2126219	0	2036	0.0025	21.8672	72,784,735	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1689802.05	2126220	0	2036	0.0025	21.8672	36,951,218	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1382100.65	2126221	0	2036	0.0025	21.8672	30,222,654	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1075421.51	2126222	0	2036	0.0025	21.8672	23,516,444	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	340413.84	2126224	0	2036	0.0025	21.8672	7,443,893	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	777942.75	2126225	0	2036	0.0025	21.8672	17,011,420	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	138834.23	2126226	0	2036	0.0025	21.8672	30,356,778	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	545377.73	2126227	0	2036	0.0025	21.8672	11,925,877	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	478419.46	2126228	0	2036	0.0025	21.8672	10,461,688	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	614380.54	2126229	0	2036	0.0025	21.8672	13,434,774	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1099955.84	2126230	0	2036	0.0025	21.8672	24,052,941	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1158224.88	2126231	0	2036	0.0025	21.8672	25,327,121	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	296980.84	2126232	0	2036	0.0025	21.8672	6,494,136	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	163357.75	2126233	0	2036	0.0025	21.8672	3,572,175	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	65424.88	2126234	0	2036	0.0025	21.8672	1,430,658	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	8832359.18	2126236	0	2036	0.0025	21.8672	193,138,854	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	5244213.27	2126237	0	2036	0.0025	21.8672	114,676,195	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	165606.73	2126238	0	2036	0.0025	21.8672	3,621,353	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	248410.1	2126239	0	2036	0.0025	21.8672	5,432,030	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	441617.96	2126240	0	2036	0.0025	21.8672	9,656,943	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1655045.08	2126241	0	2036	0.0025	21.8672	36,191,181	
E0134400	PAU1GT	Palomar Energy Center	04/30/2006	1627259.95	2126242	0	2036	0.0025	21.8672	35,583,598	
E0134400	PAU1GT	Palomar Energy Center	03/31/2008	1603541.79	2132221	0	2036	0.0025	21.8672	35,064,949	
E0134400	PAU1GT	Palomar Energy Center	04/30/2008	55435.28	2126232	1	2036	0.0025	21.8672	1,212,214	
E0134400	PAU1GT	Palomar Energy Center	04/30/2008	42216.77	2131398	0	2036	0.0025	21.8672	923,162	
E0134400	PAU1GT	Palomar Energy Center	10/31/2008	1160829.21	2133373	0	2036	0.0025	21.8672	25,384,070	
E0134400	PAU1GT	Palomar Energy Center	04/30/2009	1150131.19	2133373	1	2036	0.0025	21.8672	25,150,134	
E0134400	PAU1GT	Palomar Energy Center	05/31/2009	620397.09	2134946	0	2036	0.0025	21.8672	13,566,339	
E0134400	PAU1GT	Palomar Energy Center	07/31/2009	3928820.18	2135053	0	2036	0.0025	21.8672	85,912,248	
E0134400	PAU1GT	Palomar Energy Center	07/31/2009	130993.38	2135054	0	2036	0.0025	21.8672	2,864,457	
E0134400	PAU1GT	Palomar Energy Center	01/31/2010	221060.89	2133373	2	2036	0.0025	21.8672	4,833,980	
E0134400	PAU1GT	Palomar Energy Center	01/31/2010	137453.86	2135053	1	2036	0.0025	21.8672	3,005,729	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	5285103.82	2126246	0	2036	0.0025	21.8672	115,570,356	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	4480582.21	2126247	0	2036	0.0025	21.8672	97,977,731	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	7680267.89	2126248	0	2036	0.0025	21.8672	167,945,858	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	3840645.08	2126249	0	2036	0.0025	21.8672	83,984,106	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	3328490.91	2126250	0	2036	0.0025	21.8672	72,784,735	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	4096211.02	2126251	0	2036	0.0025	21.8672	89,572,614	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	2559748.54	2126252	0	2036	0.0025	21.8672	55,974,501	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	2918563.13	2126253	0	2036	0.0025	21.8672	63,820,767	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	2099729.83	2126254	0	2036	0.0025	21.8672	45,915,186	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1996481.19	2126255	0	2036	0.0025	21.8672	43,657,429	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1894254.81	2126256	0	2036	0.0025	21.8672	41,422,025	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	922081.94	2126257	0	2036	0.0025	21.8672	20,163,339	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	614380.54	2126258	0	2036	0.0025	21.8672	13,434,774	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	512154.16	2126259	0	2036	0.0025	21.8672	11,199,371	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	3328490.91	2126260	0	2036	0.0025	21.8672	72,784,735	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1689802.05	2126261	0	2036	0.0025	21.8672	36,951,218	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1382100.65	2126262	0	2036	0.0025	21.8672	30,222,654	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1075421.51	2126263	0	2036	0.0025	21.8672	23,516,444	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	2457522.16	2126264	0	2036	0.0025	21.8672	53,739,098	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	340413.84	2126265	0	2036	0.0025	21.8672	7,443,893	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	777942.75	2126266	0	2036	0.0025	21.8672	17,011,420	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1388234.23	2126267	0	2036	0.0025	21.8672	30,356,778	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	545377.73	2126268	0	2036	0.0025	21.8672	11,925,877	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	478419.46	2126269	0	2036	0.0025	21.8672	10,461,688	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	614380.54	2126270	0	2036	0.0025	21.8672	13,434,774	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1099955.84	2126271	0	2036	0.0025	21.8672	24,052,941	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1158224.88	2126272	0	2036	0.0025	21.8672	25,327,121	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	296980.84	2126273	0	2036	0.0025	21.8672	6,494,136	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	163357.75	2126274	0	2036	0.0025	21.8672	3,572,175	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	65424.88	2126275	0	2036	0.0025	21.8672	1,430,658	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	8832359.18	2126277	0	2036	0.0025	21.8672	193,138,854	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	5244213.27	2126278	0	2036	0.0025	21.8672	114,676,195	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	165606.73	2126279	0	2036	0.0025	21.8672	3,621,353	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	248410.1	2126280	0	2036	0.0025	21.8672	5,432,030	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	441617.96	2126281	0	2036	0.0025	21.8672	9,656,943	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1655045.08	2126282	0	2036	0.0025	21.8672	36,191,181	
E0134400	PAU2GT	Palomar Energy Center	04/30/2006	1627259.95	2126283	0	2036	0.0025	21.8672	35,583,598	
E0134400	PAU2GT	Palomar Energy Center	04/30/2008	55435.26	2126273	1	2036	0.0025	21.8672	1,212,213	
E0134400	PAU2GT	Palomar Energy Center	04/30/2008	42216.75	2131399	0	2036	0.0025	21.8672	923,162	
E0134400	370000000	SAN DIEGO (COUNTY)	01/31/2012	1128341.5	2142532	0	2035	0.0000	21.5000	24,259,342	
E0134400	370000000	SAN DIEGO (COUNTY)	06/14/2013	3556.75	2142532	1	2035	0.0000	21.5000	76,470	
E0134400	370000000	SAN DIEGO (COUNTY)	11/30/2013	193689.22	2154004	0	2035	0.0000	21.5000	4,164,318	
E0134400	370000000	SAN DIEGO (COUNTY)	11/30/2013	512083.44	2154005	0	2035	0.0000	21.5000	11,009,794	
E0134400	370040100	BORREGO 69/12KV SUB CON	11/30/2013	129155.31	2154006	0	2035	0.0000	21.5000	2,776,839	
<b>E0134400</b>		<b>Palomar Energy Center</b>		<b>173,332,288</b>			<b>2036</b>		<b>22.5000</b>	<b>3,789,567,440</b>	<b>21.86</b>
E0134410	10000000	CHULA VISTA (CITY)	03/26/2009	2743025.01	2140743	0	2034	0.0000	20.5000	56,232,013	
E0134410	10000000	CHULA VISTA (CITY)	04/30/2009	892541.56	2140744	0	2034	0.0000	20.5000	18,297,102	
E0134410	10000000	CHULA VISTA (CITY)	08/31/2011	672142.93	2140555	0	2036	0.0000	22.5000	15,123,216	
E0134410	80000000	SAN DIEGO (CITY)	03/26/2009	72340.95	2145691	0	2034	0.0000	20.5000	1,482,989	
E0134410	80000000	SAN DIEGO (CITY)	04/30/2009	158504.98	2140759	0	2034	0.0000	20.5000	3,249,352	
E0134410	80000000	SAN DIEGO (CITY)	07/31/2009	543967.08	2145692	0	2034	0.0000	20.5000	11,151,325	
E0134410	80290000	RH FLEET SCIENCE CENTER - S	04/01/2007	574150.88	2140728	0	2032	0.0000	18.5000	10,621,791	
E0134410	80290000	RH FLEET SCIENCE CENTER - S	04/01/2007	113090	2145700	0	2032	0.0000	18.5000	2,092,165	
E0134410	80302000	DEL SUR ELEM SCHOOL PV SY	03/26/2009	366364.82	2140742	0	2034	0.0000	20.5000	7,510,479	
E0134410	80304000	TKG ENGINEERING - SAN DIE	08/31/2004	237859	2140582	0	2029	0.0000	15.5000	3,686,815	
E0134410	80304000	TKG ENGINEERING - SAN DIE	02/28/2013	56221	2145693	0	2038	0.0000	24.5000	1,377,415	
E0134410	82090000	CENTURY PARK LEASED OFFI	04/30/2013	764618.98	2146027	0	2038	0.0000	24.5000	18,733,165	
E0134410	90110000	BRESSI RANCH PV SYSTEM - C	08/15/2008	415364.95	2140731	0	2033	0.0000	19.5000	8,099,617	
E0134410	90110000	BRESSI RANCH PV SYSTEM - C	08/15/2008	98135.15	2145694	0	2033	0.0000	19.5000	1,913,635	
E0134410	100070300	ORANGE COUNTY LADERA R	09/01/2007	250391.79	2140729	0	2032	0.0000	18.5000	4,632,248	
E0134410	100070300	ORANGE COUNTY LADERA R	09/01/2007	63975	2145701	0	2032	0.0000	18.5000	1,183,538	
E0134410	100070300	ORANGE COUNTY LADERA R	03/31/2008	218.22	2140729	1	2032	0.0000	18.5000	4,037	
E0134410	100070300	ORANGE COUNTY LADERA R	11/15/2008	292911.31	2140732	0	2032	0.0000	18.5000	5,418,859	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134410	100070300	ORANGE COUNTY LADERA RA	11/15/2008	58319	2145695	0	2033	0.0000	18 5000	1,078,902	
E0134410	100070300	ORANGE COUNTY LADERA RA	04/30/2009	421.15	2140732	1	2032	0.0000	18 5000	7,791	
E0134410	120000000	VISTA (CITY)	05/31/2010	2872890.89	2140765	0	2035	0.0000	21 5000	61,767,154	
E0134410	130000000	SAN MARCOS (CITY)	01/31/2012	197535.69	2142543	0	2037	0.0000	23 5000	4,642,089	
E0134410	130000000	SAN MARCOS (CITY)	01/31/2012	21948.4	2142544	0	2037	0.0000	23 5000	515,787	
E0134410	130000000	SAN MARCOS (CITY)	05/31/2013	177.57	2142543	1	2037	0.0000	23 5000	4,173	
E0134410	130060000	HUNTER INDUSTRIES PV SYST	12/01/2007	572180.39	2140730	0	2032	0.0000	18 5000	10,585,337	
E0134410	130060000	HUNTER INDUSTRIES PV SYST	12/01/2007	112656	2145696	0	2032	0.0000	18 5000	2,084,136	
E0134410	130060000	HUNTER INDUSTRIES PV SYST	03/31/2008	2016.25	2140730	1	2032	0.0000	18 5000	37,301	
E0134410	370000000	SAN DIEGO (COUNTY)	09/30/2009	1376779.83	2140760	0	2034	0.0000	20 5000	28,223,987	
E0134410	370000000	SAN DIEGO (COUNTY)	12/31/2009	1519091.62	2140761	0	2034	0.0000	20 5000	31,141,378	
E0134410	370000000	SAN DIEGO (COUNTY)	02/28/2010	216493.09	2140762	0	2035	0.0000	21 5000	4,654,601	
E0134410	370000000	SAN DIEGO (COUNTY)	04/30/2010	694923.12	2140763	0	2035	0.0000	21 5000	14,940,847	
E0134410	370000000	SAN DIEGO (COUNTY)	04/30/2010	1704315.28	2140764	0	2035	0.0000	21 5000	36,642,779	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2010	1157791.71	2145697	0	2035	0.0000	21 5000	24,892,522	
E0134410	370000000	SAN DIEGO (COUNTY)	06/30/2010	145841.07	2140766	0	2035	0.0000	21 5000	3,135,583	
E0134410	370000000	SAN DIEGO (COUNTY)	11/30/2010	2794437.33	2145698	0	2035	0.0000	21 5000	60,080,403	
E0134410	370000000	SAN DIEGO (COUNTY)	12/31/2010	232368.46	2140767	0	2035	0.0000	21 5000	4,995,922	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2011	2502.7	2140761	1	2035	0.0000	20 5000	51,305	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2011	434988.08	2140769	0	2036	0.0000	22 5000	9,787,232	
E0134410	370000000	SAN DIEGO (COUNTY)	02/28/2011	1204740.85	2140093	0	2036	0.0000	22 5000	27,106,669	
E0134410	370000000	SAN DIEGO (COUNTY)	02/28/2011	127219.12	2140096	0	2036	0.0000	22 5000	2,862,430	
E0134410	370000000	SAN DIEGO (COUNTY)	02/28/2011	1951571.42	2140098	0	2036	0.0000	22 5000	43,910,357	
E0134410	370000000	SAN DIEGO (COUNTY)	02/28/2011	6327.16	2140767	1	2035	0.0000	21 5000	136,034	
E0134410	370000000	SAN DIEGO (COUNTY)	02/28/2011	0	2140768	0	2035	0.0000	22 5000	-	
E0134410	370000000	SAN DIEGO (COUNTY)	03/31/2011	412923.2	2140167	0	2036	0.0000	22 5000	9,290,772	
E0134410	370000000	SAN DIEGO (COUNTY)	03/31/2011	36394.75	2140168	0	2036	0.0000	22 5000	818,882	
E0134410	370000000	SAN DIEGO (COUNTY)	10/31/2011	293346.48	2140841	0	2036	0.0000	22 5000	6,600,296	
E0134410	370000000	SAN DIEGO (COUNTY)	12/31/2011	1151329.48	2141438	0	2036	0.0000	22 5000	25,904,913	
E0134410	370000000	SAN DIEGO (COUNTY)	12/31/2011	127925.5	2141439	0	2036	0.0000	22 5000	2,878,324	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2012	606264.6	2142542	0	2037	0.0000	23 5000	14,247,218	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2012	417695.71	2142545	0	2037	0.0000	23 5000	9,815,849	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2012	46410.63	2142546	0	2037	0.0000	23 5000	1,090,650	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2012	302121.54	2142547	0	2037	0.0000	23 5000	7,099,856	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2012	412708.42	2142548	0	2037	0.0000	23 5000	9,698,648	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2012	33569.06	2142556	0	2037	0.0000	23 5000	788,873	
E0134410	370000000	SAN DIEGO (COUNTY)	01/31/2012	45856.46	2142557	0	2037	0.0000	23 5000	1,077,627	
E0134410	370000000	SAN DIEGO (COUNTY)	03/31/2012	4062917.59	2142739	0	2037	0.0000	23 5000	95,478,563	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2012	548835.09	2143410	0	2037	0.0000	23 5000	12,897,625	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2012	74841.15	2143411	0	2037	0.0000	23 5000	1,758,767	
E0134410	370000000	SAN DIEGO (COUNTY)	11/30/2012	947464.26	2144304	0	2037	0.0000	23 5000	22,265,410	
E0134410	370000000	SAN DIEGO (COUNTY)	11/30/2012	105273.83	2144306	0	2037	0.0000	23 5000	2,473,935	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134410	370000000	SAN DIEGO (COUNTY)	12/31/2012	26146.08	2144491	0	2037	0.0000	23 5000	614,433	
E0134410	370000000	SAN DIEGO (COUNTY)	03/31/2013	408.11	2145698	1	2037	0.0000	20 5000	8,366	
E0134410	370000000	SAN DIEGO (COUNTY)	04/30/2013	411814.76	2146025	0	2037	0.0000	24 5000	10,089,462	
E0134410	370000000	SAN DIEGO (COUNTY)	04/30/2013	1691568.34	2146026	0	2037	0.0000	24 5000	41,443,424	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	424.42	2142542	1	2037	0.0000	23 5000	9,974	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	375.48	2142545	1	2037	0.0000	23 5000	8,824	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	256.21	2142547	1	2037	0.0000	23 5000	6,021	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	371	2142548	1	2037	0.0000	23 5000	8,719	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	0.18	2142548	2	2037	0.0000	23 5000	4	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	5661.91	2142739	1	2037	0.0000	23 5000	133,055	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	2218.98	2143410	1	2037	0.0000	23 5000	52,146	
E0134410	370000000	SAN DIEGO (COUNTY)	05/31/2013	9127.87	2144304	1	2037	0.0000	23 5000	214,505	
E0134410	370000000	SAN DIEGO (COUNTY)	07/31/2013	310167.03	2152454	0	2036	0.0000	24 5000	7,599,092	
E0134410	370000000	SAN DIEGO (COUNTY)	07/31/2013	34463	2152455	0	2036	0.0000	24 5000	844,344	
E0134410	370000000	SAN DIEGO (COUNTY)	07/31/2013	255665.03	2152456	0	2036	0.0000	24 5000	6,263,793	
E0134410	370000000	SAN DIEGO (COUNTY)	07/31/2013	28407.22	2152457	0	2036	0.0000	24 5000	695,977	
E0134410	370000000	SAN DIEGO (COUNTY)	08/31/2013	681.42	2152590	0	2038	0.0000	24 5000	16,695	
E0134410	370650000	SANTA YSABEL 69/12KV SUB:	12/31/2013	148006.06	2160490	0	2038	0.0000	24 5000	3,626,148	
<b>E0134410</b>		<b>SAN DIEGO (COUNTY)</b>		<b>38,275,001</b>		<b>AVG</b>	<b>2035</b>		<b>21.5000</b>	<b>839,915,668</b>	<b>21.94</b>
E0134420	370650000	SANTA YSABEL 69/12KV SUB:	08/31/2013	257070.59	2152618	0	2033	0.0000	19 5000	5,012,877	
<b>E0134420</b>		<b>SANTA YSABEL 69/12KV SUBSTATION</b>		<b>257,071</b>			<b>2033</b>		<b>19.5000</b>	<b>5,012,877</b>	<b>19.5</b>
E0134500	DS	Desert Star Energy Center	07/31/2005	739825	2141107	0	2029	0.0000	15 5000	11,467,288	
E0134500	DSBOP	Desert Star Energy Center	07/31/2007	29260	2141122	0	2029	0.0000	15 5000	453,530	
E0134500	DSBOP	Desert Star Energy Center	10/31/2009	1884190.27	2141131	0	2029	0.0000	15 5000	29,204,949	
E0134500	DSBOP	Desert Star Energy Center	07/31/2012	69013.09	2143818	0	2029	0.0000	15 5000	1,069,703	
E0134500	DSBOP	Desert Star Energy Center	11/30/2012	15661.33	2144297	0	2029	0.0000	15 5000	242,751	
E0134500	DSBOP	Desert Star Energy Center	07/31/2013	84188.94	2152458	0	2029	0.0000	15 5000	1,304,929	
E0134500	DSU1GT	Desert Star Energy Center	05/01/2000	266505.28	2141057	0	2029	0.0000	15 5000	4,130,832	
E0134500	DSU1GT	Desert Star Energy Center	07/31/2005	2919532.56	2141058	0	2029	0.0000	15 5000	45,252,755	
E0134500	DSU2GT	Desert Star Energy Center	05/01/2000	266505.28	2141059	0	2029	0.0000	15 5000	4,130,832	
E0134500	DSU2GT	Desert Star Energy Center	07/31/2005	2919532.56	2141060	0	2029	0.0000	15 5000	45,252,755	
<b>E0134500</b>		<b>Desert Star Energy Center</b>		<b>9,194,214</b>			<b>2029</b>		<b>15.5000</b>	<b>142,510,322</b>	<b>15.5</b>
E0134500	ECBOP	Cuyamaca - CPEP	02/29/2012	806388.49	2142705	0	2027	0.0000	13 5000	10,886,245	
E0134500	ECBOP	Cuyamaca - CPEP	01/31/2013	27288.07	2145635	0	2027	0.0000	13 5000	368,389	
<b>E0134500</b>		<b>Cuyamaca - CPEP</b>		<b>833,677</b>			<b>2027</b>		<b>13.5000</b>	<b>11,254,634</b>	<b>13.5</b>



FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134500	MM	Miramar - MMI	07/30/2005	113701.62	2124255	0	2030	0.0000	16.5000	1,876,077	=====
E0134500	MM	Miramar - MMI	07/30/2005	359057.74	2124262	0	2030	0.0000	16.5000	5,924,453	
E0134500	MM	Miramar - MMI	07/30/2005	47874.37	2124263	0	2030	0.0000	16.5000	789,927	
E0134500	MM	Miramar - MMI	07/30/2005	35905.77	2124264	0	2030	0.0000	16.5000	592,445	
E0134500	MM	Miramar - MMI	07/30/2005	47874.37	2124265	0	2030	0.0000	16.5000	789,927	
E0134500	MM	Miramar - MMI	07/30/2005	17952.89	2124266	0	2030	0.0000	16.5000	296,223	
E0134500	MM	Miramar - MMI	07/30/2005	227403.23	2124267	0	2030	0.0000	16.5000	3,752,153	
E0134500	MM	Miramar - MMI	07/30/2005	71811.55	2124268	0	2030	0.0000	16.5000	1,184,891	
E0134500	MM	Miramar - MMI	07/30/2005	23937.18	2124269	0	2030	0.0000	16.5000	394,963	
E0134500	MM	Miramar - MMI	07/30/2005	35905.77	2124270	0	2030	0.0000	16.5000	592,445	
E0134500	MM	Miramar - MMI	07/30/2005	58646.1	2124271	0	2030	0.0000	16.5000	967,661	
E0134500	MM	Miramar - MMI	07/30/2005	7181.15	2124272	0	2030	0.0000	16.5000	118,489	
E0134500	MM	Miramar - MMI	07/30/2005	58646.1	2124273	0	2030	0.0000	16.5000	967,661	
E0134500	MM	Miramar - MMI	07/30/2005	7181.15	2124274	0	2030	0.0000	16.5000	118,489	
E0134500	MM	Miramar - MMI	07/30/2005	3284929.66	2124291	0	2030	0.0000	16.5000	54,201,339	
E0134500	MM	Miramar - MMI	06/30/2011	196034.66	2140412	0	2030	0.0000	16.5000	3,234,572	
E0134500	MM	Miramar - MMI	06/30/2011	1362684.1	2140413	0	2030	0.0000	16.5000	22,484,288	
E0134500	MM	Miramar - MMI	01/31/2013	19585.43	2145634	0	2030	0.0000	16.5000	323,160	
<b>E0134500</b>		<b>Miramar - MMI</b>		<b>5,976,313</b>			<b>2030</b>		<b>16.5000</b>	<b>98,609,162</b>	<b>16.5</b>
E0134500	MM	Miramar - MMII	08/31/2009	240972	2138203	0	2034	0.0000	20.5000	4,939,926	
E0134500	MM	Miramar - MMII	08/31/2009	225241	2138204	0	2034	0.0000	20.5000	4,617,441	
E0134500	MM	Miramar - MMII	08/31/2009	253885	2138205	0	2034	0.0000	20.5000	5,204,643	
E0134500	MM	Miramar - MMII	08/31/2009	459745	2138206	0	2034	0.0000	20.5000	9,424,773	
E0134500	MM	Miramar - MMII	08/31/2009	526019	2138207	0	2034	0.0000	20.5000	10,783,390	
E0134500	MM	Miramar - MMII	08/31/2009	77869	2138208	0	2034	0.0000	20.5000	1,596,315	
E0134500	MM	Miramar - MMII	08/31/2009	85498	2138209	0	2034	0.0000	20.5000	1,752,709	
E0134500	MM	Miramar - MMII	08/31/2009	35049	2138210	0	2034	0.0000	20.5000	718,505	
E0134500	MM	Miramar - MMII	08/31/2009	138060	2138211	0	2034	0.0000	20.5000	2,830,230	
E0134500	MM	Miramar - MMII	08/31/2009	36209	2138212	0	2034	0.0000	20.5000	742,285	
E0134500	MM	Miramar - MMII	08/31/2009	151830	2138213	0	2034	0.0000	20.5000	3,112,515	
E0134500	MM	Miramar - MMII	08/31/2009	36209	2138214	0	2034	0.0000	20.5000	742,285	
E0134500	MM	Miramar - MMII	08/31/2009	230828	2138215	0	2034	0.0000	20.5000	4,731,974	
E0134500	MM	Miramar - MMII	08/31/2009	89101	2138216	0	2034	0.0000	20.5000	1,826,571	
E0134500	MM	Miramar - MMII	08/31/2009	599113	2138217	0	2034	0.0000	20.5000	12,281,817	
E0134500	MM	Miramar - MMII	08/31/2009	122590	2138218	0	2034	0.0000	20.5000	2,513,095	
E0134500	MM	Miramar - MMII	08/31/2009	1627230	2138219	0	2034	0.0000	20.5000	33,358,215	
E0134500	MM	Miramar - MMII	08/31/2009	233607	2138220	0	2034	0.0000	20.5000	4,788,944	
E0134500	MM	Miramar - MMII	08/31/2009	29590	2138221	0	2034	0.0000	20.5000	606,595	
E0134500	MM	Miramar - MMII	08/31/2009	48279	2138222	0	2034	0.0000	20.5000	989,720	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134500	MM	Miramar - MMIII	08/31/2009	12459	2138223	0	2034	0.0000	20.5000	255,410	
E0134500	MM	Miramar - MMIII	08/31/2009	65410	2138224	0	2034	0.0000	20.5000	1,340,905	
E0134500	MM	Miramar - MMIII	08/31/2009	1148942	2138225	0	2034	0.0000	20.5000	23,553,311	
E0134500	MM	Miramar - MMIII	08/31/2009	651252.46	2138227	0	2034	0.0000	20.5000	13,350,675	
E0134500	MM	Miramar - MMIII	08/31/2009	355622.81	2138228	0	2034	0.0000	20.5000	7,290,268	
<b>E0134500</b>		<b>Miramar - MMIII</b>		<b>7,480,610</b>			<b>2034</b>		<b>20.5000</b>	<b>153,352,511</b>	<b>20.5</b>
E0134500	PA	Palomar Energy Center	10/31/2009	648248.24	2135814	0	2036	0.0000	22.5000	14,585,585	
E0134500	PA	Palomar Energy Center	01/31/2010	38324.55	2135814	1	2036	0.0000	22.5000	862,302	
E0134500	PA	Palomar Energy Center	05/31/2011	2087157.29	2140311	0	2036	0.0000	22.5000	46,961,039	
E0134500	PA	Palomar Energy Center	04/30/2012	4715.27	2140311	1	2036	0.0000	22.5000	106,094	
E0134500	PA	Palomar Energy Center	12/31/2013	536550.25	2160493	0	2036	0.0000	22.5000	12,072,381	
E0134500	PABOP	Palomar Energy Center	04/30/2006	339050.82	2126596	0	2036	0.0000	22.5000	7,628,643	
E0134500	PABOP	Palomar Energy Center	04/30/2006	1129601.49	2126603	0	2036	0.0000	22.5000	25,416,034	
E0134500	PABOP	Palomar Energy Center	04/30/2006	310768.19	2126605	0	2036	0.0000	22.5000	6,992,284	
E0134500	PABOP	Palomar Energy Center	04/30/2006	1277829.74	2126609	0	2036	0.0000	22.5000	28,751,169	
E0134500	PAU1GT	Palomar Energy Center	11/02/2006	80004	2134904	0	2036	0.0000	22.5000	1,800,090	
E0134500	PAU1GT	Palomar Energy Center	04/29/2009	0	2134841	0	2036	0.0000	22.5000	-	
E0134500	PAU2GT	Palomar Energy Center	11/02/2006	80004	2134905	0	2036	0.0000	22.5000	1,800,090	
E0134500	PAU2GT	Palomar Energy Center	04/29/2009	0	2134842	0	2036	0.0000	22.5000	-	
<b>E0134500</b>		<b>Palomar Energy Center</b>		<b>6,532,254</b>			<b>2036</b>		<b>22.5000</b>	<b>146,975,711</b>	<b>22.5</b>
E0134510	10000000	CHULA VISTA (CITY)	03/26/2009	540026	2143970	0	2034	0.0000	20.5000	11,070,533	
E0134510	10000000	CHULA VISTA (CITY)	03/26/2009	578599	2143971	0	2034	0.0000	20.5000	11,861,280	
E0134510	10000000	CHULA VISTA (CITY)	03/26/2009	38572.37	2143972	0	2034	0.0000	20.5000	790,734	
E0134510	80290000	RH FLEET SCIENCE CENTER - S	04/01/2007	78293	2143979	0	2032	0.0000	18.5000	1,448,421	
E0134510	80290000	RH FLEET SCIENCE CENTER - S	04/01/2007	86992	2143980	0	2032	0.0000	18.5000	1,609,352	
E0134510	80290000	RH FLEET SCIENCE CENTER - S	04/01/2007	17398.42	2143981	0	2032	0.0000	18.5000	321,871	
E0134510	80302000	DEL SUR ELEM SCHOOL PV SY	03/26/2009	52459	2143973	0	2034	0.0000	20.5000	1,075,410	
E0134510	80302000	DEL SUR ELEM SCHOOL PV SY	03/26/2009	58288	2143974	0	2034	0.0000	20.5000	1,194,904	
E0134510	80302000	DEL SUR ELEM SCHOOL PV SY	03/26/2009	11657.85	2143975	0	2034	0.0000	20.5000	238,986	
E0134510	80304000	TKG ENGINEERING - SAN DIE	08/31/2004	34598	2143976	0	2029	0.0000	15.5000	536,269	
E0134510	80304000	TKG ENGINEERING - SAN DIE	08/31/2004	86494	2143977	0	2029	0.0000	15.5000	1,340,657	
E0134510	80304000	TKG ENGINEERING - SAN DIE	08/31/2004	17299.37	2143978	0	2029	0.0000	15.5000	268,140	
E0134510	90110000	BRESSI RANCH PV SYSTEM - C	08/15/2008	60391	2143982	0	2033	0.0000	19.5000	1,177,625	
E0134510	90110000	BRESSI RANCH PV SYSTEM - C	08/15/2008	150977	2143983	0	2033	0.0000	19.5000	2,944,052	
E0134510	90110000	BRESSI RANCH PV SYSTEM - C	08/15/2008	30195.13	2143984	0	2033	0.0000	19.5000	588,805	
E0134510	100070300	ORANGE COUNTY LADERA RA	09/01/2007	39370	2143991	0	2032	0.0000	18.5000	728,345	
E0134510	100070300	ORANGE COUNTY LADERA RA	09/01/2007	98424	2143992	0	2032	0.0000	18.5000	1,820,844	
E0134510	100070300	ORANGE COUNTY LADERA RA	09/01/2007	19685.15	2143993	0	2032	0.0000	18.5000	364,175	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134510	100070300	ORANGE COUNTY LADERA R/	11/15/2008	35889	2143985	0	2033	0.0000	19.5000	699,836	
E0134510	100070300	ORANGE COUNTY LADERA R/	11/15/2008	89722	2143986	0	2033	0.0000	19.5000	1,749,579	
E0134510	100070300	ORANGE COUNTY LADERA R/	11/15/2008	8390.07	2143987	0	2033	0.0000	19.5000	163,606	
E0134510	130060000	HUNTER INDUSTRIES PV SYST	12/01/2007	77992.1	2143988	0	2032	0.0000	18.5000	1,442,854	
E0134510	130060000	HUNTER INDUSTRIES PV SYST	12/01/2007	86658	2143989	0	2032	0.0000	18.5000	1,603,173	
E0134510	130060000	HUNTER INDUSTRIES PV SYST	12/01/2007	17332	2143990	0	2032	0.0000	18.5000	320,642	
<b>E0134510</b>		<b>HUNTER INDUSTRIES PV SYSTEM - SAN MARI</b>		<b>2,315,702</b>		<b>AVG</b>	<b>2033</b>		<b>19.5000</b>	<b>45,360,090</b>	<b>19.59</b>
E0134600	DS	Desert Star Energy Center	08/31/1999	8200.22	2140903	0	2029	0.0000	15.5000	127,103	
E0134600	DS	Desert Star Energy Center	12/31/1999	61482.48	2140905	0	2029	0.0000	15.5000	952,978	
E0134600	DS	Desert Star Energy Center	12/31/1999	26903.9	2140907	0	2029	0.0000	15.5000	417,010	
E0134600	DS	Desert Star Energy Center	12/31/1999	2633.42	2140909	0	2029	0.0000	15.5000	40,818	
E0134600	DS	Desert Star Energy Center	12/31/1999	51576.69	2140913	0	2029	0.0000	15.5000	799,439	
E0134600	DS	Desert Star Energy Center	05/01/2000	43889.05	2140965	0	2029	0.0000	15.5000	680,280	
E0134600	DS	Desert Star Energy Center	05/01/2000	9986.4	2140967	0	2029	0.0000	15.5000	154,789	
E0134600	DS	Desert Star Energy Center	05/01/2000	1158429.53	2140969	0	2029	0.0000	15.5000	17,955,658	
E0134600	DS	Desert Star Energy Center	05/01/2000	263587.12	2140971	0	2029	0.0000	15.5000	4,085,600	
E0134600	DS	Desert Star Energy Center	05/01/2000	93258.33	2141069	0	2029	0.0000	15.5000	1,445,504	
E0134600	DS	Desert Star Energy Center	05/01/2000	24541.42	2141073	0	2029	0.0000	15.5000	380,392	
E0134600	DS	Desert Star Energy Center	05/01/2000	71675.1	2141079	0	2029	0.0000	15.5000	1,110,964	
E0134600	DS	Desert Star Energy Center	05/01/2000	5912.5	2141081	0	2029	0.0000	15.5000	91,644	
E0134600	DS	Desert Star Energy Center	05/01/2000	5501.86	2141083	0	2029	0.0000	15.5000	85,279	
E0134600	DS	Desert Star Energy Center	05/01/2000	0	2141085	0	2029	0.0000	15.5000	-	
E0134600	DS	Desert Star Energy Center	12/31/2002	2916.95	2141093	0	2029	0.0000	15.5000	45,213	
E0134600	DS	Desert Star Energy Center	07/31/2005	20334.99	2140904	0	2029	0.0000	15.5000	315,192	
E0134600	DS	Desert Star Energy Center	07/31/2005	165238.59	2140906	0	2029	0.0000	15.5000	2,561,198	
E0134600	DS	Desert Star Energy Center	07/31/2005	72306.26	2140908	0	2029	0.0000	15.5000	1,120,747	
E0134600	DS	Desert Star Energy Center	07/31/2005	7076.99	2140910	0	2029	0.0000	15.5000	109,693	
E0134600	DS	Desert Star Energy Center	07/31/2005	138984.38	2140914	0	2029	0.0000	15.5000	2,154,258	
E0134600	DS	Desert Star Energy Center	07/31/2005	498718.42	2140966	0	2029	0.0000	15.5000	7,730,136	
E0134600	DS	Desert Star Energy Center	07/31/2005	113477.94	2140968	0	2029	0.0000	15.5000	1,758,908	
E0134600	DS	Desert Star Energy Center	07/31/2005	13163418.42	2140970	0	2029	0.0000	15.5000	204,032,986	
E0134600	DS	Desert Star Energy Center	07/31/2005	2995182.04	2140972	0	2029	0.0000	15.5000	46,425,322	
E0134600	DS	Desert Star Energy Center	07/31/2005	1021633.58	2141070	0	2029	0.0000	15.5000	15,835,320	
E0134600	DS	Desert Star Energy Center	07/31/2005	73255.09	2141074	0	2029	0.0000	15.5000	1,135,454	
E0134600	DS	Desert Star Energy Center	07/31/2005	213947.24	2141080	0	2029	0.0000	15.5000	3,316,182	
E0134600	DS	Desert Star Energy Center	07/31/2005	17648.47	2141082	0	2029	0.0000	15.5000	273,551	
E0134600	DS	Desert Star Energy Center	07/31/2005	16422.8	2141084	0	2029	0.0000	15.5000	254,553	
E0134600	DS	Desert Star Energy Center	07/31/2005	0	2141086	0	2029	0.0000	15.5000	-	
E0134600	DS	Desert Star Energy Center	07/31/2005	67321.27	2141094	0	2029	0.0000	15.5000	1,043,480	
E0134600	DS	Desert Star Energy Center	04/30/2007	9495.53	2141112	0	2029	0.0000	15.5000	147,181	

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E0134600	DS	Desert Star Energy Center	04/30/2007	9495.53	2141113	0	2029	0.0000	15.5000	147,181	
E0134600	DS	Desert Star Energy Center	04/30/2007	8995.53	2141114	0	2029	0.0000	15.5000	139,431	
E0134600	DS	Desert Star Energy Center	03/31/2010	29818	2141132	0	2029	0.0000	15.5000	462,179	
E0134600	DS	Desert Star Energy Center	09/15/2010	113843	2141136	0	2029	0.0000	15.5000	1,764,567	
E0134600	DS	Desert Star Energy Center	12/31/2011	13115.87	2141477	0	2029	0.0000	15.5000	203,296	
E0134600	DS	Desert Star Energy Center	01/31/2012	42673.82	2142541	0	2029	0.0000	15.5000	661,444	
E0134600	DS	Desert Star Energy Center	01/31/2012	76754.51	2142592	0	2029	0.0000	15.5000	1,189,695	
E0134600	DS	Desert Star Energy Center	01/31/2012	19889.3	2142593	0	2029	0.0000	15.5000	308,284	
E0134600	DS	Desert Star Energy Center	05/31/2013	34.52	2142541	1	2029	0.0000	15.5000	535	
E0134600	DS	Desert Star Energy Center	12/31/2013	34316.93	2160502	0	2029	0.0000	15.5000	531,912	
E0134600	DSBOP	Desert Star Energy Center	12/31/1999	2624.16	2140911	0	2029	0.0000	15.5000	40,674	
E0134600	DSBOP	Desert Star Energy Center	05/01/2000	102407.31	2140941	0	2029	0.0000	15.5000	1,587,313	
E0134600	DSBOP	Desert Star Energy Center	05/01/2000	23301.65	2140943	0	2029	0.0000	15.5000	361,176	
E0134600	DSBOP	Desert Star Energy Center	07/31/2005	7052.65	2140912	0	2029	0.0000	15.5000	109,316	
E0134600	DSBOP	Desert Star Energy Center	07/31/2005	1163670.7	2140942	0	2029	0.0000	15.5000	18,036,896	
E0134600	DSBOP	Desert Star Energy Center	07/31/2005	264780.59	2140944	0	2029	0.0000	15.5000	4,104,099	
E0134600	DSBOP	Desert Star Energy Center	09/30/2009	29202.15	2141128	0	2029	0.0000	15.5000	452,633	
<b>E0134600</b>		<b>Desert Star Energy Center</b>		<b>22,366,933</b>			<b>2029</b>		<b>15.5000</b>	<b>346,687,465</b>	<b>15.5</b>
E0134600	EC	Cuyamaca - CPEP	02/29/2012	416638.22	2142706	0	2027	0.0000	13.5000	5,624,616	
E0134600	EC	Cuyamaca - CPEP	03/31/2013	16063.45	2145941	0	2027	0.0000	13.5000	216,857	
E0134600	ECBOP	Cuyamaca - CPEP	01/31/2013	33486.67	2145630	0	2027	0.0000	13.5000	452,070	
E0134600	ECBOP	Cuyamaca - CPEP	10/31/2013	58588.53	2153155	0	2027	0.0000	13.5000	790,945	
E0134600	ECBOP	Cuyamaca - CPEP	11/30/2013	187882.37	2153995	0	2027	0.0000	13.5000	2,536,412	
<b>E0134600</b>		<b>Cuyamaca - CPEP</b>		<b>712,659</b>			<b>2027</b>		<b>13.5000</b>	<b>9,620,900</b>	<b>13.5</b>
E0134600	MM	Miramar - MMI	07/30/2005	359057.74	2124289	0	2030	0.0000	16.5000	5,924,453	
E0134600	MMAUXSYST	Miramar - MMI	07/31/2012	168439.91	2143819	0	2030	0.0000	16.5000	2,779,259	
E0134600	MMAUXSYST	Miramar - MMI	03/31/2013	8242.63	2143819	1	2030	0.0000	16.5000	136,003	
E0134600	MNGTUSYST	Miramar - MMI	04/30/2013	222512.73	2146031	0	2030	0.0000	16.5000	3,671,460	
<b>E0134600</b>		<b>Miramar - MMI</b>		<b>758,253</b>			<b>2030</b>		<b>16.5000</b>	<b>12,511,175</b>	<b>16.5</b>
E0134600	MM	Miramar - MMII	08/31/2009	42749	2138226	0	2034	0.0000	20.5000	876,355	
E0134600	MM	Miramar - MMII	01/31/2010	42045.63	2142812	0	2034	0.0000	20.5000	861,935	
E0134600	MM	Miramar - MMII	02/28/2011	15969.98	2140144	0	2034	0.0000	20.5000	327,385	
E0134600	MM	Miramar - MMII	02/28/2011	483.41	2142813	0	2034	0.0000	20.5000	9,910	
E0134600	MM	Miramar - MMII	03/31/2011	72023.4	2140219	0	2034	0.0000	20.5000	1,476,480	
E0134600	MM	Miramar - MMII	10/31/2011	16540.61	2140842	0	2034	0.0000	20.5000	339,083	
E0134600	MM	Miramar - MMII	02/29/2012	26754.37	2142721	0	2034	0.0000	20.5000	548,465	

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
E0134600	MM	Miramar - MIMII	03/31/2013	20084.35	2145934	0	2034	0.0000	20.5000	411,729	
E0134600	MM	Miramar - MIMII	03/31/2013	16912.57	2145935	0	2034	0.0000	20.5000	346,708	
E0134600	MM	Miramar - MIMII	03/31/2013	17257.07	2145943	0	2034	0.0000	20.5000	353,770	
E0134600	MM	Miramar - MIMII	04/30/2013	45248.81	2146028	0	2034	0.0000	20.5000	927,601	
E0134600	MM	Miramar - MIMII	05/31/2013	31.47	2142721	1	2034	0.0000	20.5000	645	
<b>E0134600</b>	<b>Miramar - MIMII</b>			<b>316,101</b>			<b>2034</b>		<b>20.5000</b>	<b>6,480,064</b>	<b>20.5</b>
E0136300	370000000	SAN DIEGO (COUNTY)	10/31/2013	3987643.11	2153201	0	2023	0.0000	9.5000	37,882,610	=====
E0136300	370000000	SAN DIEGO (COUNTY)	11/30/2013	187562.07	2154007	0	2023	0.0000	9.5000	1,781,840	
E0136300	370000000	SAN DIEGO (COUNTY)	11/30/2013	1567825.24	2154008	0	2023	0.0000	9.5000	14,894,340	
E0136300	370000000	SAN DIEGO (COUNTY)	12/31/2013	175129.03	2160548	0	2023	0.0000	9.5000	1,663,726	
E0136300	370000000	SAN DIEGO (COUNTY)	12/31/2013	43782.25	2160550	0	2023	0.0000	9.5000	415,931	
E0136300	370650000	SANTA YSABEL 69/12KV SUB:	08/31/2013	257070.54	2152619	0	2023	0.0000	9.5000	2,442,170	
<b>E0136300</b>	<b>Storage Battery Equip</b>			<b>6,219,012</b>			<b>2023</b>		<b>9.5000</b>	<b>59,080,616</b>	<b>9.5</b>
E0137011	370000000	SAN DIEGO (COUNTY)	05/31/2008	414579.98	2132099	0	2023	0.0000	9.5000	3,938,510	=====
E0137011	370000000	SAN DIEGO (COUNTY)	01/31/2009	20729806.4	2133584	0	2024	0.0000	10.5000	217,662,967	
E0137011	370000000	SAN DIEGO (COUNTY)	01/31/2009	333107.83	2136165	0	2024	0.0000	10.5000	3,497,632	
E0137011	370000000	SAN DIEGO (COUNTY)	01/31/2010	110850211.7	2136841	0	2025	0.0000	11.5000	1,274,777,434	
E0137011	370000000	SAN DIEGO (COUNTY)	02/11/2010	4355977.57	2137448	0	2025	0.0000	11.5000	50,093,742	
E0137011	370000000	SAN DIEGO (COUNTY)	01/31/2011	36078705.22	2139864	0	2026	0.0000	12.5000	450,983,815	
E0137011	370000000	SAN DIEGO (COUNTY)	02/28/2011	3417091.88	2139930	0	2026	0.0000	12.5000	42,713,649	
E0137011	370000000	SAN DIEGO (COUNTY)	12/31/2011	340400.68	2142463	0	2026	0.0000	12.5000	4,255,009	
E0137011	370000000	SAN DIEGO (COUNTY)	01/31/2012	7667930.14	2141965	0	2027	0.0000	13.5000	103,517,057	
E0137011	370000000	SAN DIEGO (COUNTY)	01/31/2012	1539378.38	2142032	0	2027	0.0000	13.5000	20,781,608	
E0137011	370000000	SAN DIEGO (COUNTY)	01/31/2013	427624.01	2145006	0	2028	0.0000	14.5000	6,200,548	
E0137011	370000000	SAN DIEGO (COUNTY)	05/31/2013	673299.35	2145080	0	2028	0.0000	14.5000	9,762,841	
<b>E0137011</b>	<b>Meters - Electronic</b>			<b>186,828,113</b>		<b>AVG</b>	<b>2026</b>		<b>12.5000</b>	<b>2,188,184,812</b>	<b>11.71</b>
E0137021	370000000	SAN DIEGO (COUNTY)	03/31/2008	296114.21	2131374	0	2023	0.0000	9.5000	2,813,085	=====
E0137021	370000000	SAN DIEGO (COUNTY)	06/30/2008	-105151.98	2132100	0	2023	0.0000	9.5000	(998,944)	
E0137021	370000000	SAN DIEGO (COUNTY)	01/31/2009	7767056.47	2133585	0	2024	0.0000	10.5000	81,554,093	
E0137021	370000000	SAN DIEGO (COUNTY)	01/31/2010	21532544.56	2136842	0	2025	0.0000	11.5000	247,624,262	
E0137021	370000000	SAN DIEGO (COUNTY)	01/31/2011	9722736.4	2139865	0	2026	0.0000	12.5000	121,534,205	
E0137021	370000000	SAN DIEGO (COUNTY)	01/31/2012	7486850.62	2141967	0	2027	0.0000	13.5000	101,072,483	
E0137021	370000000	SAN DIEGO (COUNTY)	01/31/2013	3462960.83	2145008	0	2028	0.0000	14.5000	50,212,932	
<b>E0137021</b>	<b>Meter Install - Electronic</b>			<b>50,163,111</b>		<b>AVG</b>	<b>2026</b>		<b>12.5000</b>	<b>603,812,117</b>	<b>12.04</b>

FERC ACCOUNT	LOCATION	LOCATION DESCRIPTION	INSTALL DATE	COST	ASSET	SUB	Adjusted RFS YEAR	Ret Rate	Adjusted RL	RL WTD	Avg Rem Life
G0138101	370000000	SAN DIEGO (COUNTY)	03/31/2008	17637.44	2131375	0	2023	0.0000	9.5000	167,556	
G0138101	370000000	SAN DIEGO (COUNTY)	06/30/2008	115223.4	2132101	0	2023	0.0000	9.5000	1,094,622	
G0138101	370000000	SAN DIEGO (COUNTY)	04/30/2009	9014782.65	2133587	0	2024	0.0000	10.5000	94,655,218	
G0138101	370000000	SAN DIEGO (COUNTY)	04/30/2009	554746.37	2136166	0	2024	0.0000	10.5000	5,824,837	
G0138101	370000000	SAN DIEGO (COUNTY)	01/31/2010	31107109.45	2136844	0	2025	0.0000	11.5000	357,731,759	
G0138101	370000000	SAN DIEGO (COUNTY)	02/11/2010	5228362.66	2137517	0	2025	0.0000	11.5000	60,126,171	
G0138101	370000000	SAN DIEGO (COUNTY)	01/31/2011	9675968.92	2139866	0	2026	0.0000	12.5000	120,949,612	
G0138101	370000000	SAN DIEGO (COUNTY)	02/28/2011	5118513.4	2139980	0	2026	0.0000	12.5000	63,981,418	
G0138101	370000000	SAN DIEGO (COUNTY)	01/31/2012	141824.8	2141972	0	2027	0.0000	13.5000	1,914,635	
G0138101	370000000	SAN DIEGO (COUNTY)	01/31/2012	4089601.28	2142089	0	2027	0.0000	13.5000	55,209,617	
G0138101	370000000	SAN DIEGO (COUNTY)	01/31/2013	5328965.11	2145122	0	2028	0.0000	14.5000	77,269,994	
G0138101	370000000	SAN DIEGO (COUNTY)	02/28/2013	-885480.32	2145013	0	2028	0.0000	14.5000	(12,839,465)	
G0138101	370000000	SAN DIEGO (COUNTY)	09/30/2013	64036.68	2152893	0	2028	0.0000	14.5000	928,532	
<b>G0138101</b>		<b>Meters - Regs -Modules</b>		<b>69,571,292</b>		<b>AVG</b>	<b>2026</b>		<b>12.5000</b>	<b>827,014,504</b>	<b>11.89</b> =====
G0138201	370000000	SAN DIEGO (COUNTY)	05/31/2008	70181.02	2132102	0	2023	0.0000	9.5000	666,720	
G0138201	370000000	SAN DIEGO (COUNTY)	03/31/2009	7205754.04	2133589	0	2024	0.0000	10.5000	75,660,417	
G0138201	370000000	SAN DIEGO (COUNTY)	01/31/2010	11624412.09	2136846	0	2025	0.0000	11.5000	133,680,739	
G0138201	370000000	SAN DIEGO (COUNTY)	01/31/2011	5316478.85	2139867	0	2026	0.0000	12.5000	66,455,986	
G0138201	370000000	SAN DIEGO (COUNTY)	01/31/2012	390989.04	2141975	0	2027	0.0000	13.5000	5,278,352	
G0138201	370000000	SAN DIEGO (COUNTY)	01/31/2013	545685.24	2145016	0	2028	0.0000	14.5000	7,912,436	
<b>G0138201</b>		<b>Mtr - Reg - Mod Installs</b>		<b>25,153,500</b>		<b>AVG</b>	<b>2026</b>		<b>12.5000</b>	<b>289,654,650</b>	<b>11.52</b> =====

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - C390							
15 Year Avg	(1) EOY Plant Balance	(2) Average Plant Balance	(3) Total Retirements	(4) Final Retirements	(5) Interim Retirements (3) - (4)	(6) Interim Retirement Rate (5) / (2)	(7) Selected Rate (continue use of 1/4% increments)
C-390	1991	42,390,116					
	1992	44,048,961	763,245	-	763,245	0.0177	
	1993	48,762,306	50,303	-	50,303	0.0011	
	1994	57,908,678	4,579,399	783,277	3,796,122	0.0712	
	1995	67,046,347	2,173,957	610,047	1,563,910	0.0250	
	1996	69,606,072	167,137	7,673	159,464	0.0023	
	1997	70,012,959	2,410,417	2,240,534	169,883	0.0024	
	1998	70,012,959	20,761,380	20,567,328	194,052	0.0028	
	1999	54,599,721	8,492,429	8,328,566	163,863	0.0026	
	2000	50,343,995	5,607,855	5,594,857	12,998	0.0002	
	2001	55,442,727	923,740	435,592	488,148	0.0092	
	2002	74,039,153	2	-	2	0.0000	
	2003	90,377,348	398,508	-	398,508	0.0048	
	2004	115,304,105	122,027	-	122,027	0.0012	
	2005	116,581,468	367,319	-	367,319	0.0032	
	2006	132,942,586	-	-	-	0.0000	
	2007	140,127,168	395,802	-	395,802	0.0029	
	2008	157,033,998	458,514	-	458,514	0.0031	
	2009	179,161,482	535,160	-	535,160	0.0032	
	2010	196,234,342	63,219	-	63,219	0.0003	
	2011	222,262,727	-	-	-	0.0000	
	2012	242,425,231	1,102,387	-	1,102,387	0.0047	
	2013	278,101,633	1,757,296	-	1,757,296	0.0068	
	2008 GRC Composite Rate:	946,991,123			8,249,843	0.0087	0.0100
	2012 GRC Composite Rate:	1,382,005,686			5,029,649	0.0036	0.0025
	2016 GRC Composite Rate:	2,000,933,347			5,865,243	0.0029	0.0025
				Proposed move to S1 from SQ - see mortality detail			

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - E344 PA only

9 Year Avg		(1) EOY Plant Balance	(2) Average Plant Balance	(3) Total Retirements	(4) Final Retirements	(5) Interim Retirements	(6) Interim Retirement Rate (5) / (2)	(7) Selected Rate (continue use of 1/4% increments)
FERC Account						(3) - (4)		
<b>E-344</b>	1991							
	1992		-			N/A	N/A	
	1993		-			N/A	N/A	
	1994		-			N/A	N/A	
	1995		-			N/A	N/A	
	1996		-			N/A	N/A	
	1997		-			N/A	N/A	
	1998		-			N/A	N/A	
	1999		-			N/A	N/A	
	2000		-			N/A	N/A	
	2001		-			N/A	N/A	
	2002		-			N/A	N/A	
PA only	2003		-			N/A	N/A	
	2004		-			N/A	N/A	
	2005	-	N/A	-	-	-	0.0000	
	2006	157,184,242	78,592,121	-	-	-	0.0000	
	2007	157,184,242	157,184,242	-	-	-	0.0000	
PA only	2008	174,369,596	165,776,919	4,617,232	-	4,617,232	0.0279	
	2009	170,875,525	172,622,561	-	-	-	0.0000	
	2010	171,185,076	171,030,301	-	-	-	0.0000	
	2011	171,376,278	171,280,677	-	-	-	0.0000	
	2012	171,370,461	171,373,370	-	-	-	0.0000	
PA only	2013	173,332,287	172,351,374	830	-	830	0.0000	
2008 GRC Composite Rate:			N/A	N/A	N/A	N/A	N/A	N/A
2012 GRC Composite Rate:			574,175,843			4,617,232	0.0080	0.0075
2016 GRC Composite Rate:			1,260,211,564			4,618,062	0.0037	0.0025
						PA only		



2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - E390							
15 Year Avg	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	EOY Plant Balance	Average Plant Balance	Total Retirements	Final Retirements	Interim Retirements	Interim Retirement Rate (5) / (2)	Selected Rate (continue use of 1/4% increments)
E-390	1991	9,587,021					
	1992	9,937,309	267,522	-	267,522	0.0274	
	1993	10,533,223	20,315	-	20,315	0.0020	
	1994	11,512,868	-	-	-	0.0000	
	1995	11,884,153	44,284	-	44,284	0.0038	
	1996	14,481,908	721,038	-	721,038	0.0547	
	1997	14,769,528	154,349	125,788	28,561	0.0020	
	1998	15,005,654	1,000	-	1,000	0.0001	
	1999	15,201,334	9,000	-	9,000	0.0006	
	2000	15,197,896	3,438	-	3,438	0.0002	
	2001	16,650,810	206,667	-	206,667	0.0130	
	2002	21,530,659	-	-	-	0.0000	
	2003	22,354,430	-	-	-	0.0000	
	2004	24,496,317	1,677	-	1,677	0.0001	
	2005	26,971,267	117,816	-	117,816	0.0046	
	2006	28,786,081	27,878,674	-	-	0.0000	
	2007	29,317,937	29,052,009	-	188,541	0.0065	
	2008	29,509,782	29,413,860	-	43,324	0.0015	
	2009	29,804,624	29,657,203	-	37,658	0.0013	
	2010	29,776,375	29,790,500	-	-	0.0000	
	2011	30,909,097	30,342,736	-	-	0.0000	
	2012	31,045,122	30,977,110	-	-	0.0000	
	2013	32,162,359	14,193	-	14,193	0.0004	
2008 GRC Composite Rate:		221,835,233			1,421,318	0.0064	0.0050
2012 GRC Composite Rate:		306,816,502			1,403,004	0.0046	0.0050
2016 GRC Composite Rate:		375,135,738			622,314	0.0017	0.0025
					Proposed move to S4 from SQ - see mortality detail		

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - E393							
15 Year Avg	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	EOY Plant Balance	Average Plant Balance	Total Retirements	Final Retirements	Interim Retirements	Interim Retirement Rate	Selected Rate
FERC Account					(3) - (4)	(5) / (2)	(continue use of 1/4% increments)
E-393	1991	99,875					
	1992	102,815	-	-	-	0.0000	
	1993	102,815	-	-	-	0.0000	
	1994	101,888	927	-	927	0.0091	
	1995	101,888	-	-	-	0.0000	
	1996	97,127	4,761	4,761	-	0.0000	
	1997	97,127	-	-	-	0.0000	
	1998	97,127	-	-	-	0.0000	
	1999	83,535	13,592	12,766	826	0.0091	
	2000	83,535	-	-	-	0.0000	
	2001	54,331	29,204	29,204	-	0.0000	
	2002	54,331	-	-	-	0.0000	
	2003	54,331	-	-	-	0.0000	
	2004	54,331	-	-	-	0.0000	
	2005	54,331	-	-	-	0.0000	
	2006	54,331	-	-	-	0.0000	
	2007	54,331	-	-	-	0.0000	
	2008	54,331	-	-	-	0.0000	
	2009	52,833	1,498	-	1,498	0.0280	
	2010	19,150	33,683	33,683	-	0.0000	
	2011	19,150	-	-	-	0.0000	
	2012	17,466	1,634	-	1,634	0.0893	
	2013	17,466	-	-	-	0.0000	
	2008 GRC Composite Rate:	1,162,284			1,753	0.0015	0.0025
	2012 GRC Composite Rate:	1,072,348			2,324	0.0022	0.0025
	2016 GRC Composite Rate:	767,614			3,958	0.0052	0.0050
					Proposed move to S5 from SQ - see mortality detail		

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G361							
15 Year Avg	(1) EOY Plant Balance	(2) Average Plant Balance	(3) Total Retirements	(4) Final Retirements	(5) Interim Retirements (3) - (4)	(6) Interim Retirement Rate (5) / (2)	(7) Selected Rate (continue use of 1/4% increments)
G-361	1991	387,287					
	1992	387,287	-	-	-	0.0000	
	1993	387,287	-	-	-	0.0000	
	1994	412,998	-	-	-	0.0000	
	1995	412,998	-	-	-	0.0000	
	1996	412,998	-	-	-	0.0000	
	1997	412,998	-	-	-	0.0000	
	1998	412,998	-	-	-	0.0000	
	1999	412,998	-	-	-	0.0000	
	2000	412,998	-	-	-	0.0000	
	2001	412,998	-	-	-	0.0000	
	2002	412,998	-	-	-	0.0000	
	2003	412,998	-	-	-	0.0000	
	2004	412,998	-	-	-	0.0000	
	2005	412,998	-	-	-	0.0000	
	2006	412,998	-	-	-	0.0000	
	2007	43,992	369,006	369,006	-	0.0000	
	2008	43,992	-	-	-	0.0000	
	2009	43,992	-	-	-	0.0000	
	2010	43,992	-	-	-	0.0000	
	2011	43,992	-	-	-	0.0000	
	2012	43,992	-	-	-	0.0000	
	2013	43,992	-	-	-	0.0000	
	2008 GRC Composite Rate:	5,717,695				0.0000	0.0000
	2012 GRC Composite Rate:	5,272,455				0.0000	0.0000
	2016 GRC Composite Rate:	3,796,431				0.0000	0.0000

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G362.1

15 Year Avg	(1) EOY Plant Balance	(2) Average Plant Balance	(3) Total Retirements	(4) Final Retirements	(5) Interim Retirements (3) - (4)	(6) Interim Retirement Rate (5) / (2)	(7) Selected Rate (continue use of 1/4% increments)
G-362.1	1991	989,283					
	1992	989,283	-	-	-	0.0000	
	1993	989,283	-	-	-	0.0000	
	1994	989,283	-	-	-	0.0000	
	1995	989,283	-	-	-	0.0000	
	1996	989,283	-	-	-	0.0000	
	1997	989,283	-	-	-	0.0000	
	1998	989,283	-	-	-	0.0000	
	1999	989,283	-	-	-	0.0000	
	2000	989,283	-	-	-	0.0000	
	2001	989,283	-	-	-	0.0000	
	2002	989,283	-	-	-	0.0000	
	2003	989,283	-	-	-	0.0000	
	2004	989,283	-	-	-	0.0000	
	2005	989,283	-	-	-	0.0000	
	2006	989,283	989,283	989,283	-	0.0000	
	2007	-	494,642	-	-	0.0000	
	2008	-	-	-	-	0.0000	
	2009	-	-	-	-	0.0000	
	2010	-	-	-	-	0.0000	
	2011	-	-	-	-	0.0000	
	2012	-	-	-	-	0.0000	
	2013	-	-	-	-	0.0000	
2008 GRC Composite Rate:		13,849,962				0.0000	0.0000
2012 GRC Composite Rate:		12,366,038				0.0000	0.0000
2016 GRC Composite Rate:		8,408,906				0.0000	0.0000

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G363.3									
15 Year Avg	FERC Account	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		EOY Plant Balance	Average Plant Balance	Total Retirements	Final Retirements	Interim Retirements	Interim Retirement Rate	Selected Rate	(continue use of 1/4% increments)
						(3) - (4)	(5) / (2)		
	G-363.3	1991	508,262						
		1992	508,262	-			0.0000		
		1993	508,262	-			0.0000		
		1994	558,651	7,330		7,330	0.0137		
		1995	558,651	-			0.0000		
		1996	558,651	-			0.0000		
		1997	558,651	-			0.0000		
		1998	558,651	-			0.0000		
		1999	558,651	-			0.0000		
		2000	558,651	-			0.0000		
		2001	558,651	-			0.0000		
		2002	558,651	-			0.0000		
		2003	558,651	-			0.0000		
		2004	558,651	-			0.0000		
		2005	558,651	-			0.0000		
		2006	558,651	-			0.0000		
		2007	-	558,651	558,651	-	0.0000		
		2008	-	-	-	-	0.0000		
		2009	-	-	-	-	0.0000		
		2010	-	-	-	-	0.0000		
		2011	-	-	-	-	0.0000		
		2012	-	-	-	-	0.0000		
		2013	-	-	-	-	0.0000		
		2008 GRC Composite Rate:				7,330	0.0010	0.0000	
		2012 GRC Composite Rate:	7,695,142			-	0.0000	0.0000	
		2016 GRC Composite Rate:	6,983,138			-	0.0000	0.0000	
			4,748,534			-	0.0000	0.0000	

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G366							
15 Year Avg	(1) EOY Plant Balance	(2) Average Plant Balance	(3) Total Retirements	(4) Final Retirements	(5) Interim Retirements (3) - (4)	(6) Interim Retirement Rate (5) / (2)	(7) Selected Rate (continue use of 1/4% increments)
G-366	1991	6,406,137					
	1992	7,106,426	112,833	-	112,833	0.0167	
	1993	7,114,684	-	-	-	0.0000	
	1994	9,651,166	12,887	-	12,887	0.0015	
	1995	9,619,750	47,410	47,410	-	0.0000	
	1996	9,619,750	-	-	-	0.0000	
	1997	9,851,087	64,962	2,269	62,693	0.0064	
	1998	10,300,222	-	-	-	0.0000	
	1999	10,300,222	-	-	-	0.0000	
	2000	10,350,229	-	-	-	0.0000	
	2001	10,421,499	-	-	-	0.0000	
	2002	10,523,539	-	-	-	0.0000	
	2003	10,607,784	-	-	-	0.0000	
	2004	10,680,725	-	-	-	0.0000	
	2005	10,680,725	-	-	-	0.0000	
	2006	10,832,602	-	-	-	0.0000	
	2007	10,874,587	11,135	-	11,135	0.0010	
	2008	11,011,093	-	-	-	0.0000	
	2009	11,017,098	6,654	-	6,654	0.0006	
	2010	11,523,041	-	-	-	0.0000	
	2011	11,548,563	-	-	-	0.0000	
	2012	11,541,403	-	-	-	0.0000	
	2013	11,710,305	9,523	-	9,523	0.0008	
	2008 GRC Composite Rate:	134,690,514			188,413	0.0014	0.0025
	2012 GRC Composite Rate:	156,007,946			80,482	0.0005	0.0000
	2016 GRC Composite Rate:	162,918,374			27,312	0.0002	0.0000

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G367

15 Year Avg	(1)		(2)		(3)		(4)		(5)		(6)		(7)	
	EOY Plant Balance		Average Plant Balance		Total Retirements		Final Retirements		Interim Retirements		Interim Retirement Rate		Selected Rate	
FERC Account									(3) - (4)		(5) / (2)		(continue use of 1/4% increments)	
G-367	18,982,662													
1991	18,982,662		19,108,271		-		-		-		0.0000			
1992	19,233,880		19,661,731		51,926		51,926		51,926		0.0026			
1993	20,089,581		29,952,011		213,304		213,304		213,304		0.0071			
1994	39,814,440		41,149,530		-		-		-		0.0000			
1995	42,484,619		52,154,292		5,480		5,480		5,480		0.0001			
1996	61,823,965		71,351,385		1,509		1,509		1,509		0.0000			
1997	80,878,804		92,347,177		369,268		369,268		369,268		0.0040			
1998	103,815,550		109,914,706		18,724		18,724		18,724		0.0002			
1999	116,013,861		115,883,253		-		-		-		0.0000			
2000	115,752,645		116,778,759		708		708		708		0.0000			
2001	117,804,872		117,926,265		-		-		-		0.0000			
2002	118,047,658		118,150,375		-		-		-		0.0000			
2003	118,253,091		118,704,599		-		-		-		0.0000			
2004	119,156,106		119,930,325		-		-		-		0.0000			
2005	120,704,543		121,318,687		-		-		-		0.0000			
2006	121,932,831		122,058,506		-		-		-		0.0000			
2007	122,184,181		123,790,637		1,489		1,489		1,489		0.0000			
2008	125,397,093		125,606,935		-		-		-		0.0000			
2009	125,816,776		125,766,956		-		-		-		0.0000			
2010	125,717,135		126,377,485		-		-		-		0.0000			
2011	127,037,835		133,628,935		-		-		-		0.0000			
2012	140,220,035		154,988,368		146,595		146,595		146,595		0.0009			
2013	169,756,701													
2008 GRC Composite Rate:			1,143,012,675						660,919		0.0006		0.0000	
2012 GRC Composite Rate:			1,567,065,427						397,178		0.0003		0.0000	
2016 GRC Composite Rate:			1,850,824,788						167,516		0.0001		0.0000	

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G368															
15 Year Avg	FERC Account	(1)		(2)		(3)		(4)		(5)		(6)		(7)	
		EOY Plant Balance		Average Plant Balance		Total Retirements		Final Retirements		Interim Retirements		Interim Retirement Rate		Selected Rate	
	G-368	36,758,536													
		37,393,991		37,076,264		19,481		-		19,481		0.0005			
		38,892,775		38,143,383		125,461		-		125,461		0.0033			
		42,295,367		40,594,071		411,918		-		411,918		0.0101			
		43,157,953		42,726,660		1,300		-		1,300		0.0000			
		43,470,362		43,314,158		9,367		-		9,367		0.0002			
		46,664,319		45,067,341		233,566		-		233,566		0.0052			
		46,092,580		46,378,450		-		-		-		0.0000			
		46,757,949		46,425,265		135,560		-		135,560		0.0029			
		48,774,550		47,766,250		-		-		-		0.0000			
		50,584,002		49,679,276		178,770		-		178,770		0.0036			
		54,926,275		52,755,139		44,954		-		44,954		0.0009			
		58,001,589		56,463,932		-		-		-		0.0000			
		59,129,775		58,565,682		12,914		-		12,914		0.0002			
		60,093,680		59,611,728		-		-		-		0.0000			
		60,425,506		60,259,593		-		-		-		0.0000			
		60,648,818		60,537,162		-		-		-		0.0000			
		61,559,688		61,104,253		-		-		-		0.0000			
		68,797,944		65,178,816		-		-		-		0.0000			
		72,932,622		70,865,283		136		-		136		0.0000			
		77,622,210		75,277,416		90,803		-		90,803		0.0012			
		80,601,864		79,112,037		-		-		-		0.0000			
		82,026,041		81,313,953		140,784		-		140,784		0.0017			
	2008 GRC Composite Rate:			664,567,595						1,173,291		0.0018			0.0025
	2012 GRC Composite Rate:			795,833,702						616,431		0.0008			0.0000
	2016 GRC Composite Rate:			924,915,783						603,921		0.0007			0.0000



2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G369							
15 Year Avg	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	EOY Plant Balance	Average Plant Balance	Total Retirements	Final Retirements	Interim Retirements	Interim Retirement Rate	Selected Rate
FERC Account					(3) - (4)	(5) / (2)	(continue use of 1/4% increments)
G-369	1991	3,608,516					
	1992	3,650,088	20,473	-	20,473	0.0056	
	1993	3,695,601	1,495	-	1,495	0.0004	
	1994	5,626,619	6,238	-	6,238	0.0013	
	1995	7,241,055	132,425	-	132,425	0.0206	
	1996	7,208,688	127,222	85,688	41,534	0.0057	
	1997	7,515,099	57,918	-	57,918	0.0079	
	1998	9,403,846	385	-	385	0.0000	
	1999	12,237,445	58,549	-	58,549	0.0054	
	2000	12,323,986	-	-	-	0.0000	
	2001	13,486,163	26,364	-	26,364	0.0020	
	2002	13,576,283	-	-	-	0.0000	
	2003	13,704,135	-	-	-	0.0000	
	2004	14,485,257	-	-	-	0.0000	
	2005	15,571,829	-	-	-	0.0000	
	2006	16,586,604	-	-	-	0.0000	
	2007	16,806,292	-	-	-	0.0000	
	2008	18,332,318	-	-	-	0.0000	
	2009	18,367,160	-	-	-	0.0000	
	2010	17,649,429	-	-	-	0.0000	
	2011	17,746,259	59,055	-	59,055	0.0033	
	2012	18,765,332	399	-	399	0.0000	
	2013	19,772,048	16,049	-	16,049	0.0008	
	2008 GRC Composite Rate:	133,744,438			345,381	0.0026	0.0025
	2012 GRC Composite Rate:	190,475,890			317,175	0.0017	0.0025
	2016 GRC Composite Rate:	234,226,439			160,416	0.0007	0.0000

**2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G375**

15 Year Avg	(1)		(2)		(3)		(4)		(5)		(6)		(7)	
	EOY Plant Balance		Average Plant Balance		Total Retirements		Final Retirements		Interim Retirements		Interim Retirement Rate		Selected Rate	
FERC Account														(continue use of 1/4% increments)
G-375	1991	194,546												
	1992	193,651	194,099		896	896	896	-	-	-	0.0000	-	0.0000	
	1993	193,651	193,651		-	-	-	-	-	-	0.0000	-	0.0000	
	1994	193,651	193,651		-	-	-	-	-	-	0.0000	-	0.0000	
	1995	193,651	193,651		-	-	-	-	-	-	0.0000	-	0.0000	
	1996	193,651	193,651		-	-	-	-	-	-	0.0000	-	0.0000	
	1997	39,365	116,508		154,285	154,285	154,285	-	-	-	0.0000	-	0.0000	
	1998	59,403	49,384		-	-	-	-	-	-	0.0000	-	0.0000	
	1999	62,259	60,831		-	-	-	-	-	-	0.0000	-	0.0000	
	2000	43,447	52,853		15,956	15,956	15,956	-	-	-	0.0000	-	0.0000	
	2001	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2002	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2003	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2004	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2005	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2006	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2007	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2008	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2009	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2010	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2011	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2012	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2013	43,447	43,447		-	-	-	-	-	-	0.0000	-	0.0000	
	2008 GRC Composite Rate:		1,465,514					-	-	-	0.0000		0.0000	
	2012 GRC Composite Rate:		1,057,901					-	-	-	0.0000		0.0000	
	2016 GRC Composite Rate:		678,495					-	-	-	0.0000		0.0000	

2016 GRC ANNUAL INTERIM RETIREMENT RATE FOR FORECAST ACCOUNT - G385							
15 Year Avg	(1) EOY Plant Balance	(2) Average Plant Balance	(3) Total Retirements	(4) Final Retirements	(5) Interim Retirements (3) - (4)	(6) Interim Retirement Rate (5) / (2)	(7) Selected Rate (continue use of 1/4% increments)
G-385	1991	656,136					
	1992	656,221	-	-	-	0.0000	
	1993	675,429	-	-	-	0.0000	
	1994	675,429	-	-	-	0.0000	
	1995	675,429	-	-	-	0.0000	
	1996	675,429	-	-	-	0.0000	
	1997	435,684	155,039	114,388	40,651	0.0732	
	1998	435,684	-	-	-	0.0000	
	1999	435,684	-	-	-	0.0000	
	2000	435,684	-	-	-	0.0000	
	2001	1,139,005	-	-	-	0.0000	
	2002	1,116,212	-	-	-	0.0000	
	2003	1,457,603	-	-	-	0.0000	
	2004	1,515,383	-	-	-	0.0000	
	2005	1,516,811	-	-	-	0.0000	
	2006	1,516,811	-	-	-	0.0000	
	2007	1,516,811	-	-	-	0.0000	
	2008	1,516,811	-	-	-	0.0000	
	2009	1,516,811	-	-	-	0.0000	
	2010	1,516,811	-	-	-	0.0000	
	2011	1,516,811	-	-	-	0.0000	
	2012	1,516,811	-	-	-	0.0000	
	2013	1,516,811	-	-	-	0.0000	
	2008 GRC Composite Rate:	11,415,350			40,651	0.0036	0.0025
	2012 GRC Composite Rate:	15,485,161			40,651	0.0026	0.0025
	2016 GRC Composite Rate:	19,210,307			-	0.0000	0.0000

## **MORTALITY STUDIES**

Mortality studies were completed for those Common, Electric, and Gas Plant accounts with vintage retirement data sufficiently representative of future conditions. Average Service Lives (ASL) and Iowa curves have been selected and proposed for these FERC accounts.

1. A summary is provided that compares Average Service Lives (ASL) and retirement dispersions (Iowa curves) for the 2004 COS and 2008 GRC both as previously authorized, the 2012 GRC as currently authorized, then the proposed 2016 GRC.
2. Then, for each appropriate FERC Account, the proposed Iowa curve is graphically displayed.
3. If available and/or generated by the mortality programs, the Observed Life Table (OLT) is included for those FERC Accounts.
4. Finally, the historical plant detail applied against those proposed parameters (Iowa curve and ASL) is attached identifying the appropriate remaining life.

Comparison of Average Service Lives and Survivor Curves

SDG&E FERC ACCOUNT	ASSET CLASS	Description	2004 COS Decision		2008 GRC Decision		2012 GRC Decision		Proposed 2016 GRC	
			Authorized 2004 Life & Iowa Curve	Auth 2004 ASL	Authorized 2008 Life & Iowa Curve	Auth 2008 ASL	Authorized 2012 Life & Iowa Curve	Auth 2012 ASL	Proposed 2016 Life & Iowa Curve	Proposed 2016 ASL
<u>Common Plant</u>										
390.1	C1839010	Structure and Improvements	FORECAST	32	FORE SQ26	26	26 SQ	26	30 S1	30
391.1	C1839110	Office Furn & Equip	18 SQ	18	18 SQ	18	18 SQ	18	18 S6	18
391.2	C1839120	Office Furn & Equip - Computer	5 SQ	5	5 SQ	5	5 SQ	5	5 S6	5
392.2	C1839220	Trans Equip - Trailer	20 LO	20	20 SQ	20	20 SQ	20	20 LO	20
393.1	C1839310	Stores Equip	20 LO	20	20 SQ	20	20 SQ	20	19 LO	19
394.11	C1839411	Portable Tools	23 R2	23	23 SQ	23	23 SQ	23	23 R2.5	23
394.21	C1839421	Shop Equip	29 LO	29	29 SQ	29	29 SQ	29	35 L1.5	35
394.31	C1839431	Garage Equip	21 L1	21	21 SQ	21	21 SQ	21	19 R3	19
395.1	C1839510	Laboratory Equip	26 L1.5	26	26 SQ	26	26 SQ	26	25 R5	25
397.1	C1839710	Communication Equip	13 L4	13	13 SQ	13	13 SQ	13	13 S6	13
398.1	C1839810	Miscellaneous Equip	14 LO	14	14 SQ	14	14 SQ	14	13 R0.5	13
<u>Steam Production</u>										
311	E0131100	Structure and Improvements	N/A	N/A	30 SQ	30	30 SQ	30	29/30 SQ	29/30
312	E0131200	Boiler Plant Equipment	N/A	N/A	30 SQ	30	30 SQ	30	29/30 SQ	29/30
314	E0131400	Turbogenerator Units	N/A	N/A	30 SQ	30	30 SQ	30	29/30 SQ	29/30
315	E0131500	Accessory Elect Equip	N/A	N/A	30 SQ	30	30 SQ	30	29/30 SQ	29/30
316	E0131600	Misc Power Plant Equip	N/A	N/A	30 SQ	30	30 SQ	30	29/30 SQ	29/30
<u>Nuclear Production (post ICIP)</u>										
321.3	E0132130	Structure and Improvements	FORECAST	thru 2022	FORE	17	End Life 2022	13	End Life 2022	9
322.3	E0132230	Reactor Plant Equip	FORECAST	thru 2022	FORE	17	End Life 2022	13	End Life 2022	9
323.3	E0132330	Turbogenerator Units	FORECAST	thru 2022	FORE	17	End Life 2022	13	End Life 2022	9
324.3	E0132430	Accessory Elect Equip	FORECAST	thru 2022	FORE	17	End Life 2022	13	End Life 2022	9
325.3	E0132530	Misc Power Plant Equip	FORECAST	thru 2022	FORE	17	End Life 2022	13	End Life 2022	9
<u>Other Production</u>										
341	E0134100	Structure and Improvements	FORECAST	25/30	25 SQ	25	25/30 SQ	25/30	20/25/29/30 SQ	20/25/29/30
342	E0134200	Fuel holders, Prod, Acc	FORECAST	25/30	25 SQ	25	25/30 SQ	25/30	20/25/29/30 SQ	20/25/29/30
343	E0134300	Prime Movers	FORECAST	25/30	25 SQ	25	25/30 SQ	25/30	20/25/29/30 SQ	20/25/29/30
344	E0134400	Generators	FORECAST	25/30	24 SQ	24	25/30 SQ	25/30	20/25/29/30 SQ	20/25/29/30
345	E0134500	Accessory Elect Equip	FORECAST	25/30	25 SQ	25	25/30 SQ	25/30	20/25/29/30 SQ	20/25/29/30
346	E0134600	Misc Power Plant Equip	FORECAST	25/30	25 SQ	25	25/30 SQ	25/30	20/25/29/30 SQ	20/25/29/30
<u>Electric Distribution</u>										
361	E0136100	Structure and Improvements	46 R2.5	46	49 R2.5	49	54 R3	54	63 R2.5	63
362.1	E0136210	Station Equipment	43 R2	43	43 R2	43	49 R1.5	49	51 R1.5	51
364	E0136300	Storage Battery Equip	N/A	N/A	N/A	N/A	10 SQ	10	10 SQ	10
364	E0136400	Poles, towers, fixtures	39 R0.5	39	43 R0.5	43	44 R0.5	44	47 R0.5	47

## Comparison of Average Service Lives and Survivor Curves

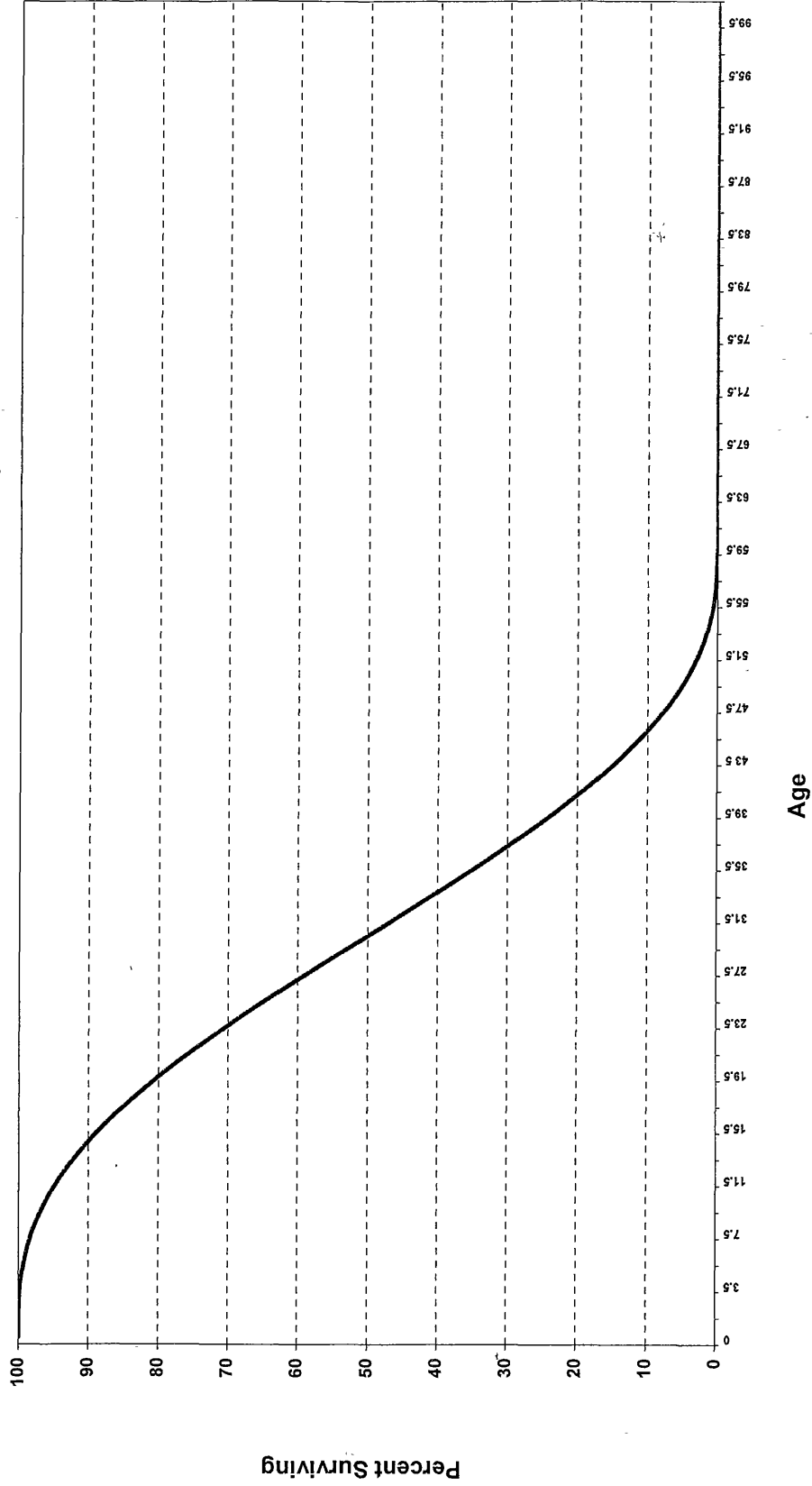
SDG&E ACCOUNT	ASSET CLASS	Description	2004 COS Decision		2008 GRC Decision		2012 GRC Decision		Proposed 2016 GRC	
			Authorized 2004 Life & Iowa Curve	Auth 2004 ASL	Authorized 2008 Life & Iowa Curve	Auth 2008 ASL	Authorized 2012 Life & Iowa Curve	Auth 2012 ASL	Proposed 2016 Life & Iowa Curve	Proposed 2016 ASL
365	E0136500	Overhead Conduit & Dev	43 R1	43	43 R1	43	48 R0.5	48	55 R0.5	55
366	E0136600	Underground Conduit	48 R3	48	52 R3	52	53 R2.5	53	57 R3	57
367	E0136700	Underground Conduit & Dev	34 R3	34	37 R3	37	40 R3	33	45 R3	45
368.1	E0136810	Line Transformers	34 L1	34	31 L0.5	31	33 L0.5	30	34 L0.5	34
368.2	E0136820	Capacitors	14 R0.5	14	13 L0	13	13 L0	13	12 L0	12
369.1	E0136910	Services Overhead	33 R0.5	33	41 R0.5	41	50 R1	50	55 R0.5	55
369.2	E0136920	Services Underground	42 R4	42	41 R4	41	48 R3	48	53 L4	53
370.1	E0137010	Meters	42 R2	42	36 SC	36	48 SQ	48	48 R0.5	48
370.11	E0137011	Smart Meters	N/A	N/A	N/A	15	15 SQ	15	15 SQ	15
370.2	E0137020	Meter Installations	44 R.2.5	44	36 SC	36	48 SQ	48	48 R0.5	48
370.21	E0137021	Smart Meter Installation	N/A	N/A	N/A	15	15 SQ	15	15 SQ	15
371	E0137100	Install/Installation - Cust Prem	18 R0.5	18	17 R0.5	17	19 R0.5	19	34 R0.5	34
373.2	E0137320	Street Light & signal system	23 S-0.5	23	26 LO	26	32 LO	32	36 LO	36
<u>Electric General Plant</u>										
390	E0139000	Structure and Improvements	FORECAST	39	FORE SQ 30	30	FORE 30 SQ	30	FORE 34 S4	34
392.2	E0139220	Trans - Equip - Trailers	27 S3	27	27 SQ	27	27 SQ	27	27 L5	27
393.1	E0139310	Stores Equip	25 SQ	25	25 SQ	25	25 SQ	25	25 S5	25
394.11	E0139411	Portable Tools	27 L5	27	27 SQ	27	27 SQ	27	27 S6	27
394.2	E0139420	Shop Equipment	24 R4	24	24 SQ	24	24 SQ	24	26 L4	26
395.1	E0139510	Laboratory Equipment	20 R1	20	20 SQ	20	20 SQ	20	22 L3	22
397.1	E0139710	Communication Equip - Other	22 S1	22	22 R2.5	22	28 R2	28	30 R2	30
397.2	E0139720	Communication Equip - SWPL	22 S1	22	22 R2.5	22	28 R2	28	30 R2	30
398.1	E0139810	Communication Equip - SRPL	N/A	N/A	N/A	N/A	28 R2	28	30 R2	30
	E0139810	Misc Equipment - Other	15 L4	15	15 SQ	15	15 SQ	15	16 L4	16
	E0139860	Misc Equipment - SRPL	N/A	N/A	N/A	N/A	15 SQ	15	16 L4	16
<u>Gas - Other Storage</u>										
363.6	G0136360	LNG Distrib Storg Equip	FORECAST	20	FORE SQ20	20	FORE 20 SQ	20	FORE 20 S4	20
<u>Gas Transmission</u>										
366	G0136600	Structure and Improvements	FORECAST	30	FORE SQ30	30	FORE 30 SQ	30	FORE 34 S3	34
367	G0136700	Mains	FORECAST	45	FORE SQ45	45	FORE 45 SQ	45	FORE 45 S4	45
368	G0136800	Compressor Station Equipment	FORECAST	30	FORE SQ27	27	FORE 27 SQ	27	FORE 35 S3	35
369	G0136900	Meas & Reg Station Equip	FORECAST	25	FORE SQ23	23	FORE 23 SQ	23	FORE 31 S3	31
<u>Gas Distribution</u>										
375	G0137500	Structure and Improvements	FORECAST	42	FORE SQ44	44	FORE 44 SQ	44	FORE 44 S3	44
376	G0137600	Mains	54 S1	54	56 S1	56	60 S1	60	69 R3	69
378	G0137800	Meas & Reg Station Equip	32 R1.5	32	37 R1.5	37	42 R1.5	42	47 R2	47
380	G0138000	Services	45 R2.5	45	47 R2.5	47	48 R2.5	48	65 R2.5	65

Comparison of Average Service Lives and Survivor Curves

SDG&E FERC ACCOUNT	ASSET CLASS	Description	2004 COS Decision		2008 GRC Decision		2012 GRC Decision		Proposed 2016 GRC	
			Authorized 2004 Life & Iowa Curve	Auth 2004 ASL	Authorized 2008 Life & Iowa Curve	Auth 2008 ASL	Authorized 2012 Life & Iowa Curve	Auth 2012 ASL	Proposed 2016 Life & Iowa Curve	Proposed 2016 ASL
381	G0138100	Meters & Regulators	34 R3	34	32 L2	32	44 L1.5	44	41 L1.5	41
381 01	G0138101	Smart gas modules	N/A	N/A	N/A	15	15 SQ	15	15 SQ	15
382	G0138200	Meter & Regulator Installs	32 L3	32	32 L4	32	38 L1.5	38	35 L2	35
382 01	G0138201	Smart gas module Installs	N/A	N/A	N/A	15	15 SQ	15	15 SQ	15
385	G0138500	Ind Meas & Reg Stat Equip	FORECAST	25	FORE SQ24	24	FORE 24 SQ	24	FORE 28 S6	28
387	G0138711	Other Equipment	27 L5	27	9 L4	9	11 L2	11	16 L0	16
387	G0138712	Other Equip - CNG Deprec	11 SQ	11	9 L4	9	11 L2	11	16 L0	16
		<u>Gas General</u>								
392	G0139220	Trans Equip - Trailer	21 R5	21	21 SQ	21	21 SQ	21	21 R5	21
394	G0139410	Portable Tools	23 R2.5	23	23 SQ	23	23 SQ	23	24 L5	24
394	G0139420	Shop Equipment	23 SO	23	23 SQ	23	23 SQ	23	24 R1.5	24
395	G0139500	Laboratory Equipment	14 L0.5	14	14 SQ	14	14 SQ	14	19 L1	19
396	G0139600	Power Operated Equipment	20 SQ	20	20 SQ	20	20 SQ	20	20 S6	20
397	G0139700	Communication Equipment	15 R3	15	15 SQ	15	15 SQ	15	15 S6	15
398	G0139800	Miscellaneous Equip	19 R1	19	19 SQ	19	19 SQ	19	19 R2.5	19

Account: C390 Experience Band: 1947-2013

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Calculated RL for C390

Prop	Location Description	Status	Start date	End Date	Address	City	State	Prop	Type	Co Location	Total Orig \$\$	End-Lease Year	Rem Life	TO\$ * RL
6657	Carlsbad Payment Center	LEASED	01/24/2009	01/23/2015	2604-B El Camino Real	CARLSBAD	CA	Structure	Payment Office	82130000	0	2015	1.5	0
5991	MARKET CREEK PLAZA	LEASED	02/01/1998	02/28/2018	336 Euclid Avenue, Suite 502	SAN_DIEGO	CA	Structure	Payment Office	404949	404949	2018	4.5	1822270.5
6664	Mission Market Payment Cent	LEASED	05/01/2009	04/30/2019	644 West Mission Avenue	Escondido	CA	Structure	Payment Office	0	0	2019	5.5	0
5992	National City Payment Office	LEASED	05/01/1993	06/30/2014	2413 Plaza Boulevard	National City	CA	Structure	Payment Office	60010000	712514	2014	0.5	356257
6734	SD Downtown Payment Centie	LEASED	06/01/2006	05/31/2016	440 Beech Street	San Diego	CA	Structure	Payment Office	80000000 (1473)	74681	2016	2.5	186702.5
6734	Kearny Offsite Warehouse	LEASED	04/01/2012	03/31/2017	9387 Ruffin Ct, Ste C & D	SAN_DIEGO	CA	Structure	Office	80510200	494580	2017	3.5	1731030
5903	SAN FRANCISCO	LEASED	09/01/1998	08/31/2018	601 Van Ness Avenue	SAN_FRANCISCO	CA	Structure	Office	3010000(4993-9)	273795	2018	4.5	1231807.5
6759	San Juan Capistrano Comm C	LEASED	10/25/2012	10/31/2017	31521B Camino Capistrano	SAN_JUAN_CPSTRNO	CA	Structure	Office	0	0	2017	3.5	0
5915	MIRAMAR	LEASED	11/28/1975	11/30/2015	6875 Consolidated Way	SAN_DIEGO	CA	Structure	Office	81590200	3021686	2015	1.5	4532529
5988	ENVIRONMENTAL LAB	LEASED	12/01/1998	11/30/2016	6555 Nancy Ridge Drive	SAN_DIEGO	CA	Structure	Office	80580000	1025946	2016	2.5	2564865
6695	Greencraig Meter Reading	LEASED	09/01/2010	12/31/2016	4760 Claremont Mesa Boulevard	SAN_DIEGO	CA	Structure	Office	80660000	502194	2019	5.5	2762067
5925	Rancho Bernardo 10939	LEASED	01/01/2003	12/31/2017	10939 Technology Place	SAN_DIEGO	CA	Structure	Office	80650000	9907486	2016	2.5	24768715
5926	Rancho Bernardo 10949	LEASED	01/01/2003	12/31/2017	10949 Technology Place	SAN_DIEGO	CA	Structure	Office	0	0	2017	3.5	0
5926	RHO BERNARDO 10975	LEASED	01/01/2003	12/31/2017	10975 Technology Place	SAN_DIEGO	CA	Structure	Office	17000000(4695)	25216	2017	3.5	88256
5929	Lightwave Facility	LEASED	06/01/2007	12/31/2017	9305 Lightwave Avenue	SAN_DIEGO	CA	Structure	Office	82100000	109905	2017	3.5	384656
5330	Century Park I - Buildings 1, 2	LEASED	12/21/2006	12/31/2024	8315-8335 Century Park Court	SAN_DIEGO	CA	Structure	Office	82100000	135380	2017	3.5	473829
5330	Century Park I - Buildings 1, 2	LEASED	12/21/2006	12/31/2024	8315-8335 Century Park Court	SAN_DIEGO	CA	Structure	Office	82090000	5665432	2017	3.5	19829012
5330	Century Park I - Buildings 1, 2	LEASED	12/21/2006	12/31/2024	8315-8335 Century Park Court	SAN_DIEGO	CA	Structure	Office	82090000	4040911	2024	10.5	42429565.5
5331	CP II, Bldg 4, 5, 6	LEASED	11/01/1992	12/31/2024	8306, 8316, 8326 Century Park Court	SAN_DIEGO	CA	Structure	Office	82090100	2303457	2024	10.5	24186298.5
5331	CP II, Bldg 4, 5, 6	LEASED	11/01/1992	12/31/2024	8306, 8316, 8326 Century Park Court	SAN_DIEGO	CA	Structure	Office	82090200	8975286	2024	10.5	94240503
5331	CP II, Bldg 4, 5, 6	LEASED	11/01/1992	12/31/2024	8306, 8316, 8326 Century Park Court	SAN_DIEGO	CA	Structure	Office	82090600	6429169	2024	10.5	67506274.5
6698	Sacramento	LEASED	01/01/2011	12/31/2017	925 L Street, Suite 650	SACRAMENTO	CA	Structure	Office	82090810	930632	2024	10.5	9771636
6792	CP Annex	LEASED	02/01/2014	12/31/2017	6690 Balboa Ave	SAN_DIEGO	CA	Structure	Office	3010000(4990-1)	212387	2017	3.5	749354.5
6663	El Centro	LEASED	05/01/2009	04/30/2015	1425 Main Street	El Centro	CA	Structure	Office	580030000	727673	2015	1.5	1091509.5
9327	Washington DC	LEASED	05/01/2014	04/30/2019	1300 New York Avenue	Washington	DC	Structure	Office	0	0	2019	5.5	0
9301	Sempra HQ	LEASED	07/18/1975	07/17/2015	101 Ash Street	San Diego	CA	Structure	Office	0	0	2015	1.5	0
6685	Alpine HQ	LEASED	01/01/2010	04/04/2015	1010 Tavem Road	Alpine	CA	Structure	Office	371140000	1533426	2015	1.5	2300139
N/A	Oceanside	LEASED		Expired	N/A	N/A	N/A	N/A	N/A	70080000	162738	2014	1.0	162738
N/A	Scrapis Ranch	LEASED		Expired	N/A	N/A	N/A	N/A	N/A	80210000	961014	2014	1.0	961014
N/A	Claremont Distrb	LEASED		Expired	N/A	N/A	N/A	N/A	N/A	81290000	229690	2014	1.0	229690
N/A	Southeast Branch	LEASED		Expired	N/A	N/A	N/A	N/A	N/A	81510000	107552	2014	1.0	107552
N/A	NEW NOEAST BRANCH OFF	LEASED		Expired	N/A	N/A	N/A	N/A	N/A	40090000	185112	2014	1.0	185112
N/A	OCEANSIDE BRANCH OFF L	LEASED		Expired	N/A	N/A	N/A	N/A	N/A	70100000	518608	2014	1.0	518608
N/A	SD BRANCH OFF-LEASED	LEASED		Expired	N/A	N/A	N/A	N/A	N/A	80480000	243498	2014	1.0	243498

Total Lease Balance & RL of outstanding leases **64,423,114** **7.1** 457746208.4

Balance C390 Assets Owned Misc 30yr - 51 Vanous 30yr - 51 Vanous

Total C390 Balance **278,104,636**

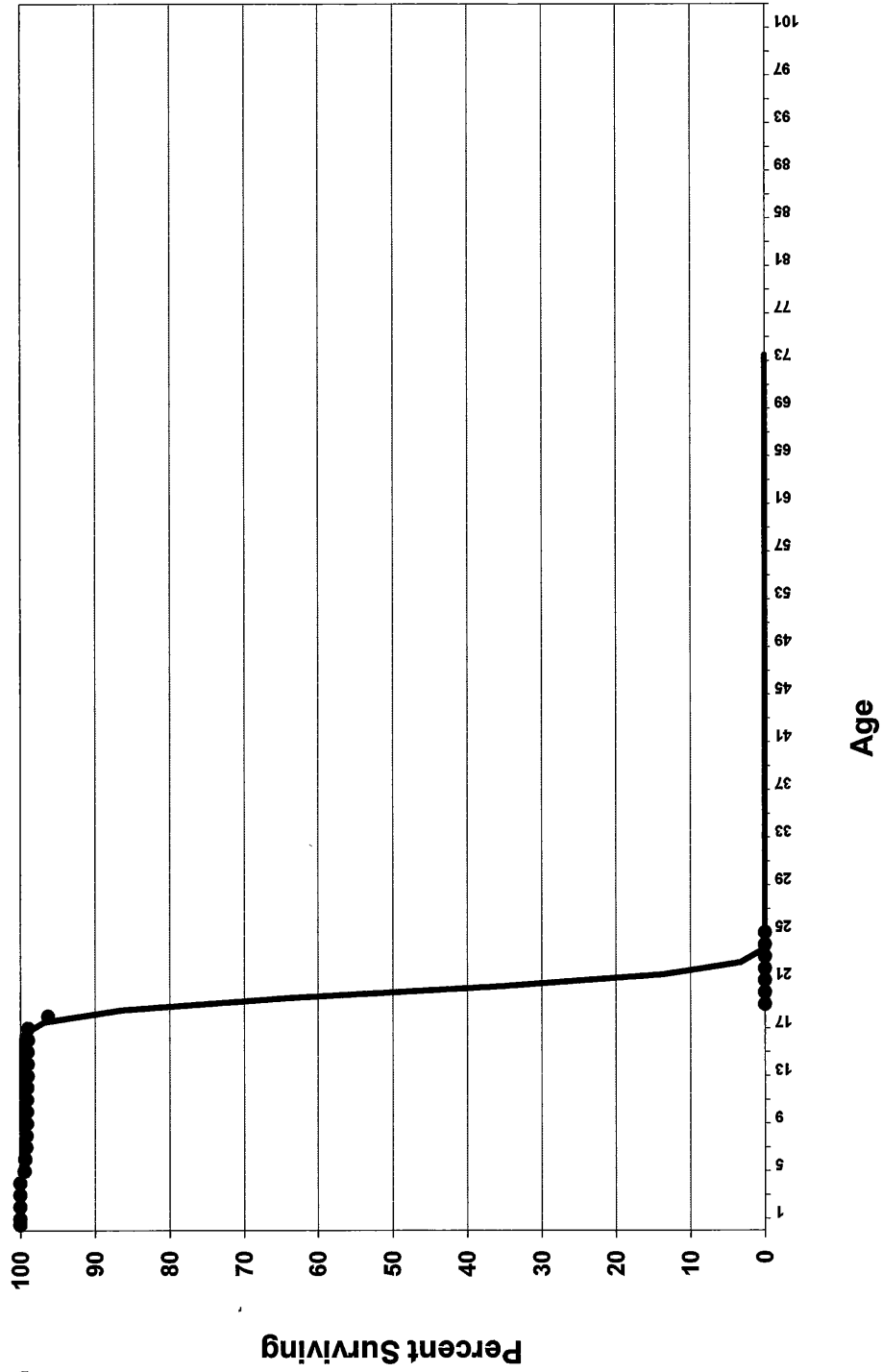
Balance for RL Calculation (based on Iowa curve) **213,678,522 (1)**

Wtd RL Calculation **19.39**

(1) Use 19.39 for RL - extracted end-of-lease effect on WTD RL detail

Account: C3911 Experience Band: 1947-2013

— 18-S6



Account: C3911 Experience Band: 1947-2013

Observed Life Table (OLT)

Iowa Curve Type	Curve No.	Average Service Life	Sum of Squared Deviations
S6	11	17.94	2655.033
S5	10	17.88	4476.519
R5	28	17.66	4895.142
L5	20	18.04	5662.801
S4	9	17.78	6820.397
R4	27	17.32	7364.662
L4	19	18.13	8431.236
S3	8	17.62	9798.734
R3	26	17.05	10212.471
R2.5	25	16.90	11999.632
L3	18	18.54	12576.492
S2	7	17.45	12682.358
R2	24	16.68	14106.068
S1.5	6	17.38	14295.319
S1	5	17.27	16139.929
R1.5	23	16.55	16300.635
L2	17	18.76	16648.502
S0.5	4	17.21	17974.016
L1.5	16	18.74	18575.236
R1	22	16.38	18832.718
S0	3	17.13	20045.262
L1	15	18.70	20789.177
R0.5	21	16.54	21933.848
L0.5	14	19.03	22480.611
S-0.5	2	17.10	22541.645
L0	13	19.50	24352.272
SC	1	17.09	25394.420

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ACCOUNT C1839110 Proposed Curve at 12/31/15  
IOWA CURVE: 18 - S6

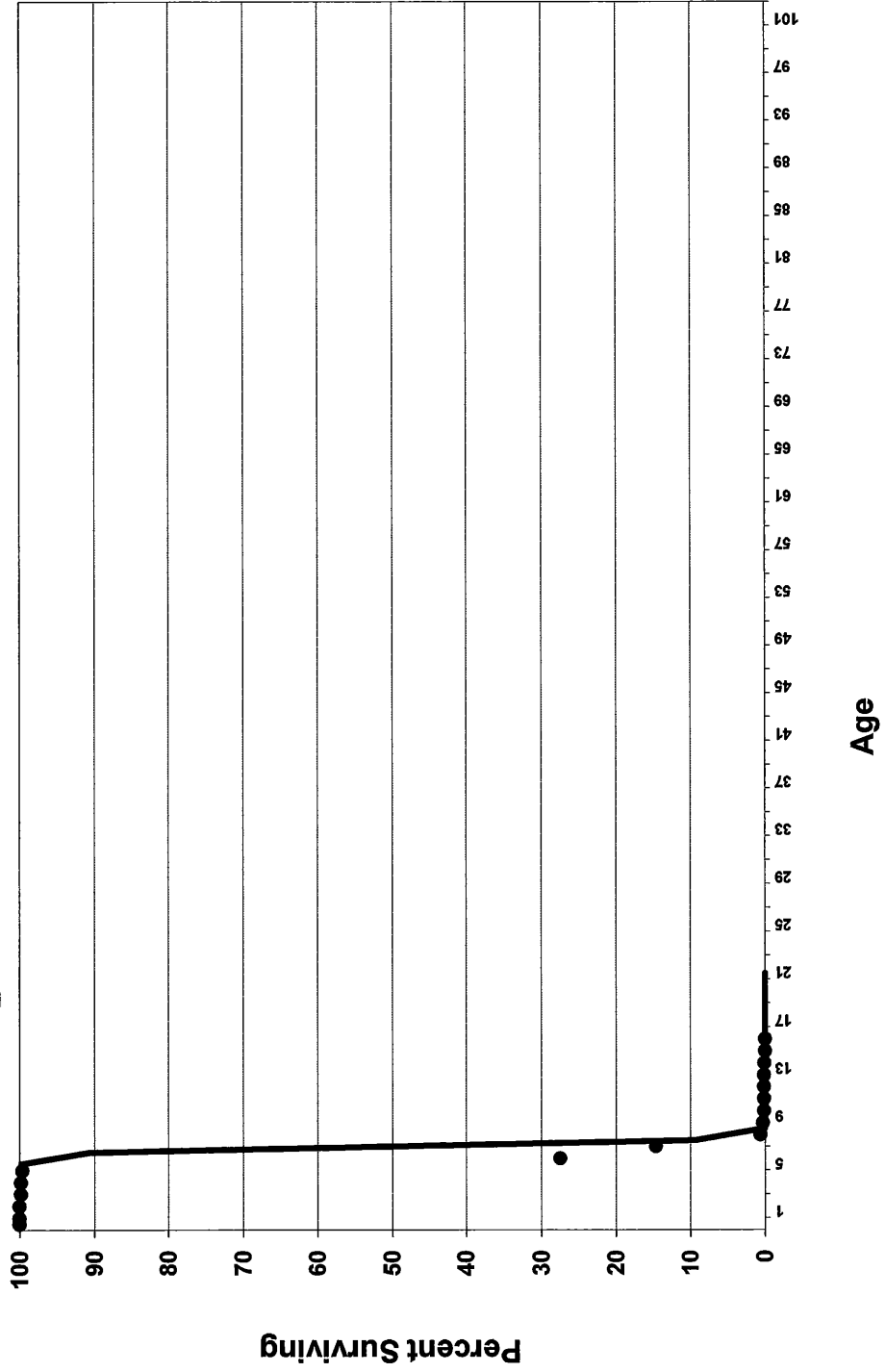
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1994	19.5	108.3	3.8	0.7	13.6	0	0
1995	18.5	102.8	5.1	0.9	35.8	0	0
1996	17.5	97.2	7.2	1.3	64.2	196,600	14,103
1997	16.5	91.7	10.2	1.8	86.4	428,566	43,885
1998	15.5	86.1	14.5	2.6	96.7	1,651,077	238,645
1999	14.5	80.6	19.5	3.5	99.5	1,953,634	381,835
2000	13.5	75.0	25.0	4.5	100.0	244,243	61,082
2001	12.5	69.4	30.6	5.5	100.0	2,511,289	767,346
2002	11.5	63.9	36.1	6.5	100.0	1,248,846	450,971
2003	10.5	58.3	41.7	7.5	100.0	4,254,100	1,772,537
2004	9.5	52.8	47.2	8.5	100.0	304,555	143,817
2005	8.5	47.2	52.8	9.5	100.0	1,703,004	898,806
2006	7.5	41.7	58.3	10.5	100.0	174,064	101,537
2007	6.5	36.1	63.9	11.5	100.0	425,833	272,060
2008	5.5	30.6	69.4	12.5	100.0	2,561,391	1,778,741
2009	4.5	25.0	75.0	13.5	100.0	622,331	466,748
2010	3.5	19.4	80.6	14.5	100.0	57,779	46,544
2011	2.5	13.9	86.1	15.5	100.0	0	0
2012	1.5	8.3	91.7	16.5	100.0	4,556,461	4,176,751
2013	0.5	2.8	97.2	17.5	100.0	2,688,987	2,614,290
						----- 25,582,760	----- 14,229,698

Average Age of Survivors = 8.01  
Average Remaining Life = 10.01

Account: C3912 Experience Band: 1947-2013

— 5-S6



**Account: C3912 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S6	11	5.27	220.072
S5	10	5.26	334.174
L5	20	5.31	359.045
R5	28	5.20	478.129
S4	9	5.31	605.327
L4	19	5.37	771.744
R4	27	5.18	850.811
S3	8	5.31	1121.542
R3	26	5.17	1332.859
R2.5	25	5.12	1717.720
L3	18	5.48	1759.005
S2	7	5.26	1774.092
S1.5	6	5.23	2193.942
R2	24	5.07	2212.331
S1	5	5.18	2692.906
R1.5	23	5.01	2788.276
L2	17	5.45	3003.176
S0.5	4	5.11	3232.427
R1	22	4.93	3477.574
L1.5	16	5.37	3635.270
S0	3	5.02	3850.117
L1	15	5.26	4353.501
R0.5	21	4.86	4419.741
S-0.5	2	4.90	4643.333
L0.5	14	5.23	5011.484
SC	1	4.76	5536.569
L0	13	5.18	5761.213


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ACCOUNT C1839120 Proposed Curve at 12/31/15 PAGE 1  
IOWA CURVE: 5 - S6

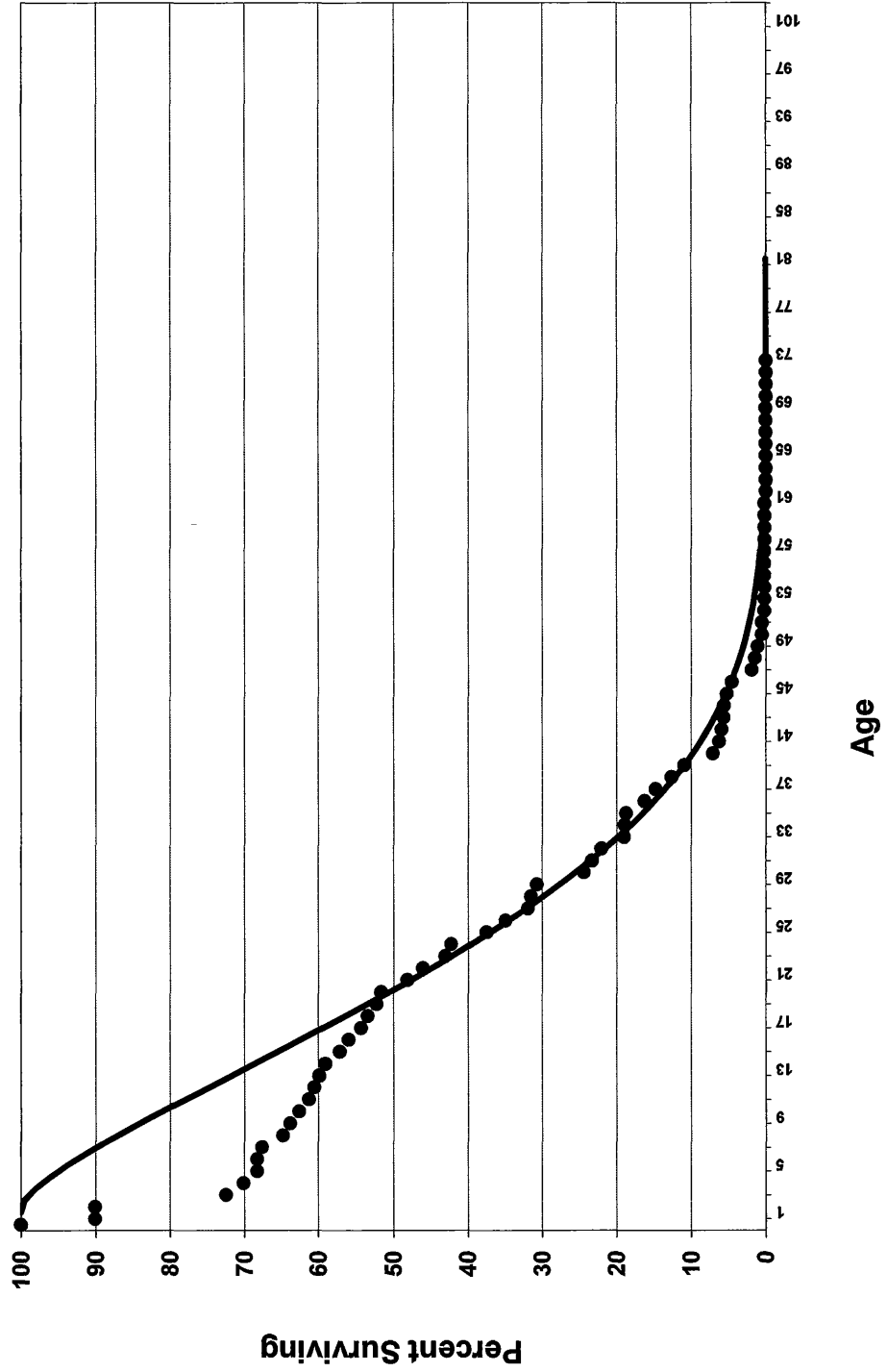
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1998	15.5	310.0	0.0	0.0	0.0	0	0
1999	14.5	290.0	0.0	0.0	0.0	0	0
2000	13.5	270.0	0.0	0.0	0.0	0	0
2001	12.5	250.0	0.0	0.0	0.0	0	0
2002	11.5	230.0	0.0	0.0	0.0	0	0
2003	10.5	210.0	0.0	0.0	0.0	0	0
2004	9.5	190.0	0.0	0.0	0.0	0	0
2005	8.5	170.0	0.0	0.0	0.0	0	0
2006	7.5	150.0	0.0	0.0	0.0	0	0
2007	6.5	130.0	0.0	0.0	0.0	0	0
2008	5.5	110.0	3.5	0.2	9.3	0	0
2009	4.5	90.0	11.4	0.6	90.7	34,690,359	3,948,569
2010	3.5	70.0	30.0	1.5	100.0	8,974,996	2,692,537
2011	2.5	50.0	50.0	2.5	100.0	8,070,033	4,035,009
2012	1.5	30.0	70.0	3.5	100.0	17,381,111	12,166,760
2013	0.5	10.0	90.0	4.5	100.0	7,247,559	6,522,796
						76,364,058	29,365,672

Average Age of Survivors = 3.11  
Average Remaining Life = 1.92

USE 2.50 as RL 

Account: C3922 Experience Band: 1947-2013

— 20-L0





**Account: C3922 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S0	1	19.90	3615.740
L0	13	20.09	3946.405
L0.5	14	20.27	5341.748
S-0.5	2	20.16	5423.306
R0.5	21	20.18	5430.431
L1	15	20.42	7098.472
S0	3	20.46	7830.657
R1	22	20.46	8026.748
L1.5	16	20.61	9153.832
S0.5	4	20.62	9881.410
R1.5	23	20.63	10508.007
L2	17	20.75	11615.581
S1	5	20.76	12314.471
R2	24	20.76	13528.618
S1.5	6	20.86	14613.729
R2.5	25	20.83	16387.107
L3	18	20.94	16984.642
S2	7	20.90	17260.136
R3	26	20.89	19738.451
S3	8	20.94	22088.825
L4	19	20.98	23568.289
R4	27	20.89	25360.420
S4	9	20.89	27861.604
L5	20	20.91	29256.683
R5	28	20.82	31510.734
S5	10	20.73	32941.941
S6	11	20.69	37176.139

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ACCOUNT C1839220 Proposed Curve at 12/31/15  
 IOWA CURVE: 20 - L0

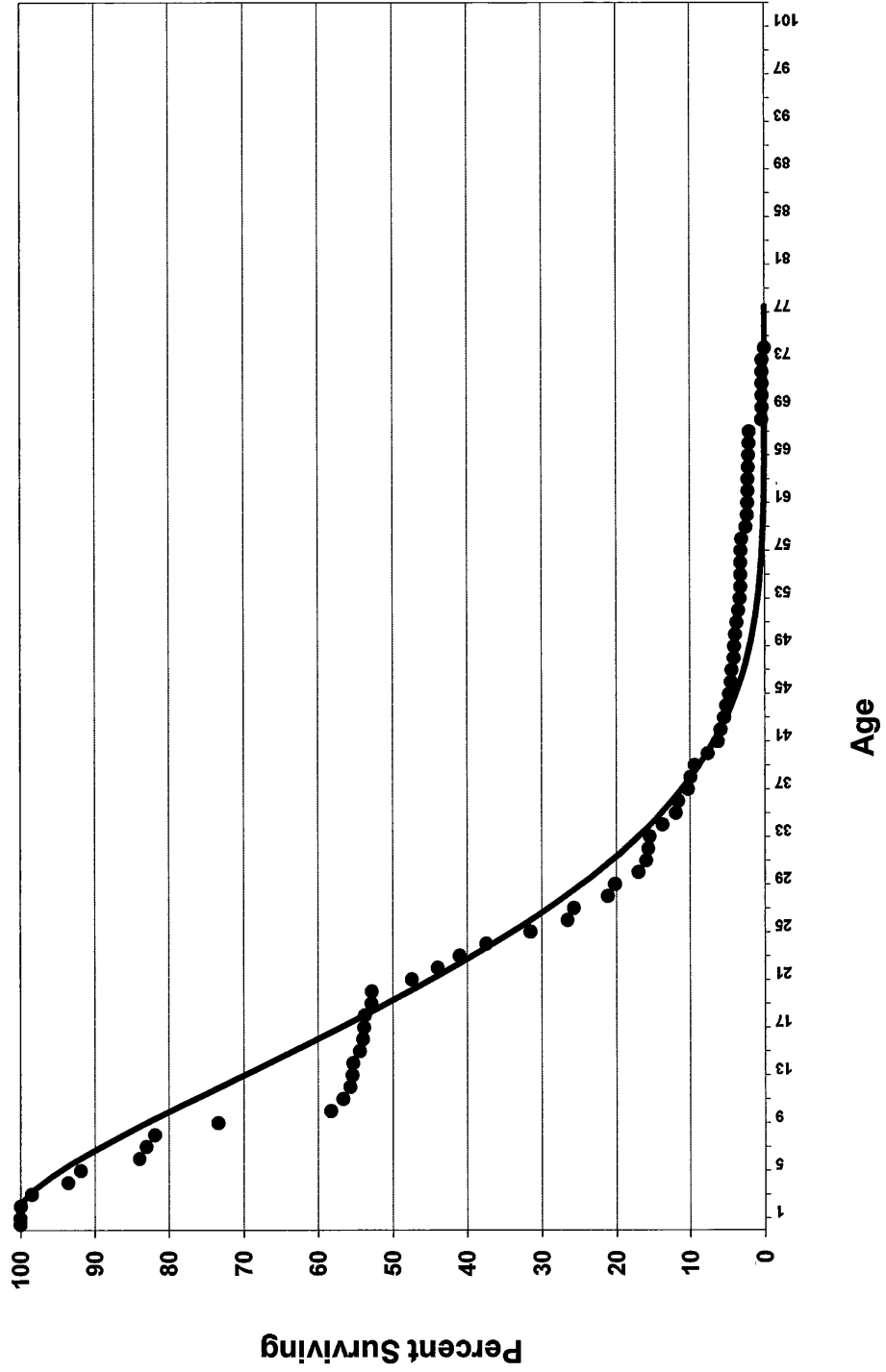
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1992	21.5	107.5	55.3	11.1	40.8	12,196	6,740
1993	20.5	102.5	56.7	11.3	43.5	0	0
1994	19.5	97.5	58.2	11.6	46.2	0	0
1995	18.5	92.5	59.7	11.9	49.0	21,173	12,640
1996	17.5	87.5	61.3	12.3	51.9	0	0
1997	16.5	82.5	62.8	12.6	54.8	0	0
1998	15.5	77.5	64.5	12.9	57.8	0	0
1999	14.5	72.5	66.1	13.2	60.8	0	0
2000	13.5	67.5	67.9	13.6	63.9	0	0
2001	12.5	62.5	69.6	13.9	67.0	0	0
2002	11.5	57.5	71.4	14.3	70.1	0	0
2003	10.5	52.5	73.3	14.7	73.2	0	0
2004	9.5	47.5	75.2	15.0	76.3	0	0
2005	8.5	42.5	77.1	15.4	79.4	0	0
2006	7.5	37.5	79.2	15.8	82.5	0	0
2007	6.5	32.5	81.3	16.3	85.5	0	0
2008	5.5	27.5	83.6	16.7	88.4	0	0
2009	4.5	22.5	86.0	17.2	91.1	0	0
2010	3.5	17.5	88.5	17.7	93.7	0	0
2011	2.5	12.5	91.3	18.3	96.1	0	0
2012	1.5	7.5	94.4	18.9	98.1	0	0
2013	0.5	2.5	97.9	19.6	99.6	0	0
						----- 33,369	----- 19,380

Average Age of Survivors = 19.60  
 Average Remaining Life = 11.62

Account: C3930 Experience Band: 1947-2013

— 19-L0



**Account: C3930 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	19.10	1315.813
SC	1	18.48	1934.745
L0.5	14	19.14	1952.687
S-0.5	2	18.79	2588.833
R0.5	21	18.75	2766.787
L1	15	19.14	2941.599
S0	3	18.95	3805.464
R1	22	18.93	4332.398
L1.5	16	19.23	4441.024
S0.5	4	19.09	5162.409
R1.5	23	19.12	5996.076
L2	17	19.27	6328.288
S1	5	19.20	6875.249
R2	24	19.26	8153.864
S1.5	6	19.31	8730.352
R2.5	25	19.44	10396.294
S2	7	19.41	10903.805
L3	18	19.48	10992.127
R3	26	19.58	13080.248
S3	8	19.64	15193.286
L4	19	19.79	16742.305
R4	27	19.83	17985.346
S4	9	19.99	20489.916
L5	20	20.03	21895.125
R5	28	20.18	23760.021
S5	10	20.20	25185.105
S6	11	20.33	29143.966

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ACCOUNT C1839310 Proposed Curve at 12/31/15  
 IOWA CURVE: 19 - L0

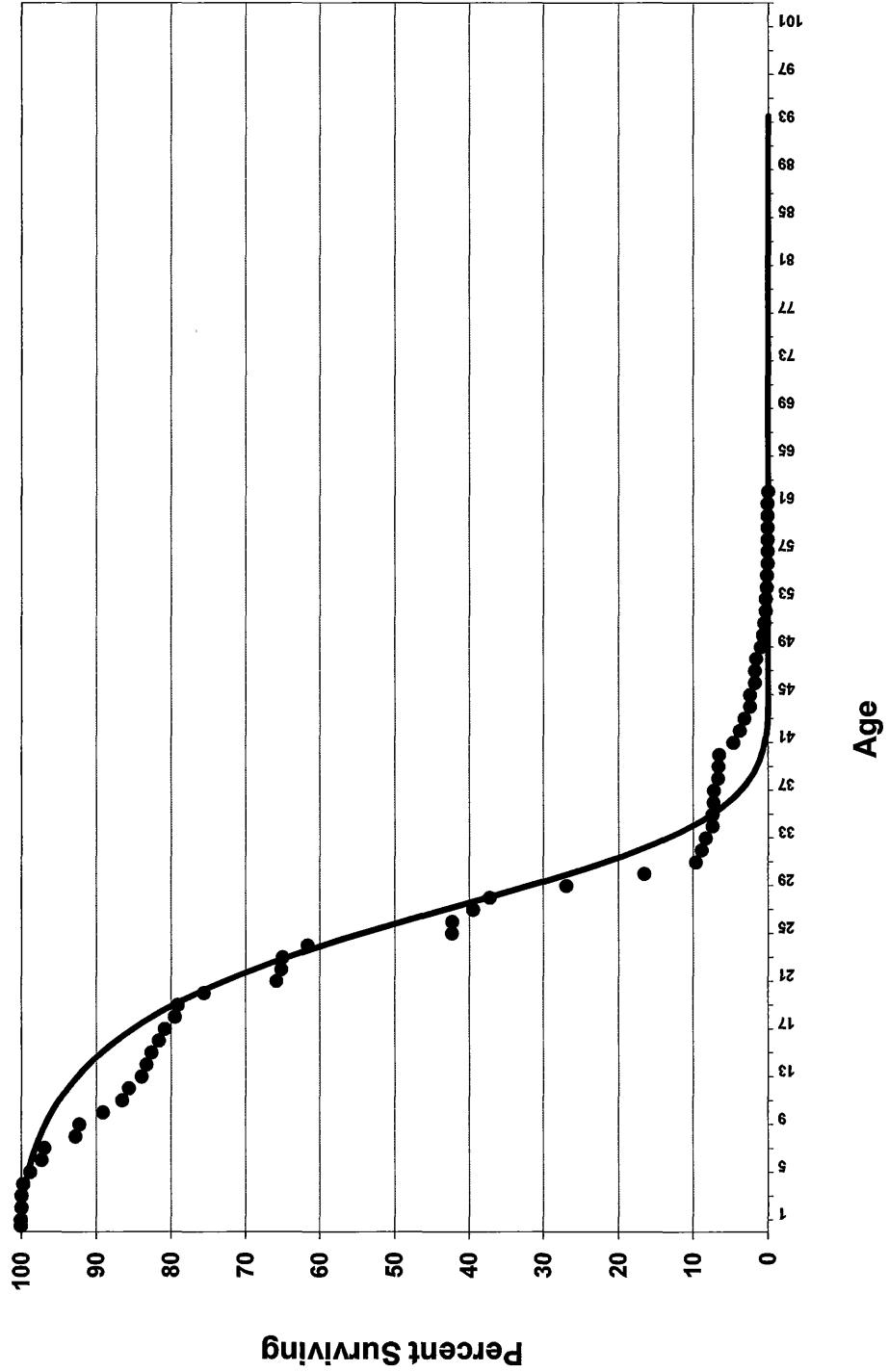
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1991	22.5	118.4	52.2	9.9	35.2	65,660	34,289
1992	21.5	113.2	53.7	10.2	37.8	15,170	8,141
1993	20.5	107.9	55.1	10.5	40.6	0	0
1994	19.5	102.6	56.7	10.8	43.4	28,741	16,286
1995	18.5	97.4	58.2	11.1	46.3	16,576	9,651
1996	17.5	92.1	59.8	11.4	49.2	7,353	4,399
1997	16.5	86.8	61.5	11.7	52.3	0	0
1998	15.5	81.6	63.1	12.0	55.4	0	0
1999	14.5	76.3	64.9	12.3	58.5	0	0
2000	13.5	71.1	66.6	12.7	61.7	0	0
2001	12.5	65.8	68.5	13.0	64.9	0	0
2002	11.5	60.5	70.3	13.4	68.2	0	0
2003	10.5	55.3	72.2	13.7	71.5	0	0
2004	9.5	50.0	74.2	14.1	74.7	0	0
2005	8.5	44.7	76.3	14.5	78.0	0	0
2006	7.5	39.5	78.4	14.9	81.3	0	0
2007	6.5	34.2	80.6	15.3	84.5	0	0
2008	5.5	28.9	82.9	15.7	87.6	0	0
2009	4.5	23.7	85.4	16.2	90.5	0	0
2010	3.5	18.4	88.0	16.7	93.3	0	0
2011	2.5	13.2	90.9	17.3	95.8	11,425	10,389
2012	1.5	7.9	94.1	17.9	97.9	0	0
2013	0.5	2.6	97.8	18.6	99.5	0	0
						----- 144,925	----- 83,155

Average Age of Survivors = 19.51  
 Average Remaining Life = 10.90

Account: C3941 Experience Band: 1947-2013

— 23-R2.5



**Account: C3941 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2.5	25	23.41	759.018
R2	24	23.09	859.400
R3	26	23.66	1139.223
S1.5	6	23.58	1185.744
S2	7	23.78	1224.659
R1.5	23	22.80	1303.810
S1	5	23.33	1505.760
L3	18	24.44	1724.933
S3	8	24.10	1882.546
S0.5	4	23.06	2060.629
R1	22	22.42	2276.278
L2	17	24.10	2415.305
L4	19	24.46	2450.086
R4	27	24.09	2604.319
S0	3	22.70	2992.296
L1.5	16	23.79	3079.554
S4	9	24.42	3705.271
R0.5	21	22.10	4021.397
L1	15	23.41	4161.913
S-0.5	2	22.22	4513.912
L5	20	24.59	4541.058
R5	28	24.53	5481.502
L0.5	14	23.26	5507.402
S5	10	24.62	6366.868
SC	1	21.62	6571.955
L0	13	23.05	7264.192
S6	11	24.65	9512.360

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ACCOUNT C1839411 Proposed Curve at 12/31/15  
IOWA CURVE: 23 - R2.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1989	24.5	106.5	21.1	4.9	46.1	0	0
1990	23.5	102.2	22.9	5.3	51.7	0	0
1991	22.5	97.8	24.9	5.7	57.0	0	0
1992	21.5	93.5	27.1	6.2	62.0	0	0
1993	20.5	89.1	29.4	6.8	66.7	0	0
1994	19.5	84.8	31.9	7.3	70.9	8,262	2,633
1995	18.5	80.4	34.5	7.9	74.7	0	0
1996	17.5	76.1	37.2	8.6	78.1	0	0
1997	16.5	71.7	40.1	9.2	81.1	0	0
1998	15.5	67.4	43.1	9.9	83.8	0	0
1999	14.5	63.0	46.2	10.6	86.2	0	0
2000	13.5	58.7	49.4	11.4	88.3	0	0
2001	12.5	54.3	52.7	12.1	90.2	0	0
2002	11.5	50.0	56.1	12.9	91.8	0	0
2003	10.5	45.7	59.5	13.7	93.2	13,916	8,283
2004	9.5	41.3	63.1	14.5	94.4	14,201	8,957
2005	8.5	37.0	66.7	15.3	95.5	101,512	67,707
2006	7.5	32.6	70.4	16.2	96.4	0	0
2007	6.5	28.3	74.2	17.1	97.2	0	0
2008	5.5	23.9	78.0	17.9	97.8	0	0
2009	4.5	19.6	81.9	18.8	98.4	442,931	362,727
2010	3.5	15.2	85.8	19.7	98.9	580,756	498,508
2011	2.5	10.9	89.8	20.7	99.3	31,919	28,673
2012	1.5	6.5	93.9	21.6	99.6	206	193
2013	0.5	2.2	97.9	22.5	99.9	38,325	37,539
						-----	-----
						1,232,028	1,015,220

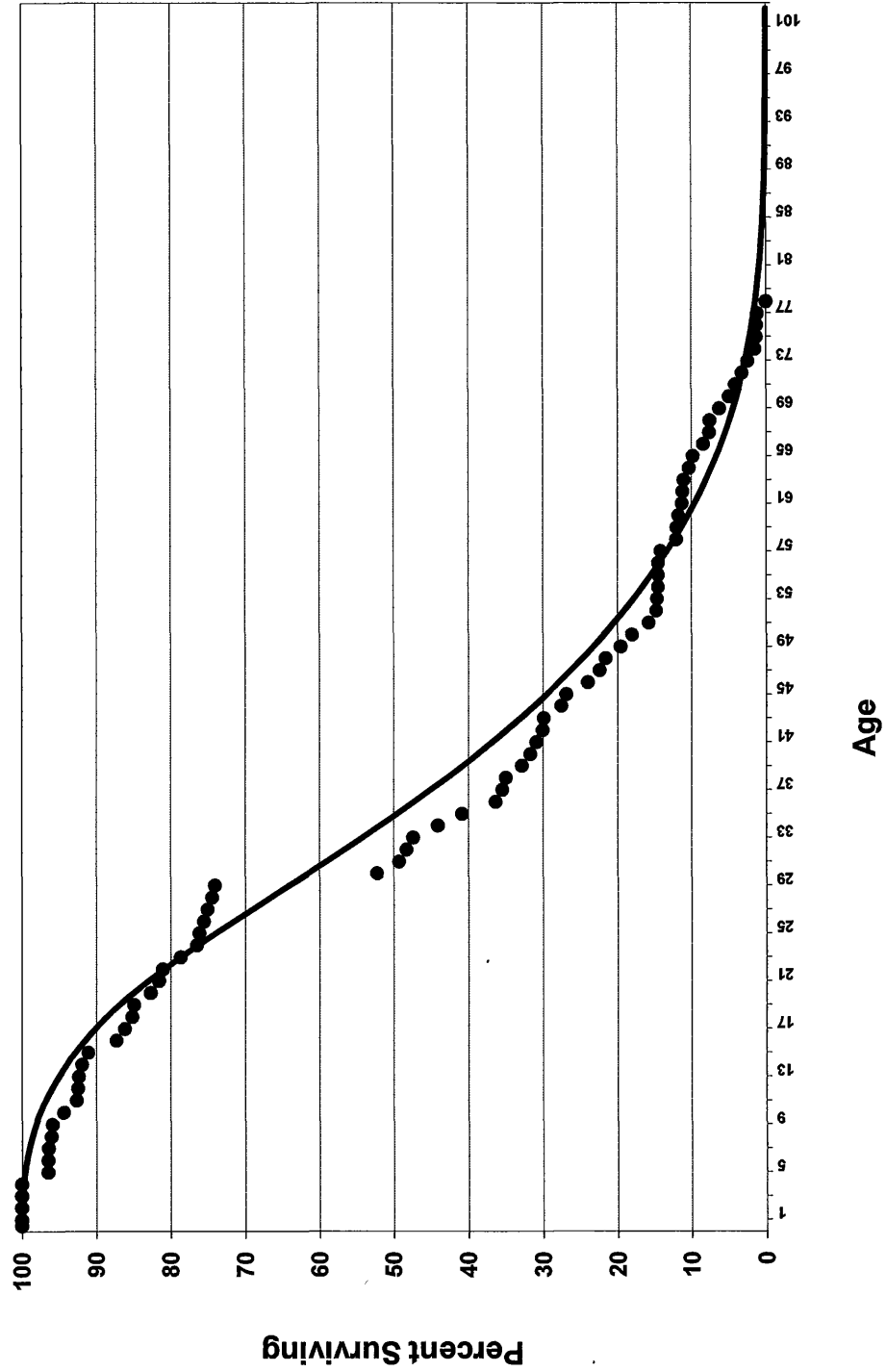
Average Age of Survivors = 4.41

Average Remaining Life = 18.95



Account: C3942 Experience Band: 1947-2013

— 35-L1.5



**Account: C3942 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L1.5	16	34.98	1089.593
L2	17	35.12	1191.874
L1	15	34.76	1684.674
S0.5	4	34.13	2074.590
S0	3	33.97	2300.776
S1	5	34.23	2493.037
L0.5	14	34.68	2566.408
R1	22	33.38	2795.605
R1.5	23	33.53	2869.345
S-0.5	2	33.60	3181.875
S1.5	6	34.23	3227.652
L3	18	34.81	3243.445
R0.5	21	33.35	3257.393
R2	24	33.58	3833.433
L0	13	34.55	4058.841
S2	7	34.19	4536.629
SC	1	33.09	5075.359
R2.5	25	33.59	5100.059
R3	26	33.56	7156.495
S3	8	33.94	7773.287
L4	19	33.87	8396.425
R4	27	33.29	11470.931
S4	9	33.87	12811.634
L5	20	33.28	13884.434
R5	28	32.76	16895.543
S5	10	32.73	18005.980
S6	11	32.14	22859.179

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ACCOUNT C1839421 Proposed Curve at 12/31/15  
IOWA CURVE: 35 - L1.5

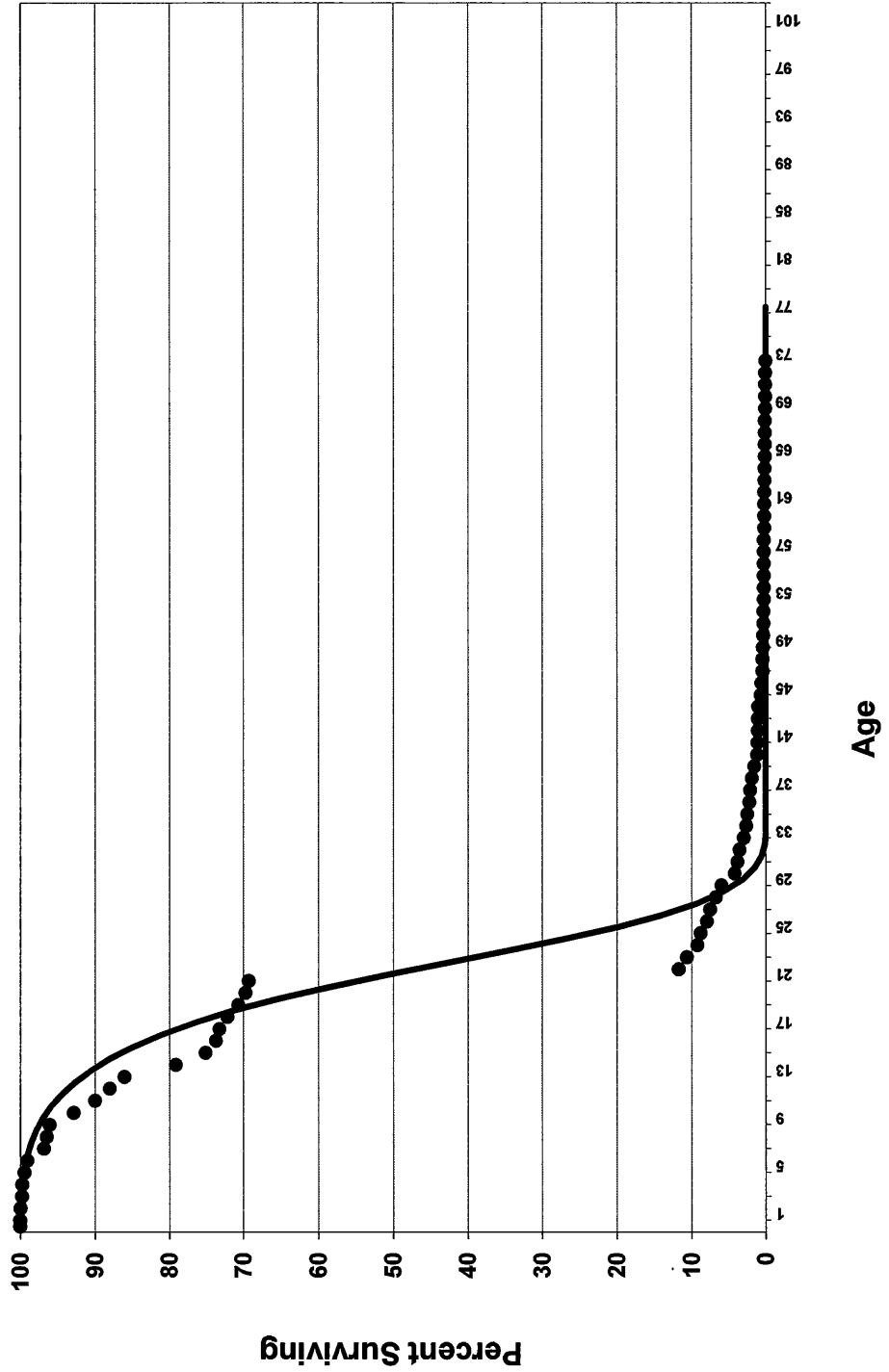
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1983	30.5	87.1	46.5	16.3	55.4	0	0
1984	29.5	84.3	47.3	16.6	57.8	0	0
1985	28.5	81.4	48.2	16.9	60.3	21,029	10,132
1986	27.5	78.6	49.1	17.2	62.8	21,662	10,629
1987	26.5	75.7	50.0	17.5	65.3	27,579	13,787
1988	25.5	72.9	51.0	17.8	67.8	21,047	10,724
1989	24.5	70.0	52.0	18.2	70.3	6,476	3,365
1990	23.5	67.1	53.0	18.6	72.7	0	0
1991	22.5	64.3	54.1	18.9	75.1	0	0
1992	21.5	61.4	55.3	19.4	77.4	0	0
1993	20.5	58.6	56.6	19.8	79.7	4,841	2,738
1994	19.5	55.7	57.9	20.3	81.9	0	0
1995	18.5	52.9	59.3	20.7	84.0	0	0
1996	17.5	50.0	60.8	21.3	85.9	0	0
1997	16.5	47.1	62.3	21.8	87.7	118,154	73,655
1998	15.5	44.3	64.0	22.4	89.4	0	0
1999	14.5	41.4	65.8	23.0	90.9	0	0
2000	13.5	38.6	67.7	23.7	92.2	0	0
2001	12.5	35.7	69.6	24.4	93.4	13,289	9,250
2002	11.5	32.9	71.6	25.1	94.5	0	0
2003	10.5	30.0	73.7	25.8	95.5	0	0
2004	9.5	27.1	75.9	26.6	96.4	0	0
2005	8.5	24.3	78.2	27.4	97.2	0	0
2006	7.5	21.4	80.5	28.2	97.8	0	0
2007	6.5	18.6	82.9	29.0	98.4	0	0
2008	5.5	15.7	85.4	29.9	98.8	0	0
2009	4.5	12.9	87.9	30.8	99.2	0	0
2010	3.5	10.0	90.5	31.7	99.5	0	0
2011	2.5	7.1	93.2	32.6	99.7	0	0
2012	1.5	4.3	95.9	33.6	99.8	0	0
2013	0.5	1.4	98.6	34.5	100.0	0	0
						----- 234,077	----- 134,280

Average Age of Survivors = 20.66  
Average Remaining Life = 20.08

Account: C3943 Experience Band: 1947-2013

— 19-R3



**Account: C3943 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R3	26	19.08	2411.643
R4	27	19.42	2420.744
R2.5	25	18.82	2728.874
S3	8	19.46	2825.757
L4	19	19.98	3044.782
S2	7	19.17	3163.613
S4	9	19.78	3234.479
R2	24	18.54	3417.704
R5	28	19.88	3448.410
L5	20	20.18	3495.600
S1.5	6	19.00	3628.960
L3	18	19.84	3777.060
S5	10	20.10	4080.357
S1	5	18.78	4377.482
R1.5	23	18.81	4395.353
S6	11	20.42	4966.348
L2	17	19.52	5340.949
S0.5	4	18.55	5342.638
R1	22	17.99	5785.259
L1.5	16	19.27	6397.307
S0	3	18.26	6602.828
L1	15	18.95	7788.142
R0.5	21	17.73	7908.683
S-0.5	2	17.86	8432.696
L0.5	14	18.85	9332.126
SC	1	17.34	10669.897
L0	13	18.68	11214.429

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ACCOUNT C1839431 Proposed Curve at 12/31/15  
IOWA CURVE: 19 - R3

PAGE 1

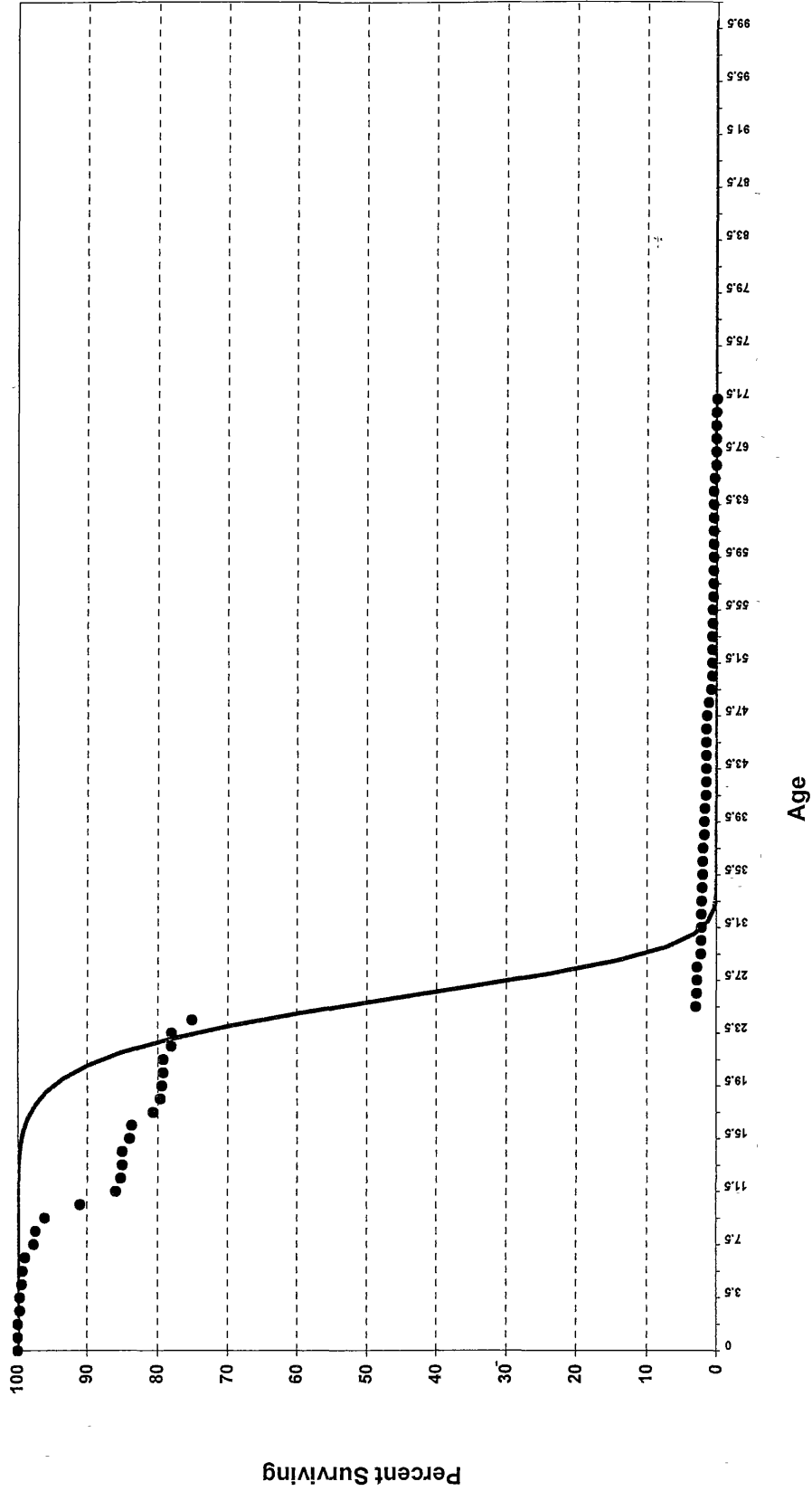
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1987	26.5	139.5	7.3	1.4	5.6	0	0
1988	25.5	134.2	8.6	1.6	9.2	0	0
1989	24.5	128.9	10.0	1.9	14.0	0	0
1990	23.5	123.7	11.5	2.2	20.0	0	0
1991	22.5	118.4	13.0	2.5	27.0	0	0
1992	21.5	113.2	14.8	2.8	34.8	0	0
1993	20.5	107.9	16.8	3.2	42.9	0	0
1994	19.5	102.6	19.0	3.6	50.9	82,862	15,722
1995	18.5	97.4	21.4	4.1	58.4	15,270	3,275
1996	17.5	92.1	24.2	4.6	65.3	3,908	945
1997	16.5	86.8	27.2	5.2	71.4	29,960	8,141
1998	15.5	81.6	30.4	5.8	76.6	77,646	23,609
1999	14.5	76.3	33.9	6.4	81.1	819	277
2000	13.5	71.1	37.5	7.1	84.8	0	0
2001	12.5	65.8	41.3	7.9	88.0	16,503	6,823
2002	11.5	60.5	45.3	8.6	90.6	636	288
2003	10.5	55.3	49.5	9.4	92.7	366,339	181,320
2004	9.5	50.0	53.8	10.2	94.5	0	0
2005	8.5	44.7	58.2	11.1	95.9	110,035	64,070
2006	7.5	39.5	62.8	11.9	97.0	58,858	36,957
2007	6.5	34.2	67.5	12.8	97.9	38,831	26,200
2008	5.5	28.9	72.3	13.7	98.5	34,716	25,086
2009	4.5	23.7	77.1	14.7	99.0	45,133	34,819
2010	3.5	18.4	82.1	15.6	99.4	0	0
2011	2.5	13.2	87.2	16.6	99.7	16,583	14,454
2012	1.5	7.9	92.3	17.5	99.8	38,710	35,715
2013	0.5	2.6	97.4	18.5	100.0	119,269	116,182
						-----	-----
						1,056,078	593,883

Average Age of Survivors = 9.39

Average Remaining Life = 10.68

Account: C3950 Experience Band: 1947-2013

25-R5



**Account: C3950 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R5	28	24.72	4680.089
R4	27	24.07	4780.154
S6	11	25.36	4960.434
S5	10	25.02	5160.088
L5	20	25.13	5425.608
S4	9	24.60	5586.299
R3	26	23.51	5880.792
L4	19	24.87	6390.339
S3	8	24.14	6493.780
R2.5	25	23.22	6848.304
S2	7	23.67	7862.325
R2	24	22.81	8225.423
S1.5	6	23.42	8855.831
L3	18	24.70	9036.905
R1.5	23	22.49	9923.874
S1	5	23.10	10171.472
S0.5	4	22.77	11702.886
L2	17	24.14	12015.157
R1	22	22.02	12085.176
S0	3	22.35	13566.908
L1.5	16	23.77	13593.130
R0.5	21	21.66	15256.024
L1	15	23.29	15545.112
S-0.5	2	21.82	16144.610
L0.5	14	23.14	17672.320
SC	1	21.09	19164.813
L0	13	22.93	20208.249



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ACCOUNT C1839510 Proposed Curve at 12/31/15  
IOWA CURVE: 25 - R5

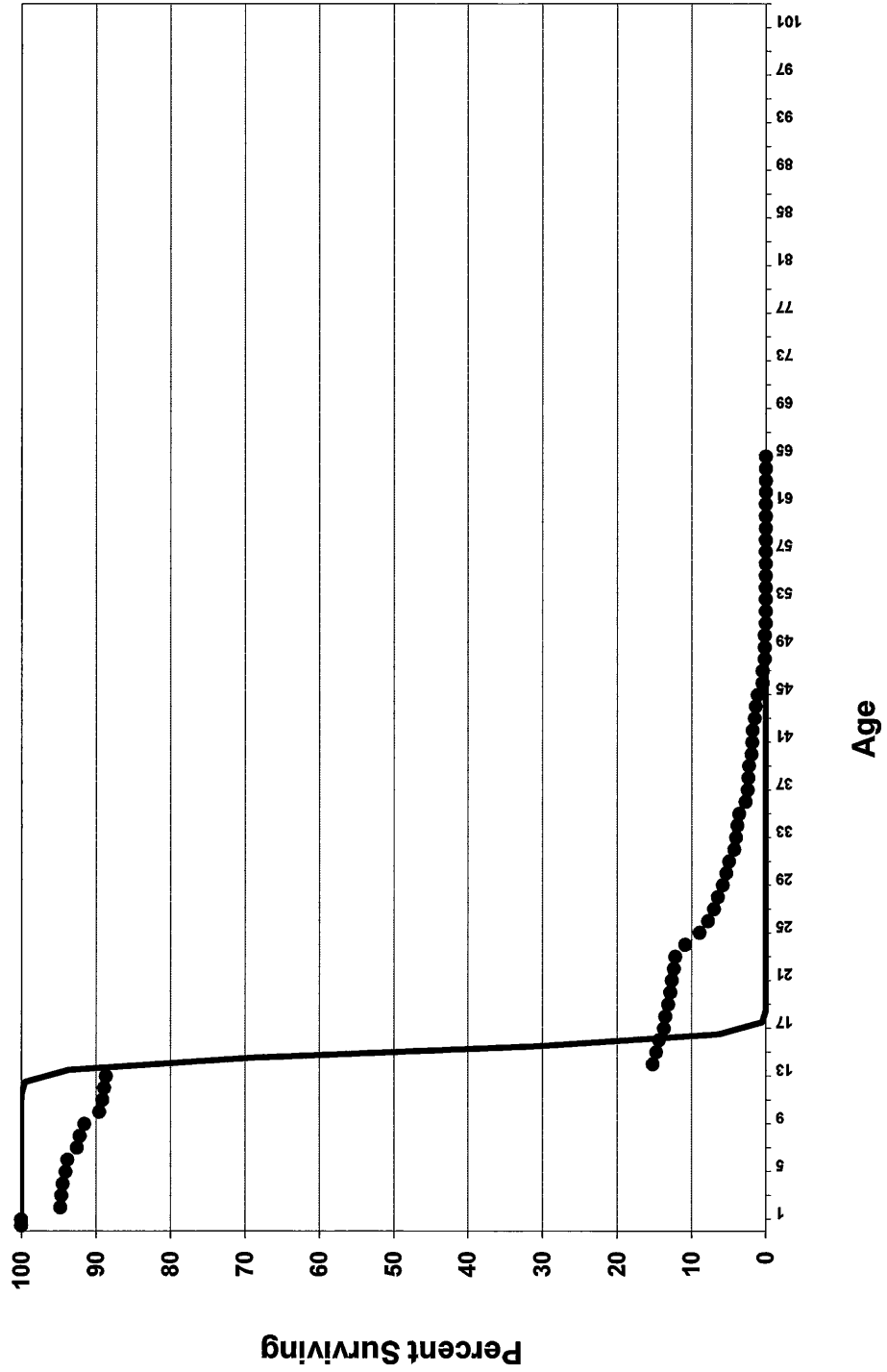
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1986	27.5	110.0	6.3	1.6	23.6	0	0
1987	26.5	106.0	7.6	1.9	35.2	0	0
1988	25.5	102.0	9.1	2.3	47.6	184,694	16,755
1989	24.5	98.0	10.9	2.7	59.4	26,528	2,882
1990	23.5	94.0	12.9	3.2	69.9	41,387	5,356
1991	22.5	90.0	15.3	3.8	78.5	128,697	19,705
1992	21.5	86.0	18.0	4.5	85.2	179,338	32,223
1993	20.5	82.0	20.9	5.2	90.1	14,917	3,116
1994	19.5	78.0	24.0	6.0	93.5	0	0
1995	18.5	74.0	27.4	6.9	95.9	0	0
1996	17.5	70.0	30.9	7.7	97.5	0	0
1997	16.5	66.0	34.6	8.6	98.6	0	0
1998	15.5	62.0	38.3	9.6	99.3	0	0
1999	14.5	58.0	42.2	10.5	99.7	0	0
2000	13.5	54.0	46.1	11.5	99.9	152,594	70,300
2001	12.5	50.0	50.0	12.5	100.0	115,242	57,651
2002	11.5	46.0	54.0	13.5	100.0	0	0
2003	10.5	42.0	58.0	14.5	100.0	557,745	323,500
2004	9.5	38.0	62.0	15.5	100.0	0	0
2005	8.5	34.0	66.0	16.5	100.0	0	0
2006	7.5	30.0	70.0	17.5	100.0	0	0
2007	6.5	26.0	74.0	18.5	100.0	558,221	413,083
2008	5.5	22.0	78.0	19.5	100.0	44,490	34,702
2009	4.5	18.0	82.0	20.5	100.0	0	0
2010	3.5	14.0	86.0	21.5	100.0	167,824	144,328
2011	2.5	10.0	90.0	22.5	100.0	10,998	9,898
2012	1.5	6.0	94.0	23.5	100.0	0	0
2013	0.5	2.0	98.0	24.5	100.0	0	0
						----- 2,182,675	----- 1,133,499

Average Age of Survivors = 12.48  
Average Remaining Life = 12.98

Account: C3970 Experience Band: 1947-2013

— 13-S6



**Account: C3970 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S6	11	13.06	3159.004
L5	20	13.25	3264.795
S5	10	13.09	3422.071
R5	28	12.94	3496.597
L4	19	13.42	3576.351
S4	9	13.12	3756.738
R4	27	12.80	3849.295
S3	8	13.15	4272.096
L3	18	13.78	4370.823
R3	26	12.76	4420.551
R2.5	25	12.78	4783.872
S2	7	13.16	4929.177
S1.5	6	13.15	5328.781
R2	24	12.68	5444.242
L2	17	13.86	5715.340
S1	5	13.13	5948.684
R1.5	23	12.66	6086.898
L1.5	16	13.77	6486.462
S0.5	4	13.07	6570.689
R1	22	12.60	7064.758
S0	3	12.99	7437.501
L1	15	13.62	7522.840
R0.5	21	12.62	8299.838
L0.5	14	13.60	8346.462
S-0.5	2	12.86	8555.764
L0	13	13.55	9419.555
SC	1	12.59	10050.893

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ACCOUNT C1839710 Proposed Curve at 12/31/15  
 IOWA CURVE: 13 - S6

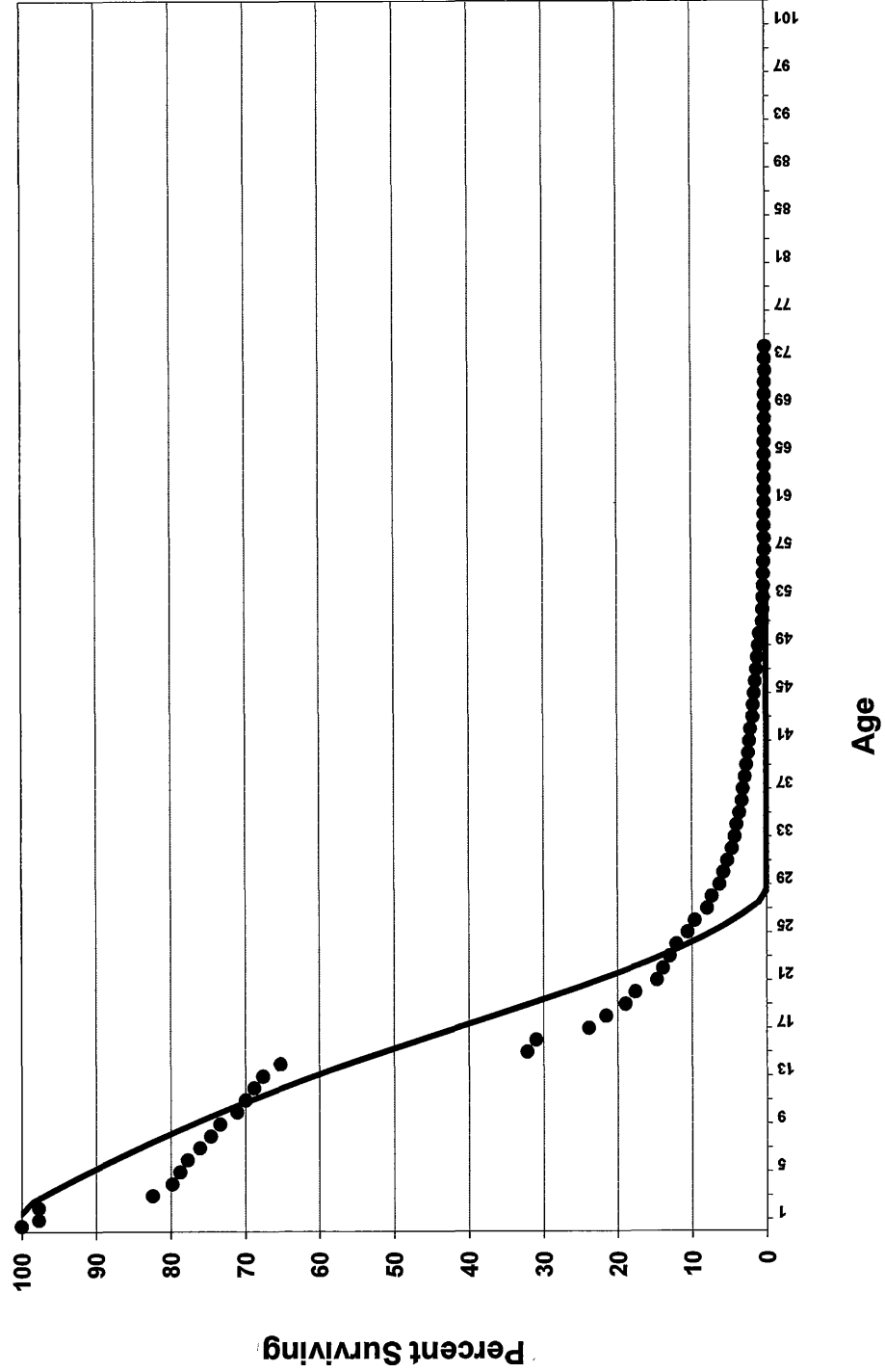
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1991	22.5	173.1	0.0	0.0	0.0	7,335,318	0
1992	21.5	165.4	0.0	0.0	0.0	337,063	0
1993	20.5	157.7	0.0	0.0	0.0	155,611	0
1994	19.5	150.0	0.0	0.0	0.0	677,487	0
1995	18.5	142.3	0.0	0.0	0.0	17,703	0
1996	17.5	134.6	0.0	0.0	0.0	40,093	0
1997	16.5	126.9	1.6	0.2	0.0	0	0
1998	15.5	119.2	2.2	0.3	0.5	331,634	7,423
1999	14.5	111.5	3.2	0.4	6.4	28,942	925
2000	13.5	103.8	4.8	0.6	30.7	467,918	22,536
2001	12.5	96.2	7.7	1.0	69.3	4,257,713	326,780
2002	11.5	88.5	12.5	1.6	93.6	338,091	42,397
2003	10.5	80.8	19.3	2.5	99.5	16,805,424	3,249,965
2004	9.5	73.1	26.9	3.5	100.0	5,704,647	1,536,050
2005	8.5	65.4	34.6	4.5	100.0	3,754,520	1,299,639
2006	7.5	57.7	42.3	5.5	100.0	2,006,282	848,810
2007	6.5	50.0	50.0	6.5	100.0	1,300,688	650,343
2008	5.5	42.3	57.7	7.5	100.0	9,144,218	5,275,501
2009	4.5	34.6	65.4	8.5	100.0	4,096,063	2,678,191
2010	3.5	26.9	73.1	9.5	100.0	17,434,946	12,740,904
2011	2.5	19.2	80.8	10.5	100.0	10,249,484	8,278,420
2012	1.5	11.5	88.5	11.5	100.0	12,409,343	10,977,484
2013	0.5	3.8	96.2	12.5	100.0	24,169,822	23,240,190
						-----	-----
						121,063,010	71,175,560

Average Age of Survivors = 6.04  
 Average Remaining Life = 7.64

Account: C3980 Experience Band: 1947-2013

— 13-R0.5



**Account: C3980 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R0.5	21	13.07	1875.234
L0.5	14	13.71	1985.052
R1	22	13.16	2035.210
S-0.5	2	13.15	2039.977
L0	13	13.64	2055.249
L1	15	13.76	2164.698
S0	3	13.36	2221.998
SC	1	12.94	2237.802
R1.5	23	13.30	2342.128
L1.5	16	13.93	2384.006
S0.5	4	13.49	2458.587
L2	17	14.06	2867.782
S1	5	13.60	2940.569
R2	24	13.38	2991.831
S1.5	6	13.68	3402.752
R2.5	25	13.49	3622.535
L3	18	14.20	4017.853
S2	7	13.75	4088.655
R3	26	13.56	4561.199
S3	8	13.85	5410.321
L4	19	14.10	5728.809
R4	27	13.68	6238.876
S4	9	13.98	7173.743
L5	20	14.08	7523.414
R5	28	13.84	8315.762
S5	10	13.96	8850.769
S6	11	14.00	10331.527

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ACCOUNT C1839810 Proposed Curve at 12/31/15  
 IOWA CURVE: 13 - R0.5

PAGE 1

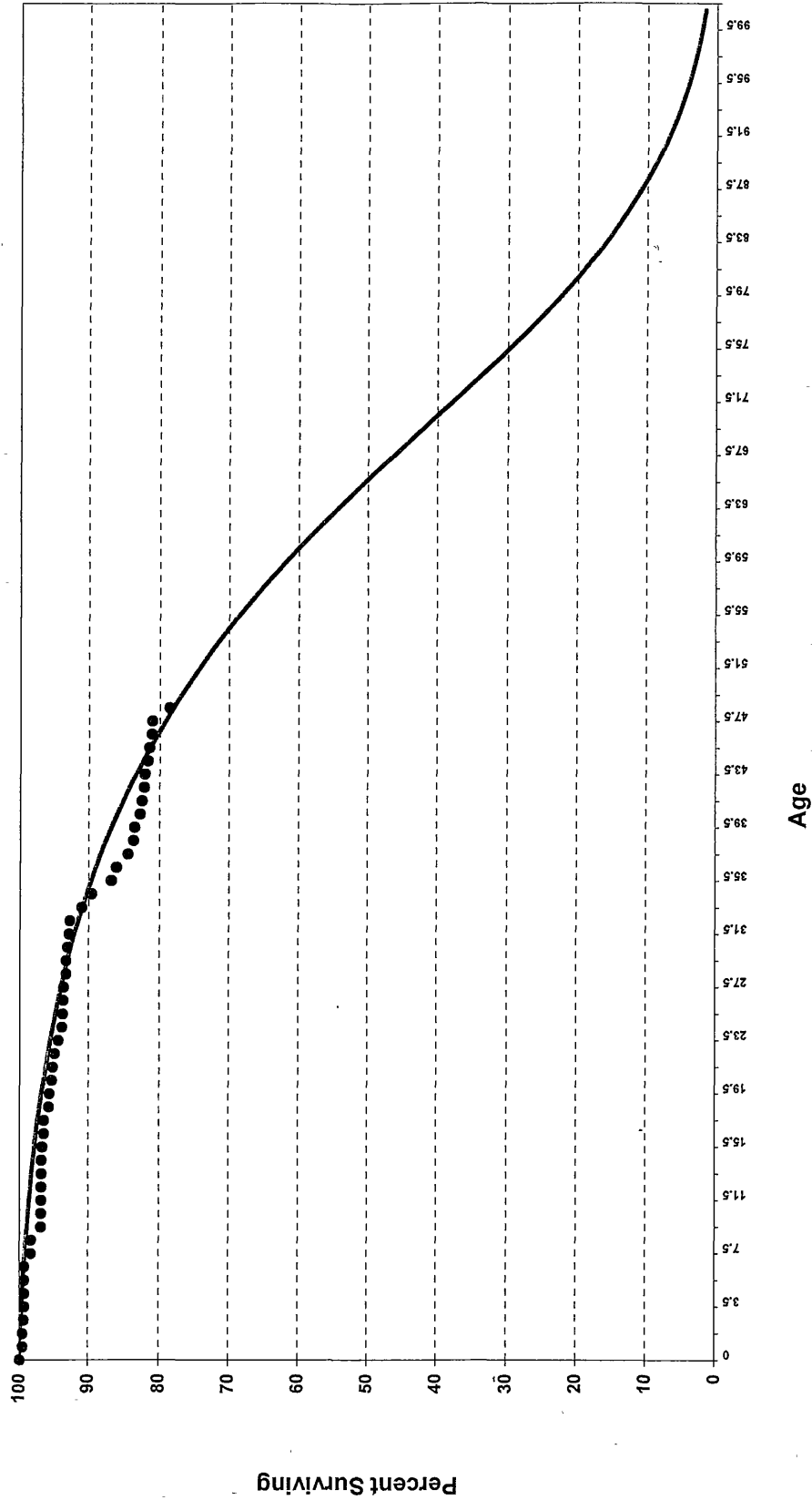
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1998	15.5	119.2	34.4	4.5	39.2	0	0
1999	14.5	111.5	37.8	4.9	44.2	0	0
2000	13.5	103.8	41.3	5.4	49.0	193,595	80,044
2001	12.5	96.2	45.0	5.9	53.8	1,085,404	488,818
2002	11.5	88.5	48.9	6.4	58.4	16,282	7,956
2003	10.5	80.8	52.8	6.9	62.9	528,487	279,175
2004	9.5	73.1	56.9	7.4	67.2	20,957	11,929
2005	8.5	65.4	61.1	7.9	71.2	0	0
2006	7.5	57.7	65.5	8.5	75.1	21,183	13,869
2007	6.5	50.0	69.9	9.1	78.8	0	0
2008	5.5	42.3	74.4	9.7	82.4	0	0
2009	4.5	34.6	79.0	10.3	85.8	282,106	222,745
2010	3.5	26.9	83.6	10.9	89.2	9,774	8,167
2011	2.5	19.2	88.2	11.5	92.4	0	0
2012	1.5	11.5	92.9	12.1	95.5	301,091	279,662
2013	0.5	3.8	97.6	12.7	98.5	15,744	15,368
						----- 2,474,623	----- 1,407,733

Average Age of Survivors = 9.71  
 Average Remaining Life = 7.40

□

Account: E3610 Experience Band: 1947-2013

63-R2.5





**Account: E3610 Experience Band: 1947-2013****Observed Life Table (OLT)**

Matching truncated at age 50

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2	24	69.63	69.766
L1	15	90.43	70.335
S0.5	4	79.73	74.671
R2.5	25	63.48	88.773
S0	3	90.29	89.196
L1.5	16	79.93	94.848
L0.5	14	104.90	98.083
S1	5	72.10	124.219
R1.5	23	79.93	129.589
L0	13	125.64	149.534
S-0.5	2	112.05	193.859
S1.5	6	66.80	195.781
R1	22	95.19	205.173
L2	17	72.28	218.930
R3	26	59.21	220.040
R0.5	21	119.35	273.412
SC	1	147.85	309.447
S2	7	62.80	372.427
L3	18	62.64	575.382
R4	27	54.69	676.793
S3	8	57.74	801.783
L4	19	56.37	1011.893
S4	9	54.15	1571.500
R5	28	52.25	1759.376
L5	20	53.46	1815.508
S5	10	52.23	2460.602
S6	11	51.25	3294.261

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SAN DIEGO GAS &

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ACCOUNT E0136100 Proposed Curve at 12/31/15  
IOWA CURVE: 63 - R2.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1923	90.5	143.7	10.4	6.5	7.3	100,857	10,456
1924	89.5	142.1	10.7	6.8	8.3	913	98
1925	88.5	140.5	11.1	7.0	9.2	0	0
1926	87.5	138.9	11.5	7.2	10.3	0	0
1927	86.5	137.3	11.8	7.5	11.4	0	0
1928	85.5	135.7	12.2	7.7	12.6	0	0
1929	84.5	134.1	12.6	7.9	13.9	0	0
1930	83.5	132.5	13.0	8.2	15.3	0	0
1931	82.5	131.0	13.4	8.4	16.7	0	0
1932	81.5	129.4	13.8	8.7	18.2	0	0
1933	80.5	127.8	14.2	8.9	19.8	0	0
1934	79.5	126.2	14.6	9.2	21.5	0	0
1935	78.5	124.6	15.1	9.5	23.3	16,532	2,489
1936	77.5	123.0	15.5	9.8	25.1	510	79
1937	76.5	121.4	16.0	10.1	26.9	0	0
1938	75.5	119.8	16.4	10.4	28.8	0	0
1939	74.5	118.3	16.9	10.7	30.8	43,355	7,335
1940	73.5	116.7	17.4	11.0	32.8	0	0
1941	72.5	115.1	17.9	11.3	34.9	4,692	842
1942	71.5	113.5	18.5	11.6	36.9	3,691	682
1943	70.5	111.9	19.0	12.0	39.0	214	41
1944	69.5	110.3	19.6	12.4	41.1	0	0
1945	68.5	108.7	20.2	12.7	43.2	0	0
1946	67.5	107.1	20.8	13.1	45.3	973	203
1947	66.5	105.6	21.5	13.5	47.3	943	203
1948	65.5	104.0	22.1	14.0	49.4	2,092	463
1949	64.5	102.4	22.8	14.4	51.4	613	140
1950	63.5	100.8	23.5	14.8	53.4	1,335	314
1951	62.5	99.2	24.3	15.3	55.4	2,087	506
1952	61.5	97.6	25.0	15.8	57.3	2,952	738
1953	60.5	96.0	25.8	16.2	59.1	6,476	1,670
1954	59.5	94.4	26.6	16.7	61.0	11,573	3,076
1955	58.5	92.9	27.4	17.3	62.7	786	215
1956	57.5	91.3	28.2	17.8	64.4	10,057	2,839
1957	56.5	89.7	29.1	18.3	66.1	4,962	1,443
1958	55.5	88.1	30.0	18.9	67.7	2,579	773
1959	54.5	86.5	30.9	19.4	69.3	2,435	752
1960	53.5	84.9	31.8	20.0	70.8	6,691	2,127
1961	52.5	83.3	32.7	20.6	72.2	3,507	1,148
1962	51.5	81.7	33.7	21.2	73.6	9,061	3,052
1963	50.5	80.2	34.7	21.8	74.9	508	176
1964	49.5	78.6	35.6	22.5	76.2	15,711	5,600
1965	48.5	77.0	36.7	23.1	77.4	3,027	1,109
1966	47.5	75.4	37.7	23.7	78.6	2,993	1,128
1967	46.5	73.8	38.7	24.4	79.7	14,789	5,727
1968	45.5	72.2	39.8	25.1	80.8	9,905	3,940
1969	44.5	70.6	40.9	25.7	81.8	2,081	850
1970	43.5	69.0	41.9	26.4	82.8	27,099	11,365

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ACCOUNT E0136100 Proposed Curve at 12/31/15  
IOWA CURVE: 63 - R2.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1971	42.5	67.5	43.0	27.1	83.8	37,524	16,152
1972	41.5	65.9	44.2	27.8	84.7	19,826	8,755
1973	40.5	64.3	45.3	28.5	85.6	105,843	47,939
1974	39.5	62.7	46.4	29.3	86.4	72,573	33,701
1975	38.5	61.1	47.6	30.0	87.2	0	0
1976	37.5	59.5	48.8	30.7	87.9	0	0
1977	36.5	57.9	50.0	31.5	88.7	0	0
1978	35.5	56.3	51.1	32.2	89.4	0	0
1979	34.5	54.8	52.4	33.0	90.0	16,719	8,753
1980	33.5	53.2	53.6	33.8	90.6	901	483
1981	32.5	51.6	54.8	34.5	91.2	0	0
1982	31.5	50.0	56.1	35.3	91.8	204,824	114,813
1983	30.5	48.4	57.3	36.1	92.3	2,228	1,277
1984	29.5	46.8	58.6	36.9	92.8	0	0
1985	28.5	45.2	59.9	37.7	93.3	0	0
1986	27.5	43.7	61.1	38.5	93.8	16,885	10,325
1987	26.5	42.1	62.4	39.3	94.2	13,642	8,519
1988	25.5	40.5	63.8	40.2	94.6	23,662	15,086
1989	24.5	38.9	65.1	41.0	95.0	13,371	8,701
1990	23.5	37.3	66.4	41.8	95.4	14,939	9,921
1991	22.5	35.7	67.7	42.7	95.8	238,203	161,380
1992	21.5	34.1	69.1	43.5	96.1	0	0
1993	20.5	32.5	70.5	44.4	96.4	318,508	224,416
1994	19.5	31.0	71.8	45.3	96.7	0	0
1995	18.5	29.4	73.2	46.1	97.0	648	474
1996	17.5	27.8	74.6	47.0	97.2	0	0
1997	16.5	26.2	76.0	47.9	97.5	17,381	13,207
1998	15.5	24.6	77.4	48.8	97.7	28,869	22,341
1999	14.5	23.0	78.8	49.6	98.0	0	0
2000	13.5	21.4	80.2	50.5	98.2	782	627
2001	12.5	19.8	81.6	51.4	98.4	38,540	31,465
2002	11.5	18.3	83.1	52.3	98.5	1,262,043	1,048,466
2003	10.5	16.7	84.5	53.2	98.7	3,670	3,102
2004	9.5	15.1	86.0	54.2	98.9	76,475	65,741
2005	8.5	13.5	87.4	55.1	99.0	13,005	11,369
2006	7.5	11.9	88.9	56.0	99.2	142,567	126,709
2007	6.5	10.3	90.3	56.9	99.3	124,016	112,039
2008	5.5	8.7	91.8	57.8	99.4	72,807	66,847
2009	4.5	7.1	93.3	58.8	99.6	11,267	10,511
2010	3.5	5.6	94.8	59.7	99.7	60,748	57,573
2011	2.5	4.0	96.3	60.6	99.8	178,699	172,016
2012	1.5	2.4	97.8	61.6	99.9	47,588	46,519
2013	0.5	0.8	99.2	62.5	100.0	491,949	488,259
						----- 3,986,701	----- 3,019,065

Average Age of Survivors = 18.18

E361 63 R2.5

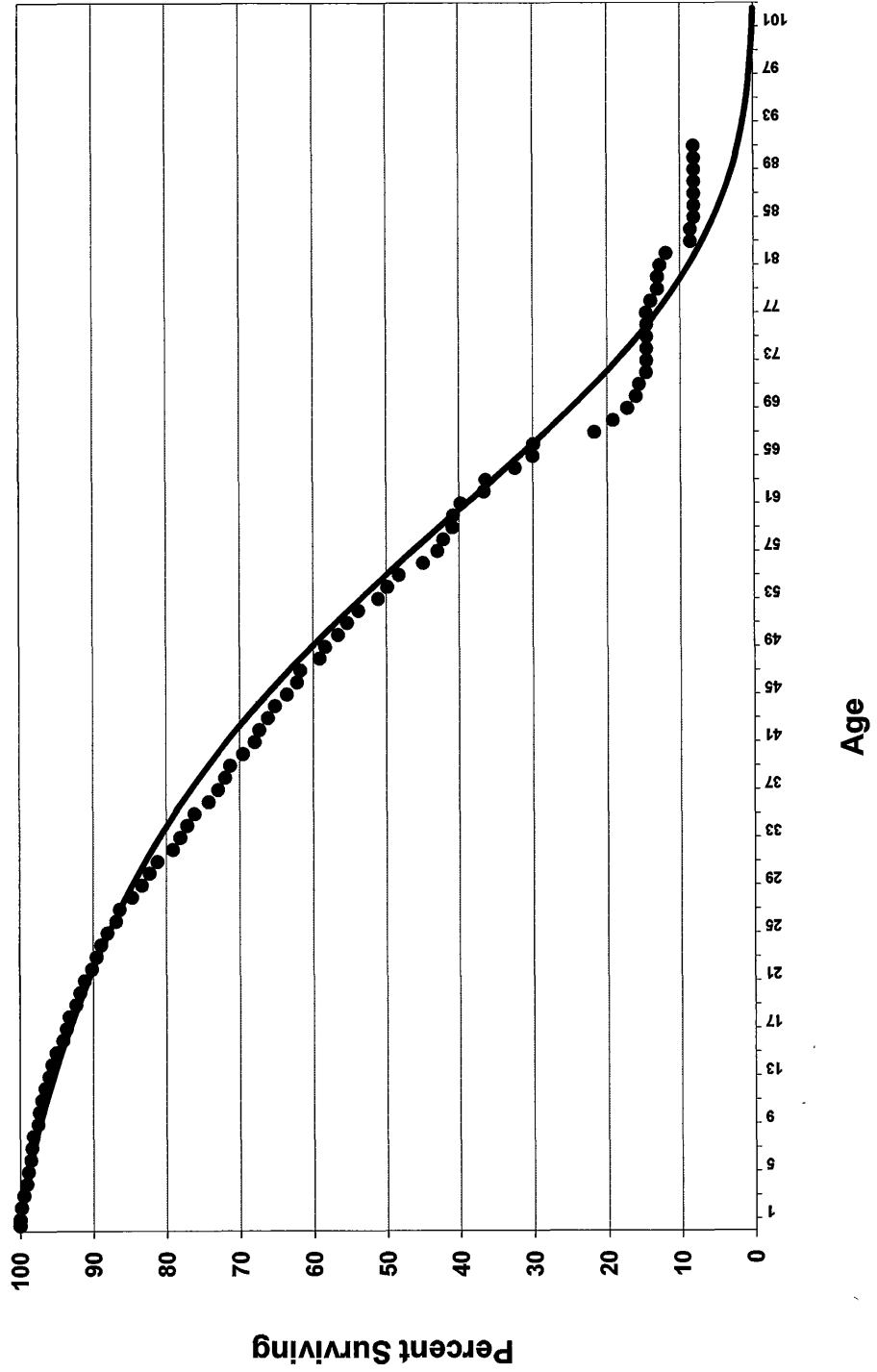
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Average Remaining Life = 47.71

□

E361 63 R2.5  
BPW

Account: E3620 Experience Band: 1947-2013

— 51-R1.5



**Account: E3620 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R1.5	23	51.40	560.902
S0.5	4	51.79	594.318
S1	5	52.32	705.198
R1	22	50.68	1013.833
L2	17	53.63	1301.469
R2	24	51.99	1341.991
S0	3	51.13	1356.069
L1.5	16	53.34	1356.808
S1.5	6	52.76	1510.292
L1	15	52.95	2382.113
R0.5	21	49.98	2915.863
R2.5	25	52.55	2972.565
S2	7	53.12	3150.372
S-0.5	2	50.20	3347.962
L3	18	53.91	3629.248
L0.5	14	53.12	4024.969
R3	26	52.98	5760.630
L0	13	53.36	6429.817
SC	1	49.03	6616.687
S3	8	53.61	7861.706
L4	19	54.04	10143.605
R4	27	53.66	12392.529
S4	9	54.04	15938.756
L5	20	54.20	18656.763
R5	28	54.26	22382.242
S5	10	54.32	25096.210
S6	11	54.20	34141.949

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136210 Proposed Curve at 12/31/15  
 IOWA CURVE: 51 - R1.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1923	90.5	177.5	7.3	3.7	1.5	46,339	3,396
1924	89.5	175.5	7.8	4.0	1.9	254	20
1925	88.5	173.5	8.2	4.2	2.2	1,144	94
1926	87.5	171.6	8.7	4.4	2.7	16,083	1,398
1927	86.5	169.6	9.1	4.7	3.2	11,002	1,006
1928	85.5	167.6	9.6	4.9	3.7	0	0
1929	84.5	165.7	10.1	5.1	4.3	128,214	12,902
1930	83.5	163.7	10.5	5.4	5.0	6,981	736
1931	82.5	161.8	11.0	5.6	5.7	3,276	361
1932	81.5	159.8	11.5	5.9	6.5	0	0
1933	80.5	157.8	12.0	6.1	7.4	0	0
1934	79.5	155.9	12.6	6.4	8.3	0	0
1935	78.5	153.9	13.1	6.7	9.3	0	0
1936	77.5	152.0	13.6	7.0	10.3	0	0
1937	76.5	150.0	14.2	7.2	11.4	1,706	242
1938	75.5	148.0	14.7	7.5	12.6	0	0
1939	74.5	146.1	15.3	7.8	13.8	75,252	11,518
1940	73.5	144.1	15.9	8.1	15.1	7,936	1,260
1941	72.5	142.2	16.5	8.4	16.5	55,482	9,131
1942	71.5	140.2	17.0	8.7	17.9	64,983	11,078
1943	70.5	138.2	17.6	9.0	19.3	1,058	187
1944	69.5	136.3	18.3	9.3	20.9	15,123	2,760
1945	68.5	134.3	18.9	9.6	22.4	0	0
1946	67.5	132.4	19.5	9.9	24.0	26,385	5,145
1947	66.5	130.4	20.1	10.3	25.7	31,528	6,350
1948	65.5	128.4	20.8	10.6	27.4	29,813	6,200
1949	64.5	126.5	21.5	10.9	29.1	499,377	107,182
1950	63.5	124.5	22.1	11.3	30.9	479,823	106,258
1951	62.5	122.5	22.8	11.6	32.7	210,991	48,195
1952	61.5	120.6	23.6	12.0	34.5	333,917	78,656
1953	60.5	118.6	24.3	12.4	36.3	397,901	96,632
1954	59.5	116.7	25.0	12.8	38.1	529,808	132,624
1955	58.5	114.7	25.8	13.2	39.9	202,967	52,360
1956	57.5	112.7	26.6	13.6	41.8	141,483	37,607
1957	56.5	110.8	27.4	14.0	43.6	206,858	56,644
1958	55.5	108.8	28.2	14.4	45.4	290,045	81,805
1959	54.5	106.9	29.0	14.8	47.3	144,714	42,032
1960	53.5	104.9	29.9	15.3	49.1	409,464	122,453
1961	52.5	102.9	30.8	15.7	50.8	105,370	32,439
1962	51.5	101.0	31.7	16.2	52.6	748,165	237,068
1963	50.5	99.0	32.6	16.6	54.3	119,782	39,058
1964	49.5	97.1	33.5	17.1	56.0	417,384	140,026
1965	48.5	95.1	34.5	17.6	57.7	529,147	182,608
1966	47.5	93.1	35.5	18.1	59.3	381,849	135,523
1967	46.5	91.2	36.5	18.6	60.9	309,345	112,889
1968	45.5	89.2	37.5	19.1	62.5	903,580	338,971
1969	44.5	87.3	38.6	19.7	64.0	528,693	203,840
1970	43.5	85.3	39.6	20.2	65.5	735,564	291,402

□

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136210 Proposed Curve at 12/31/15  
 IOWA CURVE: 51 - R1.5

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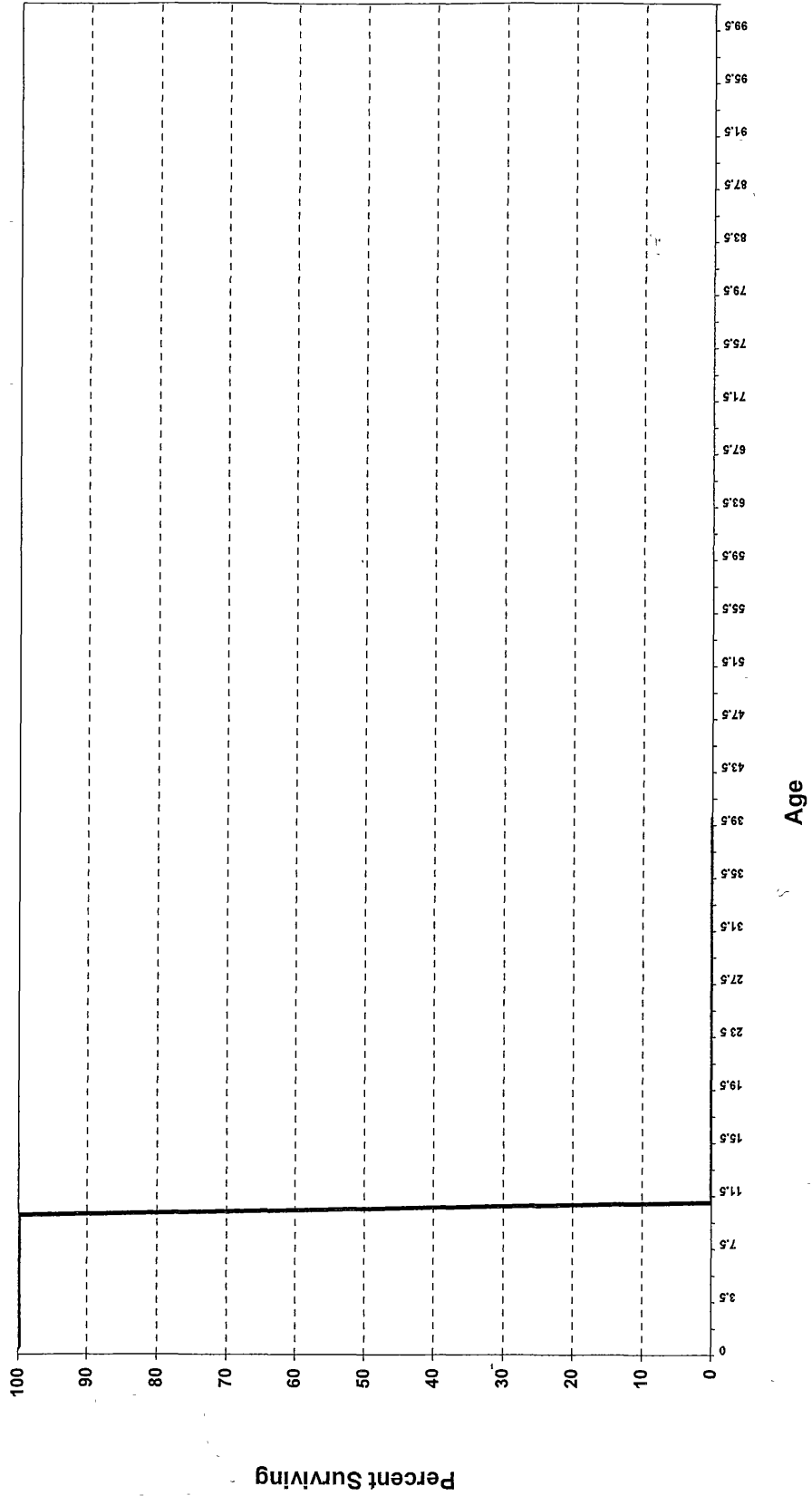
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1971	42.5	83.3	40.7	20.8	67.0	837,066	340,655
1972	41.5	81.4	41.8	21.3	68.4	1,739,103	726,870
1973	40.5	79.4	42.9	21.9	69.8	1,998,523	857,643
1974	39.5	77.5	44.1	22.5	71.1	1,917,928	844,859
1975	38.5	75.5	45.2	23.1	72.4	4,456,160	2,014,438
1976	37.5	73.5	46.4	23.7	73.6	3,202,033	1,485,063
1977	36.5	71.6	47.6	24.3	74.9	2,994,360	1,424,402
1978	35.5	69.6	48.8	24.9	76.0	1,862,426	908,446
1979	34.5	67.6	50.0	25.5	77.2	2,980,057	1,490,108
1980	33.5	65.7	51.2	26.1	78.3	1,218,520	624,423
1981	32.5	63.7	52.5	26.8	79.4	890,782	467,681
1982	31.5	61.8	53.8	27.4	80.4	1,045,877	562,432
1983	30.5	59.8	55.1	28.1	81.4	3,909,814	2,152,959
1984	29.5	57.8	56.4	28.7	82.4	546,319	307,960
1985	28.5	55.9	57.7	29.4	83.3	1,166,995	673,229
1986	27.5	53.9	59.0	30.1	84.2	2,806,963	1,656,742
1987	26.5	52.0	60.4	30.8	85.1	3,974,489	2,399,397
1988	25.5	50.0	61.7	31.5	85.9	6,751,340	4,167,655
1989	24.5	48.0	63.1	32.2	86.7	2,345,675	1,480,235
1990	23.5	46.1	64.5	32.9	87.5	8,867,287	5,718,656
1991	22.5	44.1	65.9	33.6	88.2	12,599,034	8,301,573
1992	21.5	42.2	67.3	34.3	89.0	6,418,173	4,319,513
1993	20.5	40.2	68.7	35.0	89.7	16,534,496	11,363,072
1994	19.5	38.2	70.2	35.8	90.4	12,556,923	8,809,505
1995	18.5	36.3	71.6	36.5	91.0	3,581,414	2,564,303
1996	17.5	34.3	73.1	37.3	91.7	4,955,320	3,620,075
1997	16.5	32.4	74.5	38.0	92.3	2,541,740	1,894,060
1998	15.5	30.4	76.0	38.8	92.9	9,638,760	7,324,671
1999	14.5	28.4	77.5	39.5	93.5	9,622,169	7,454,759
2000	13.5	26.5	79.0	40.3	94.0	7,161,225	5,655,012
2001	12.5	24.5	80.5	41.0	94.6	26,372,151	21,221,294
2002	11.5	22.5	82.0	41.8	95.1	31,399,730	25,741,252
2003	10.5	20.6	83.5	42.6	95.6	8,281,955	6,915,350
2004	9.5	18.6	85.0	43.4	96.1	28,418,598	24,163,730
2005	8.5	16.7	86.6	44.1	96.6	17,110,006	14,811,419
2006	7.5	14.7	88.1	44.9	97.0	13,257,137	11,681,237
2007	6.5	12.7	89.7	45.7	97.5	19,246,662	17,258,252
2008	5.5	10.8	91.2	46.5	97.9	13,132,673	11,981,432
2009	4.5	8.8	92.8	47.3	98.3	23,903,468	22,184,250
2010	3.5	6.9	94.4	48.1	98.7	25,330,128	23,909,228
2011	2.5	4.9	96.0	49.0	99.1	32,068,816	30,780,338
2012	1.5	2.9	97.6	49.8	99.5	13,621,493	13,292,215
2013	0.5	1.0	99.2	50.6	99.8	25,340,324	25,135,808
						----- 427,752,898	----- 343,436,256

Average Age of Survivors = 13.11  
 Average Remaining Life = 40.95



Account: E3630 Experience Band: 1947-2013

10-SQ



SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136300 Proposed Curve at 12/31/15  
 IOWA CURVE: 10 - SQ

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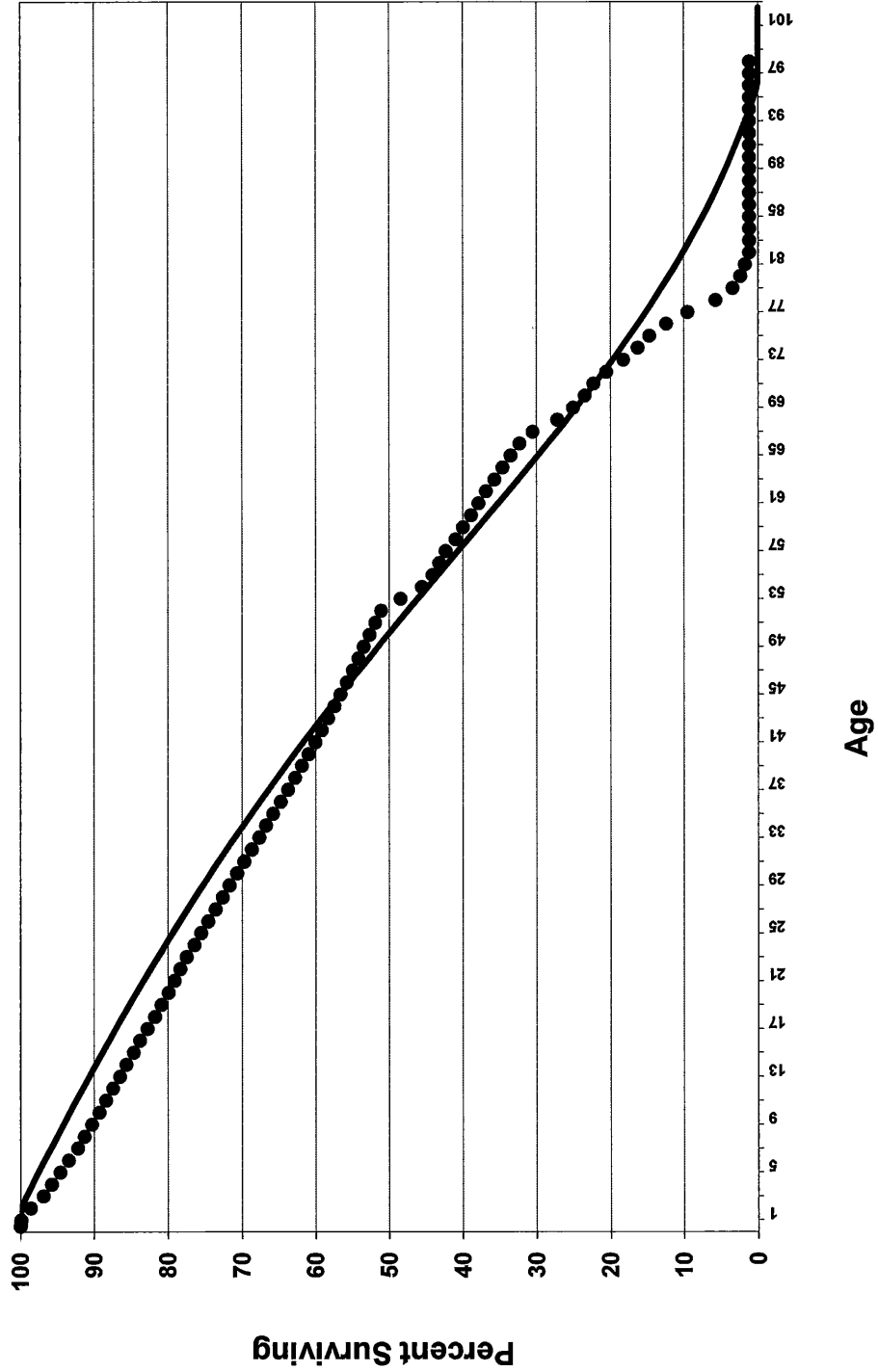
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2013	0.5	5.0	95.0	9.5	100.0	6,219,012	5,908,055
						----- 6,219,012	----- 5,908,055

Average Age of Survivors = 0.50

Average Remaining Life = 9.50

Account: E3640 Experience Band: 1947-2013

— 47-R0.5



**Account: E3640 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R0.5	21	47.20	1114.910
S-0.5	2	47.05	1478.596
SC	1	45.68	1719.374
R1	22	48.38	1916.334
S0	3	48.22	2287.346
L0.5	14	48.68	3719.425
S0.5	4	49.08	3792.381
L1	15	48.92	3888.229
R1.5	23	49.38	4047.018
L0	13	48.36	4344.123
L1.5	16	49.53	5176.926
S1	5	49.82	6048.958
R2	24	50.24	7231.218
L2	17	50.08	7377.358
S1.5	6	50.50	8865.361
R2.5	25	50.99	11266.529
S2	7	51.08	12416.563
L3	18	50.99	13716.886
R3	26	51.72	16334.833
S3	8	51.99	20367.398
L4	19	52.00	23798.146
R4	27	52.50	26693.810
S4	9	52.60	31706.292
L5	20	52.51	34948.659
R5	28	52.60	39768.863
S5	10	52.56	42948.228
S6	11	52.44	52813.765

SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136400 Proposed Curve at 12/31/15  
IOWA CURVE: 47 - R0.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1916	97.5	207.4	0.0	0.0	0.0	2,113	0
1917	96.5	205.3	0.0	0.0	0.0	0	0
1918	95.5	203.2	0.0	0.0	0.0	0	0
1919	94.5	201.1	0.0	0.0	0.0	0	0
1920	93.5	198.9	0.2	0.1	0.3	0	0
1921	92.5	196.8	1.5	0.7	0.8	0	0
1922	91.5	194.7	2.6	1.2	1.4	0	0
1923	90.5	192.6	3.6	1.7	2.0	0	0
1924	89.5	190.4	4.6	2.2	2.7	0	0
1925	88.5	188.3	5.6	2.6	3.3	0	0
1926	87.5	186.2	6.6	3.1	4.0	0	0
1927	86.5	184.0	7.6	3.6	4.7	0	0
1928	85.5	181.9	8.6	4.0	5.4	0	0
1929	84.5	179.8	9.5	4.5	6.2	0	0
1930	83.5	177.7	10.4	4.9	7.0	0	0
1931	82.5	175.5	11.3	5.3	7.8	0	0
1932	81.5	173.4	12.2	5.7	8.7	1,874	229
1933	80.5	171.3	13.1	6.2	9.6	412	54
1934	79.5	169.1	14.0	6.6	10.5	0	0
1935	78.5	167.0	14.9	7.0	11.5	4,889	726
1936	77.5	164.9	15.7	7.4	12.5	3,033	477
1937	76.5	162.8	16.6	7.8	13.5	2,201	365
1938	75.5	160.6	17.4	8.2	14.6	4,091	713
1939	74.5	158.5	18.3	8.6	15.7	9,022	1,648
1940	73.5	156.4	19.1	9.0	16.8	1,018	195
1941	72.5	154.3	19.9	9.4	17.9	55,551	11,082
1942	71.5	152.1	20.8	9.8	19.1	17,510	3,641
1943	70.5	150.0	21.6	10.2	20.3	32,906	7,120
1944	69.5	147.9	22.5	10.6	21.5	41,005	9,219
1945	68.5	145.7	23.3	11.0	22.7	35,986	8,395
1946	67.5	143.6	24.2	11.4	24.0	44,912	10,860
1947	66.5	141.5	25.0	11.8	25.3	318,320	79,697
1948	65.5	139.4	25.9	12.2	26.5	428,378	110,938
1949	64.5	137.2	26.8	12.6	27.8	348,947	93,388
1950	63.5	135.1	27.6	13.0	29.2	300,541	83,052
1951	62.5	133.0	28.5	13.4	30.5	435,934	124,293
1952	61.5	130.9	29.4	13.8	31.8	409,366	120,338
1953	60.5	128.7	30.3	14.2	33.2	556,331	168,498
1954	59.5	126.6	31.2	14.7	34.5	389,472	121,462
1955	58.5	124.5	32.1	15.1	35.9	448,838	144,046
1956	57.5	122.3	33.0	15.5	37.2	749,589	247,424
1957	56.5	120.2	33.9	15.9	38.6	895,328	303,798
1958	55.5	118.1	34.9	16.4	40.0	1,235,978	430,908
1959	54.5	116.0	35.8	16.8	41.3	1,367,422	489,606
1960	53.5	113.8	36.8	17.3	42.7	1,223,619	449,749
1961	52.5	111.7	37.7	17.7	44.1	1,094,211	412,690
1962	51.5	109.6	38.7	18.2	45.4	953,362	368,814
1963	50.5	107.4	39.7	18.6	46.8	838,391	332,550

## SAN DIEGO GAS &amp; ELECTRIC

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ACCOUNT E0136400 Proposed Curve at 12/31/15  
IOWA CURVE: 47 - R0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1964	49.5	105.3	40.7	19.1	48.1	1,007,480	409,590
1965	48.5	103.2	41.7	19.6	49.5	1,014,158	422,445
1966	47.5	101.1	42.7	20.1	50.8	1,034,672	441,440
1967	46.5	98.9	43.7	20.5	52.1	951,745	415,772
1968	45.5	96.8	44.7	21.0	53.4	1,013,896	453,377
1969	44.5	94.7	45.8	21.5	54.7	1,299,736	594,730
1970	43.5	92.6	46.8	22.0	56.0	1,510,728	707,168
1971	42.5	90.4	47.9	22.5	57.3	1,596,228	764,150
1972	41.5	88.3	48.9	23.0	58.5	1,985,827	971,966
1973	40.5	86.2	50.0	23.5	59.8	1,801,607	901,317
1974	39.5	84.0	51.1	24.0	61.0	3,051,186	1,559,835
1975	38.5	81.9	52.2	24.5	62.2	2,474,308	1,292,244
1976	37.5	79.8	53.3	25.1	63.4	2,123,987	1,132,956
1977	36.5	77.7	54.5	25.6	64.6	1,764,278	960,924
1978	35.5	75.5	55.6	26.1	65.8	3,662,903	2,036,573
1979	34.5	73.4	56.7	26.7	67.0	6,248,866	3,545,864
1980	33.5	71.3	57.9	27.2	68.1	5,784,841	3,349,292
1981	32.5	69.1	59.1	27.8	69.3	3,612,332	2,133,466
1982	31.5	67.0	60.2	28.3	70.4	4,628,151	2,787,651
1983	30.5	64.9	61.4	28.9	71.5	5,592,734	3,434,688
1984	29.5	62.8	62.6	29.4	72.6	3,770,392	2,360,370
1985	28.5	60.6	63.8	30.0	73.6	7,098,185	4,528,659
1986	27.5	58.5	65.0	30.6	74.7	7,150,284	4,648,074
1987	26.5	56.4	66.2	31.1	75.8	6,828,021	4,521,382
1988	25.5	54.3	67.4	31.7	76.8	8,236,670	5,554,618
1989	24.5	52.1	68.7	32.3	77.8	5,872,327	4,032,169
1990	23.5	50.0	69.9	32.9	78.8	8,516,930	5,953,025
1991	22.5	47.9	71.1	33.4	79.8	12,467,443	8,868,704
1992	21.5	45.7	72.4	34.0	80.8	14,388,451	10,414,196
1993	20.5	43.6	73.6	34.6	81.8	11,013,099	8,108,699
1994	19.5	41.5	74.9	35.2	82.8	10,450,422	7,825,407
1995	18.5	39.4	76.1	35.8	83.7	7,145,549	5,440,544
1996	17.5	37.2	77.4	36.4	84.7	6,556,442	5,074,713
1997	16.5	35.1	78.7	37.0	85.6	6,882,576	5,414,205
1998	15.5	33.0	79.9	37.6	86.6	13,692,452	10,944,869
1999	14.5	30.9	81.2	38.2	87.5	9,457,655	7,680,084
2000	13.5	28.7	82.5	38.8	88.4	11,987,832	9,887,457
2001	12.5	26.6	83.8	39.4	89.3	11,331,027	9,490,422
2002	11.5	24.5	85.0	40.0	90.2	16,122,628	13,710,020
2003	10.5	22.3	86.3	40.6	91.1	28,476,892	24,580,888
2004	9.5	20.2	87.6	41.2	92.0	15,017,551	13,156,080
2005	8.5	18.1	88.9	41.8	92.9	17,504,485	15,560,427
2006	7.5	16.0	90.2	42.4	93.7	16,119,822	14,537,924
2007	6.5	13.8	91.5	43.0	94.6	47,930,498	43,848,236
2008	5.5	11.7	92.8	43.6	95.5	22,303,076	20,693,430
2009	4.5	9.6	94.1	44.2	96.3	31,367,485	29,512,544
2010	3.5	7.4	95.4	44.8	97.1	38,797,300	37,010,196
2011	2.5	5.3	96.7	45.5	98.0	27,703,360	26,790,504

EO136400

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2012	1.5	3.2	98.0	46.1	98.8	29,165,648	28,588,148
2013	0.5	1.1	99.3	46.7	99.6	36,488,207	36,246,996
						-----	-----
						554,252,922	457,434,432

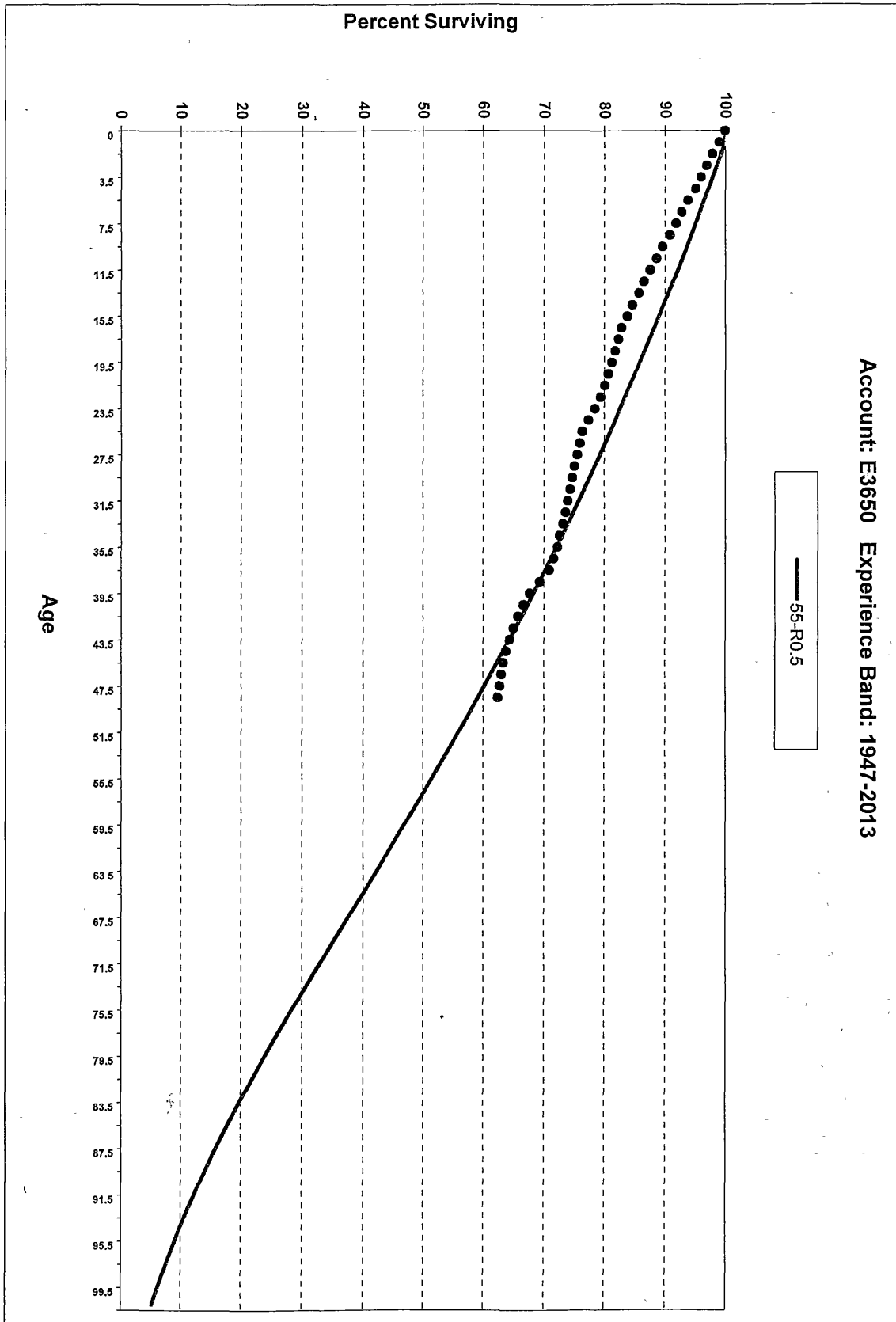
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Average Age of Survivors = 13.77

Average Remaining Life = 38.79

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BJ





**Account: E3650 Experience Band: 1947-2013****Observed Life Table (OLT)**

Matching truncated at age 50

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
SC	1	61.59	135.221
R0.5	21	55.29	327.235
S-0.5	2	56.27	528.727
L0	13	63.53	565.780
R1	22	51.17	802.925
L0.5	14	59.22	1089.797
S0	3	52.90	1360.298
R1.5	23	49.15	1559.150
L1	15	56.00	1927.008
S0.5	4	51.03	2170.734
R2	24	47.81	2721.630
L1.5	16	53.78	2922.839
S1	5	49.65	3316.966
R2.5	25	47.13	4047.287
L2	17	52.20	4435.561
S1.5	6	48.75	4437.903
R3	26	46.67	5788.604
S2	7	48.06	5902.317
L3	18	49.80	7409.995
S3	8	47.38	8737.043
R4	27	46.57	9219.331
L4	19	48.17	10588.589
S4	9	47.21	12487.476
R5	28	47.07	14145.692
L5	20	47.85	14203.134
S5	10	47.46	16180.014
S6	11	48.01	19686.174

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136500 Proposed Curve at 12/31/15  
 IOWA CURVE: 55 - R0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1925	88.5	160.9	17.3	9.5	14.4	0	0
1926	87.5	159.1	18.0	9.9	15.4	0	0
1927	86.5	157.3	18.8	10.3	16.3	0	0
1928	85.5	155.5	19.5	10.7	17.3	0	0
1929	84.5	153.6	20.2	11.1	18.3	0	0
1930	83.5	151.8	20.9	11.5	19.3	0	0
1931	82.5	150.0	21.6	11.9	20.3	6,440	1,393
1932	81.5	148.2	22.4	12.3	21.3	8,699	1,945
1933	80.5	146.4	23.1	12.7	22.4	7,881	1,819
1934	79.5	144.5	23.8	13.1	23.4	8,716	2,075
1935	78.5	142.7	24.5	13.5	24.5	17,069	4,188
1936	77.5	140.9	25.3	13.9	25.6	26,106	6,597
1937	76.5	139.1	26.0	14.3	26.7	24,678	6,418
1938	75.5	137.3	26.7	14.7	27.8	66,429	17,768
1939	74.5	135.5	27.5	15.1	28.9	34,462	9,474
1940	73.5	133.6	28.2	15.5	30.1	62,777	17,728
1941	72.5	131.8	29.0	15.9	31.2	129,891	37,660
1942	71.5	130.0	29.8	16.4	32.4	74,855	22,271
1943	70.5	128.2	30.5	16.8	33.5	73,729	22,499
1944	69.5	126.4	31.3	17.2	34.7	41,995	13,138
1945	68.5	124.5	32.1	17.6	35.8	306,622	98,303
1946	67.5	122.7	32.8	18.1	37.0	77,215	25,358
1947	66.5	120.9	33.6	18.5	38.2	384,427	129,276
1948	65.5	119.1	34.4	18.9	39.3	567,835	195,460
1949	64.5	117.3	35.2	19.4	40.5	466,137	164,183
1950	63.5	115.5	36.0	19.8	41.7	330,625	119,121
1951	62.5	113.6	36.8	20.3	42.8	418,786	154,291
1952	61.5	111.8	37.7	20.7	44.0	382,537	144,075
1953	60.5	110.0	38.5	21.2	45.2	668,648	257,367
1954	59.5	108.2	39.3	21.6	46.3	527,368	207,391
1955	58.5	106.4	40.2	22.1	47.5	604,216	242,700
1956	57.5	104.5	41.0	22.6	48.6	621,700	255,005
1957	56.5	102.7	41.9	23.0	49.7	661,686	277,076
1958	55.5	100.9	42.7	23.5	50.9	733,633	313,545
1959	54.5	99.1	43.6	24.0	52.0	795,750	347,032
1960	53.5	97.3	44.5	24.5	53.1	676,649	301,045
1961	52.5	95.5	45.4	25.0	54.2	581,111	263,696
1962	51.5	93.6	46.3	25.5	55.3	486,201	224,979
1963	50.5	91.8	47.2	25.9	56.4	423,041	199,572
1964	49.5	90.0	48.1	26.4	57.5	589,124	283,284
1965	48.5	88.2	49.0	27.0	58.6	510,933	250,377
1966	47.5	86.4	49.9	27.5	59.7	406,009	202,719
1967	46.5	84.5	50.9	28.0	60.7	263,151	133,847
1968	45.5	82.7	51.8	28.5	61.8	447,364	231,752
1969	44.5	80.9	52.8	29.0	62.8	472,694	249,356
1970	43.5	79.1	53.7	29.5	63.8	1,067,297	573,222
1971	42.5	77.3	54.7	30.1	64.9	1,267,172	692,776
1972	41.5	75.5	55.6	30.6	65.9	1,724,565	959,572

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136500 Proposed Curve at 12/31/15  
 IOWA CURVE: 55 - R0.5

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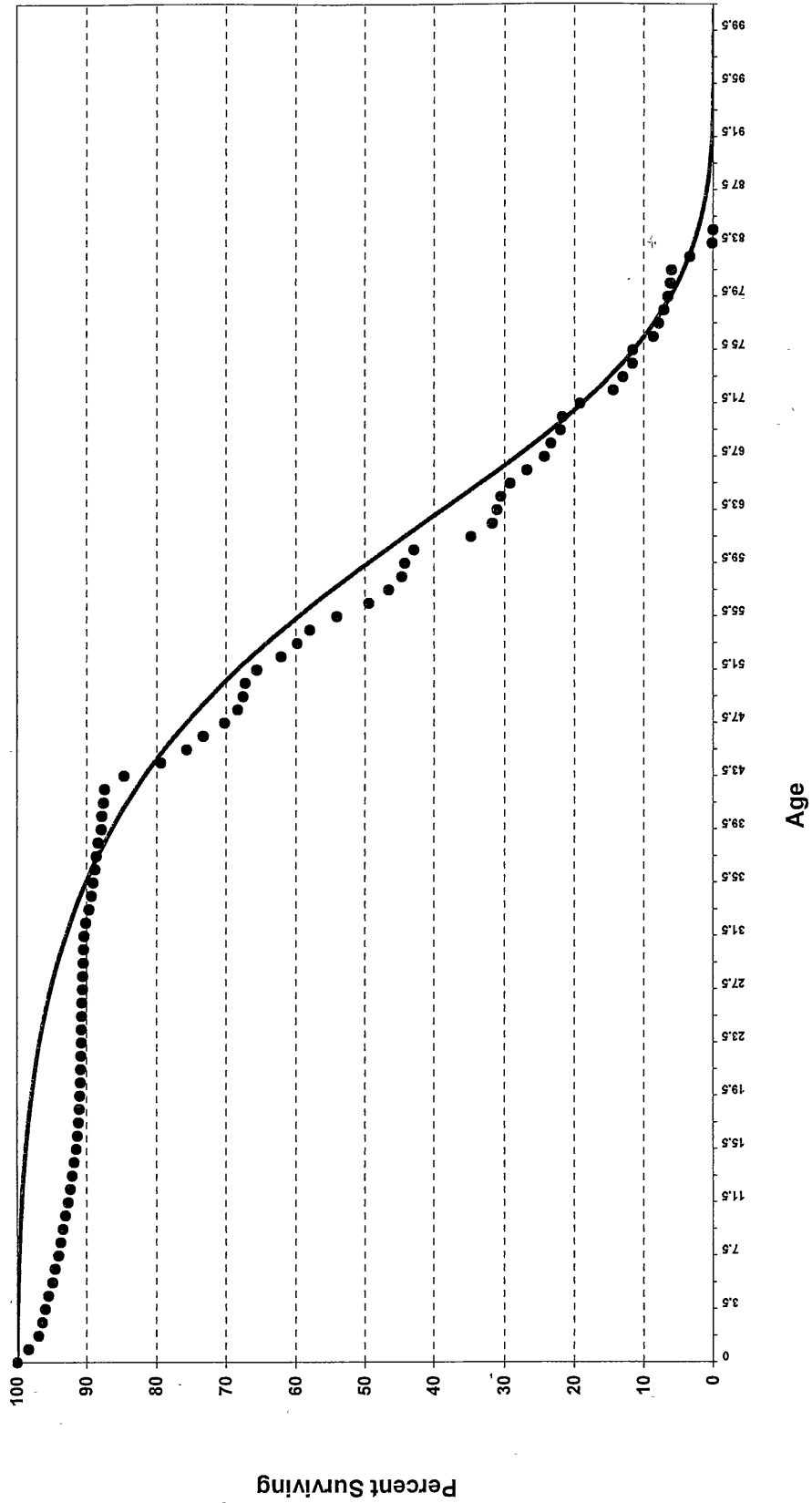
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1973	40.5	73.6	56.6	31.1	66.9	1,259,541	713,137
1974	39.5	71.8	57.6	31.7	67.8	2,820,669	1,624,793
1975	38.5	70.0	58.6	32.2	68.8	2,005,308	1,174,993
1976	37.5	68.2	59.6	32.8	69.8	1,965,076	1,171,034
1977	36.5	66.4	60.6	33.3	70.7	1,074,435	651,074
1978	35.5	64.5	61.6	33.9	71.7	2,630,567	1,620,630
1979	34.5	62.7	62.6	34.4	72.6	4,563,294	2,857,739
1980	33.5	60.9	63.6	35.0	73.5	4,195,062	2,670,040
1981	32.5	59.1	64.7	35.6	74.4	3,758,444	2,430,803
1982	31.5	57.3	65.7	36.1	75.3	3,906,051	2,566,667
1983	30.5	55.5	66.7	36.7	76.2	5,015,415	3,347,761
1984	29.5	53.6	67.8	37.3	77.1	2,677,484	1,815,168
1985	28.5	51.8	68.8	37.9	78.0	4,807,316	3,309,493
1986	27.5	50.0	69.9	38.4	78.8	5,476,169	3,827,643
1987	26.5	48.2	71.0	39.0	79.7	5,249,940	3,725,068
1988	25.5	46.4	72.0	39.6	80.5	6,621,853	4,768,828
1989	24.5	44.5	73.1	40.2	81.4	5,462,106	3,991,829
1990	23.5	42.7	74.2	40.8	82.2	7,173,553	5,319,288
1991	22.5	40.9	75.2	41.4	83.0	7,679,252	5,776,617
1992	21.5	39.1	76.3	42.0	83.9	17,851,208	13,620,317
1993	20.5	37.3	77.4	42.6	84.7	13,168,307	10,189,300
1994	19.5	35.5	78.5	43.2	85.5	9,213,341	7,228,629
1995	18.5	33.6	79.5	43.7	86.3	7,841,371	6,237,139
1996	17.5	31.8	80.6	44.3	87.1	7,613,993	6,138,916
1997	16.5	30.0	81.7	44.9	87.8	5,283,986	4,317,764
1998	15.5	28.2	82.8	45.5	88.6	11,606,448	9,610,584
1999	14.5	26.4	83.9	46.1	89.4	7,465,513	6,263,231
2000	13.5	24.5	85.0	46.7	90.2	11,267,190	9,575,905
2001	12.5	22.7	86.1	47.3	90.9	11,378,960	9,795,603
2002	11.5	20.9	87.2	48.0	91.7	9,873,898	8,608,399
2003	10.5	19.1	88.3	48.6	92.5	17,709,522	15,634,679
2004	9.5	17.3	89.4	49.2	93.2	13,593,114	12,150,507
2005	8.5	15.5	90.5	49.8	93.9	13,812,159	12,499,020
2006	7.5	13.6	91.6	50.4	94.7	14,384,601	13,176,446
2007	6.5	11.8	92.7	51.0	95.4	26,923,125	24,960,914
2008	5.5	10.0	93.8	51.6	96.1	18,552,084	17,406,530
2009	4.5	8.2	94.9	52.2	96.8	25,211,734	23,936,424
2010	3.5	6.4	96.1	52.8	97.6	25,860,507	24,841,796
2011	2.5	4.5	97.2	53.5	98.3	21,577,363	20,969,458
2012	1.5	2.7	98.3	54.1	99.0	23,120,276	22,728,948
2013	0.5	0.9	99.4	54.7	99.7	23,553,167	23,420,316
						-----	-----
						432,249,625	364,334,816

Average Age of Survivors = 14.38  
 Average Remaining Life = 46.36

□

Account: E3660 Experience Band: 1947-2013

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**Account: E3660 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R3	26	56.74	1262.838
R2.5	25	56.13	1278.902
S3	8	57.84	1958.066
S2	7	57.15	2186.267
R2	24	55.37	2401.482
L4	19	58.43	2650.195
L3	18	59.00	2937.433
S1.5	6	56.73	3127.952
R4	27	57.63	3471.247
R1.5	23	54.74	4458.397
S4	9	58.30	4865.707
S1	5	56.23	4865.812
L5	20	58.50	6406.663
L2	17	59.27	6489.002
S0.5	4	55.76	6998.325
R1	22	53.93	7655.383
L1.5	16	59.06	8785.416
R5	28	58.21	8979.459
S0	3	55.17	9947.449
S5	10	58.37	10588.895
L1	15	58.74	12048.406
R0.5	21	53.72	12683.013
S-0.5	2	54.55	14008.274
L0.5	14	59.38	14867.709
S6	11	58.29	17676.368
L0	13	60.22	18380.105
SC	1	53.69	19303.874

SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136600 Proposed Curve at 12/31/15  
IOWA CURVE: 57 - R3

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1929	84.5	148.2	5.0	2.9	1.9	0	0
1930	83.5	146.5	5.5	3.1	2.5	0	0
1931	82.5	144.7	5.9	3.4	3.1	0	0
1932	81.5	143.0	6.4	3.6	3.8	0	0
1933	80.5	141.2	6.8	3.9	4.7	0	0
1934	79.5	139.5	7.3	4.2	5.6	0	0
1935	78.5	137.7	7.7	4.4	6.7	0	0
1936	77.5	136.0	8.2	4.7	7.9	0	0
1937	76.5	134.2	8.6	4.9	9.2	0	0
1938	75.5	132.5	9.1	5.2	10.7	0	0
1939	74.5	130.7	9.6	5.4	12.3	0	0
1940	73.5	128.9	10.0	5.7	14.0	0	0
1941	72.5	127.2	10.5	6.0	15.8	0	0
1942	71.5	125.4	11.0	6.3	17.8	6,550	719
1943	70.5	123.7	11.5	6.5	20.0	0	0
1944	69.5	121.9	12.0	6.8	22.2	2,215	265
1945	68.5	120.2	12.5	7.1	24.5	3,129	391
1946	67.5	118.4	13.0	7.4	27.0	2,211	288
1947	66.5	116.7	13.6	7.8	29.5	16,091	2,189
1948	65.5	114.9	14.2	8.1	32.1	6,996	993
1949	64.5	113.2	14.8	8.4	34.8	12,807	1,895
1950	63.5	111.4	15.4	8.8	37.5	3,536	545
1951	62.5	109.6	16.1	9.2	40.2	5,789	931
1952	61.5	107.9	16.8	9.6	42.9	23,055	3,864
1953	60.5	106.1	17.5	10.0	45.6	23,765	4,152
1954	59.5	104.4	18.2	10.4	48.2	5,515	1,004
1955	58.5	102.6	19.0	10.8	50.9	0	0
1956	57.5	100.9	19.8	11.3	53.5	6,256	1,237
1957	56.5	99.1	20.6	11.7	56.0	22,076	4,546
1958	55.5	97.4	21.4	12.2	58.4	25,352	5,437
1959	54.5	95.6	22.3	12.7	60.8	13,192	2,946
1960	53.5	93.9	23.2	13.2	63.1	10,064	2,339
1961	52.5	92.1	24.2	13.8	65.3	25,863	6,254
1962	51.5	90.4	25.2	14.3	67.4	51,028	12,834
1963	50.5	88.6	26.1	14.9	69.4	122,785	32,107
1964	49.5	86.8	27.2	15.5	71.4	58,759	15,967
1965	48.5	85.1	28.2	16.1	73.2	155,643	43,929
1966	47.5	83.3	29.3	16.7	75.0	156,304	45,801
1967	46.5	81.6	30.4	17.3	76.6	232,824	70,791
1968	45.5	79.8	31.5	18.0	78.2	1,505,347	474,667
1969	44.5	78.1	32.7	18.6	79.7	1,817,472	593,998
1970	43.5	76.3	33.9	19.3	81.1	2,258,938	764,818
1971	42.5	74.6	35.1	20.0	82.4	4,304,582	1,508,917
1972	41.5	72.8	36.3	20.7	83.6	5,751,590	2,086,152
1973	40.5	71.1	37.5	21.4	84.8	5,316,873	1,994,292
1974	39.5	69.3	38.8	22.1	85.9	9,186,861	3,561,564
1975	38.5	67.5	40.0	22.8	87.0	7,870,205	3,151,715
1976	37.5	65.8	41.3	23.6	88.0	6,850,628	2,832,234

SAN DIEGO GAS & ELECTRIC

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ACCOUNT E0136600 Proposed Curve at 12/31/15  
IOWA CURVE: 57 - R3

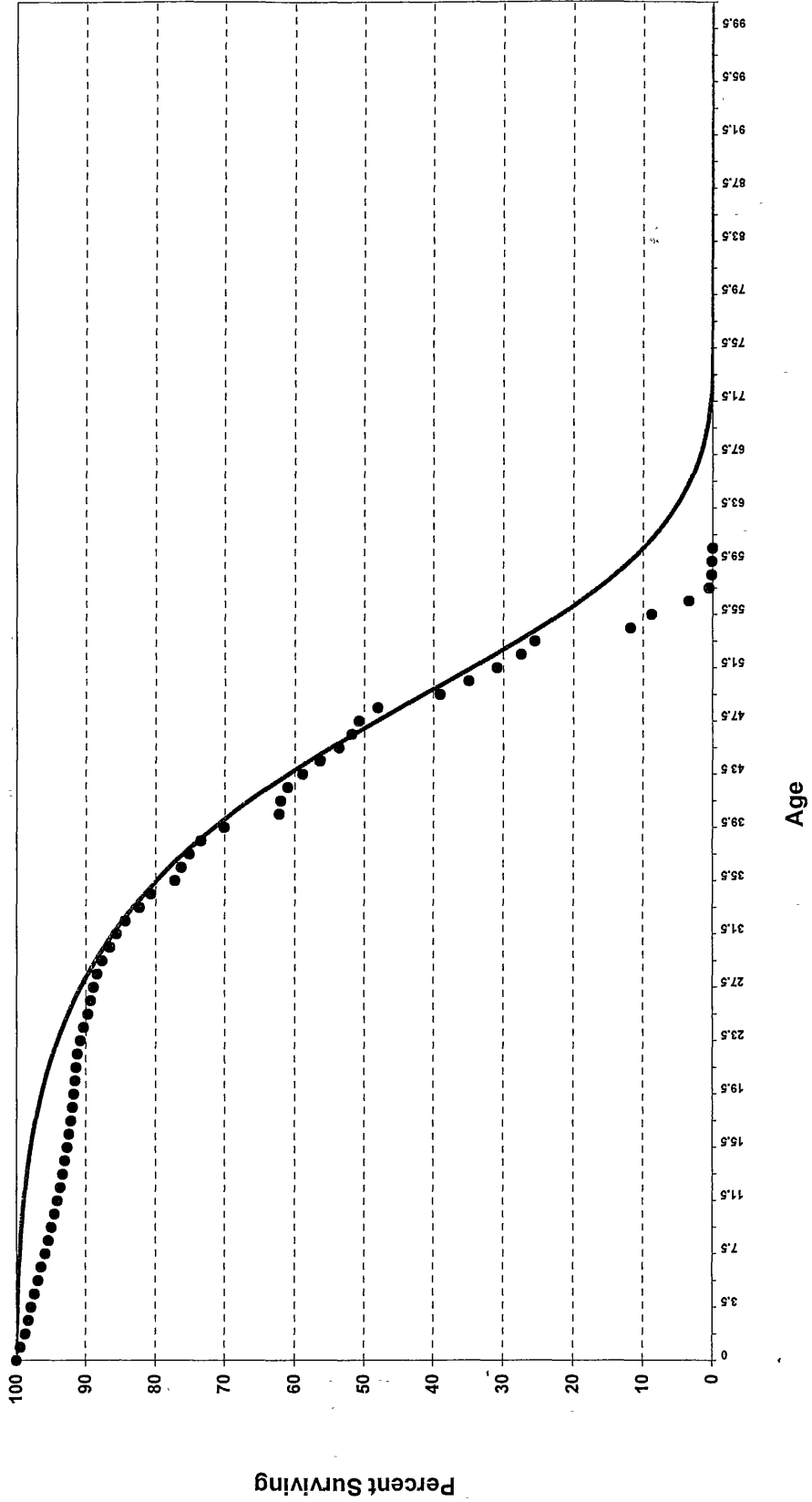
PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1977	36.5	64.0	42.7	24.3	88.9	4,984,027	2,126,057
1978	35.5	62.3	44.0	25.1	89.7	9,086,913	3,997,458
1979	34.5	60.5	45.3	25.8	90.6	13,102,535	5,940,988
1980	33.5	58.8	46.7	26.6	91.3	12,502,286	5,839,788
1981	32.5	57.0	48.1	27.4	92.0	11,518,188	5,539,518
1982	31.5	55.3	49.5	28.2	92.7	19,277,648	9,541,517
1983	30.5	53.5	50.9	29.0	93.3	10,986,785	5,593,634
1984	29.5	51.8	52.3	29.8	93.9	11,961,136	6,261,036
1985	28.5	50.0	53.8	30.7	94.5	15,426,052	8,298,031
1986	27.5	48.2	55.3	31.5	95.0	19,645,905	10,855,594
1987	26.5	46.5	56.7	32.3	95.4	19,348,785	10,977,461
1988	25.5	44.7	58.2	33.2	95.9	30,045,888	17,494,866
1989	24.5	43.0	59.7	34.0	96.3	18,226,055	10,887,074
1990	23.5	41.2	61.3	34.9	96.7	25,286,035	15,488,949
1991	22.5	39.5	62.8	35.8	97.0	21,054,120	13,219,805
1992	21.5	37.7	64.3	36.7	97.3	40,181,329	25,851,546
1993	20.5	36.0	65.9	37.6	97.6	28,883,823	19,033,668
1994	19.5	34.2	67.5	38.5	97.9	31,062,459	20,958,074
1995	18.5	32.5	69.1	39.4	98.1	5,095,493	3,518,748
1996	17.5	30.7	70.7	40.3	98.3	11,834,710	8,361,550
1997	16.5	28.9	72.3	41.2	98.5	13,686,849	9,890,174
1998	15.5	27.2	73.9	42.1	98.7	31,959,117	23,611,216
1999	14.5	25.4	75.5	43.0	98.9	29,862,128	22,548,514
2000	13.5	23.7	77.1	44.0	99.0	27,813,477	21,457,436
2001	12.5	21.9	78.8	44.9	99.2	18,446,085	14,534,719
2002	11.5	20.2	80.5	45.9	99.3	41,585,581	33,456,880
2003	10.5	18.4	82.1	46.8	99.4	27,630,483	22,689,848
2004	9.5	16.7	83.8	47.8	99.5	55,650,170	46,630,644
2005	8.5	14.9	85.5	48.7	99.6	31,637,972	27,042,028
2006	7.5	13.2	87.2	49.7	99.7	38,087,329	33,197,478
2007	6.5	11.4	88.9	50.6	99.7	29,254,392	25,994,340
2008	5.5	9.6	90.6	51.6	99.8	51,816,883	46,923,736
2009	4.5	7.9	92.3	52.6	99.8	46,917,959	43,287,924
2010	3.5	6.1	94.0	53.6	99.9	36,229,688	34,046,688
2011	2.5	4.4	95.7	54.5	99.9	34,658,323	33,164,880
2012	1.5	2.6	97.4	55.5	100.0	51,442,324	50,110,804
2013	0.5	0.9	99.1	56.5	100.0	45,107,415	44,717,824
						-----	-----
						1,017,150,648	760,320,256

Average Age of Survivors = 15.39  
Average Remaining Life = 42.61

Account: E3670 Experience Band: 1947-2013

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**Account: E3670 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R3	26	44.90	1272.001
R4	27	45.92	1827.897
R2.5	25	44.43	1926.822
S3	8	45.85	2120.039
L4	19	46.70	2934.860
S2	7	45.34	2973.798
R2	24	43.85	3321.349
S4	9	46.55	3331.231
L3	18	47.30	3803.803
S1.5	6	45.15	3954.970
L5	20	47.01	4889.165
R1.5	23	43.56	5332.902
R5	28	47.04	5389.212
S1	5	44.95	5486.774
L2	17	47.93	6442.035
S5	10	47.23	6976.162
S0.5	4	44.89	7254.368
R1	22	43.23	8132.197
L1.5	16	48.07	8141.186
S0	3	44.86	9585.868
L1	15	48.30	10552.762
R0.5	21	43.84	12025.402
S6	11	47.89	12367.116
L0.5	14	49.33	12578.482
S-0.5	2	45.05	12712.718
L0	13	50.75	15045.473
SC	1	45.51	16674.361

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 SAN DIEGO GAS & ELECTRIC

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03-10-2014

ACCOUNT E0136700 Proposed Curve at 12/31/15  
 IOWA CURVE: 45 - R3

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1964	49.5	110.0	15.9	7.2	39.6	145,331	23,175
1965	48.5	107.8	16.8	7.6	43.1	367,308	61,735
1966	47.5	105.6	17.7	8.0	46.5	258,883	45,856
1967	46.5	103.3	18.7	8.4	49.8	307,954	57,476
1968	45.5	101.1	19.7	8.8	53.1	285,793	56,188
1969	44.5	98.9	20.7	9.3	56.3	437,872	90,658
1970	43.5	96.7	21.8	9.8	59.4	600,145	130,807
1971	42.5	94.4	22.9	10.3	62.4	953,205	218,608
1972	41.5	92.2	24.1	10.9	65.2	3,010,644	726,112
1973	40.5	90.0	25.3	11.4	67.8	4,223,724	1,070,606
1974	39.5	87.8	26.6	12.0	70.4	6,893,500	1,835,281
1975	38.5	85.6	27.9	12.6	72.7	5,379,044	1,503,021
1976	37.5	83.3	29.3	13.2	75.0	6,290,204	1,843,185
1977	36.5	81.1	30.7	13.8	77.0	4,408,504	1,353,534
1978	35.5	78.9	32.1	14.5	79.0	8,779,553	2,821,993
1979	34.5	76.7	33.6	15.1	80.8	12,407,985	4,171,672
1980	33.5	74.4	35.1	15.8	82.5	12,888,059	4,528,122
1981	32.5	72.2	36.7	16.5	84.0	10,282,990	3,771,953
1982	31.5	70.0	38.3	17.2	85.5	19,730,385	7,549,090
1983	30.5	67.8	39.9	17.9	86.8	14,136,216	5,636,719
1984	29.5	65.6	41.5	18.7	88.1	13,546,996	5,624,357
1985	28.5	63.3	43.2	19.4	89.2	15,906,743	6,870,026
1986	27.5	61.1	44.9	20.2	90.3	23,588,659	10,588,830
1987	26.5	58.9	46.6	21.0	91.3	25,802,370	12,028,481
1988	25.5	56.7	48.4	21.8	92.2	31,473,322	15,224,695
1989	24.5	54.4	50.2	22.6	93.0	22,953,374	11,512,194
1990	23.5	52.2	52.0	23.4	93.8	30,988,091	16,101,788
1991	22.5	50.0	53.8	24.2	94.5	25,596,869	13,769,149
1992	21.5	47.8	55.6	25.0	95.1	40,233,285	22,389,400
1993	20.5	45.6	57.5	25.9	95.7	26,518,966	15,256,079
1994	19.5	43.3	59.4	26.7	96.2	29,795,233	17,707,810
1995	18.5	41.1	61.4	27.6	96.7	16,639,117	10,209,197
1996	17.5	38.9	63.3	28.5	97.1	20,313,539	12,859,212
1997	16.5	36.7	65.3	29.4	97.5	17,881,243	11,671,461
1998	15.5	34.4	67.3	30.3	97.8	46,280,114	31,128,238
1999	14.5	32.2	69.3	31.2	98.1	52,862,952	36,617,180
2000	13.5	30.0	71.3	32.1	98.4	48,591,351	34,642,800
2001	12.5	27.8	73.3	33.0	98.7	48,083,243	35,263,628
2002	11.5	25.6	75.4	33.9	98.9	59,702,572	45,015,628
2003	10.5	23.3	77.5	34.9	99.1	53,121,196	41,156,480
2004	9.5	21.1	79.6	35.8	99.2	51,217,778	40,752,988
2005	8.5	18.9	81.7	36.8	99.4	64,713,083	52,853,564
2006	7.5	16.7	83.8	37.7	99.5	71,848,338	60,203,488
2007	6.5	14.4	85.9	38.7	99.6	65,527,842	56,303,516
2008	5.5	12.2	88.1	39.6	99.7	55,860,471	49,193,256
2009	4.5	10.0	90.2	40.6	99.8	51,758,512	46,694,460
2010	3.5	7.8	92.4	41.6	99.8	52,032,459	48,066,044
2011	2.5	5.6	94.5	42.5	99.9	45,313,795	42,842,496
2012	1.5	3.3	96.7	43.5	99.9	63,514,322	61,432,860

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2013	0.5	1.1	98.9	RL-TEMP.TXT 44.5	100.0	49,766,702	49,222,280
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						1,333,219,836	950,697,344

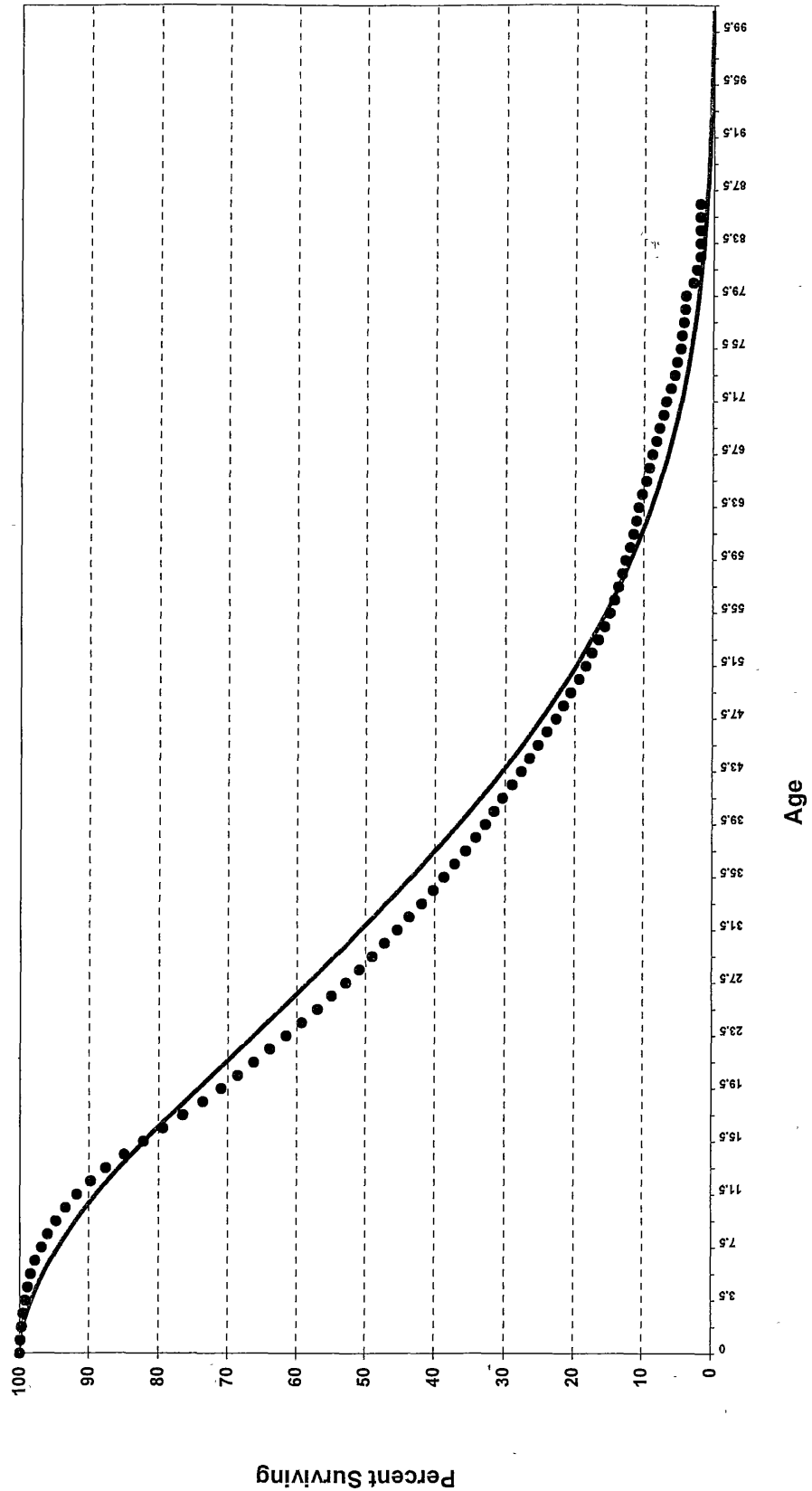
Average Age of Survivors = 13.97  
Average Remaining Life = 32.09

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E0136700 45 R3  
B2W

Account: E3681 Experience Band: 1947-2013

3410.5



**Account: E3681 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0.5	14	34.13	473.178
L1	15	34.11	697.813
L0	13	34.08	873.078
L1.5	16	34.10	1504.541
S-0.5	2	33.19	2178.880
S0	3	33.48	2533.591
R0.5	21	33.03	2670.754
SC	1	32.91	2855.583
L2	17	34.01	3002.200
S0.5	4	33.51	3469.767
R1	22	33.07	3835.698
S1	5	33.50	5044.457
R1.5	23	33.11	5276.400
S1.5	6	33.38	7008.317
R2	24	33.08	7599.959
L3	18	33.49	8278.567
S2	7	33.29	9527.976
R2.5	25	32.94	10182.774
R3	26	32.84	13534.990
S3	8	32.84	15018.407
L4	19	32.71	16608.068
R4	27	32.34	19933.330
S4	9	32.19	22489.732
L5	20	32.09	24291.899
R5	28	31.70	27725.167
S5	10	31.54	29552.119
S6	11	31.07	35637.534

## SAN DIEGO GAS &amp; ELECTRIC

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02-16-2014

ACCOUNT E0136810 Proposed Curve at 12/31/15  
IOWA CURVE: 34 - L0.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1926	87.5	257.4	21.8	7.4	0.8	1,455	318
1927	86.5	254.4	22.2	7.5	0.9	2,764	612
1928	85.5	251.5	22.5	7.6	1.0	4,143	931
1929	84.5	248.5	22.8	7.8	1.2	9,526	2,172
1930	83.5	245.6	23.1	7.9	1.3	2,763	639
1931	82.5	242.6	23.5	8.0	1.5	2,280	535
1932	81.5	239.7	23.8	8.1	1.6	338	80
1933	80.5	236.8	24.1	8.2	1.8	731	177
1934	79.5	233.8	24.5	8.3	2.0	420	103
1935	78.5	230.9	24.9	8.5	2.2	3,500	870
1936	77.5	227.9	25.2	8.6	2.5	8,288	2,092
1937	76.5	225.0	25.6	8.7	2.7	4,981	1,276
1938	75.5	222.1	26.0	8.8	3.0	3,546	922
1939	74.5	219.1	26.4	9.0	3.3	7,200	1,902
1940	73.5	216.2	26.8	9.1	3.7	17,631	4,730
1941	72.5	213.2	27.3	9.3	4.0	16,968	4,624
1942	71.5	210.3	27.7	9.4	4.4	14,195	3,930
1943	70.5	207.4	28.1	9.6	4.8	2,169	610
1944	69.5	204.4	28.6	9.7	5.3	3,466	991
1945	68.5	201.5	29.1	9.9	5.7	30,877	8,970
1946	67.5	198.5	29.5	10.0	6.2	38,888	11,484
1947	66.5	195.6	30.0	10.2	6.8	83,009	24,918
1948	65.5	192.6	30.5	10.4	7.3	112,322	34,279
1949	64.5	189.7	31.0	10.5	7.9	98,734	30,636
1950	63.5	186.8	31.6	10.7	8.6	34,786	10,975
1951	62.5	183.8	32.1	10.9	9.3	218,337	70,051
1952	61.5	180.9	32.6	11.1	10.0	114,232	37,272
1953	60.5	177.9	33.2	11.3	10.7	173,293	57,503
1954	59.5	175.0	33.7	11.5	11.5	184,118	62,137
1955	58.5	172.1	34.3	11.7	12.3	214,472	73,617
1956	57.5	169.1	34.9	11.9	13.2	249,111	86,970
1957	56.5	166.2	35.5	12.1	14.1	275,319	97,767
1958	55.5	163.2	36.1	12.3	15.1	425,989	153,867
1959	54.5	160.3	36.7	12.5	16.1	542,627	199,364
1960	53.5	157.4	37.4	12.7	17.1	512,556	191,555
1961	52.5	154.4	38.0	12.9	18.2	364,077	138,406
1962	51.5	151.5	38.7	13.1	19.3	409,568	158,380
1963	50.5	148.5	39.3	13.4	20.4	372,280	146,440
1964	49.5	145.6	40.0	13.6	21.6	441,822	176,788
1965	48.5	142.6	40.7	13.8	22.9	478,604	194,804
1966	47.5	139.7	41.4	14.1	24.2	551,502	228,340
1967	46.5	136.8	42.1	14.3	25.5	671,267	282,710
1968	45.5	133.8	42.8	14.6	26.8	1,230,424	527,118
1969	44.5	130.9	43.6	14.8	28.2	1,002,360	436,798
1970	43.5	127.9	44.3	15.1	29.7	1,298,218	575,445
1971	42.5	125.0	45.1	15.3	31.2	1,344,059	605,995
1972	41.5	122.1	45.9	15.6	32.7	1,375,918	630,999
1973	40.5	119.1	46.6	15.9	34.3	1,489,689	694,885

SAN DIEGO GAS & ELECTRIC

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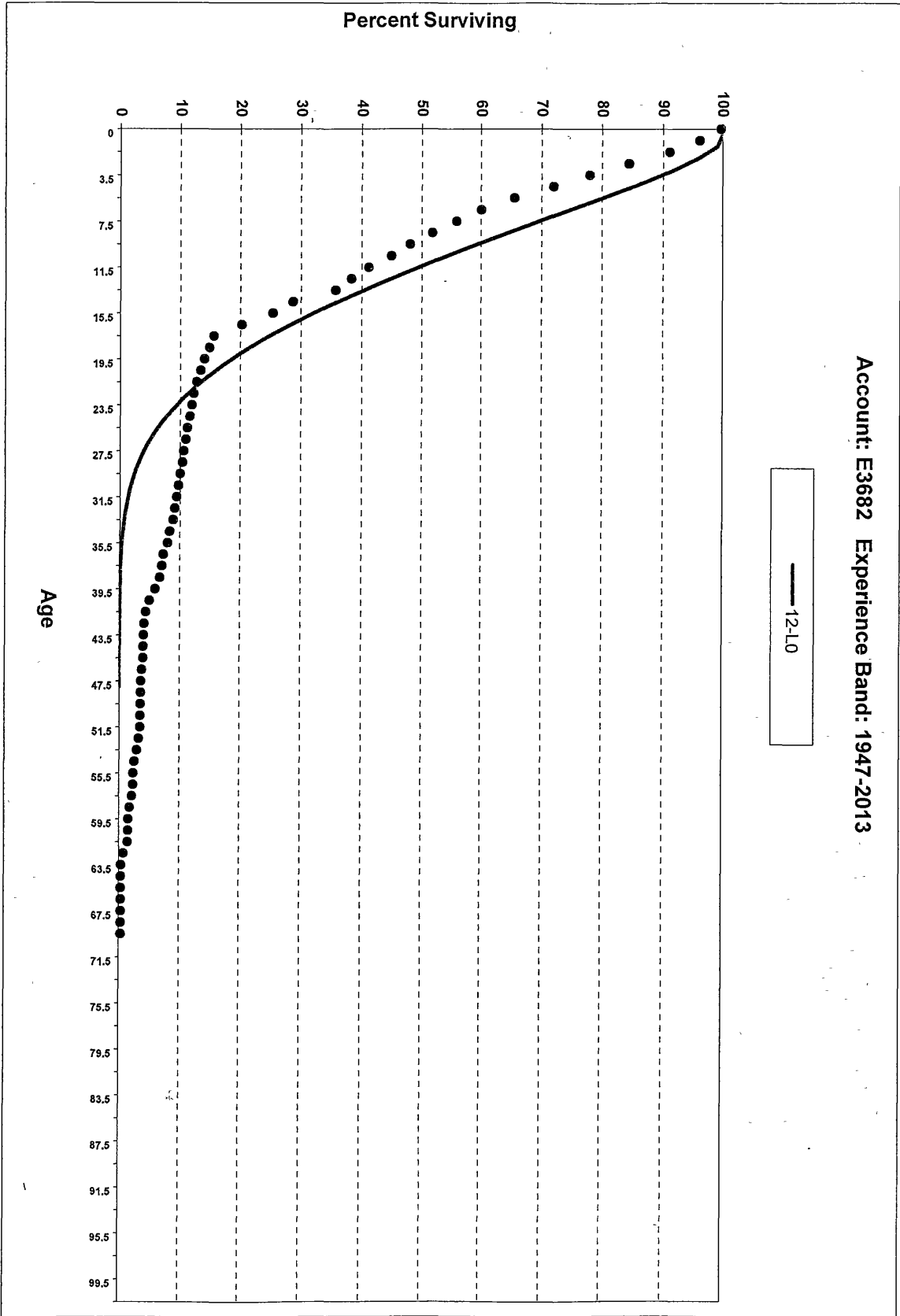
02-16-2014

ACCOUNT E0136810 Proposed Curve at 12/31/15  
 IOWA CURVE: 34 - L0.5

PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1974	39.5	116.2	47.4	16.1	35.9	1,693,424	803,450
1975	38.5	113.2	48.3	16.4	37.5	1,127,242	543,977
1976	37.5	110.3	49.1	16.7	39.2	1,126,575	552,954
1977	36.5	107.4	49.9	17.0	40.9	1,910,113	953,560
1978	35.5	104.4	50.8	17.3	42.6	2,553,951	1,296,749
1979	34.5	101.5	51.6	17.6	44.3	3,111,809	1,606,961
1980	33.5	98.5	52.5	17.9	46.1	2,567,668	1,348,577
1981	32.5	95.6	53.4	18.2	47.9	2,752,322	1,470,197
1982	31.5	92.6	54.3	18.5	49.8	3,127,505	1,699,060
1983	30.5	89.7	55.3	18.8	51.7	3,279,273	1,811,831
1984	29.5	86.8	56.2	19.1	53.5	5,323,083	2,991,084
1985	28.5	83.8	57.1	19.4	55.5	5,000,063	2,857,341
1986	27.5	80.9	58.1	19.8	57.4	6,355,666	3,693,726
1987	26.5	77.9	59.1	20.1	59.3	6,276,446	3,709,632
1988	25.5	75.0	60.1	20.4	61.3	7,308,924	4,393,195
1989	24.5	72.1	61.1	20.8	63.3	7,468,171	4,565,074
1990	23.5	69.1	62.2	21.1	65.3	6,588,796	4,095,843
1991	22.5	66.2	63.2	21.5	67.2	7,637,721	4,828,391
1992	21.5	63.2	64.3	21.9	69.2	5,964,382	3,834,452
1993	20.5	60.3	65.4	22.2	71.3	6,449,626	4,216,672
1994	19.5	57.4	66.5	22.6	73.3	6,902,936	4,589,572
1995	18.5	54.4	67.6	23.0	75.3	7,391,525	4,998,283
1996	17.5	51.5	68.8	23.4	77.2	6,884,071	4,735,545
1997	16.5	48.5	70.0	23.8	79.2	8,649,223	6,054,314
1998	15.5	45.6	71.3	24.2	81.1	10,430,941	7,432,436
1999	14.5	42.6	72.6	24.7	83.0	11,260,650	8,171,022
2000	13.5	39.7	73.9	25.1	84.8	13,877,949	10,260,075
2001	12.5	36.8	75.4	25.6	86.5	15,120,433	11,395,213
2002	11.5	33.8	76.9	26.1	88.2	17,938,246	13,787,938
2003	10.5	30.9	78.4	26.7	89.7	19,680,293	15,436,258
2004	9.5	27.9	80.1	27.2	91.2	20,193,776	16,171,353
2005	8.5	25.0	81.8	27.8	92.6	24,887,635	20,358,794
2006	7.5	22.1	83.6	28.4	93.9	32,709,079	27,345,912
2007	6.5	19.1	85.5	29.1	95.1	41,650,988	35,604,844
2008	5.5	16.2	87.4	29.7	96.2	31,549,369	27,588,622
2009	4.5	13.2	89.5	30.4	97.1	32,223,883	28,837,906
2010	3.5	10.3	91.6	31.2	98.0	32,484,350	29,764,562
2011	2.5	7.4	93.9	31.9	98.8	27,358,881	25,678,564
2012	1.5	4.4	96.2	32.7	99.4	29,219,308	28,108,568
2013	0.5	1.5	98.7	33.6	99.8	26,209,953	25,864,040
						-----	-----
						518,691,071	409,432,576

Average Age of Survivors = 11.97  
 Average Remaining Life = 26.84





**Account: E3682 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	11.87	1473.160
L0.5	14	11.78	1936.106
SC	1	11.32	2409.536
L1	15	11.68	2610.326
S-0.5	2	11.36	2728.626
R0.5	21	11.35	2881.244
S0	3	11.40	3408.038
L1.5	16	11.64	3419.120
R1	22	11.34	3816.750
S0.5	4	11.43	4160.359
L2	17	11.58	4462.038
R1.5	23	11.39	4786.593
S1	5	11.44	5129.917
R2	24	11.42	6058.668
S1.5	6	11.44	6180.069
L3	18	11.42	7119.493
R2.5	25	11.42	7380.888
S2	7	11.43	7422.097
R3	26	11.40	8971.585
S3	8	11.35	9907.286
L4	19	11.26	10653.518
R4	27	11.27	11846.375
S4	9	11.12	13039.637
L5	20	11.07	13769.216
R5	28	10.92	15082.982
S5	10	10.84	15809.451
S6	11	10.59	18061.250

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ACCOUNT E0136820 Proposed Curve at 12/31/15  
IOWA CURVE: 12 - L0

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1943	70.5	587.5	0.0	0.0	0.0	1,476	0
1944	69.5	579.2	0.0	0.0	0.0	0	0
1945	68.5	570.8	0.0	0.0	0.0	0	0
1946	67.5	562.5	0.0	0.0	0.0	163	0
1947	66.5	554.2	0.0	0.0	0.0	0	0
1948	65.5	545.8	0.0	0.0	0.0	0	0
1949	64.5	537.5	0.0	0.0	0.0	0	0
1950	63.5	529.2	0.0	0.0	0.0	6,627	0
1951	62.5	520.8	0.0	0.0	0.0	48,561	0
1952	61.5	512.5	0.0	0.0	0.0	1,524	0
1953	60.5	504.2	0.0	0.0	0.0	36,517	0
1954	59.5	495.8	0.0	0.0	0.0	0	0
1955	58.5	487.5	0.0	0.0	0.0	1,874	0
1956	57.5	479.2	0.0	0.0	0.0	30,109	0
1957	56.5	470.8	0.0	0.0	0.0	60,507	0
1958	55.5	462.5	0.0	0.0	0.0	64,150	0
1959	54.5	454.2	0.0	0.0	0.0	75,631	0
1960	53.5	445.8	0.0	0.0	0.0	122,773	0
1961	52.5	437.5	0.0	0.0	0.0	120,978	0
1962	51.5	429.2	0.0	0.0	0.0	32,156	0
1963	50.5	420.8	0.0	0.0	0.0	18,156	0
1964	49.5	412.5	0.0	0.0	0.0	104	0
1965	48.5	404.2	0.0	0.0	0.0	41,006	0
1966	47.5	395.8	0.0	0.0	0.0	12,596	0
1967	46.5	387.5	0.0	0.0	0.0	8,521	0
1968	45.5	379.2	0.0	0.0	0.0	31,465	0
1969	44.5	370.8	0.0	0.0	0.0	6,781	0
1970	43.5	362.5	0.0	0.0	0.0	63,396	0
1971	42.5	354.2	0.0	0.0	0.0	0	0
1972	41.5	345.8	36.8	4.4	0.0	59,168	21,793
1973	40.5	337.5	26.0	3.1	0.0	40,288	10,468
1974	39.5	329.2	21.1	2.5	0.0	40,378	8,512
1975	38.5	320.8	19.0	2.3	0.1	9,982	1,898
1976	37.5	312.5	18.4	2.2	0.1	5,711	1,049
1977	36.5	304.2	18.5	2.2	0.2	8,105	1,498
1978	35.5	295.8	19.0	2.3	0.3	45,178	8,599
1979	34.5	287.5	19.8	2.4	0.4	107,562	21,339
1980	33.5	279.2	20.8	2.5	0.6	58,926	12,265
1981	32.5	270.8	21.9	2.6	0.9	8,765	1,920
1982	31.5	262.5	23.1	2.8	1.2	0	0
1983	30.5	254.2	24.3	2.9	1.6	9,360	2,276
1984	29.5	245.8	25.6	3.1	2.1	11,901	3,048
1985	28.5	237.5	27.0	3.2	2.8	141,229	38,072
1986	27.5	229.2	28.4	3.4	3.6	420,376	119,204
1987	26.5	220.8	29.8	3.6	4.5	458,081	136,522
1988	25.5	212.5	31.3	3.8	5.7	330,787	103,527
1989	24.5	204.2	32.8	3.9	7.0	70,409	23,125
1990	23.5	195.8	34.4	4.1	8.5	264,222	90,997

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ACCOUNT E0136820 Proposed Curve at 12/31/15

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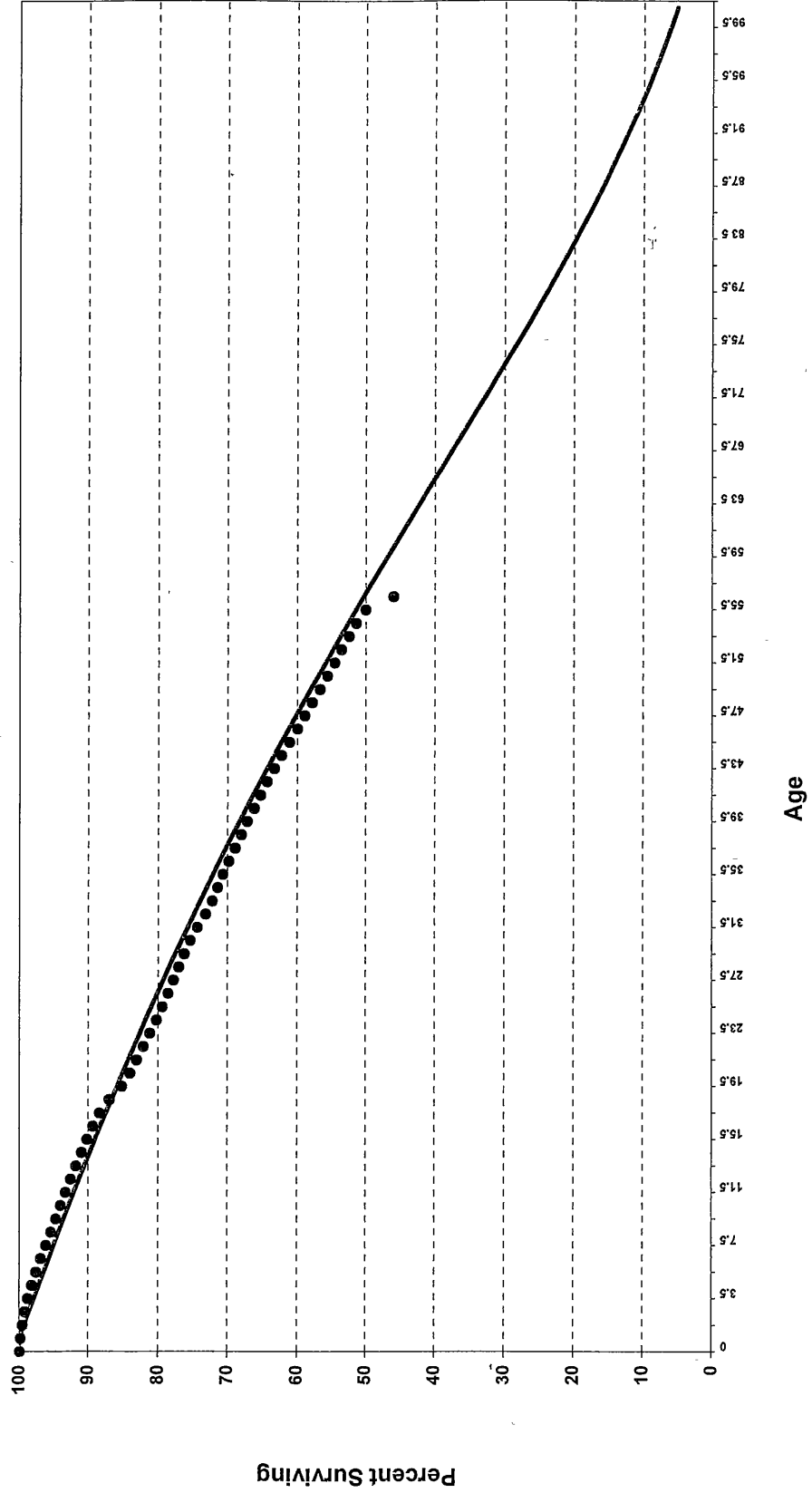
IOWA CURVE: 12 - L0

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1991	22.5	187.5	36.1	4.3	10.3	203,182	73,325
1992	21.5	179.2	37.8	4.5	12.3	362,795	137,118
1993	20.5	170.8	39.6	4.7	14.6	137,152	54,256
1994	19.5	162.5	41.4	5.0	17.2	68,008	28,145
1995	18.5	154.2	43.3	5.2	20.0	61,484	26,609
1996	17.5	145.8	45.2	5.4	23.1	49,217	22,265
1997	16.5	137.5	47.3	5.7	26.5	20,071	9,488
1998	15.5	129.2	49.4	5.9	30.1	85,608	42,274
1999	14.5	120.8	51.6	6.2	34.0	253,010	130,484
2000	13.5	112.5	53.9	6.5	38.2	42,967	23,138
2001	12.5	104.2	56.2	6.7	42.6	124,539	70,015
2002	11.5	95.8	58.7	7.0	47.1	108,362	63,591
2003	10.5	87.5	61.3	7.4	51.9	355,018	217,451
2004	9.5	79.2	63.9	7.7	56.8	473,115	302,440
2005	8.5	70.8	66.7	8.0	61.8	638,063	425,673
2006	7.5	62.5	69.6	8.4	67.0	1,732,822	1,206,412
2007	6.5	54.2	72.7	8.7	72.1	849,438	617,164
2008	5.5	45.8	75.8	9.1	77.3	590,486	447,732
2009	4.5	37.5	79.2	9.5	82.5	1,074,502	850,721
2010	3.5	29.2	82.8	9.9	87.4	1,941,095	1,607,085
2011	2.5	20.8	86.8	10.4	92.0	1,285,996	1,116,079
2012	1.5	12.5	91.3	11.0	96.1	1,749,379	1,597,387
2013	0.5	4.2	96.7	11.6	99.1	5,946,023	5,748,698
						-----	-----
						21,027,831	15,423,662

Average Age of Survivors = 8.74  
 Average Remaining Life = 8.80

Account: E3691 Experience Band: 1947-2013

55-R0.5



**Account: E3691 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	63.72	38.810
S-0.5	2	56.59	41.745
R0.5	21	55.38	89.869
L0.5	14	60.11	133.453
R1	22	52.32	179.643
S0	3	54.19	287.992
SC	1	60.55	310.656
L1	15	57.43	555.252
R1.5	23	51.09	722.586
S0.5	4	52.85	872.297
L1.5	16	55.67	1394.366
R2	24	50.35	1783.340
S1	5	51.92	1856.371
L2	17	54.44	2809.488
S1.5	6	51.37	3080.101
R2.5	25	50.19	3314.604
S2	7	50.99	4717.624
R3	26	50.15	5376.116
L3	18	52.66	6416.986
S3	8	50.83	8435.865
R4	27	50.67	10074.887
L4	19	51.67	11162.805
S4	9	51.23	14005.475
L5	20	52.00	16795.054
R5	28	51.76	17330.588
S5	10	52.10	20083.111
S6	11	53.15	26303.234

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ACCOUNT E0136910 Proposed Curve at 12/31/15  
 IOWA CURVE: 55 - R0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1956	57.5	104.5	41.0	22.6	48.6	156,323	64,120
1957	56.5	102.7	41.9	23.0	49.7	316,736	132,631
1958	55.5	100.9	42.7	23.5	50.9	372,382	159,151
1959	54.5	99.1	43.6	24.0	52.0	560,025	244,231
1960	53.5	97.3	44.5	24.5	53.1	578,866	257,540
1961	52.5	95.5	45.4	25.0	54.2	478,646	217,200
1962	51.5	93.6	46.3	25.5	55.3	410,344	189,878
1963	50.5	91.8	47.2	25.9	56.4	428,169	201,991
1964	49.5	90.0	48.1	26.4	57.5	419,459	201,700
1965	48.5	88.2	49.0	27.0	58.6	414,245	202,996
1966	47.5	86.4	49.9	27.5	59.7	447,127	223,249
1967	46.5	84.5	50.9	28.0	60.7	555,638	282,614
1968	45.5	82.7	51.8	28.5	61.8	650,245	336,852
1969	44.5	80.9	52.8	29.0	62.8	678,960	358,165
1970	43.5	79.1	53.7	29.5	63.8	643,424	345,569
1971	42.5	77.3	54.7	30.1	64.9	687,439	375,830
1972	41.5	75.5	55.6	30.6	65.9	816,646	454,393
1973	40.5	73.6	56.6	31.1	66.9	761,136	430,946
1974	39.5	71.8	57.6	31.7	67.8	959,232	552,548
1975	38.5	70.0	58.6	32.2	68.8	832,228	487,637
1976	37.5	68.2	59.6	32.8	69.8	827,157	492,922
1977	36.5	66.4	60.6	33.3	70.7	987,751	598,546
1978	35.5	64.5	61.6	33.9	71.7	1,161,408	715,516
1979	34.5	62.7	62.6	34.4	72.6	1,206,907	755,819
1980	33.5	60.9	63.6	35.0	73.5	1,402,048	892,364
1981	32.5	59.1	64.7	35.6	74.4	1,266,531	819,139
1982	31.5	57.3	65.7	36.1	75.3	1,535,455	1,008,948
1983	30.5	55.5	66.7	36.7	76.2	1,489,137	993,991
1984	29.5	53.6	67.8	37.3	77.1	1,628,497	1,104,020
1985	28.5	51.8	68.8	37.9	78.0	2,419,306	1,665,519
1986	27.5	50.0	69.9	38.4	78.8	2,001,914	1,399,265
1987	26.5	48.2	71.0	39.0	79.7	1,805,575	1,281,136
1988	25.5	46.4	72.0	39.6	80.5	2,104,912	1,515,884
1989	24.5	44.5	73.1	40.2	81.4	1,973,058	1,441,955
1990	23.5	42.7	74.2	40.8	82.2	2,305,105	1,709,267
1991	22.5	40.9	75.2	41.4	83.0	2,651,084	1,994,243
1992	21.5	39.1	76.3	42.0	83.9	2,508,054	1,913,624
1993	20.5	37.3	77.4	42.6	84.7	2,695,091	2,085,393
1994	19.5	35.5	78.5	43.2	85.5	2,639,550	2,070,945
1995	18.5	33.6	79.5	43.7	86.3	2,917,432	2,320,567
1996	17.5	31.8	80.6	44.3	87.1	2,064,549	1,664,579
1997	16.5	30.0	81.7	44.9	87.8	2,151,468	1,758,054
1998	15.5	28.2	82.8	45.5	88.6	2,345,188	1,941,906
1999	14.5	26.4	83.9	46.1	89.4	1,699,254	1,425,598
2000	13.5	24.5	85.0	46.7	90.2	1,586,958	1,348,744
2001	12.5	22.7	86.1	47.3	90.9	2,094,294	1,802,878
2002	11.5	20.9	87.2	48.0	91.7	3,146,056	2,742,838
2003	10.5	19.1	88.3	48.6	92.5	4,983,670	4,399,785

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ACCOUNT E0136910 Proposed Curve at 12/31/15  
 IOWA CURVE: 55 - R0.5

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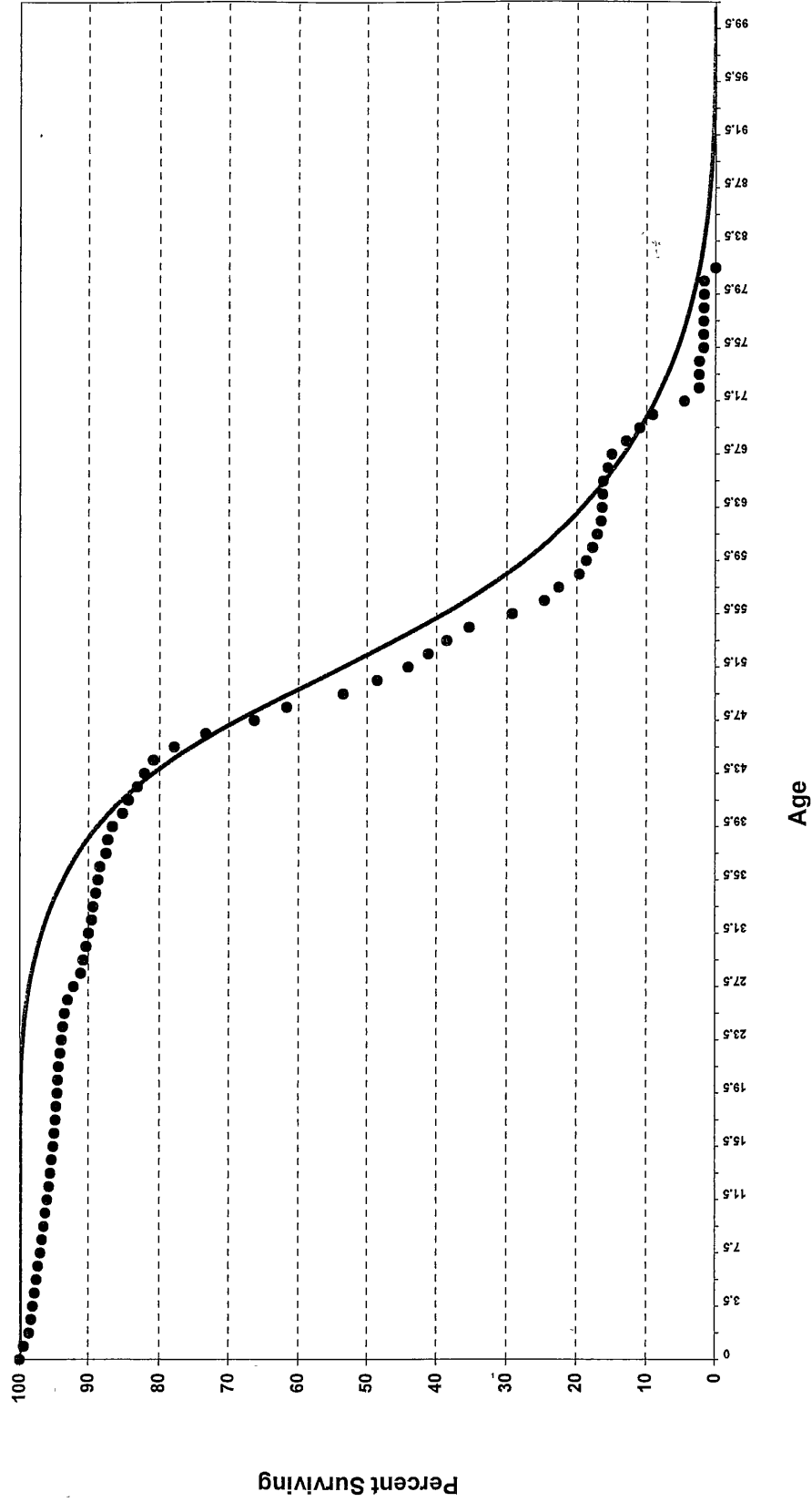
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2004	9.5	17.3	89.4	49.2	93.2	5,379,230	4,808,345
2005	8.5	15.5	90.5	49.8	93.9	4,757,027	4,304,771
2006	7.5	13.6	91.6	50.4	94.7	5,106,865	4,677,942
2007	6.5	11.8	92.7	51.0	95.4	6,773,256	6,279,608
2008	5.5	10.0	93.8	51.6	96.1	6,572,180	6,166,361
2009	4.5	8.2	94.9	52.2	96.8	6,459,331	6,132,593
2010	3.5	6.4	96.1	52.8	97.6	6,340,970	6,091,183
2011	2.5	4.5	97.2	53.5	98.3	5,506,567	5,351,429
2012	1.5	2.7	98.3	54.1	99.0	5,296,521	5,206,874
2013	0.5	0.9	99.4	54.7	99.7	5,450,718	5,419,974
						-----	-----
						126,407,344	104,021,768

Average Age of Survivors = 16.24  
 Average Remaining Life = 45.26

□

Account: E3692 Experience Band: 1947-2013

53-L4





**Account: E3692 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>lowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L4	19	52.68	1310.927
R4	27	51.38	1883.910
S3	8	51.99	1928.247
R3	26	50.82	1971.170
S4	9	52.28	2243.511
L5	20	52.54	2369.703
R2.5	25	50.34	3051.951
S2	7	51.40	3805.064
R5	28	51.90	4027.814
L3	18	53.21	4423.178
S5	10	52.22	4677.818
R2	24	49.70	5178.618
S1.5	6	50.99	5552.684
S1	5	50.46	8051.579
R1.5	23	49.08	8138.046
S6	11	52.03	8500.208
L2	17	53.11	10120.630
S0.5	4	49.91	10993.909
R1	22	48.26	12178.198
L1.5	16	52.70	13349.229
S0	3	49.18	14700.438
L1	15	52.14	17457.510
R0.5	21	47.74	18226.657
S-0.5	2	48.28	19755.787
L0.5	14	52.46	21159.850
L0	13	52.86	25551.597
SC	1	46.98	25914.470

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ACCOUNT E0136920 Proposed Curve at 12/31/15  
IOWA CURVE: 53 - L4

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1942	71.5	134.9	13.3	7.0	8.3	0	0
1943	70.5	133.0	13.7	7.3	9.3	0	0
1944	69.5	131.1	14.1	7.5	10.3	0	0
1945	68.5	129.2	14.5	7.7	11.4	0	0
1946	67.5	127.4	14.9	7.9	12.6	0	0
1947	66.5	125.5	15.4	8.1	13.9	0	0
1948	65.5	123.6	15.8	8.4	15.3	0	0
1949	64.5	121.7	16.2	8.6	16.8	0	0
1950	63.5	119.8	16.6	8.8	18.4	0	0
1951	62.5	117.9	16.9	9.0	20.1	0	0
1952	61.5	116.0	17.3	9.2	22.0	0	0
1953	60.5	114.2	17.6	9.3	24.0	0	0
1954	59.5	112.3	17.9	9.5	26.3	0	0
1955	58.5	110.4	18.2	9.7	28.7	0	0
1956	57.5	108.5	18.5	9.8	31.3	0	0
1957	56.5	106.6	18.7	9.9	34.2	0	0
1958	55.5	104.7	19.0	10.1	37.3	0	0
1959	54.5	102.8	19.3	10.2	40.6	0	0
1960	53.5	100.9	19.5	10.4	44.1	0	0
1961	52.5	99.1	19.9	10.5	47.8	0	0
1962	51.5	97.2	20.2	10.7	51.6	0	0
1963	50.5	95.3	20.6	10.9	55.4	0	0
1964	49.5	93.4	21.1	11.2	59.3	0	0
1965	48.5	91.5	21.6	11.5	63.2	61,220	13,244
1966	47.5	89.6	22.3	11.8	66.9	51,544	11,473
1967	46.5	87.7	23.0	12.2	70.5	111,598	25,639
1968	45.5	85.8	23.8	12.6	73.8	365,532	86,939
1969	44.5	84.0	24.7	13.1	76.9	565,093	139,510
1970	43.5	82.1	25.7	13.6	79.6	592,725	152,243
1971	42.5	80.2	26.8	14.2	82.1	938,755	251,303
1972	41.5	78.3	27.9	14.8	84.3	1,359,344	379,710
1973	40.5	76.4	29.2	15.5	86.3	1,460,922	426,115
1974	39.5	74.5	30.5	16.1	88.0	1,651,887	503,225
1975	38.5	72.6	31.8	16.9	89.5	1,622,764	516,255
1976	37.5	70.8	33.2	17.6	90.9	3,139,249	1,042,513
1977	36.5	68.9	34.6	18.4	92.1	3,733,474	1,293,437
1978	35.5	67.0	36.1	19.1	93.2	3,748,745	1,353,841
1979	34.5	65.1	37.6	19.9	94.2	4,144,443	1,559,020
1980	33.5	63.2	39.1	20.7	95.1	3,606,553	1,411,929
1981	32.5	61.3	40.7	21.6	95.8	3,784,766	1,540,727
1982	31.5	59.4	42.3	22.4	96.5	3,819,334	1,615,409
1983	30.5	57.5	43.9	23.3	97.1	4,323,524	1,898,435
1984	29.5	55.7	45.6	24.1	97.7	5,841,078	2,660,620
1985	28.5	53.8	47.2	25.0	98.1	6,698,228	3,162,732
1986	27.5	51.9	48.9	25.9	98.5	8,290,335	4,054,878
1987	26.5	50.0	50.6	26.8	98.9	8,741,699	4,425,908
1988	25.5	48.1	52.4	27.8	99.2	9,306,949	4,874,433
1989	24.5	46.2	54.1	28.7	99.4	8,896,035	4,816,440

□

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ACCOUNT E0136920 Proposed Curve at 12/31/15  
 IOWA CURVE: 53 - L4

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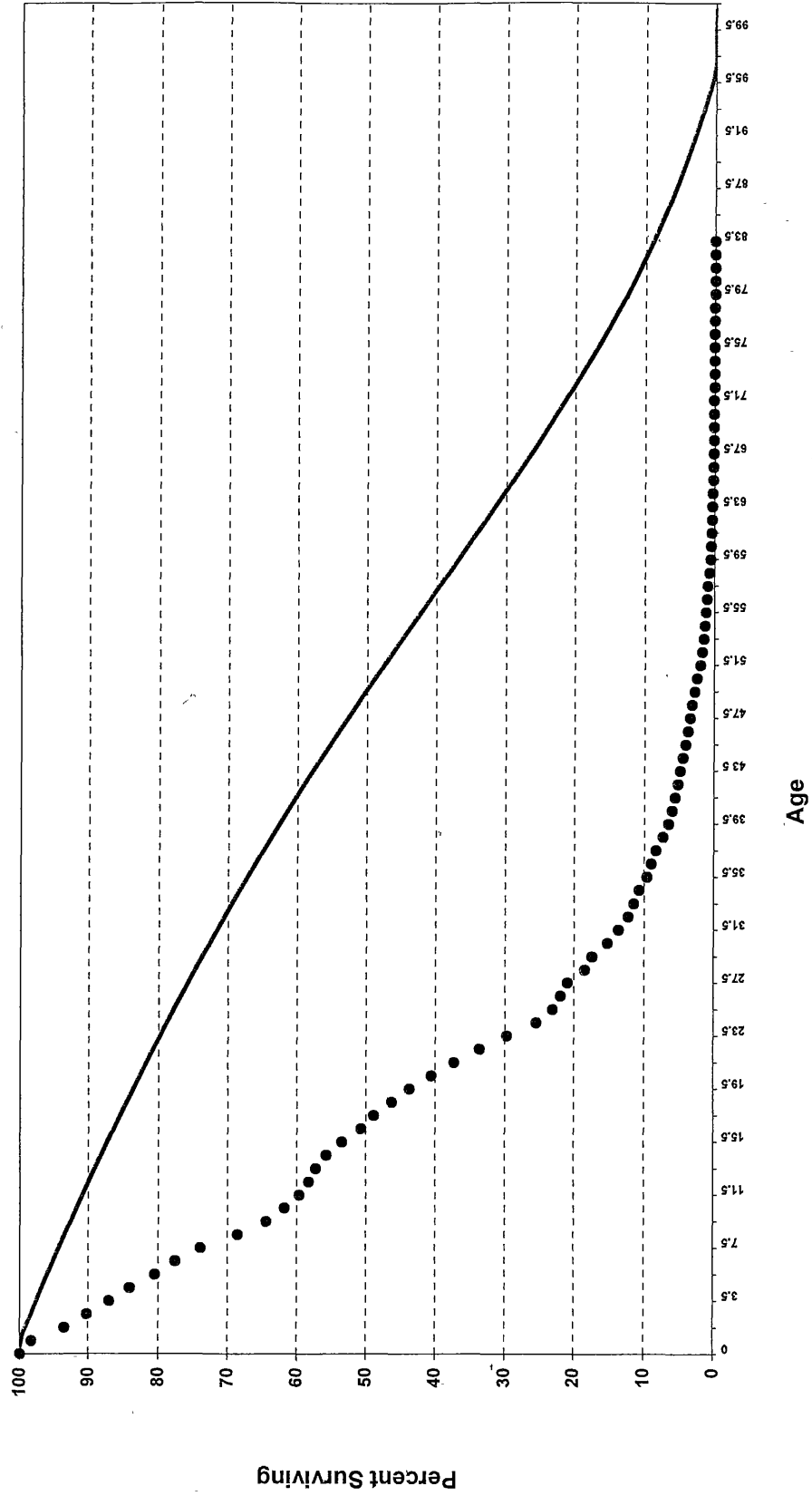
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1990	23.5	44.3	55.9	29.6	99.6	9,035,494	5,053,566
1991	22.5	42.5	57.7	30.6	99.7	7,533,224	4,349,566
1992	21.5	40.6	59.6	31.6	99.8	8,443,862	5,029,517
1993	20.5	38.7	61.4	32.5	99.9	6,632,281	4,072,562
1994	19.5	36.8	63.3	33.5	99.9	7,323,202	4,632,583
1995	18.5	34.9	65.1	34.5	100.0	7,129,737	4,643,120
1996	17.5	33.0	67.0	35.5	100.0	7,870,619	5,272,987
1997	16.5	31.1	68.9	36.5	100.0	8,063,385	5,553,613
1998	15.5	29.2	70.8	37.5	100.0	9,850,438	6,969,881
1999	14.5	27.4	72.6	38.5	100.0	8,023,784	5,828,643
2000	13.5	25.5	74.5	39.5	100.0	7,476,458	5,572,078
2001	12.5	23.6	76.4	40.5	100.0	9,672,588	7,391,308
2002	11.5	21.7	78.3	41.5	100.0	11,371,968	8,904,454
2003	10.5	19.8	80.2	42.5	100.0	12,394,148	9,938,692
2004	9.5	17.9	82.1	43.5	100.0	12,745,554	10,460,961
2005	8.5	16.0	84.0	44.5	100.0	12,423,584	10,431,110
2006	7.5	14.2	85.8	45.5	100.0	14,142,238	12,140,963
2007	6.5	12.3	87.7	46.5	100.0	13,429,047	11,782,075
2008	5.5	10.4	89.6	47.5	100.0	12,051,549	10,800,905
2009	4.5	8.5	91.5	48.5	100.0	10,198,411	9,332,498
2010	3.5	6.6	93.4	49.5	100.0	9,168,727	8,563,236
2011	2.5	4.7	95.3	50.5	100.0	7,786,468	7,419,174
2012	1.5	2.8	97.2	51.5	100.0	8,621,713	8,377,694
2013	0.5	0.9	99.1	52.5	100.0	8,658,495	8,576,802
						-----	-----
						316,902,770	219,313,968

Average Age of Survivors = 16.61  
 Average Remaining Life = 36.68

□

Account: E3701 Experience Band: 1947-2013

48-R0.5



**Account: E3701 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	18.85	855.107
L0.5	14	18.90	856.473
S0	1	18.30	970.656
S-0.5	2	18.48	1474.059
R0.5	21	18.46	1627.209
L1	15	18.92	1705.123
S0	3	18.67	2544.732
L1.5	16	18.99	2912.773
R1	22	18.58	3025.542
S0.5	4	18.78	3712.913
L2	17	19.03	4504.259
R1.5	23	18.73	4504.639
S1	5	18.86	5233.859
R2	24	18.81	6475.903
S1.5	6	18.92	6867.284
R2.5	25	18.89	8503.895
L3	18	19.05	8554.818
S2	7	18.94	8797.212
R3	26	18.94	10973.464
S3	8	18.98	12648.687
L4	19	19.02	13921.621
R4	27	18.99	15467.397
S4	9	18.98	17547.135
L5	20	18.94	18802.979
R5	28	18.94	20769.391
S5	10	18.89	22032.500
S6	11	18.70	25852.416

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ACCOUNT E0137010 Proposed Curve at 12/31/15  
 IOWA CURVE: 48 - R0.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1928	85.5	178.1	10.2	4.9	6.8	0	0
1929	84.5	176.0	11.1	5.3	7.6	0	0
1930	83.5	174.0	12.0	5.8	8.5	0	0
1931	82.5	171.9	12.9	6.2	9.3	0	0
1932	81.5	169.8	13.7	6.6	10.3	0	0
1933	80.5	167.7	14.6	7.0	11.2	0	0
1934	79.5	165.6	15.4	7.4	12.1	0	0
1935	78.5	163.5	16.3	7.8	13.1	0	0
1936	77.5	161.5	17.1	8.2	14.2	0	0
1937	76.5	159.4	17.9	8.6	15.2	0	0
1938	75.5	157.3	18.7	9.0	16.3	0	0
1939	74.5	155.2	19.6	9.4	17.4	0	0
1940	73.5	153.1	20.4	9.8	18.5	0	0
1941	72.5	151.0	21.2	10.2	19.7	0	0
1942	71.5	149.0	22.1	10.6	20.9	0	0
1943	70.5	146.9	22.9	11.0	22.1	0	0
1944	69.5	144.8	23.7	11.4	23.3	0	0
1945	68.5	142.7	24.5	11.8	24.5	0	0
1946	67.5	140.6	25.4	12.2	25.8	0	0
1947	66.5	138.5	26.2	12.6	27.0	0	0
1948	65.5	136.5	27.1	13.0	28.3	0	0
1949	64.5	134.4	27.9	13.4	29.6	0	0
1950	63.5	132.3	28.8	13.8	30.9	0	0
1951	62.5	130.2	29.7	14.2	32.2	0	0
1952	61.5	128.1	30.5	14.7	33.6	0	0
1953	60.5	126.0	31.4	15.1	34.9	0	0
1954	59.5	124.0	32.3	15.5	36.2	0	0
1955	58.5	121.9	33.2	15.9	37.5	0	0
1956	57.5	119.8	34.1	16.4	38.9	0	0
1957	56.5	117.7	35.0	16.8	40.2	0	0
1958	55.5	115.6	36.0	17.3	41.6	0	0
1959	54.5	113.5	36.9	17.7	42.9	0	0
1960	53.5	111.5	37.8	18.2	44.2	0	0
1961	52.5	109.4	38.8	18.6	45.6	0	0
1962	51.5	107.3	39.7	19.1	46.9	0	0
1963	50.5	105.2	40.7	19.5	48.2	0	0
1964	49.5	103.1	41.7	20.0	49.5	0	0
1965	48.5	101.0	42.7	20.5	50.8	0	0
1966	47.5	99.0	43.7	21.0	52.1	0	0
1967	46.5	96.9	44.7	21.4	53.4	0	0
1968	45.5	94.8	45.7	21.9	54.6	0	0
1969	44.5	92.7	46.7	22.4	55.9	0	0
1970	43.5	90.6	47.8	22.9	57.2	0	0
1971	42.5	88.5	48.8	23.4	58.4	0	0
1972	41.5	86.5	49.9	23.9	59.6	0	0
1973	40.5	84.4	51.0	24.5	60.8	0	0
1974	39.5	82.3	52.0	25.0	62.0	0	0
1975	38.5	80.2	53.1	25.5	63.2	0	0

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ACCOUNT E0137010 Proposed Curve at 12/31/15  
 IOWA CURVE: 48 - R0.5

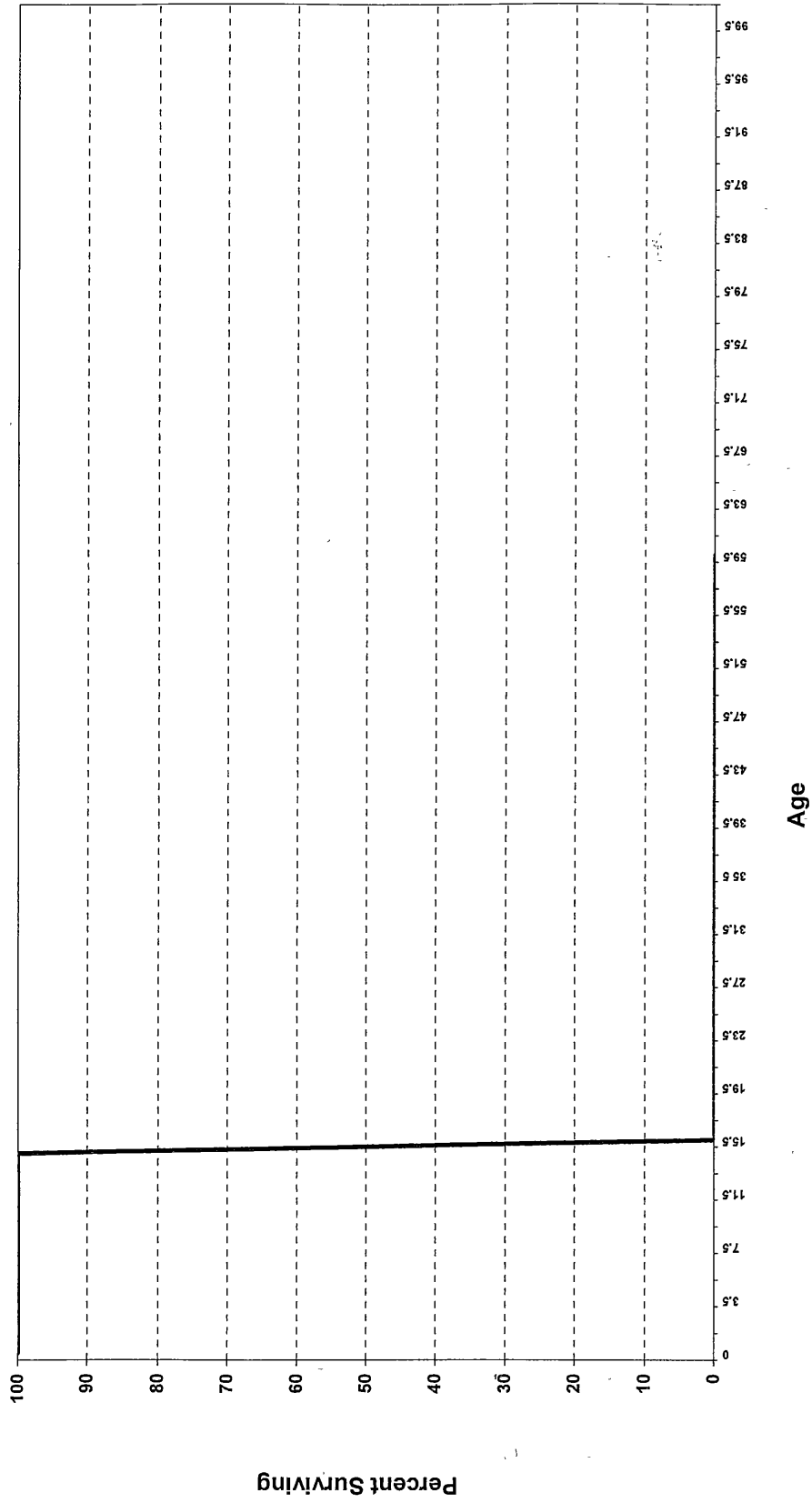
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1976	37.5	78.1	54.2	26.0	64.4	0	0
1977	36.5	76.0	55.3	26.6	65.5	0	0
1978	35.5	74.0	56.4	27.1	66.7	0	0
1979	34.5	71.9	57.6	27.6	67.8	0	0
1980	33.5	69.8	58.7	28.2	68.9	0	0
1981	32.5	67.7	59.9	28.7	70.0	0	0
1982	31.5	65.6	61.0	29.3	71.1	0	0
1983	30.5	63.5	62.2	29.8	72.2	0	0
1984	29.5	61.5	63.3	30.4	73.2	0	0
1985	28.5	59.4	64.5	31.0	74.3	0	0
1986	27.5	57.3	65.7	31.5	75.3	0	0
1987	26.5	55.2	66.9	32.1	76.3	0	0
1988	25.5	53.1	68.1	32.7	77.3	0	0
1989	24.5	51.0	69.3	33.3	78.3	0	0
1990	23.5	49.0	70.5	33.8	79.3	0	0
1991	22.5	46.9	71.7	34.4	80.3	0	0
1992	21.5	44.8	72.9	35.0	81.3	0	0
1993	20.5	42.7	74.2	35.6	82.2	0	0
1994	19.5	40.6	75.4	36.2	83.2	0	0
1995	18.5	38.5	76.6	36.8	84.1	0	0
1996	17.5	36.5	77.9	37.4	85.0	0	0
1997	16.5	34.4	79.1	38.0	85.9	0	0
1998	15.5	32.3	80.3	38.6	86.9	0	0
1999	14.5	30.2	81.6	39.2	87.8	61,259	49,981
2000	13.5	28.1	82.8	39.8	88.7	0	0
2001	12.5	26.0	84.1	40.4	89.5	13,816	11,618
2002	11.5	24.0	85.3	41.0	90.4	255,871	218,367
2003	10.5	21.9	86.6	41.6	91.3	160,813	139,264
2004	9.5	19.8	87.9	42.2	92.2	262,080	230,262
2005	8.5	17.7	89.1	42.8	93.0	137,012	122,109
2006	7.5	15.6	90.4	43.4	93.9	267,381	241,683
2007	6.5	13.5	91.7	44.0	94.7	0	0
2008	5.5	11.5	92.9	44.6	95.5	14,398	13,380
2009	4.5	9.4	94.2	45.2	96.4	637,453	600,537
2010	3.5	7.3	95.5	45.8	97.2	65,057	62,122
2011	2.5	5.2	96.8	46.5	98.0	33,063	31,996
2012	1.5	3.1	98.1	47.1	98.8	46,784	45,877
2013	0.5	1.0	99.4	47.7	99.6	561,884	558,247
						-----	-----
						2,516,871	2,325,443

Average Age of Survivors = 5.94  
 Average Remaining Life = 44.35

Account: E37011 Experience Band: 1947-2013

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ACCOUNT E0137011 Proposed Curve at 12/31/15  
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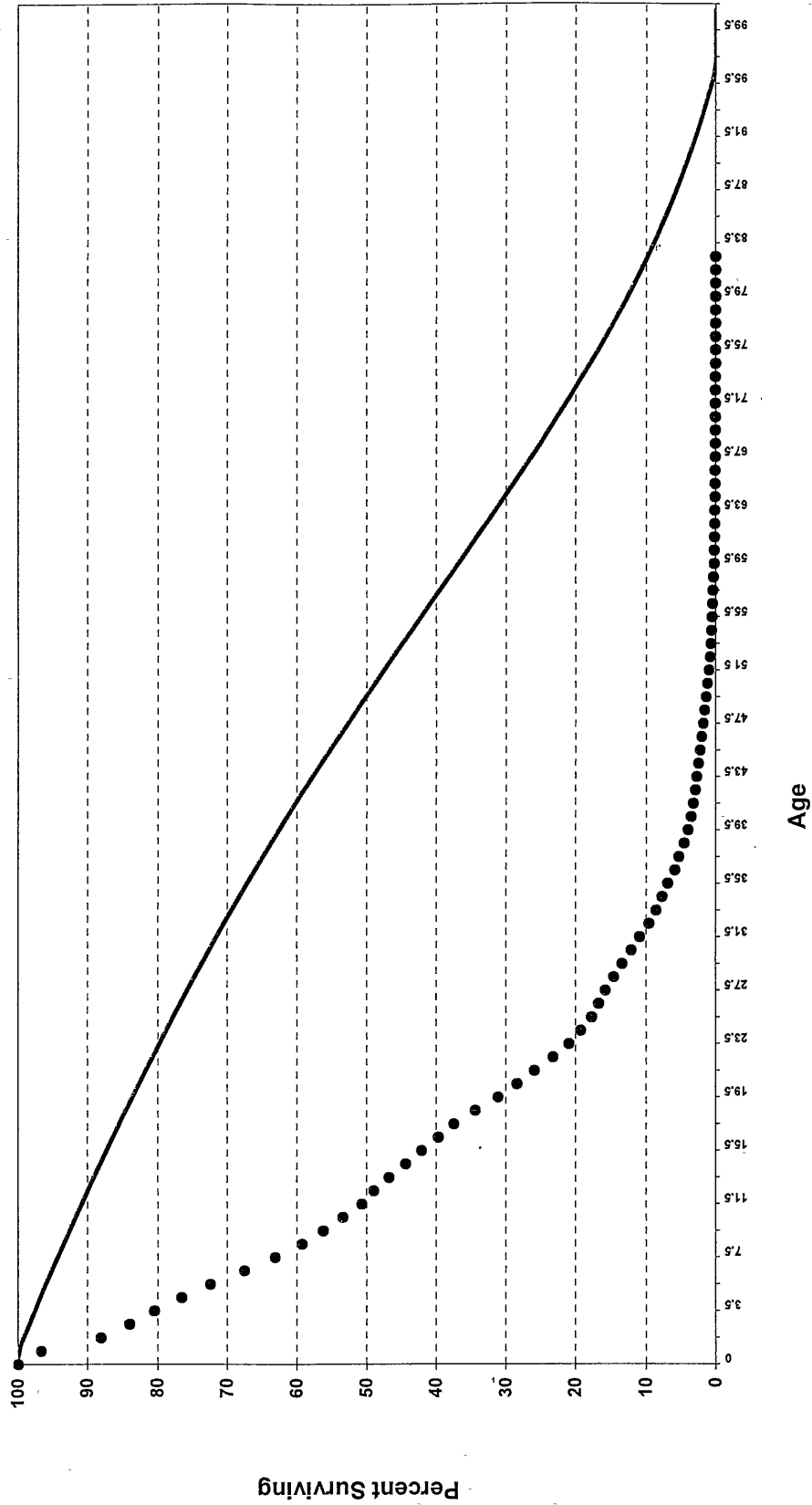
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2008	5.5	36.7	63.3	9.5	100.0	414,580	262,567
2009	4.5	30.0	70.0	10.5	100.0	21,062,914	14,744,019
2010	3.5	23.3	76.7	11.5	100.0	115,206,189	88,324,624
2011	2.5	16.7	83.3	12.5	100.0	39,836,198	33,196,794
2012	1.5	10.0	90.0	13.5	100.0	9,207,309	8,286,569
2013	0.5	3.3	96.7	14.5	100.0	1,100,923	1,064,225
						-----	-----
						186,828,113	145,878,800

Average Age of Survivors = 3.29

Average Remaining Life = 11.71

Account: E3702 Experience Band: 1947-2013

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**Account: E3702 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	15.70	946.442
L0.5	14	15.69	1792.679
SC	1	15.39	1906.466
S-0.5	2	15.45	2774.815
L1	15	15.65	2927.373
R0.5	21	15.43	3010.998
S0	3	15.47	4134.013
L1.5	16	15.61	4302.005
R1	22	15.39	4746.064
S0.5	4	15.47	5452.507
L2	17	15.53	5991.436
R1.5	23	15.39	6386.347
S1	5	15.43	7065.200
R2	24	15.35	8436.449
S1.5	6	15.39	8706.099
L3	18	15.28	10084.725
R2.5	25	15.29	10444.453
S2	7	15.29	10602.198
R3	26	15.19	12808.724
S3	8	15.07	14216.504
L4	19	14.97	15252.939
R4	27	14.91	16895.113
S4	9	14.71	18596.011
L5	20	14.64	19596.815
R5	28	14.43	21378.527
S5	10	14.42	22386.588
S6	11	13.93	25431.688

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ACCOUNT E0137020 Proposed Curve at 12/31/15  
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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1929	84.5	176.0	11.1	5.3	7.6	0	0
1930	83.5	174.0	12.0	5.8	8.5	0	0
1931	82.5	171.9	12.9	6.2	9.3	0	0
1932	81.5	169.8	13.7	6.6	10.3	0	0
1933	80.5	167.7	14.6	7.0	11.2	0	0
1934	79.5	165.6	15.4	7.4	12.1	0	0
1935	78.5	163.5	16.3	7.8	13.1	0	0
1936	77.5	161.5	17.1	8.2	14.2	0	0
1937	76.5	159.4	17.9	8.6	15.2	0	0
1938	75.5	157.3	18.7	9.0	16.3	0	0
1939	74.5	155.2	19.6	9.4	17.4	0	0
1940	73.5	153.1	20.4	9.8	18.5	0	0
1941	72.5	151.0	21.2	10.2	19.7	0	0
1942	71.5	149.0	22.1	10.6	20.9	0	0
1943	70.5	146.9	22.9	11.0	22.1	0	0
1944	69.5	144.8	23.7	11.4	23.3	0	0
1945	68.5	142.7	24.5	11.8	24.5	0	0
1946	67.5	140.6	25.4	12.2	25.8	0	0
1947	66.5	138.5	26.2	12.6	27.0	0	0
1948	65.5	136.5	27.1	13.0	28.3	0	0
1949	64.5	134.4	27.9	13.4	29.6	0	0
1950	63.5	132.3	28.8	13.8	30.9	0	0
1951	62.5	130.2	29.7	14.2	32.2	0	0
1952	61.5	128.1	30.5	14.7	33.6	0	0
1953	60.5	126.0	31.4	15.1	34.9	0	0
1954	59.5	124.0	32.3	15.5	36.2	0	0
1955	58.5	121.9	33.2	15.9	37.5	0	0
1956	57.5	119.8	34.1	16.4	38.9	0	0
1957	56.5	117.7	35.0	16.8	40.2	0	0
1958	55.5	115.6	36.0	17.3	41.6	0	0
1959	54.5	113.5	36.9	17.7	42.9	0	0
1960	53.5	111.5	37.8	18.2	44.2	0	0
1961	52.5	109.4	38.8	18.6	45.6	0	0
1962	51.5	107.3	39.7	19.1	46.9	0	0
1963	50.5	105.2	40.7	19.5	48.2	0	0
1964	49.5	103.1	41.7	20.0	49.5	0	0
1965	48.5	101.0	42.7	20.5	50.8	0	0
1966	47.5	99.0	43.7	21.0	52.1	0	0
1967	46.5	96.9	44.7	21.4	53.4	0	0
1968	45.5	94.8	45.7	21.9	54.6	0	0
1969	44.5	92.7	46.7	22.4	55.9	0	0
1970	43.5	90.6	47.8	22.9	57.2	0	0
1971	42.5	88.5	48.8	23.4	58.4	0	0
1972	41.5	86.5	49.9	23.9	59.6	0	0
1973	40.5	84.4	51.0	24.5	60.8	0	0
1974	39.5	82.3	52.0	25.0	62.0	0	0
1975	38.5	80.2	53.1	25.5	63.2	0	0
1976	37.5	78.1	54.2	26.0	64.4	0	0

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ACCOUNT E0137020 Proposed Curve at 12/31/15  
IOWA CURVE: 48 - R0.5

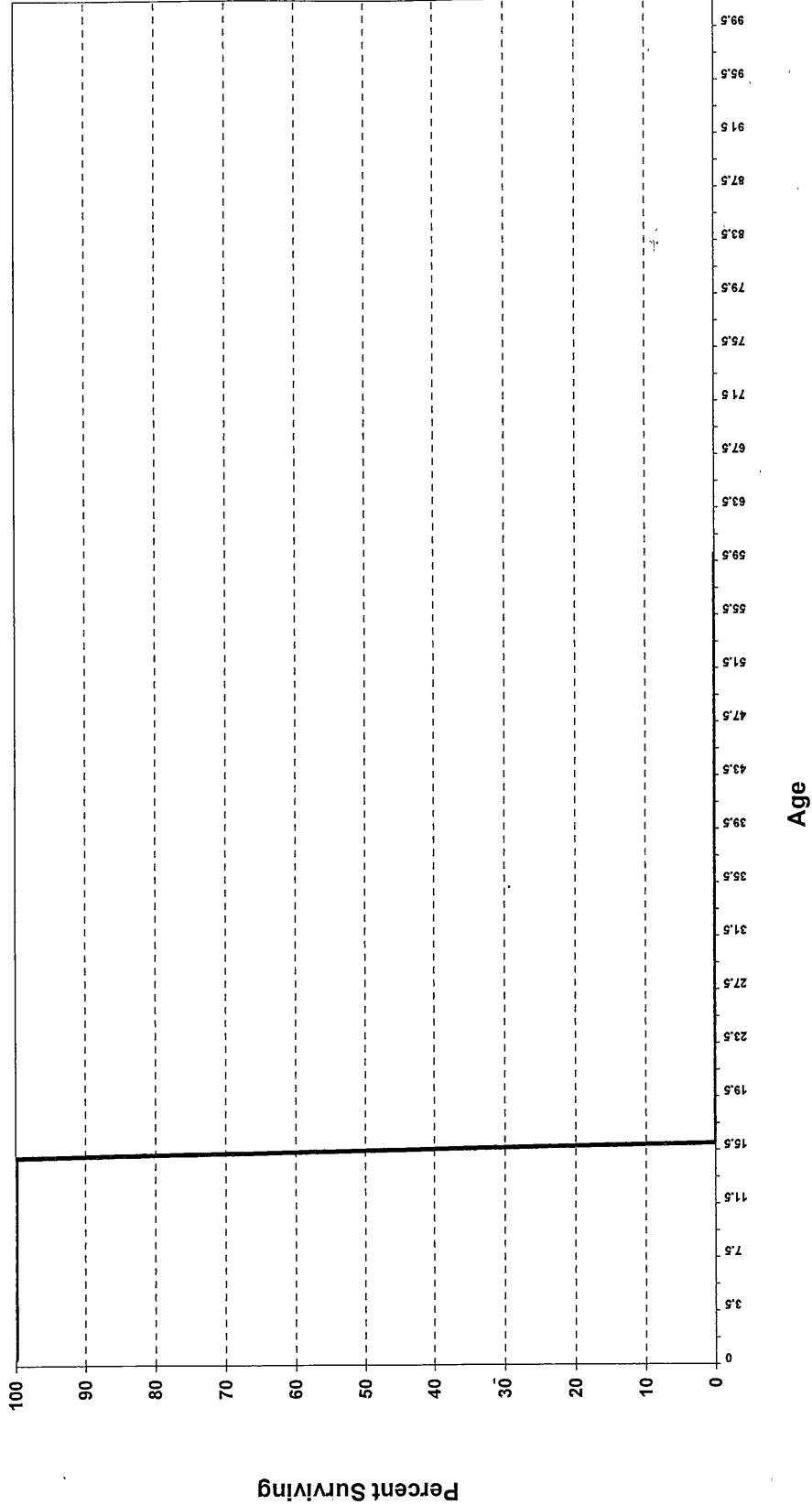
PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1977	36.5	76.0	55.3	26.6	65.5	0	0
1978	35.5	74.0	56.4	27.1	66.7	0	0
1979	34.5	71.9	57.6	27.6	67.8	0	0
1980	33.5	69.8	58.7	28.2	68.9	0	0
1981	32.5	67.7	59.9	28.7	70.0	0	0
1982	31.5	65.6	61.0	29.3	71.1	0	0
1983	30.5	63.5	62.2	29.8	72.2	0	0
1984	29.5	61.5	63.3	30.4	73.2	0	0
1985	28.5	59.4	64.5	31.0	74.3	0	0
1986	27.5	57.3	65.7	31.5	75.3	0	0
1987	26.5	55.2	66.9	32.1	76.3	0	0
1988	25.5	53.1	68.1	32.7	77.3	0	0
1989	24.5	51.0	69.3	33.3	78.3	0	0
1990	23.5	49.0	70.5	33.8	79.3	0	0
1991	22.5	46.9	71.7	34.4	80.3	0	0
1992	21.5	44.8	72.9	35.0	81.3	0	0
1993	20.5	42.7	74.2	35.6	82.2	0	0
1994	19.5	40.6	75.4	36.2	83.2	0	0
1995	18.5	38.5	76.6	36.8	84.1	0	0
1996	17.5	36.5	77.9	37.4	85.0	0	0
1997	16.5	34.4	79.1	38.0	85.9	0	0
1998	15.5	32.3	80.3	38.6	86.9	0	0
1999	14.5	30.2	81.6	39.2	87.8	0	0
2000	13.5	28.1	82.8	39.8	88.7	0	0
2001	12.5	26.0	84.1	40.4	89.5	0	0
2002	11.5	24.0	85.3	41.0	90.4	0	0
2003	10.5	21.9	86.6	41.6	91.3	3,835	3,321
2004	9.5	19.8	87.9	42.2	92.2	123	108
2005	8.5	17.7	89.1	42.8	93.0	25,072	22,345
2006	7.5	15.6	90.4	43.4	93.9	65,841	59,513
2007	6.5	13.5	91.7	44.0	94.7	4,057	3,719
2008	5.5	11.5	92.9	44.6	95.5	0	0
2009	4.5	9.4	94.2	45.2	96.4	0	0
2010	3.5	7.3	95.5	45.8	97.2	0	0
2011	2.5	5.2	96.8	46.5	98.0	578,553	559,884
2012	1.5	3.1	98.1	47.1	98.8	1,827,360	1,791,928
2013	0.5	1.0	99.4	47.7	99.6	1,665,954	1,655,170
						-----	-----
						4,170,795	4,095,988

Average Age of Survivors = 1.39  
Average Remaining Life = 47.14

Account: E37021 Experience Band: 1947-2013

15-SQ



SAN DIEGO GAS & ELECTRIC

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02-16-2014

ACCOUNT E0137021 Proposed Curve at 12/31/15  
 IOWA CURVE: 15 - SQ

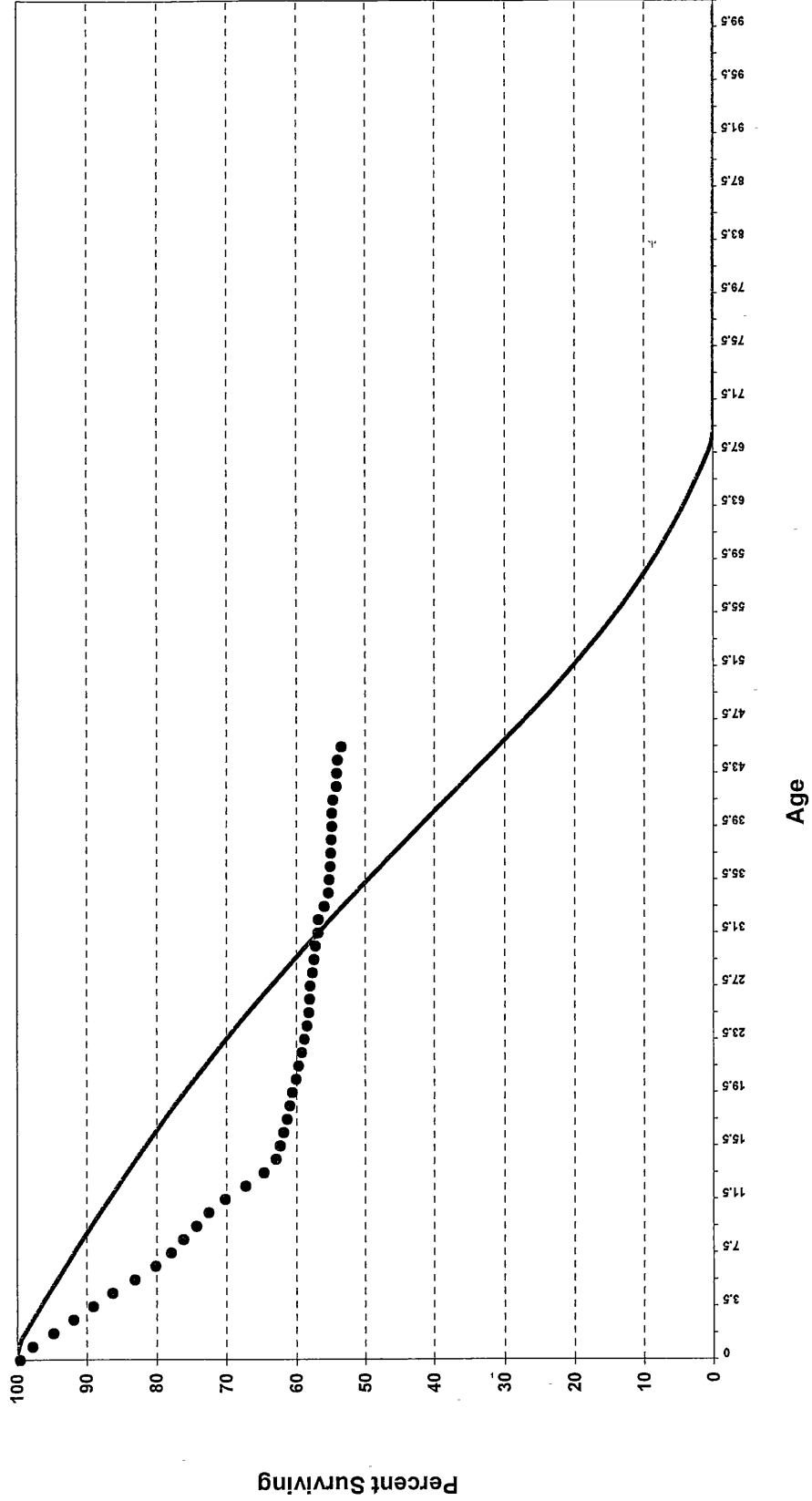
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2008	5.5	36.7	63.3	9.5	100.0	190,962	120,942
2009	4.5	30.0	70.0	10.5	100.0	7,767,056	5,436,932
2010	3.5	23.3	76.7	11.5	100.0	21,532,545	16,508,263
2011	2.5	16.7	83.3	12.5	100.0	9,722,736	8,102,271
2012	1.5	10.0	90.0	13.5	100.0	7,486,851	6,738,159
2013	0.5	3.3	96.7	14.5	100.0	3,462,961	3,347,526
						-----	-----
						50,163,111	40,254,096

Average Age of Survivors = 2.96  
 Average Remaining Life = 12.04

Account: E3710 Experience Band: 1947-2013

34-R0.5





**Account: E3710 Experience Band: 1947-2013****Observed Life Table (OLT)**

Matching truncated at age 50

<b>lowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
SC	1	34.54	7659.770
L0	13	37.25	9163.002
R0.5	21	34.83	9255.852
S-0.5	2	34.86	9602.950
L0.5	14	36.73	10865.186
R1	22	35.08	11610.397
S0	3	35.14	12232.661
L1	15	36.28	12988.537
R1.5	23	35.73	14451.250
S0.5	4	35.57	14760.596
L1.5	16	36.47	15907.376
S1	5	35.94	17711.850
R2	24	36.26	17821.450
L2	17	36.60	19394.743
S1.5	6	36.49	20735.931
R2.5	25	37.08	21515.209
S2	7	36.97	24127.511
R3	26	37.77	25625.540
L3	18	37.37	26648.362
S3	8	38.11	30587.169
R4	27	39.28	33272.100
L4	19	38.74	34427.626
S4	9	39.70	38448.826
L5	20	40.32	41824.289
R5	28	41.10	42564.018
S5	10	41.34	45596.891
S6	11	42.99	51826.069

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ACCOUNT E0137100 Proposed Curve at 12/31/15  
 IOWA CURVE: 34 - R0.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1967	46.5	136.8	27.0	9.2	28.1	4,811	1,297
1968	45.5	133.8	28.2	9.6	30.0	5,897	1,661
1969	44.5	130.9	29.4	10.0	31.8	8,397	2,467
1970	43.5	127.9	30.6	10.4	33.7	9,442	2,891
1971	42.5	125.0	31.9	10.8	35.5	52,109	16,605
1972	41.5	122.1	33.1	11.3	37.4	46,859	15,524
1973	40.5	119.1	34.4	11.7	39.3	29,084	10,008
1974	39.5	116.2	35.7	12.1	41.2	22,590	8,066
1975	38.5	113.2	37.0	12.6	43.1	96,032	35,554
1976	37.5	110.3	38.4	13.0	45.0	26,636	10,217
1977	36.5	107.4	39.7	13.5	46.8	51,506	20,452
1978	35.5	104.4	41.1	14.0	48.7	90,626	37,229
1979	34.5	101.5	42.5	14.4	50.5	141,585	60,133
1980	33.5	98.5	43.9	14.9	52.4	75,884	33,299
1981	32.5	95.6	45.3	15.4	54.2	300,724	136,265
1982	31.5	92.6	46.8	15.9	55.9	566,504	264,915
1983	30.5	89.7	48.2	16.4	57.7	824,613	397,743
1984	29.5	86.8	49.7	16.9	59.4	207,781	103,319
1985	28.5	83.8	51.2	17.4	61.1	163,223	83,628
1986	27.5	80.9	52.8	17.9	62.8	122,204	64,482
1987	26.5	77.9	54.3	18.5	64.5	69,712	37,865
1988	25.5	75.0	55.9	19.0	66.1	64,195	35,875
1989	24.5	72.1	57.5	19.5	67.7	105,736	60,769
1990	23.5	69.1	59.1	20.1	69.3	114,823	67,835
1991	22.5	66.2	60.7	20.6	70.8	204,443	124,098
1992	21.5	63.2	62.3	21.2	72.3	215,798	134,528
1993	20.5	60.3	64.0	21.8	73.8	182,820	116,995
1994	19.5	57.4	65.7	22.3	75.3	154,198	101,253
1995	18.5	54.4	67.3	22.9	76.7	165,096	111,189
1996	17.5	51.5	69.0	23.5	78.1	122,417	84,522
1997	16.5	48.5	70.8	24.1	79.5	116,684	82,556
1998	15.5	45.6	72.5	24.6	80.9	213,506	154,729
1999	14.5	42.6	74.2	25.2	82.2	150,137	111,400
2000	13.5	39.7	75.9	25.8	83.6	88,703	67,357
2001	12.5	36.8	77.7	26.4	84.9	95,911	74,503
2002	11.5	33.8	79.4	27.0	86.2	165,691	131,608
2003	10.5	30.9	81.2	27.6	87.5	157,074	127,522
2004	9.5	27.9	82.9	28.2	88.7	75,426	62,564
2005	8.5	25.0	84.7	28.8	90.0	271,244	229,786
2006	7.5	22.1	86.5	29.4	91.2	148,063	128,058
2007	6.5	19.1	88.3	30.0	92.4	107,593	94,970
2008	5.5	16.2	90.1	30.6	93.6	186,211	167,690
2009	4.5	13.2	91.8	31.2	94.8	104,213	95,715
2010	3.5	10.3	93.6	31.8	96.0	110,400	103,384
2011	2.5	7.4	95.5	32.5	97.2	133,214	127,155
2012	1.5	4.4	97.3	33.1	98.3	148,819	144,749
2013	0.5	1.5	99.1	33.7	99.4	186,632	184,927
						----- 6,705,266	----- 4,269,357

E0137100  
34 R0.5

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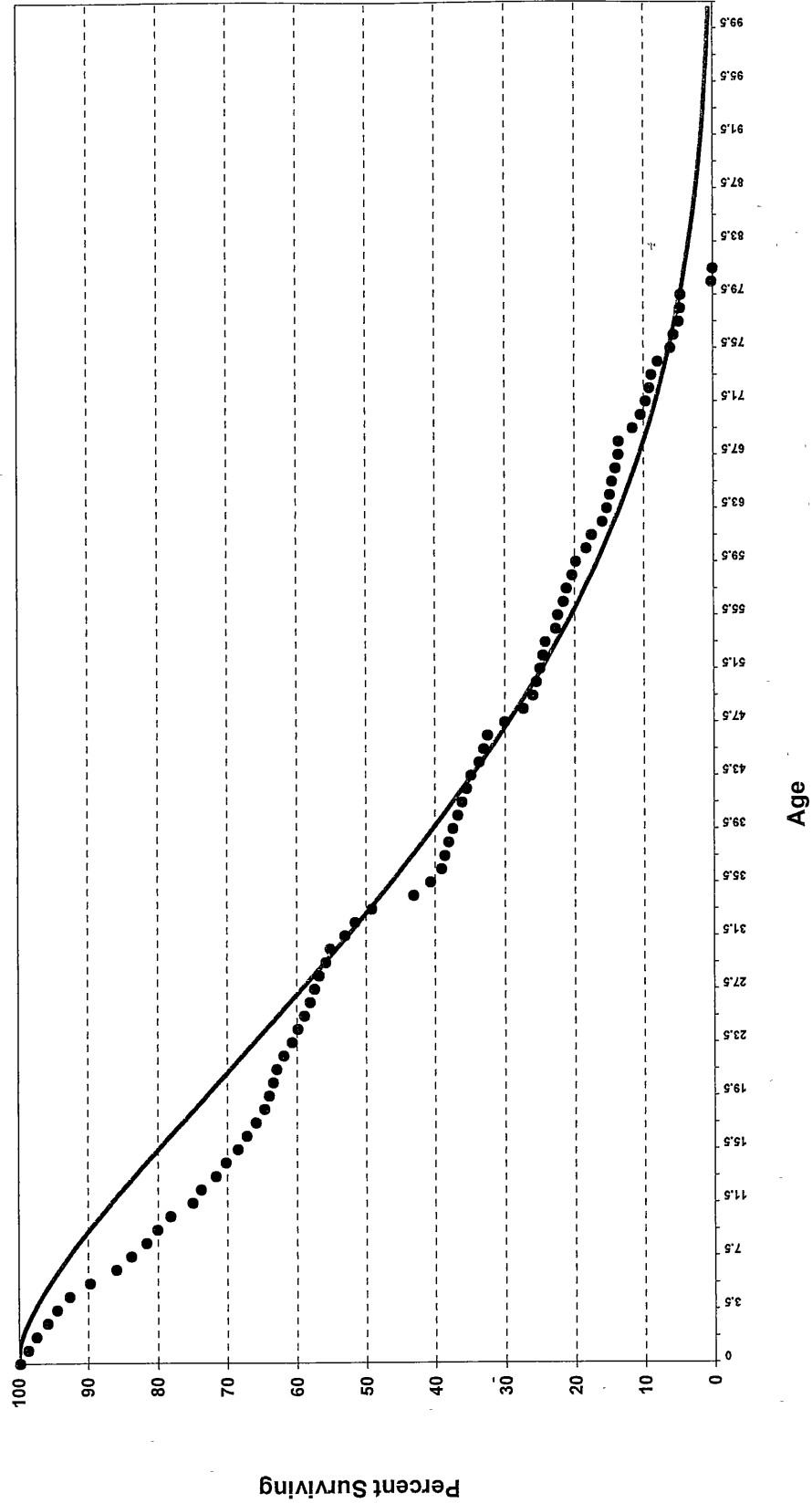
Average Age of Survivors = 21.23  
Average Remaining Life = 21.65

□

E0137100 34 R0.5  
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Account: E3732 Experience Band: 1947-2013

36-10



**Account: E3732 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	36.26	1372.901
SC	1	35.87	2528.287
L0.5	14	36.39	2826.243
S-0.5	2	36.10	4212.410
R0.5	21	36.01	4644.808
L1	15	36.46	4925.125
S0	3	36.32	7030.915
L1.5	16	36.60	7642.945
R1	22	36.06	8231.914
S0.5	4	36.37	9779.673
L2	17	36.65	11099.266
R1.5	23	36.06	11645.641
S1	5	36.33	13221.357
R2	24	35.96	16019.985
S1.5	6	36.24	16666.235
L3	18	36.46	19465.415
R2.5	25	35.80	20222.306
S2	7	36.08	20715.020
R3	26	35.55	25255.292
S3	8	35.66	28292.872
L4	19	35.68	30215.482
R4	27	34.99	33816.719
S4	9	35.04	37366.892
L5	20	34.99	39275.782
R5	28	34.44	43078.643
S5	10	34.48	45163.319
S6	11	34.16	51503.890

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02-16-2014

ACCOUNT E0137320 Proposed Curve at 12/31/15  
IOWA CURVE: 36 - L0

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1932	81.5	226.4	28.8	10.4	3.9	0	0
1933	80.5	223.6	29.3	10.6	4.2	0	0
1934	79.5	220.8	29.8	10.7	4.5	0	0
1935	78.5	218.1	30.3	10.9	4.9	0	0
1936	77.5	215.3	30.8	11.1	5.3	0	0
1937	76.5	212.5	31.3	11.3	5.7	0	0
1938	75.5	209.7	31.8	11.5	6.1	0	0
1939	74.5	206.9	32.3	11.6	6.5	0	0
1940	73.5	204.2	32.8	11.8	7.0	0	0
1941	72.5	201.4	33.4	12.0	7.5	0	0
1942	71.5	198.6	33.9	12.2	8.0	0	0
1943	70.5	195.8	34.4	12.4	8.5	0	0
1944	69.5	193.1	35.0	12.6	9.1	0	0
1945	68.5	190.3	35.5	12.8	9.7	0	0
1946	67.5	187.5	36.1	13.0	10.3	0	0
1947	66.5	184.7	36.7	13.2	11.0	0	0
1948	65.5	181.9	37.2	13.4	11.6	0	0
1949	64.5	179.2	37.8	13.6	12.3	0	0
1950	63.5	176.4	38.4	13.8	13.1	0	0
1951	62.5	173.6	39.0	14.0	13.8	0	0
1952	61.5	170.8	39.6	14.2	14.6	0	0
1953	60.5	168.1	40.2	14.5	15.5	1,609	646
1954	59.5	165.3	40.8	14.7	16.3	11,605	4,731
1955	58.5	162.5	41.4	14.9	17.2	27,357	11,322
1956	57.5	159.7	42.0	15.1	18.1	5,343	2,245
1957	56.5	156.9	42.6	15.4	19.0	6,485	2,765
1958	55.5	154.2	43.3	15.6	20.0	5,729	2,479
1959	54.5	151.4	43.9	15.8	21.0	437	192
1960	53.5	148.6	44.6	16.0	22.1	725	323
1961	52.5	145.8	45.2	16.3	23.1	1,929	873
1962	51.5	143.1	45.9	16.5	24.2	2,955	1,357
1963	50.5	140.3	46.6	16.8	25.3	2,757	1,284
1964	49.5	137.5	47.3	17.0	26.5	16,569	7,832
1965	48.5	134.7	48.0	17.3	27.7	5,853	2,807
1966	47.5	131.9	48.7	17.5	28.9	44,419	21,618
1967	46.5	129.2	49.4	17.8	30.1	118,668	58,600
1968	45.5	126.4	50.1	18.0	31.4	61,715	30,921
1969	44.5	123.6	50.8	18.3	32.7	80,890	41,119
1970	43.5	120.8	51.6	18.6	34.0	136,577	70,437
1971	42.5	118.1	52.3	18.8	35.4	104,293	54,569
1972	41.5	115.3	53.1	19.1	36.8	183,576	97,444
1973	40.5	112.5	53.9	19.4	38.2	173,425	93,390
1974	39.5	109.7	54.6	19.7	39.6	236,727	129,323
1975	38.5	106.9	55.4	20.0	41.1	264,591	146,635
1976	37.5	104.2	56.2	20.2	42.6	201,810	113,456
1977	36.5	101.4	57.0	20.5	44.1	187,233	106,778
1978	35.5	98.6	57.9	20.8	45.6	195,689	113,209
1979	34.5	95.8	58.7	21.1	47.1	612,638	359,521

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ACCOUNT E0137320 Proposed Curve at 12/31/15  
IOWA CURVE: 36 - L0

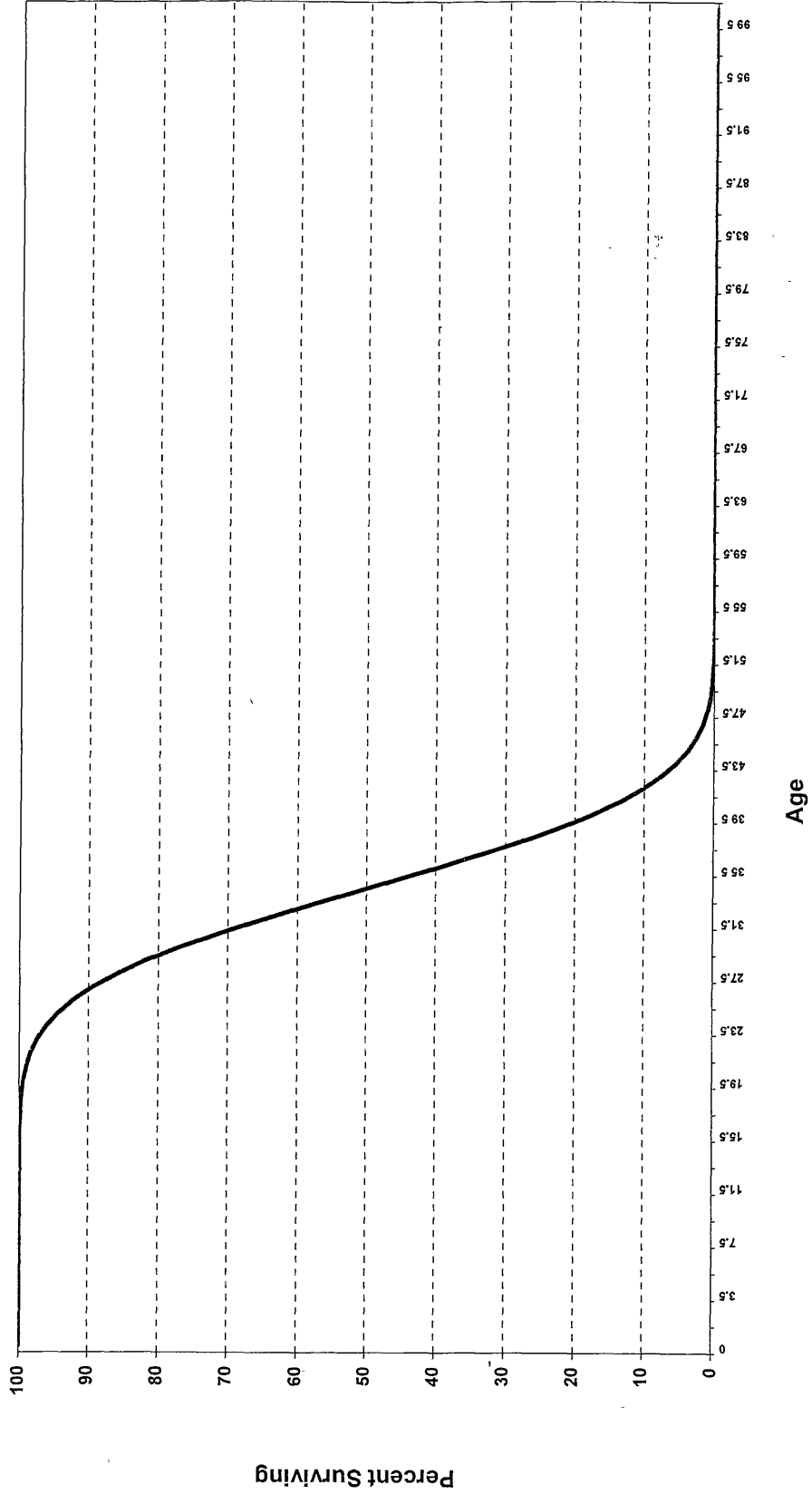
PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1980	33.5	93.1	59.5	21.4	48.7	360,055	214,335
1981	32.5	90.3	60.4	21.7	50.3	541,306	326,860
1982	31.5	87.5	61.3	22.1	51.9	1,941,636	1,189,268
1983	30.5	84.7	62.1	22.4	53.5	1,214,440	754,533
1984	29.5	81.9	63.0	22.7	55.1	1,324,239	834,557
1985	28.5	79.2	63.9	23.0	56.8	546,622	349,430
1986	27.5	76.4	64.8	23.3	58.5	610,176	395,648
1987	26.5	73.6	65.8	23.7	60.1	710,960	467,605
1988	25.5	70.8	66.7	24.0	61.8	957,268	638,625
1989	24.5	68.1	67.7	24.4	63.5	584,676	395,645
1990	23.5	65.3	68.6	24.7	65.2	1,165,593	800,042
1991	22.5	62.5	69.6	25.1	67.0	776,408	540,545
1992	21.5	59.7	70.6	25.4	68.7	615,177	434,428
1993	20.5	56.9	71.6	25.8	70.4	481,847	345,146
1994	19.5	54.2	72.7	26.2	72.1	361,513	262,659
1995	18.5	51.4	73.7	26.5	73.9	345,865	254,890
1996	17.5	48.6	74.8	26.9	75.6	389,821	291,399
1997	16.5	45.8	75.8	27.3	77.3	509,684	386,464
1998	15.5	43.1	76.9	27.7	79.1	514,836	395,993
1999	14.5	40.3	78.0	28.1	80.8	796,699	621,677
2000	13.5	37.5	79.2	28.5	82.5	655,293	518,819
2001	12.5	34.7	80.3	28.9	84.2	430,664	346,018
2002	11.5	31.9	81.6	29.4	85.8	645,675	526,549
2003	10.5	29.2	82.8	29.8	87.4	650,147	538,274
2004	9.5	26.4	84.1	30.3	89.0	738,790	621,150
2005	8.5	23.6	85.4	30.7	90.5	616,289	526,350
2006	7.5	20.8	86.8	31.2	92.0	521,628	452,706
2007	6.5	18.1	88.2	31.8	93.4	539,005	475,540
2008	5.5	15.3	89.7	32.3	94.8	616,410	553,110
2009	4.5	12.5	91.3	32.9	96.1	805,039	735,095
2010	3.5	9.7	93.0	33.5	97.2	193,949	180,337
2011	2.5	6.9	94.8	34.1	98.3	419,858	397,857
2012	1.5	4.2	96.7	34.8	99.1	449,521	434,603
2013	0.5	1.4	98.8	35.6	99.8	1,145,465	1,131,831
						----- 25,868,158	----- 18,813,864

Average Age of Survivors = 20.77  
Average Remaining Life = 26.18

Account: E390 Experience Band: 1947-2013

34-S4





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03-19-2014

ACCOUNT E0139000 Proposed Curve at 12/31/15  
 IOWA CURVE: 34 - S4

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1961	52.5	154.4	3.1	1.0	0.0	268,757	8,296
1962	51.5	151.5	3.4	1.2	0.1	322	11
1963	50.5	148.5	3.7	1.3	0.2	127	5
1964	49.5	145.6	4.1	1.4	0.3	0	0
1965	48.5	142.6	4.5	1.5	0.6	0	0
1966	47.5	139.7	4.9	1.7	1.0	377,659	18,408
1967	46.5	136.8	5.3	1.8	1.6	179,740	9,518
1968	45.5	133.8	5.7	2.0	2.5	0	0
1969	44.5	130.9	6.2	2.1	3.7	1,917	119
1970	43.5	127.9	6.7	2.3	5.4	6,605	444
1971	42.5	125.0	7.3	2.5	7.7	0	0
1972	41.5	122.1	7.8	2.7	10.5	9,127	716
1973	40.5	119.1	8.5	2.9	14.0	28,492	2,411
1974	39.5	116.2	9.1	3.1	18.1	27,520	2,514
1975	38.5	113.2	9.9	3.4	22.8	1,540	152
1976	37.5	110.3	10.6	3.6	28.2	0	0
1977	36.5	107.4	11.5	3.9	34.0	26,037	2,995
1978	35.5	104.4	12.4	4.2	40.2	5,305	660
1979	34.5	101.5	13.4	4.6	46.7	6,974	938
1980	33.5	98.5	14.6	4.9	53.3	183,740	26,735
1981	32.5	95.6	15.8	5.4	59.8	55,269	8,708
1982	31.5	92.6	17.1	5.8	66.0	3,489,095	595,648
1983	30.5	89.7	18.5	6.3	71.8	26,143	4,838
1984	29.5	86.8	20.1	6.8	77.2	40,409	8,108
1985	28.5	83.8	21.8	7.4	81.9	23,240	5,057
1986	27.5	80.9	23.6	8.0	86.0	2,549,100	601,364
1987	26.5	77.9	25.6	8.7	89.5	162,362	41,508
1988	25.5	75.0	27.7	9.4	92.3	11,211	3,103
1989	24.5	72.1	29.9	10.2	94.6	109,323	32,726
1990	23.5	69.1	32.3	11.0	96.3	17,722	5,728
1991	22.5	66.2	34.8	11.8	97.5	8,448	2,942
1992	21.5	63.2	37.4	12.7	98.4	615,224	230,313
1993	20.5	60.3	40.1	13.6	99.0	485,456	194,844
1994	19.5	57.4	42.9	14.6	99.4	982,454	421,571
1995	18.5	54.4	45.7	15.6	99.7	418,719	191,523
1996	17.5	51.5	48.6	16.5	99.8	3,688,996	1,793,298
1997	16.5	48.5	51.5	17.5	99.9	429,000	220,988
1998	15.5	45.6	54.4	18.5	100.0	237,126	129,071
1999	14.5	42.6	57.4	19.5	100.0	247,275	141,840
2000	13.5	39.7	60.3	20.5	100.0	18,392	11,090
2001	12.5	36.8	63.2	21.5	100.0	1,790,712	1,132,379
2002	11.5	33.8	66.2	22.5	100.0	4,695,166	3,107,105
2003	10.5	30.9	69.1	23.5	100.0	789,054	545,375
2004	9.5	27.9	72.1	24.5	100.0	2,147,235	1,547,271
2005	8.5	25.0	75.0	25.5	100.0	1,229,059	921,793
2006	7.5	22.1	77.9	26.5	100.0	3,164,608	2,466,530
2007	6.5	19.1	80.9	27.5	100.0	662,880	536,152
2008	5.5	16.2	83.8	28.5	100.0	237,007	198,667

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ACCOUNT E0139000 Proposed Curve at 12/31/15  
 IOWA CURVE: 34 - S4

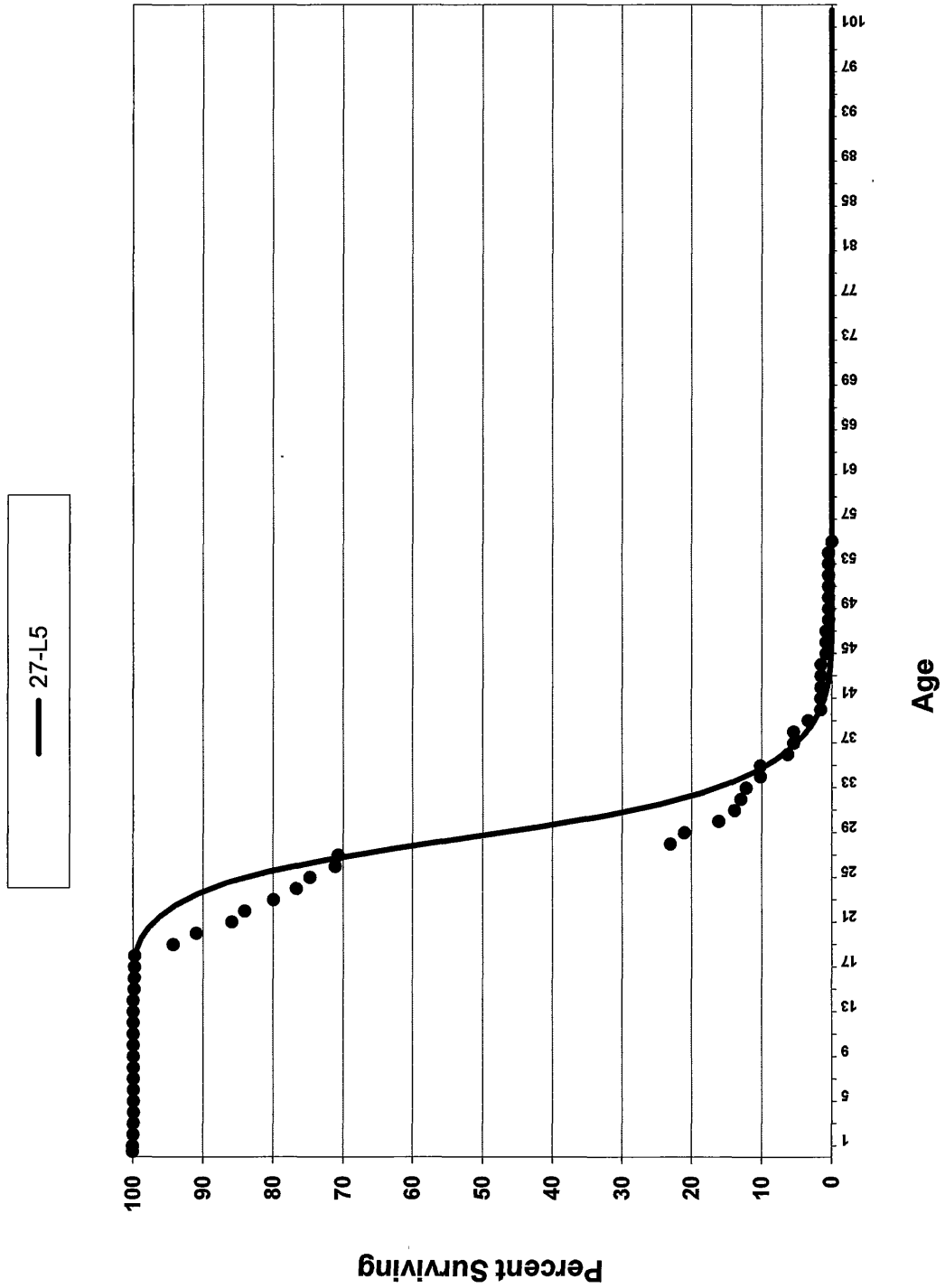
PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2009	4.5	13.2	86.8	29.5	100.0	304,250	263,981
2010	3.5	10.3	89.7	30.5	100.0	0	0
2011	2.5	7.4	92.6	31.5	100.0	1,132,723	1,049,433
2012	1.5	4.4	95.6	32.5	100.0	128,192	122,536
2013	0.5	1.5	98.5	33.5	100.0	1,142,644	1,125,839
						-----	-----
						32,162,356	17,735,252

Average Age of Survivors = 16.24  
 Average Remaining Life = 18.75

□

Account: E3922 Experience Band: 1947-2013



**Account: E3922 Experience Band: 1947-2013  
Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L5	20	26.78	1216.267
R5	28	26.35	1454.144
S4	9	26.50	1482.737
S5	10	26.59	1668.925
R4	27	26.01	1702.980
L4	19	26.82	1904.857
S6	11	26.70	2564.725
S3	8	26.34	2613.884
R3	26	25.69	3200.149
R2.5	25	25.47	4576.280
S2	7	26.10	4775.804
L3	18	27.04	4960.243
S1.5	6	25.90	6356.571
R2	24	25.18	6489.933
S1	5	25.66	8334.688
R1.5	23	24.88	8831.885
L2	17	26.84	9633.049
S0.5	4	25.35	10581.652
R1	22	24.49	11744.844
L1.5	16	26.51	12259.397
S0	3	24.95	13228.747
L1	15	26.06	15335.667
R0.5	21	24.15	15826.361
S-0.5	2	24.38	16744.287
L0.5	14	25.94	18250.863
SC	1	23.62	20780.759
L0	13	25.78	21603.327

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ACCOUNT E0139220 Proposed Curve at 12/31/15  
 IOWA CURVE: 27 - L5

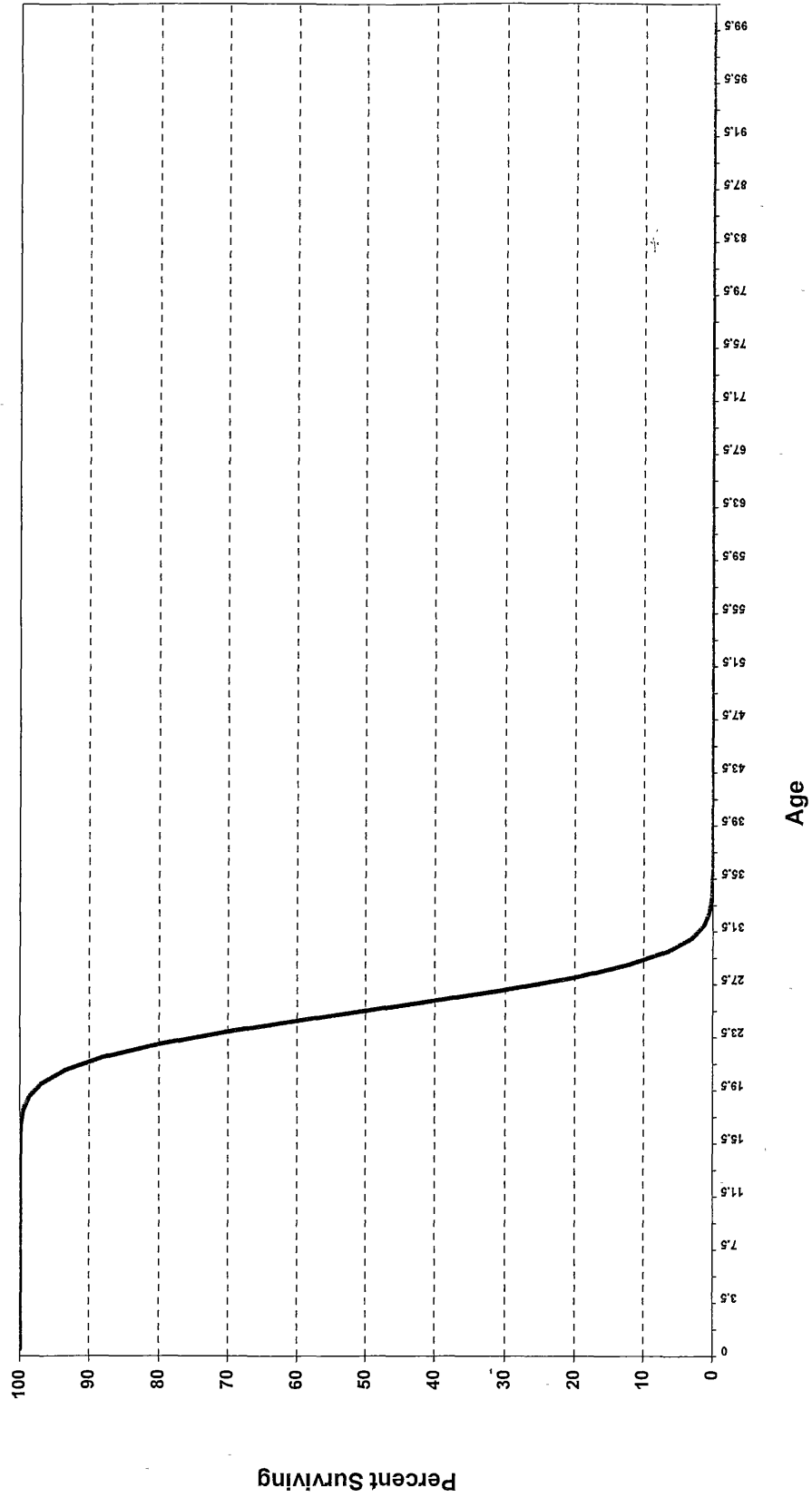
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1999	14.5	53.7	46.3	12.5	99.9	3,282	1,520
2000	13.5	50.0	50.0	13.5	100.0	15,000	7,501
2001	12.5	46.3	53.7	14.5	100.0	0	0
2002	11.5	42.6	57.4	15.5	100.0	0	0
2003	10.5	38.9	61.1	16.5	100.0	0	0
2004	9.5	35.2	64.8	17.5	100.0	0	0
2005	8.5	31.5	68.5	18.5	100.0	0	0
2006	7.5	27.8	72.2	19.5	100.0	0	0
2007	6.5	24.1	75.9	20.5	100.0	0	0
2008	5.5	20.4	79.6	21.5	100.0	0	0
2009	4.5	16.7	83.3	22.5	100.0	0	0
2010	3.5	13.0	87.0	23.5	100.0	39,864	34,696
2011	2.5	9.3	90.7	24.5	100.0	0	0
2012	1.5	5.6	94.4	25.5	100.0	0	0
2013	0.5	1.9	98.1	26.5	100.0	0	0
						-----	-----
						58,146	43,717

Average Age of Survivors = 6.70  
 Average Remaining Life = 20.30

Account: E3931 Experience Band: 1947-2013

25-S5



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ACCOUNT E0139310 Proposed Curve at 12/31/15  
 IOWA CURVE: 25 - S5

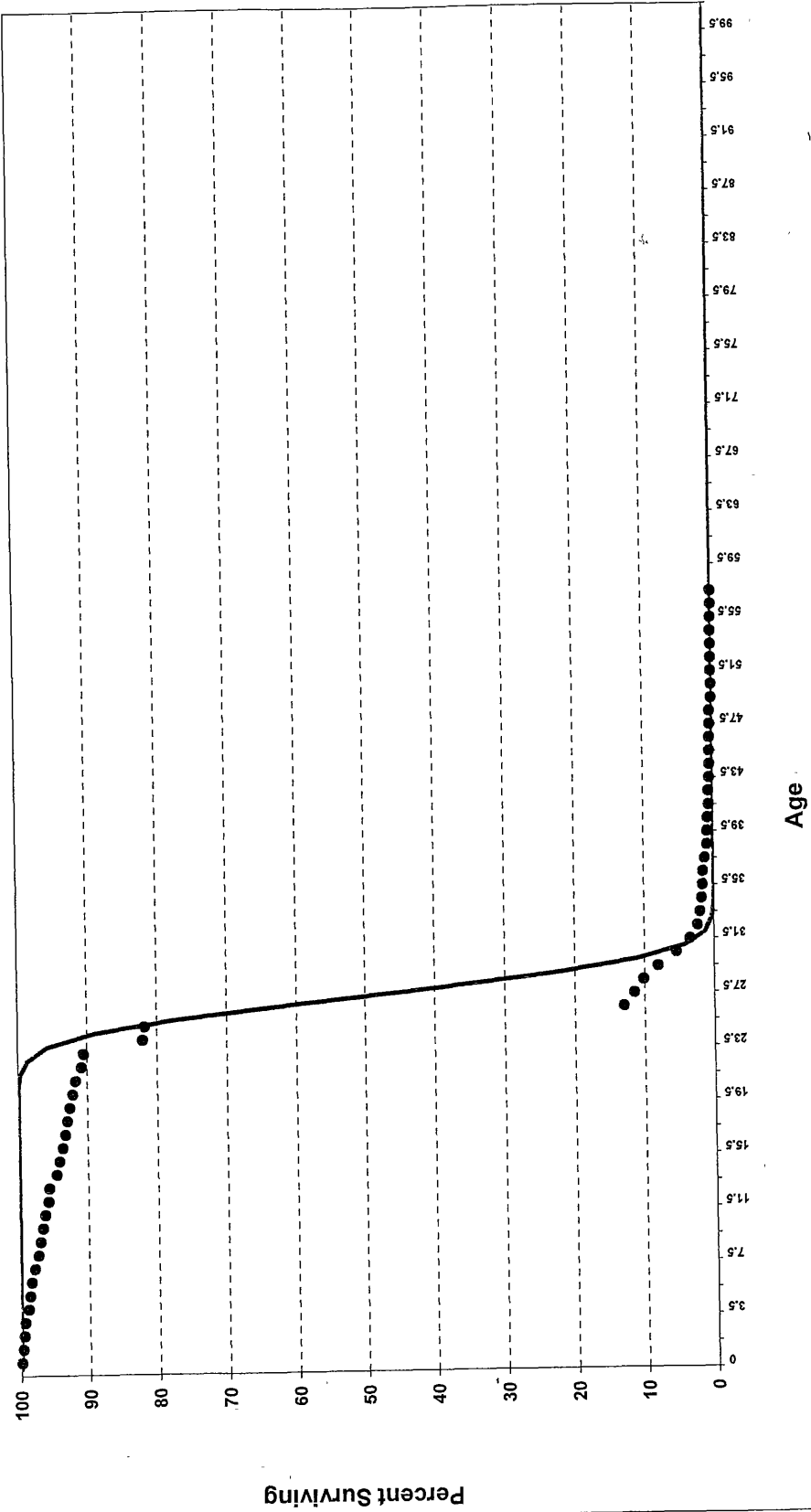
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1987	26.5	106.0	7.5	1.9	30.8	0	0
1988	25.5	102.0	8.8	2.2	43.4	1,745	153
1989	24.5	98.0	10.3	2.6	56.6	7,174	736
1990	23.5	94.0	12.0	3.0	69.2	5,605	675
1991	22.5	90.0	14.2	3.5	79.8	0	0
1992	21.5	86.0	16.7	4.2	88.0	2,940	490
1993	20.5	82.0	19.6	4.9	93.6	0	0
1994	19.5	78.0	22.8	5.7	96.9	0	0
1995	18.5	74.0	26.4	6.6	98.7	0	0
1996	17.5	70.0	30.2	7.5	99.5	0	0
1997	16.5	66.0	34.1	8.5	99.9	0	0
1998	15.5	62.0	38.0	9.5	100.0	0	0
1999	14.5	58.0	42.0	10.5	100.0	0	0
2000	13.5	54.0	46.0	11.5	100.0	0	0
2001	12.5	50.0	50.0	12.5	100.0	0	0
2002	11.5	46.0	54.0	13.5	100.0	0	0
2003	10.5	42.0	58.0	14.5	100.0	0	0
2004	9.5	38.0	62.0	15.5	100.0	0	0
2005	8.5	34.0	66.0	16.5	100.0	0	0
2006	7.5	30.0	70.0	17.5	100.0	0	0
2007	6.5	26.0	74.0	18.5	100.0	0	0
2008	5.5	22.0	78.0	19.5	100.0	0	0
2009	4.5	18.0	82.0	20.5	100.0	0	0
2010	3.5	14.0	86.0	21.5	100.0	0	0
2011	2.5	10.0	90.0	22.5	100.0	0	0
2012	1.5	6.0	94.0	23.5	100.0	0	0
2013	0.5	2.0	98.0	24.5	100.0	0	0
						----- 17,464	----- 2,054

Average Age of Survivors = 23.77  
 Average Remaining Life = 2.94

Account: E3941 Experience Band: 1947-2013

27-S6





**Account: E3941 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>lowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S6	11	26.86	1911.035
S5	10	26.78	2869.606
R5	28	26.48	3057.661
L5	20	26.96	3648.394
S4	9	26.61	4613.109
R4	27	25.98	4879.302
L4	19	26.97	6132.842
S3	8	26.30	7345.680
R3	26	25.55	7564.053
R2.5	25	25.28	9454.292
S2	7	25.94	10410.675
L3	18	27.14	11081.399
R2	24	24.91	11833.765
S1.5	6	25.70	12296.468
R1.5	23	24.58	14508.353
S1	5	25.38	14549.899
L2	17	26.70	16579.711
S0.5	4	25.02	16953.139
R1	22	24.12	17708.442
L1.5	16	26.28	19262.681
S0	3	24.58	19723.041
R0.5	21	23.77	22100.078
L1	15	25.72	22339.586
S-0.5	2	23.98	23287.774
L0.5	14	25.56	25272.714
SC	1	23.17	27315.613
L0	13	25.33	28644.270

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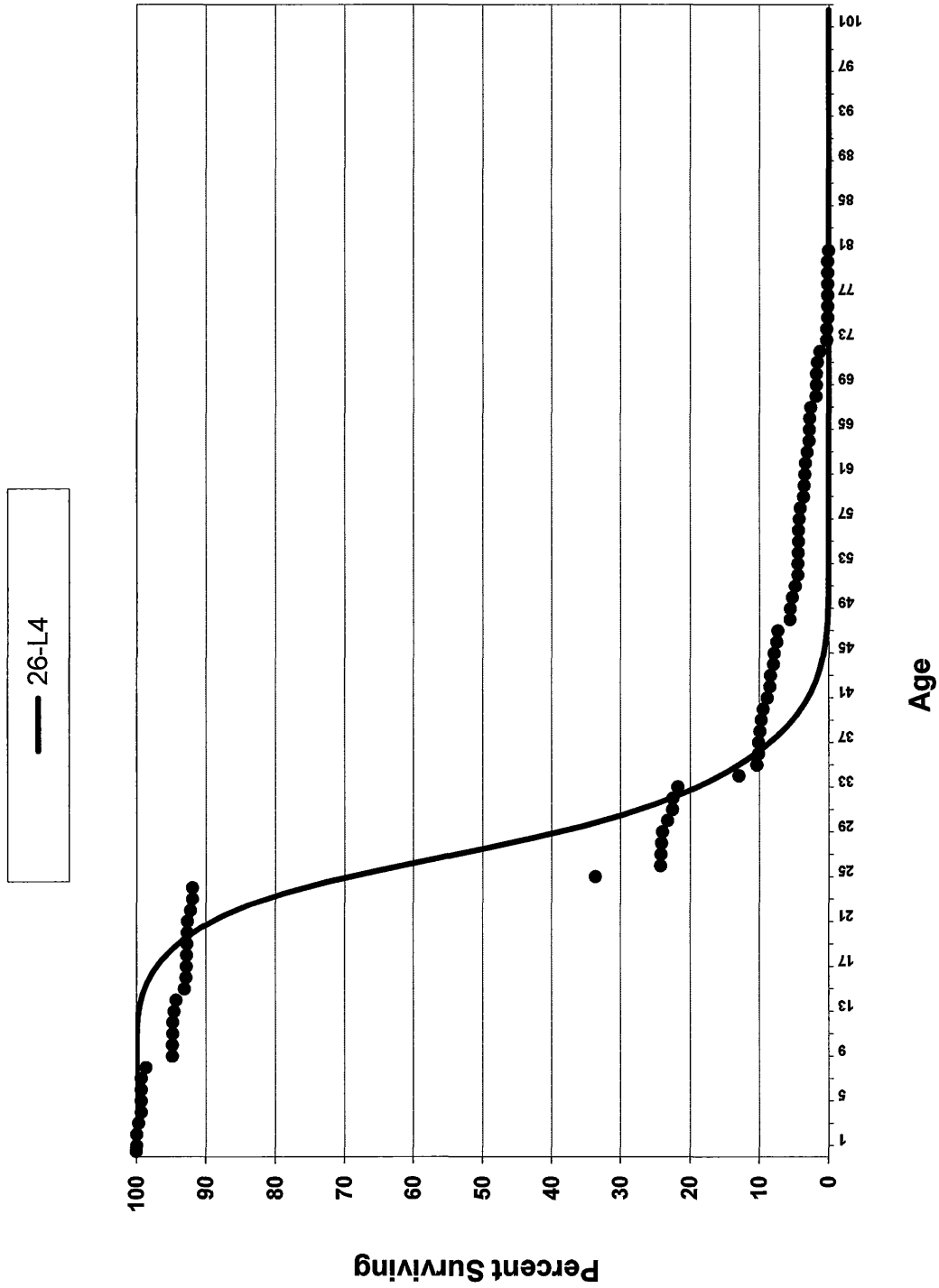
ACCOUNT E0139411 Proposed Curve at 12/31/15  
IOWA CURVE: 27 - S6

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1985	28.5	105.6	4.4	1.2	23.3	0	0
1986	27.5	101.9	5.4	1.5	40.4	0	0
1987	26.5	98.1	6.8	1.8	59.6	409,911	27,745
1988	25.5	94.4	8.6	2.3	76.7	259,658	22,239
1989	24.5	90.7	10.9	2.9	88.9	238,697	25,931
1990	23.5	87.0	13.7	3.7	95.7	289,816	39,636
1991	22.5	83.3	16.9	4.6	98.7	452,204	76,529
1992	21.5	79.6	20.4	5.5	99.7	489,164	99,991
1993	20.5	75.9	24.1	6.5	99.9	380,233	91,591
1994	19.5	72.2	27.8	7.5	100.0	228,053	63,353
1995	18.5	68.5	31.5	8.5	100.0	313,627	98,735
1996	17.5	64.8	35.2	9.5	100.0	238,034	83,752
1997	16.5	61.1	38.9	10.5	100.0	189,172	73,567
1998	15.5	57.4	42.6	11.5	100.0	225,037	95,849
1999	14.5	53.7	46.3	12.5	100.0	211,182	97,769
2000	13.5	50.0	50.0	13.5	100.0	1,270,987	635,492
2001	12.5	46.3	53.7	14.5	100.0	332,553	178,593
2002	11.5	42.6	57.4	15.5	100.0	465,364	267,153
2003	10.5	38.9	61.1	16.5	100.0	768,291	469,510
2004	9.5	35.2	64.8	17.5	100.0	1,078,367	698,941
2005	8.5	31.5	68.5	18.5	100.0	1,129,219	773,723
2006	7.5	27.8	72.2	19.5	100.0	1,150,983	831,264
2007	6.5	24.1	75.9	20.5	100.0	1,524,968	1,157,845
2008	5.5	20.4	79.6	21.5	100.0	1,706,904	1,359,200
2009	4.5	16.7	83.3	22.5	100.0	1,838,572	1,532,142
2010	3.5	13.0	87.0	23.5	100.0	1,500,768	1,306,223
2011	2.5	9.3	90.7	24.5	100.0	1,492,486	1,354,291
2012	1.5	5.6	94.4	25.5	100.0	2,399,989	2,266,654
2013	0.5	1.9	98.1	26.5	100.0	1,387,766	1,362,065
						-----	-----
						21,972,005	15,089,783

Average Age of Survivors = 8.50  
Average Remaining Life = 18.54

Account: E3942 Experience Band: 1947-2013



**Account: E3942 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L4	19	25.82	4198.013
L5	20	25.38	4336.609
S4	9	25.42	4982.051
S5	10	25.08	5300.196
S3	8	25.59	5307.442
R4	27	24.90	5457.839
L3	18	26.54	5506.019
R5	28	24.89	5544.642
S6	11	24.73	5758.128
R3	26	24.94	5880.283
S2	7	25.58	6378.515
R2.5	25	24.86	6463.957
S1.5	6	25.52	7215.623
R2	24	24.74	7624.287
L2	17	26.66	8428.144
S1	5	25.41	8475.829
R1.5	23	24.62	9005.302
S0.5	4	25.23	9894.645
L1.5	16	26.45	10188.297
R1	22	24.39	11022.732
S0	3	25.01	11770.326
L1	15	26.13	12449.318
R0.5	21	24.31	13797.915
S-0.5	2	24.60	14322.443
L0.5	14	26.06	14444.737
L0	13	25.92	16915.204
SC	1	24.06	17551.049

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ACCOUNT E0139420 Proposed Curve at 12/31/15  
IOWA CURVE: 26 - L4

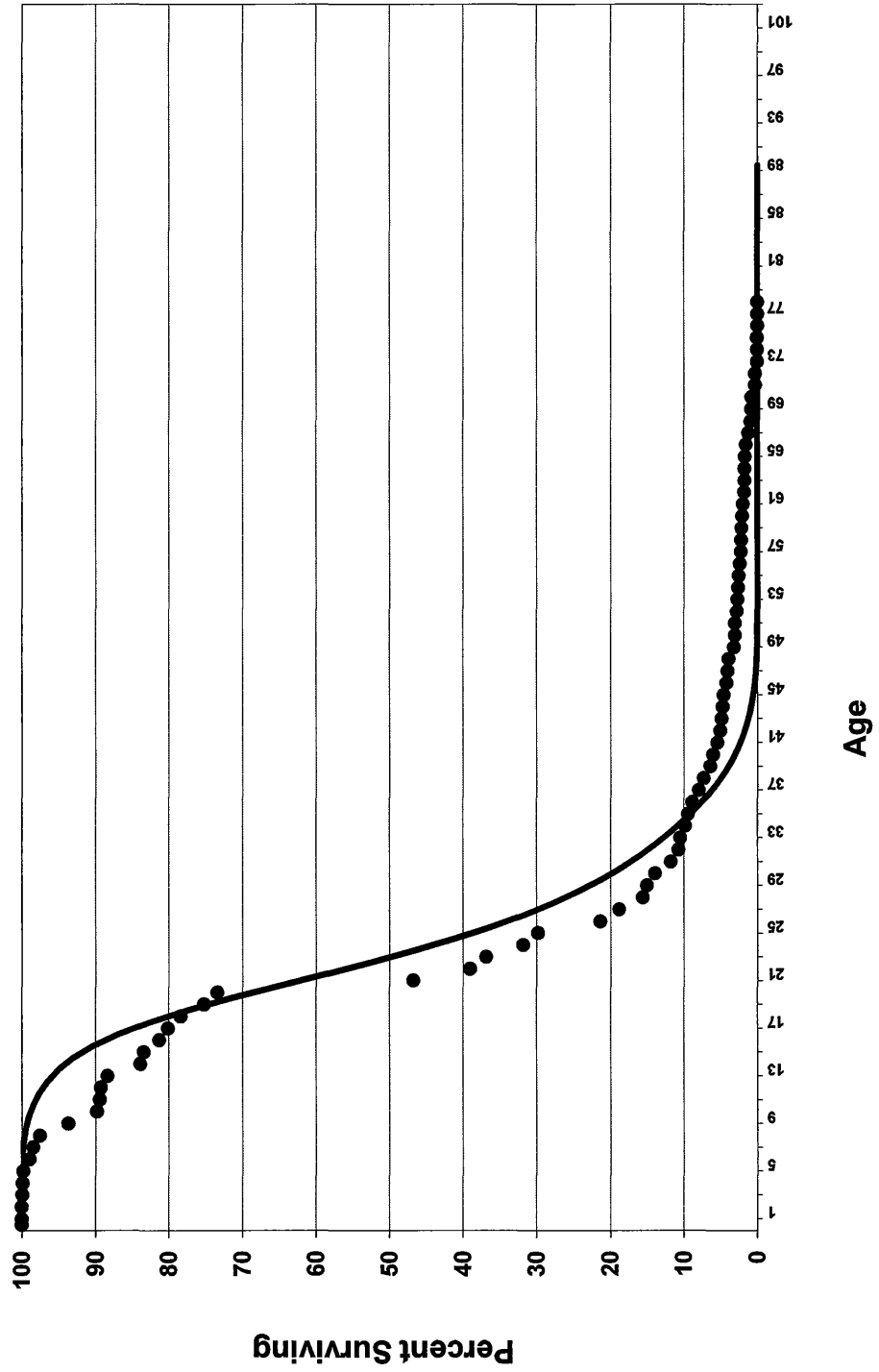
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1988	25.5	98.1	20.0	5.2	49.7	0	0
1989	24.5	94.2	20.9	5.4	57.6	0	0
1990	23.5	90.4	22.0	5.7	65.4	0	0
1991	22.5	86.5	23.5	6.1	72.6	0	0
1992	21.5	82.7	25.4	6.6	78.8	60,287	15,284
1993	20.5	78.8	27.6	7.2	83.7	2,701	745
1994	19.5	75.0	30.1	7.8	87.6	0	0
1995	18.5	71.2	32.9	8.6	90.6	0	0
1996	17.5	67.3	35.9	9.3	93.0	0	0
1997	16.5	63.5	38.9	10.1	94.9	0	0
1998	15.5	59.6	42.1	11.0	96.5	243,448	102,593
1999	14.5	55.8	45.5	11.8	97.7	4,055	1,843
2000	13.5	51.9	48.9	12.7	98.5	18,229	8,910
2001	12.5	48.1	52.4	13.6	99.2	0	0
2002	11.5	44.2	56.0	14.6	99.6	0	0
2003	10.5	40.4	59.7	15.5	99.8	0	0
2004	9.5	36.5	63.5	16.5	99.9	0	0
2005	8.5	32.7	67.3	17.5	100.0	0	0
2006	7.5	28.8	71.2	18.5	100.0	0	0
2007	6.5	25.0	75.0	19.5	100.0	0	0
2008	5.5	21.2	78.8	20.5	100.0	0	0
2009	4.5	17.3	82.7	21.5	100.0	0	0
2010	3.5	13.5	86.5	22.5	100.0	0	0
2011	2.5	9.6	90.4	23.5	100.0	0	0
2012	1.5	5.8	94.2	24.5	100.0	0	0
2013	0.5	1.9	98.1	25.5	100.0	12,415	12,176
						-----	-----
						341,135	141,551

Average Age of Survivors = 15.94  
Average Remaining Life = 10.79

Account: E3950 Experience Band: 1947-2013

— 22-L3



**Account: E3950 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L3	18	21.90	1174.338
S2	7	21.24	1479.660
R2.5	25	20.79	1502.783
S1.5	6	21.17	1546.933
R3	26	20.89	1729.352
R2	24	20.64	1751.661
L4	19	21.56	1860.277
S3	8	21.32	1877.113
L2	17	21.89	1956.512
S1	5	21.05	1962.539
R1.5	23	20.50	2241.302
S0.5	4	20.90	2583.601
L1.5	16	21.72	2733.564
R4	27	21.02	2738.206
S4	9	21.33	3233.267
R1	22	20.30	3255.957
L5	20	21.38	3545.500
S0	3	20.69	3581.404
L1	15	21.48	3927.710
R5	28	21.15	4701.966
R0.5	21	20.15	4848.557
S-0.5	2	20.38	5131.718
L0.5	14	21.43	5157.653
S5	10	21.23	5163.095
L0	13	21.33	6779.145
SC	1	19.94	7243.179
S6	11	21.01	7331.600

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ACCOUNT E0139510 Proposed Curve at 12/31/15  
IOWA CURVE: 22 - L3

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1992	21.5	97.7	30.4	6.7	46.6	0	0
1993	20.5	93.2	31.2	6.9	52.6	0	0
1994	19.5	88.6	32.2	7.1	58.9	3,975	1,280
1995	18.5	84.1	33.4	7.3	65.3	0	0
1996	17.5	79.5	34.8	7.7	71.5	0	0
1997	16.5	75.0	36.6	8.0	77.3	0	0
1998	15.5	70.5	38.7	8.5	82.5	0	0
1999	14.5	65.9	41.2	9.1	86.8	0	0
2000	13.5	61.4	44.1	9.7	90.3	0	0
2001	12.5	56.8	47.3	10.4	93.0	0	0
2002	11.5	52.3	50.8	11.2	95.0	0	0
2003	10.5	47.7	54.5	12.0	96.5	0	0
2004	9.5	43.2	58.4	12.8	97.6	193,348	112,928
2005	8.5	38.6	62.4	13.7	98.5	57,228	35,736
2006	7.5	34.1	66.6	14.7	99.1	-6,065	-4,039
2007	6.5	29.5	70.8	15.6	99.5	0	0
2008	5.5	25.0	75.2	16.5	99.8	0	0
2009	4.5	20.5	79.6	17.5	99.9	28,514	22,703
2010	3.5	15.9	84.1	18.5	100.0	0	0
2011	2.5	11.4	88.6	19.5	100.0	0	0
2012	1.5	6.8	93.2	20.5	100.0	0	0
2013	0.5	2.3	97.7	21.5	100.0	0	0
						----- 277,000	----- 168,608

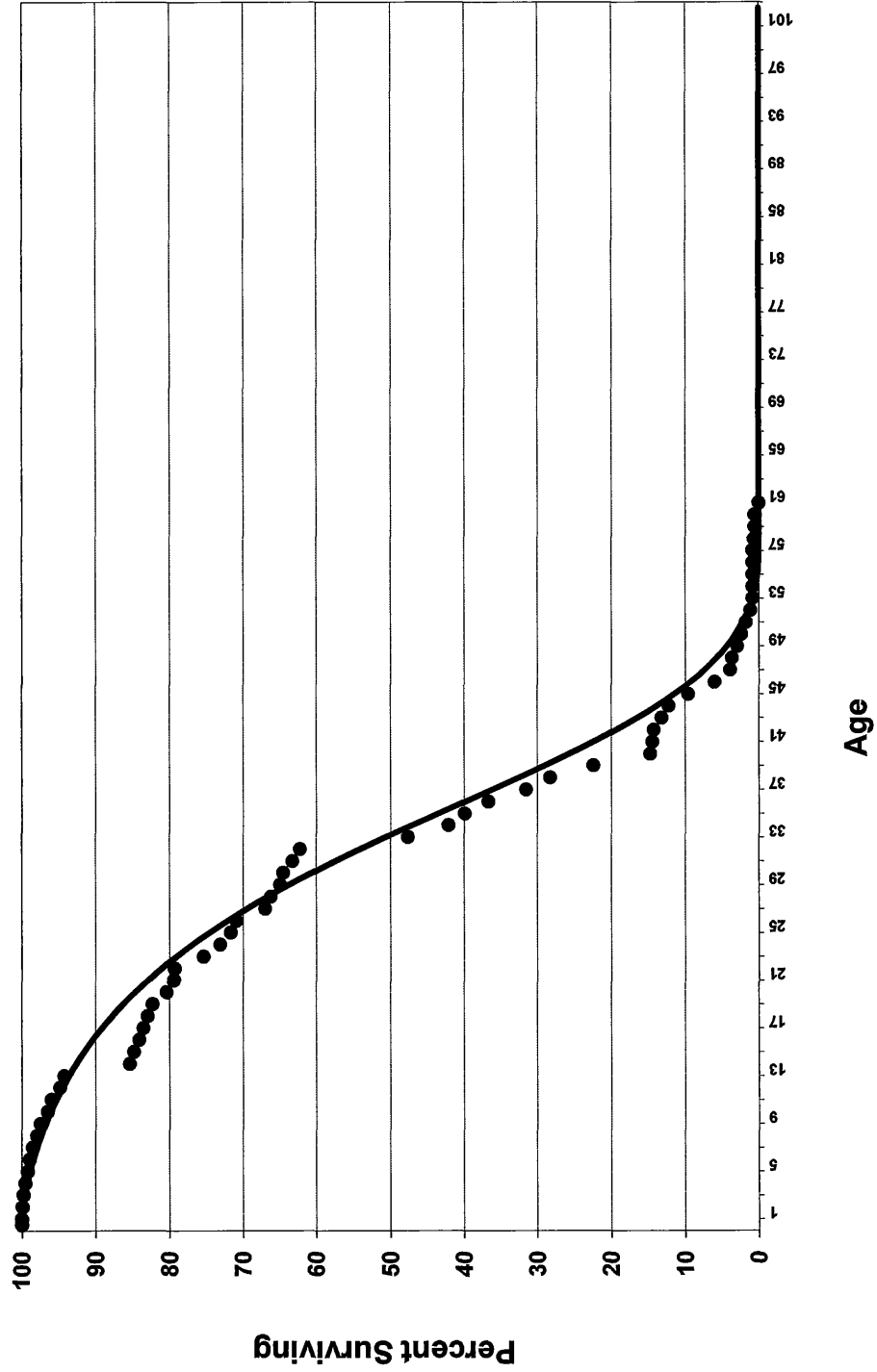
Average Age of Survivors = 8.97

Average Remaining Life = 13.39



Account: E3970 Experience Band: 1947-2013

— 30-R2



**Account: E3970 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2	24	30.49	575.121
R2.5	25	30.95	703.408
R1.5	23	30.03	1049.502
S1.5	6	31.01	1050.509
S2	7	31.33	1258.416
S1	5	30.62	1291.462
R3	26	31.33	1441.820
S0.5	4	30.20	1961.507
R1	22	29.46	2171.223
L3	18	32.00	2337.159
S3	8	31.86	2621.247
L2	17	31.45	2847.067
S0	3	29.67	3091.038
L1.5	16	31.08	3608.589
L4	19	32.33	3700.268
R4	27	31.92	3901.860
R0.5	21	28.89	4464.570
L1	15	30.60	4911.853
S-0.5	2	28.97	5086.243
S4	9	32.34	5698.076
L0.5	14	30.49	6673.674
L5	20	32.61	6901.268
SC	1	28.09	7704.231
R5	28	32.49	8250.610
L0	13	30.34	8933.761
S5	10	32.66	9591.599
S6	11	32.93	13682.388

SAN DIEGO GAS & ELECTRIC

RLSDGE10 30 24

13:34

02-16-2014

ACCOUNT E0139710 Proposed Curve at 12/31/15  
IOWA CURVE: 30 - R2

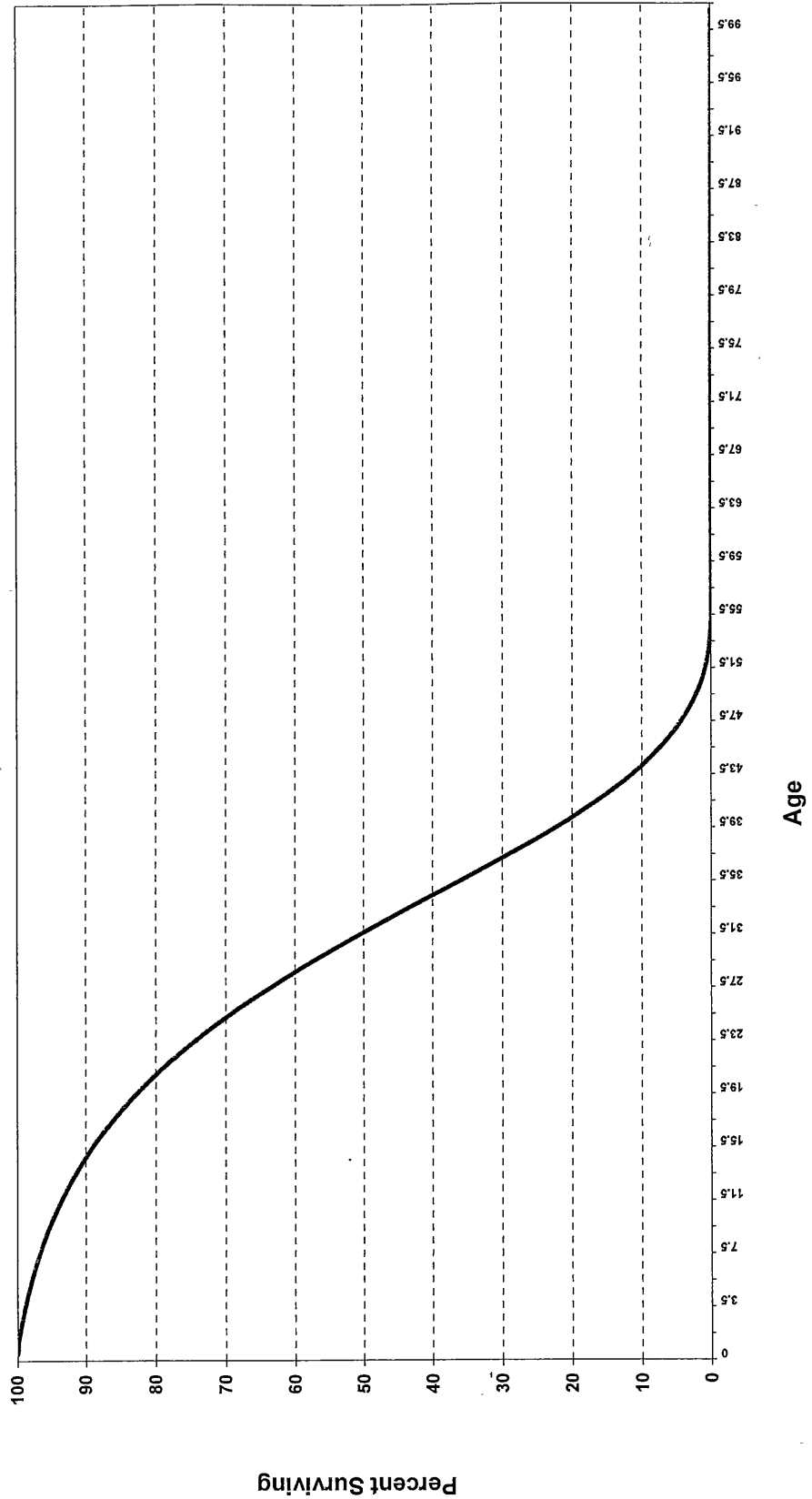
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1982	31.5	105.0	25.4	7.6	48.8	2,122,193	538,178
1983	30.5	101.7	26.9	8.1	52.3	4,915,606	1,321,294
1984	29.5	98.3	28.5	8.5	55.7	98,105	27,926
1985	28.5	95.0	30.1	9.0	59.0	504,106	151,818
1986	27.5	91.7	31.8	9.6	62.2	73,699	23,462
1987	26.5	88.3	33.6	10.1	65.2	982,901	330,440
1988	25.5	85.0	35.5	10.6	68.1	595,680	211,269
1989	24.5	81.7	37.4	11.2	70.8	175,008	65,419
1990	23.5	78.3	39.4	11.8	73.3	698,621	274,947
1991	22.5	75.0	41.4	12.4	75.7	1,885,822	780,569
1992	21.5	71.7	43.5	13.0	77.9	1,023,952	445,301
1993	20.5	68.3	45.6	13.7	80.0	2,623,764	1,197,557
1994	19.5	65.0	47.9	14.4	82.0	3,537,981	1,693,010
1995	18.5	61.7	50.1	15.0	83.8	1,248,297	625,627
1996	17.5	58.3	52.4	15.7	85.5	15,921,598	8,348,730
1997	16.5	55.0	54.8	16.4	87.0	4,041,841	2,215,136
1998	15.5	51.7	57.2	17.2	88.5	4,841,133	2,770,331
1999	14.5	48.3	59.7	17.9	89.8	3,543,735	2,115,323
2000	13.5	45.0	62.2	18.7	91.0	3,488,558	2,170,053
2001	12.5	41.7	64.8	19.4	92.1	5,416,215	3,507,770
2002	11.5	38.3	67.4	20.2	93.1	6,253,862	4,213,013
2003	10.5	35.0	70.0	21.0	94.1	7,010,853	4,908,342
2004	9.5	31.7	72.7	21.8	94.9	4,908,023	3,567,975
2005	8.5	28.3	75.4	22.6	95.7	4,572,663	3,448,793
2006	7.5	25.0	78.2	23.5	96.4	7,207,154	5,634,909
2007	6.5	21.7	81.0	24.3	97.1	5,533,406	4,481,281
2008	5.5	18.3	83.8	25.1	97.7	9,537,816	7,994,801
2009	4.5	15.0	86.7	26.0	98.2	7,755,403	6,723,334
2010	3.5	11.7	89.6	26.9	98.7	15,482,269	13,871,551
2011	2.5	8.3	92.5	27.8	99.1	13,560,709	12,547,964
2012	1.5	5.0	95.5	28.6	99.5	11,529,981	11,010,806
2013	0.5	1.7	98.5	29.5	99.8	31,696,906	31,219,042
						----- 182,787,860	----- 138,435,984

Average Age of Survivors = 8.89  
Average Remaining Life = 22.72

Account: E3972 Experience Band: 1947-2013

30-R2



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 SAN DIEGO GAS & ELECTRIC

RLSDGE10 30 24

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03-10-2014

ACCOUNT E0139720 Proposed Curve at 12/31/15  
 IOWA CURVE: 30 - R2

PAGE 1

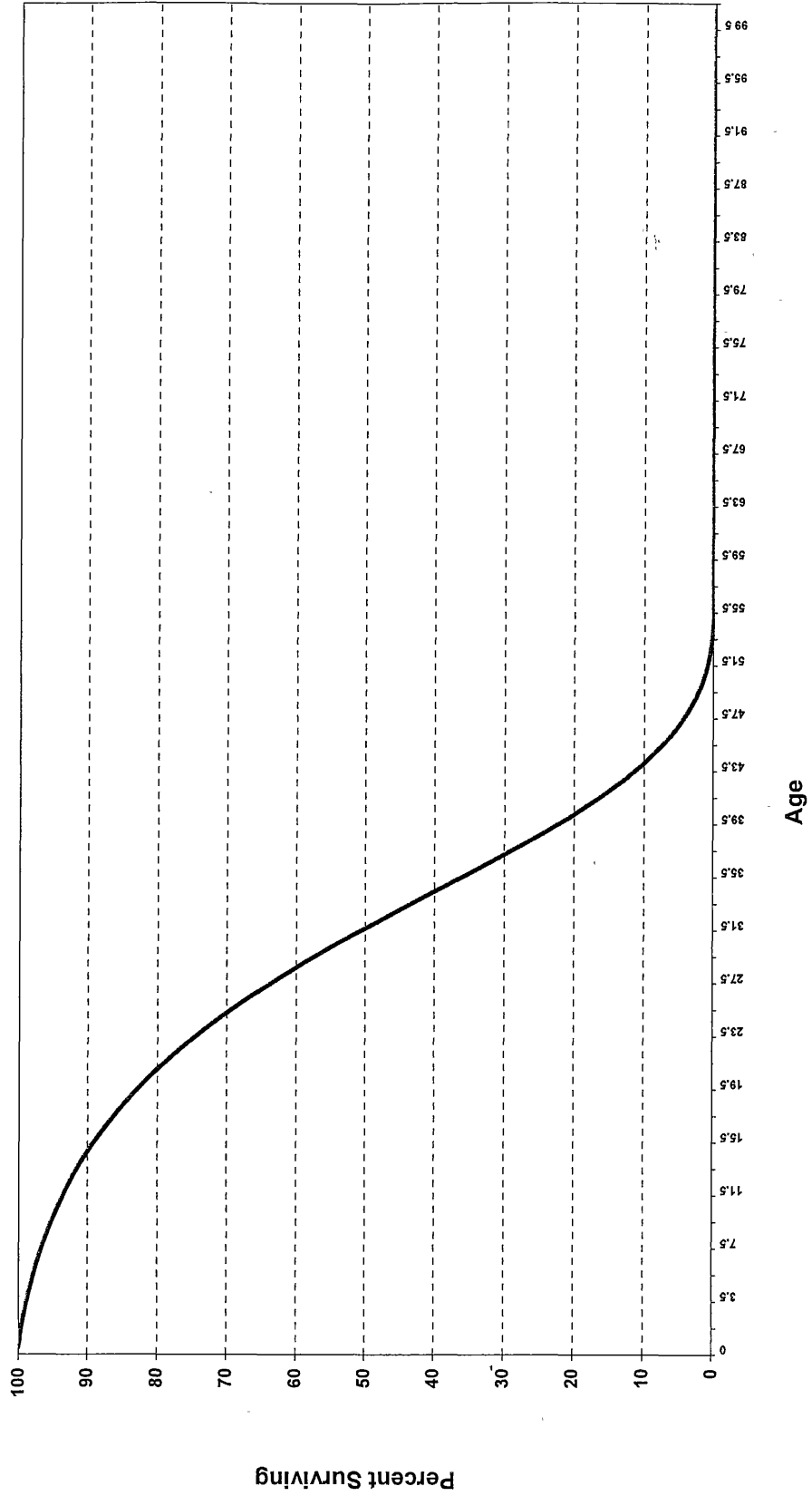
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1984	29.5	98.3	28.5	8.5	55.7	3,410,739	970,872
1985	28.5	95.0	30.1	9.0	59.0	33,997	10,239
1986	27.5	91.7	31.8	9.6	62.2	3,588	1,142
1987	26.5	88.3	33.6	10.1	65.2	0	0
1988	25.5	85.0	35.5	10.6	68.1	6,862	2,434
1989	24.5	81.7	37.4	11.2	70.8	0	0
1990	23.5	78.3	39.4	11.8	73.3	42,240	16,624
1991	22.5	75.0	41.4	12.4	75.7	56,151	23,242
1992	21.5	71.7	43.5	13.0	77.9	0	0
1993	20.5	68.3	45.6	13.7	80.0	2,396	1,094
1994	19.5	65.0	47.9	14.4	82.0	0	0
1995	18.5	61.7	50.1	15.0	83.8	0	0
1996	17.5	58.3	52.4	15.7	85.5	0	0
1997	16.5	55.0	54.8	16.4	87.0	0	0
1998	15.5	51.7	57.2	17.2	88.5	0	0
1999	14.5	48.3	59.7	17.9	89.8	77,081	46,011
2000	13.5	45.0	62.2	18.7	91.0	0	0
2001	12.5	41.7	64.8	19.4	92.1	458,548	296,975
2002	11.5	38.3	67.4	20.2	93.1	200,124	134,817
2003	10.5	35.0	70.0	21.0	94.1	268,041	187,657
2004	9.5	31.7	72.7	21.8	94.9	660,794	480,376
2005	8.5	28.3	75.4	22.6	95.7	76,239	57,501
2006	7.5	25.0	78.2	23.5	96.4	286,255	223,808
2007	6.5	21.7	81.0	24.3	97.1	5,604	4,538
2008	5.5	18.3	83.8	25.1	97.7	4,665	3,910
2009	4.5	15.0	86.7	26.0	98.2	248,213	215,181
2010	3.5	11.7	89.6	26.9	98.7	90,323	80,926
2011	2.5	8.3	92.5	27.8	99.1	11,516	10,656
2012	1.5	5.0	95.5	28.6	99.5	197	188
2013	0.5	1.7	98.5	29.5	99.8	594,940	585,971
						----- 6,538,513	----- 3,354,162

Average Age of Survivors = 19.43  
 Average Remaining Life = 15.39

□

Account: E3976 Experience Band: 1947-2013

30-R2



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02-16-2014

ACCOUNT E0139760 Proposed Curve at 12/31/15  
 IOWA CURVE: 30 - R2

PAGE 1

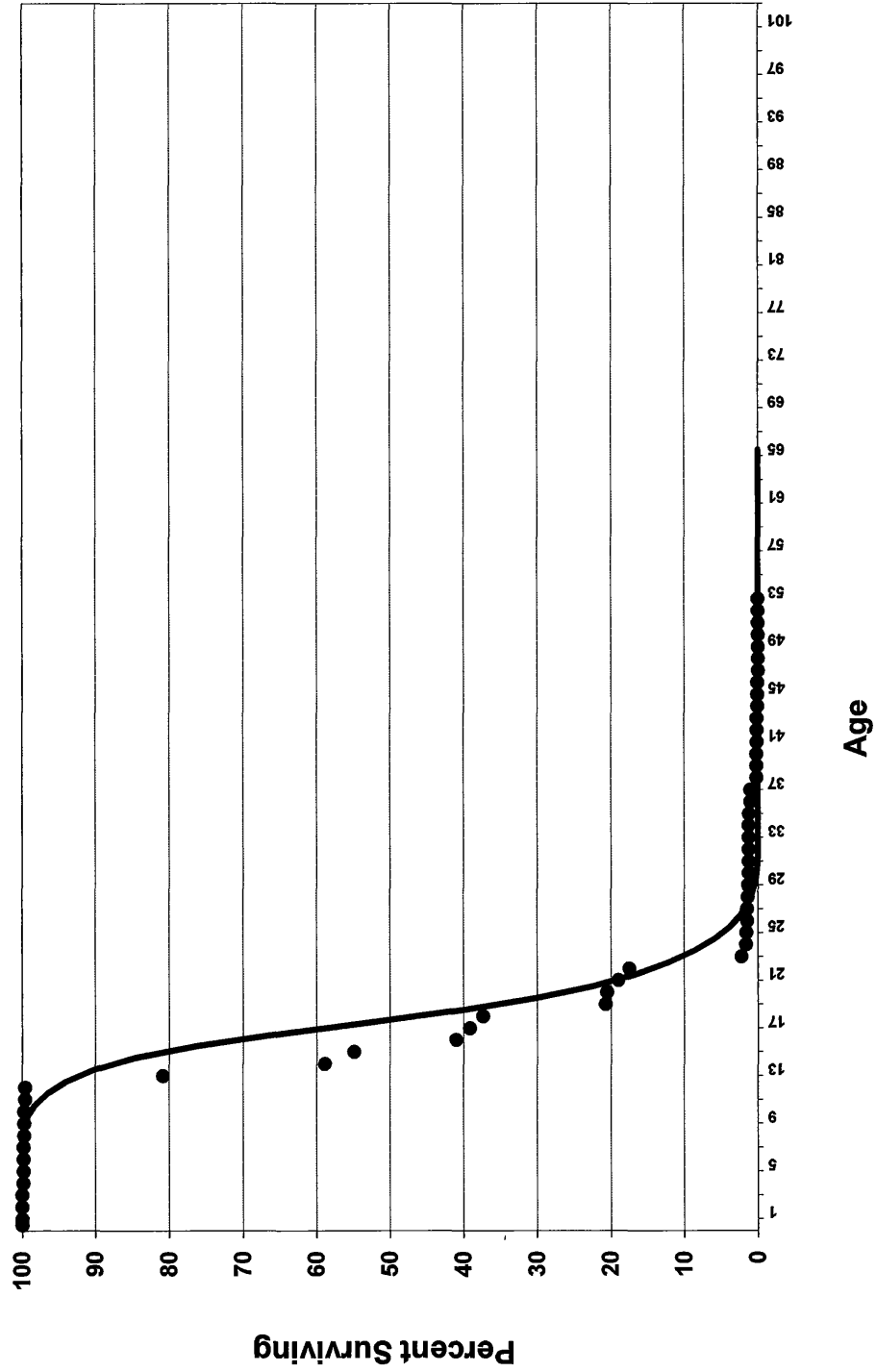
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2011	2.5	8.3	92.5	27.8	99.1	430,596	398,438
2012	1.5	5.0	95.5	28.6	99.5	13,425,134	12,820,624
2013	0.5	1.7	98.5	29.5	99.8	180,631	177,908
						-----	-----
						14,036,361	13,396,970

Average Age of Survivors = 1.52

Average Remaining Life = 28.63

Account: E3980 Experience Band: 1947-2013

16-L4





**Account: E3980 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L4	19	15.66	818.925
S3	8	15.66	871.956
L3	18	15.93	1086.060
S2	7	15.60	1273.323
R3	26	15.41	1332.665
S4	9	15.57	1540.884
R2.5	25	15.30	1590.841
R4	27	15.49	1669.480
S1.5	6	15.51	1842.939
L5	20	15.48	1890.852
R2	24	15.16	2188.293
S1	5	15.39	2659.393
R5	28	15.40	2893.237
L2	17	15.96	3018.349
R1.5	23	14.99	3151.913
S5	10	15.33	3164.860
S0.5	4	15.22	3708.199
L1.5	16	15.82	4334.348
R1	22	14.77	4469.823
S0	3	15.01	5007.813
S6	11	15.06	5255.708
L1	15	15.61	5942.938
R0.5	21	14.56	6472.806
S-0.5	2	14.67	6839.719
L0.5	14	15.52	7510.593
SC	1	14.24	9005.217
L0	13	15.39	9355.067

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ACCOUNT E0139810 Proposed Curve at 12/31/15  
 IOWA CURVE: 16 - L4

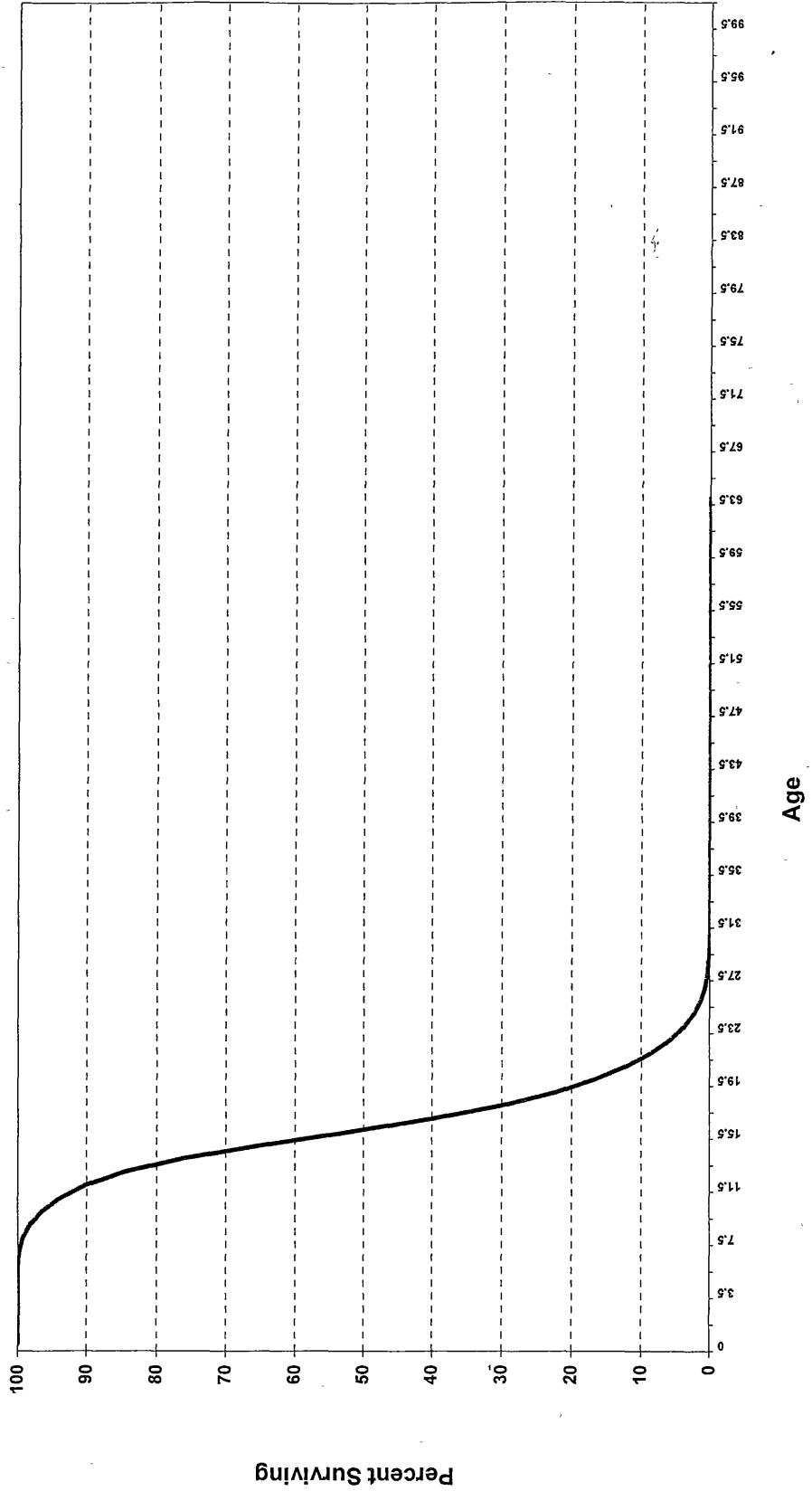
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1998	15.5	96.9	20.3	3.2	52.2	0	0
1999	14.5	90.6	21.9	3.5	65.0	0	0
2000	13.5	84.4	24.5	3.9	76.2	0	0
2001	12.5	78.1	28.0	4.5	84.5	0	0
2002	11.5	71.9	32.4	5.2	90.1	0	0
2003	10.5	65.6	37.2	6.0	93.9	58,944	21,923
2004	9.5	59.4	42.3	6.8	96.6	208,227	88,175
2005	8.5	53.1	47.8	7.6	98.3	12,045	5,757
2006	7.5	46.9	53.5	8.6	99.3	91,854	49,171
2007	6.5	40.6	59.5	9.5	99.8	46,118	27,443
2008	5.5	34.4	65.6	10.5	100.0	31,467	20,658
2009	4.5	28.1	71.9	11.5	100.0	0	0
2010	3.5	21.9	78.1	12.5	100.0	0	0
2011	2.5	15.6	84.4	13.5	100.0	0	0
2012	1.5	9.4	90.6	14.5	100.0	911,403	825,958
2013	0.5	3.1	96.9	15.5	100.0	703	681
						----- 1,360,761	----- 1,039,766

Average Age of Survivors = 3.84  
 Average Remaining Life = 12.23

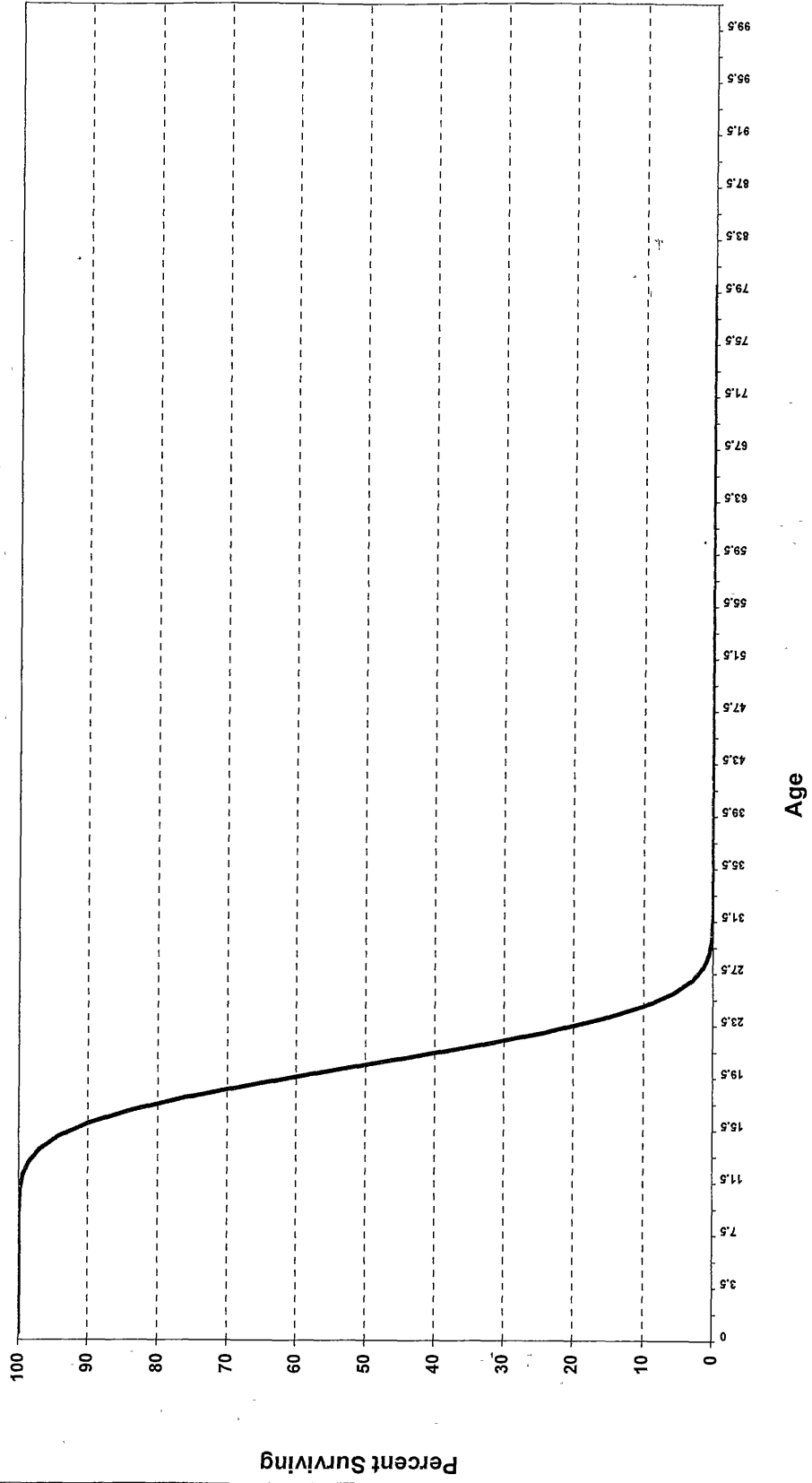
Account: E39860 Experience Band: Current

16-L4



Account: G363.60 Experience Band: 1947-2013

20-S4



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 SAN DIEGO GAS & ELECTRIC

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04-07-2014

ACCOUNT G0136360 Proposed Curve at 12/31/15  
 IOWA CURVE: 20 - S4

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1968	45.5	227.5	0.0	0.0	0.0	45,398	0
1969	44.5	222.5	0.0	0.0	0.0	0	0
1970	43.5	217.5	0.0	0.0	0.0	8,807	0
1971	42.5	212.5	0.0	0.0	0.0	0	0
1972	41.5	207.5	0.0	0.0	0.0	0	0
1973	40.5	202.5	0.0	0.0	0.0	0	0
1974	39.5	197.5	0.0	0.0	0.0	0	0
1975	38.5	192.5	0.0	0.0	0.0	0	0
1976	37.5	187.5	0.0	0.0	0.0	9,407	0
1977	36.5	182.5	0.0	0.0	0.0	0	0
1978	35.5	177.5	0.0	0.0	0.0	0	0
1979	34.5	172.5	0.0	0.0	0.0	0	0
1980	33.5	167.5	0.0	0.0	0.0	600	0
1981	32.5	162.5	0.0	0.0	0.0	0	0
1982	31.5	157.5	2.8	0.6	0.0	0	0
1983	30.5	152.5	3.3	0.7	0.1	0	0
1984	29.5	147.5	3.9	0.8	0.2	8,171	316
1985	28.5	142.5	4.5	0.9	0.6	0	0
1986	27.5	137.5	5.2	1.0	1.4	0	0
1987	26.5	132.5	5.9	1.2	3.0	979	58
1988	25.5	127.5	6.8	1.4	5.7	0	0
1989	24.5	122.5	7.7	1.5	10.0	0	0
1990	23.5	117.5	8.8	1.8	16.1	0	0
1991	22.5	112.5	10.0	2.0	24.1	305,125	30,665
1992	21.5	107.5	11.5	2.3	33.7	21,870	2,506
1993	20.5	102.5	13.1	2.6	44.4	7,190	941
1994	19.5	97.5	15.0	3.0	55.6	0	0
1995	18.5	92.5	17.1	3.4	66.3	0	0
1996	17.5	87.5	19.7	3.9	75.9	0	0
1997	16.5	82.5	22.6	4.5	83.9	0	0
1998	15.5	77.5	25.9	5.2	90.0	0	0
1999	14.5	72.5	29.6	5.9	94.3	0	0
2000	13.5	67.5	33.7	6.7	97.0	0	0
2001	12.5	62.5	38.1	7.6	98.6	0	0
2002	11.5	57.5	42.8	8.6	99.4	0	0
2003	10.5	52.5	47.6	9.5	99.8	0	0
2004	9.5	47.5	52.5	10.5	99.9	0	0
2005	8.5	42.5	57.5	11.5	100.0	0	0
2006	7.5	37.5	62.5	12.5	100.0	0	0
2007	6.5	32.5	67.5	13.5	100.0	0	0
2008	5.5	27.5	72.5	14.5	100.0	0	0
2009	4.5	22.5	77.5	15.5	100.0	1,337,677	1,036,698
2010	3.5	17.5	82.5	16.5	100.0	97,855	80,730
2011	2.5	12.5	87.5	17.5	100.0	209,536	183,344
2012	1.5	7.5	92.5	18.5	100.0	0	0
2013	0.5	2.5	97.5	19.5	100.0	0	0
						-----	-----
						2,052,615	1,335,258

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Average Age of Survivors = 8.50  
Average Remaining Life = 13.01

20 54

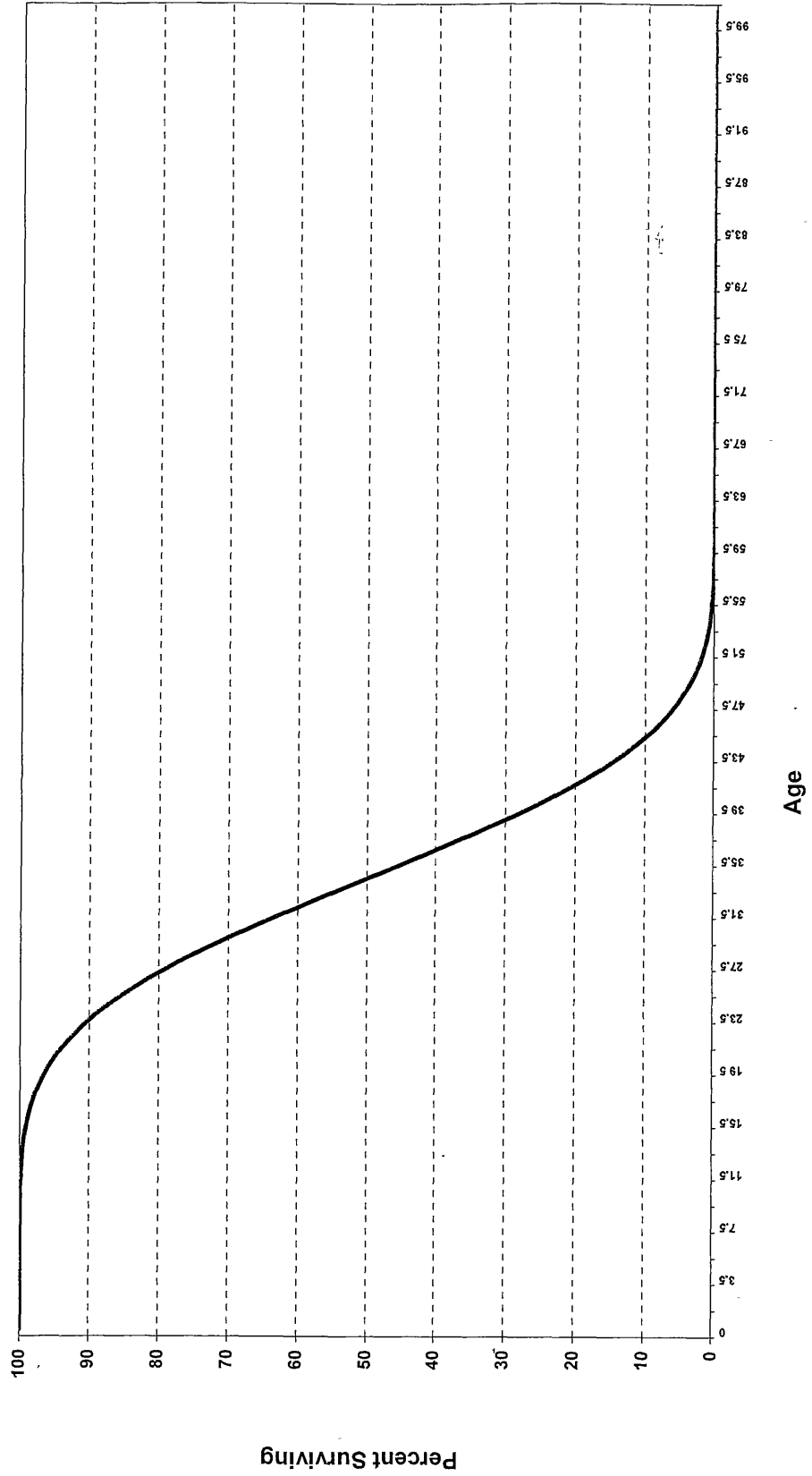
G0136360

20 54



Account: G366 Experience Band: 1947-2013

34-S3



RL-TEMP.TXT  
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03-20-2014

ACCOUNT G0136600 Proposed Curve at 12/31/15  
 IOWA CURVE: 34 - S3

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1949	64.5	189.7	0.0	0.0	0.0	44,506	0
1950	63.5	186.8	0.0	0.0	0.0	7,123	0
1951	62.5	183.8	0.0	0.0	0.0	41	0
1952	61.5	180.9	0.0	0.0	0.0	81,261	0
1953	60.5	177.9	2.7	0.9	0.0	0	0
1954	59.5	175.0	3.1	1.1	0.0	79	2
1955	58.5	172.1	3.5	1.2	0.0	105,524	3,688
1956	57.5	169.1	3.9	1.3	0.1	157	6
1957	56.5	166.2	4.3	1.5	0.1	41,888	1,809
1958	55.5	163.2	4.7	1.6	0.3	375	18
1959	54.5	160.3	5.2	1.8	0.4	0	0
1960	53.5	157.4	5.7	1.9	0.7	12,799	725
1961	52.5	154.4	6.1	2.1	1.0	669	41
1962	51.5	151.5	6.6	2.3	1.5	0	0
1963	50.5	148.5	7.1	2.4	2.1	74,190	5,303
1964	49.5	145.6	7.7	2.6	2.9	0	0
1965	48.5	142.6	8.2	2.8	4.0	4,495	370
1966	47.5	139.7	8.8	3.0	5.3	0	0
1967	46.5	136.8	9.4	3.2	6.8	220	21
1968	45.5	133.8	10.0	3.4	8.6	0	0
1969	44.5	130.9	10.7	3.6	10.8	0	0
1970	43.5	127.9	11.4	3.9	13.2	2,397	272
1971	42.5	125.0	12.1	4.1	16.0	27,888	3,364
1972	41.5	122.1	12.8	4.4	19.1	90,856	11,634
1973	40.5	119.1	13.6	4.6	22.5	64,111	8,709
1974	39.5	116.2	14.4	4.9	26.2	23,253	3,349
1975	38.5	113.2	15.3	5.2	30.1	125,296	19,125
1976	37.5	110.3	16.2	5.5	34.3	3,175	513
1977	36.5	107.4	17.1	5.8	38.7	4,425	758
1978	35.5	104.4	18.1	6.2	43.1	1,832	332
1979	34.5	101.5	19.2	6.5	47.7	0	0
1980	33.5	98.5	20.3	6.9	52.3	27,261	5,542
1981	32.5	95.6	21.5	7.3	56.9	1,773	382
1982	31.5	92.6	22.8	7.7	61.3	240,457	54,788
1983	30.5	89.7	24.1	8.2	65.7	0	0
1984	29.5	86.8	25.5	8.7	69.9	52,989	13,531
1985	28.5	83.8	27.0	9.2	73.8	0	0
1986	27.5	80.9	28.6	9.7	77.5	1,127	323
1987	26.5	77.9	30.3	10.3	80.9	3,573,224	1,082,460
1988	25.5	75.0	32.1	10.9	84.0	113,090	36,261
1989	24.5	72.1	33.9	11.5	86.8	1,142,840	387,779
1990	23.5	69.1	35.9	12.2	89.2	21,860	7,847
1991	22.5	66.2	38.0	12.9	91.4	969,017	367,883
1992	21.5	63.2	40.1	13.6	93.2	87,257	35,017
1993	20.5	60.3	42.4	14.4	94.7	8,319	3,527
1994	19.5	57.4	44.8	15.2	96.0	2,528,650	1,131,688
1995	18.5	54.4	47.2	16.0	97.1	15,994	7,550
1996	17.5	51.5	49.7	16.9	97.9	0	0

□



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03-20-2014

ACCOUNT G0136600 Proposed Curve at 12/31/15  
 IOWA CURVE: 34 - S3

PAGE 2

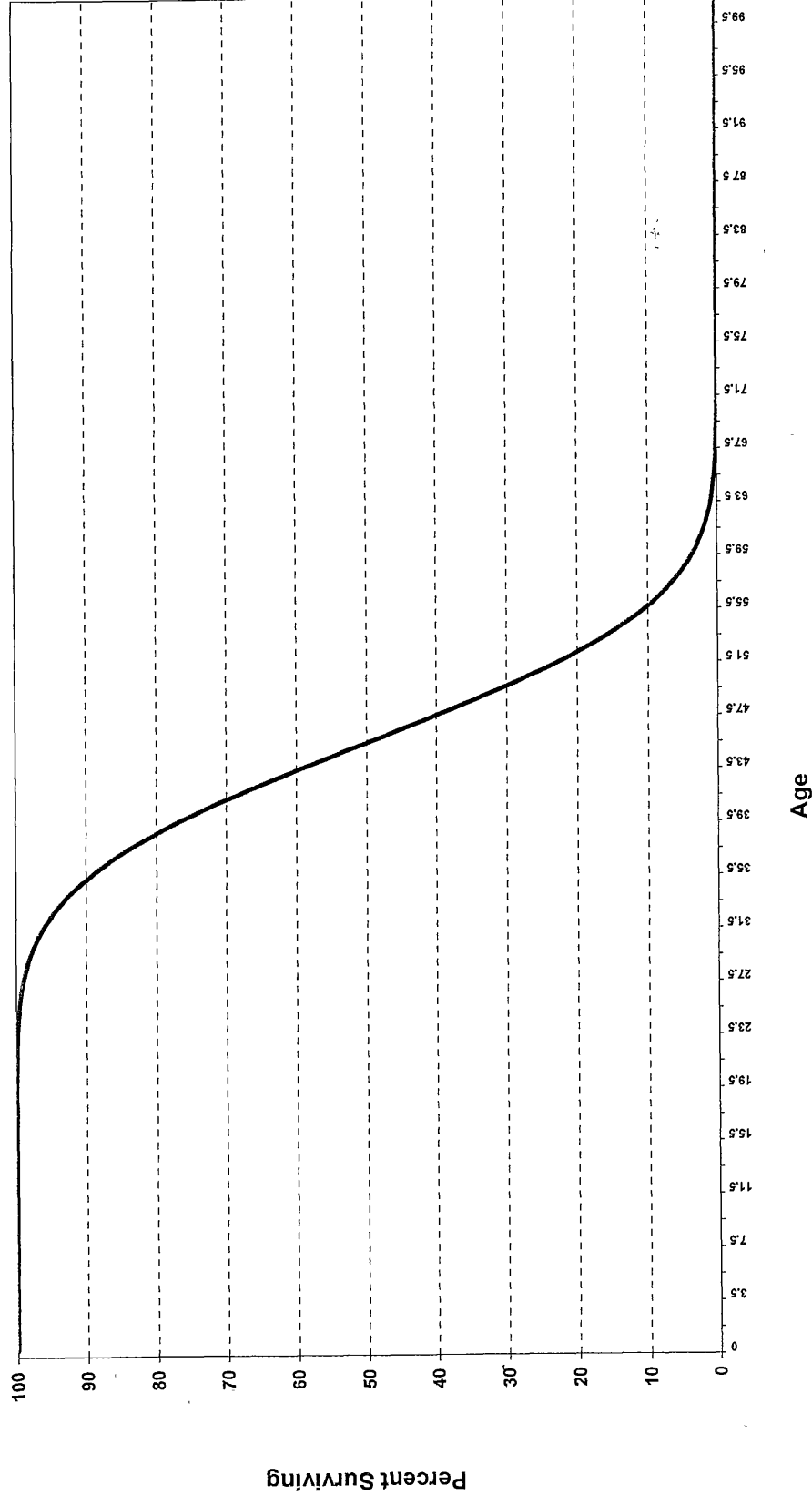
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1997	16.5	48.5	52.4	17.8	98.5	279,839	146,504
1998	15.5	45.6	55.0	18.7	99.0	469,173	258,212
1999	14.5	42.6	57.8	19.6	99.3	0	0
2000	13.5	39.7	60.6	20.6	99.6	50,007	30,291
2001	12.5	36.8	63.4	21.6	99.7	94,855	60,148
2002	11.5	33.8	66.3	22.5	99.9	98,205	65,091
2003	10.5	30.9	69.2	23.5	99.9	87,971	60,855
2004	9.5	27.9	72.1	24.5	100.0	72,941	52,582
2005	8.5	25.0	75.0	25.5	100.0	0	0
2006	7.5	22.1	77.9	26.5	100.0	144,716	112,802
2007	6.5	19.1	80.9	27.5	100.0	53,121	42,967
2008	5.5	16.2	83.8	28.5	100.0	136,506	114,425
2009	4.5	13.2	86.8	29.5	100.0	212,704	184,552
2010	3.5	10.3	89.7	30.5	100.0	305,899	274,409
2011	2.5	7.4	92.6	31.5	100.0	25,522	23,645
2012	1.5	4.4	95.6	32.5	100.0	0	0
2013	0.5	1.5	98.5	33.5	100.0	178,425	175,801
						----- 11,710,302	----- 4,796,901

Average Age of Survivors = 22.70  
 Average Remaining Life = 13.93

□

Account: G367 Experience Band: 1947-2013

45-S4



RL-TEMP.TXT  
 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0136700 Proposed Curve at 12/31/15  
 IOWA CURVE: 45 - S4

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1949	64.5	143.3	4.4	2.0	0.5	2,155,901	94,610
1950	63.5	141.1	4.7	2.1	0.7	491	23
1951	62.5	138.9	5.0	2.2	1.1	0	0
1952	61.5	136.7	5.3	2.4	1.6	0	0
1953	60.5	134.4	5.6	2.5	2.3	2,880	162
1954	59.5	132.2	6.0	2.7	3.1	0	0
1955	58.5	130.0	6.4	2.9	4.2	0	0
1956	57.5	127.8	6.7	3.0	5.6	0	0
1957	56.5	125.6	7.2	3.2	7.2	0	0
1958	55.5	123.3	7.6	3.4	9.2	0	0
1959	54.5	121.1	8.0	3.6	11.5	0	0
1960	53.5	118.9	8.5	3.8	14.3	6,033,490	513,659
1961	52.5	116.7	9.0	4.1	17.3	0	0
1962	51.5	114.4	9.6	4.3	20.8	68,348	6,529
1963	50.5	112.2	10.1	4.6	24.6	0	0
1964	49.5	110.0	10.7	4.8	28.7	6,279	674
1965	48.5	107.8	11.4	5.1	33.1	734,397	83,533
1966	47.5	105.6	12.1	5.4	37.8	24,228	2,922
1967	46.5	103.3	12.8	5.8	42.6	183	23
1968	45.5	101.1	13.6	6.1	47.5	44,997	6,109
1969	44.5	98.9	14.4	6.5	52.5	22,188	3,197
1970	43.5	96.7	15.3	6.9	57.4	100,642	15,400
1971	42.5	94.4	16.3	7.3	62.2	10,400	1,690
1972	41.5	92.2	17.3	7.8	66.9	1,041,149	179,816
1973	40.5	90.0	18.4	8.3	71.3	0	0
1974	39.5	87.8	19.5	8.8	75.4	1,326,731	258,887
1975	38.5	85.6	20.7	9.3	79.2	14,960	3,104
1976	37.5	83.3	22.1	9.9	82.7	438,775	96,774
1977	36.5	81.1	23.4	10.5	85.7	0	0
1978	35.5	78.9	24.9	11.2	88.5	0	0
1979	34.5	76.7	26.5	11.9	90.8	3,417	904
1980	33.5	74.4	28.1	12.6	92.8	387,593	108,907
1981	32.5	72.2	29.8	13.4	94.4	541,857	161,514
1982	31.5	70.0	31.6	14.2	95.8	1,282,069	405,014
1983	30.5	67.8	33.4	15.1	96.9	304,611	101,885
1984	29.5	65.6	35.4	15.9	97.7	117,795	41,662
1985	28.5	63.3	37.3	16.8	98.4	0	0
1986	27.5	61.1	39.4	17.7	98.9	579,437	228,167
1987	26.5	58.9	41.5	18.7	99.3	2,724,910	1,129,552
1988	25.5	56.7	43.6	19.6	99.5	46,275	20,160
1989	24.5	54.4	45.7	20.6	99.7	0	0
1990	23.5	52.2	47.9	21.5	99.8	0	0
1991	22.5	50.0	50.1	22.5	99.9	0	0
1992	21.5	47.8	52.3	23.5	99.9	0	0
1993	20.5	45.6	54.5	24.5	100.0	882,253	480,509
1994	19.5	43.3	56.7	25.5	100.0	20,025,989	11,350,101
1995	18.5	41.1	58.9	26.5	100.0	2,663,805	1,568,818
1996	17.5	38.9	61.1	27.5	100.0	17,398,828	10,633,012

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0136700 Proposed Curve at 12/31/15  
 IOWA CURVE: 45 - S4

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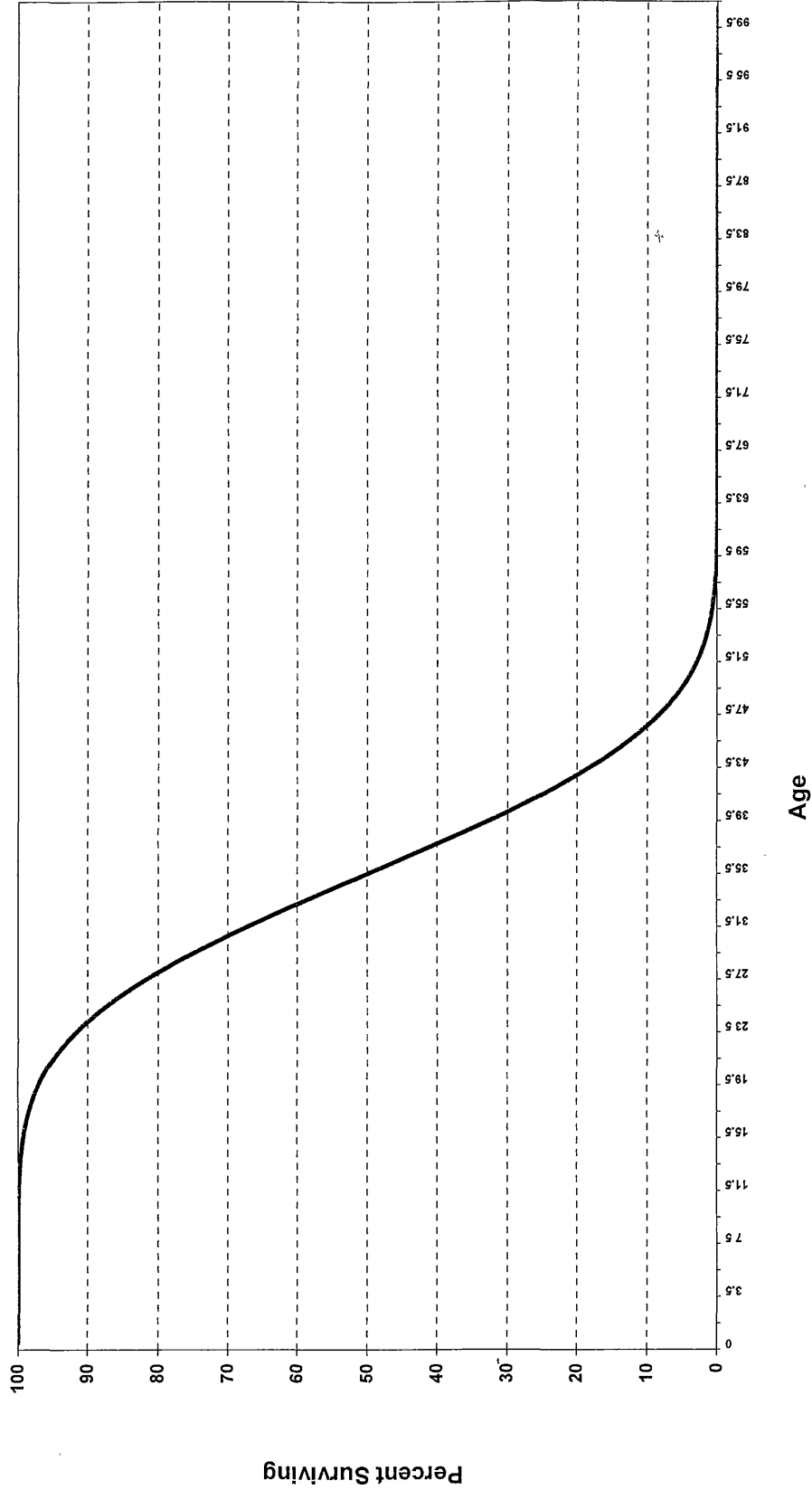
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1997	16.5	36.7	63.3	28.5	100.0	21,222,711	13,441,246
1998	15.5	34.4	65.6	29.5	100.0	27,189,870	17,824,552
1999	14.5	32.2	67.8	30.5	100.0	7,839,550	5,313,477
2000	13.5	30.0	70.0	31.5	100.0	447,503	313,252
2001	12.5	27.8	72.2	32.5	100.0	1,995,047	1,440,865
2002	11.5	25.6	74.4	33.5	100.0	277,422	206,525
2003	10.5	23.3	76.7	34.5	100.0	194,699	149,269
2004	9.5	21.1	78.9	35.5	100.0	594,148	468,716
2005	8.5	18.9	81.1	36.5	100.0	1,774,892	1,439,633
2006	7.5	16.7	83.3	37.5	100.0	1,226,252	1,021,876
2007	6.5	14.4	85.6	38.5	100.0	199,490	170,675
2008	5.5	12.2	87.8	39.5	100.0	3,345,404	2,936,518
2009	4.5	10.0	90.0	40.5	100.0	-80,831	-72,748
2010	3.5	7.8	92.2	41.5	100.0	317,615	292,911
2011	2.5	5.6	94.4	42.5	100.0	1,360,699	1,285,103
2012	1.5	3.3	96.7	43.5	100.0	13,184,094	12,744,611
2013	0.5	1.1	98.9	44.5	100.0	29,683,261	29,353,416
						-----	-----
						169,756,704	115,827,208

Average Age of Survivors = 15.13  
 Average Remaining Life = 30.70

□

Account: G368 Experience Band: 1947-2013

35-S3



RL-TEMP.TXT  
SAN DIEGO GAS & ELECTRIC

RLSDGE10 35 8

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03-20-2014

ACCOUNT G0136800 Proposed Curve at 12/31/15  
IOWA CURVE: 35 - S3

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1942	71.5	204.3	0.0	0.0	0.0	59,657	0
1943	70.5	201.4	0.0	0.0	0.0	0	0
1944	69.5	198.6	0.0	0.0	0.0	0	0
1945	68.5	195.7	0.0	0.0	0.0	0	0
1946	67.5	192.9	0.0	0.0	0.0	0	0
1947	66.5	190.0	0.0	0.0	0.0	0	0
1948	65.5	187.1	0.0	0.0	0.0	0	0
1949	64.5	184.3	0.0	0.0	0.0	0	0
1950	63.5	181.4	0.0	0.0	0.0	0	0
1951	62.5	178.6	0.0	0.0	0.0	0	0
1952	61.5	175.7	3.0	1.0	0.0	379,083	11,286
1953	60.5	172.9	3.4	1.2	0.0	0	0
1954	59.5	170.0	3.8	1.3	0.1	54,924	2,079
1955	58.5	167.1	4.2	1.5	0.1	450,485	18,845
1956	57.5	164.3	4.6	1.6	0.2	4,000	184
1957	56.5	161.4	5.0	1.8	0.4	221,588	11,125
1958	55.5	158.6	5.5	1.9	0.6	1,870	102
1959	54.5	155.7	5.9	2.1	0.9	2,413	143
1960	53.5	152.9	6.4	2.2	1.3	0	0
1961	52.5	150.0	6.9	2.4	1.8	0	0
1962	51.5	147.1	7.4	2.6	2.5	0	0
1963	50.5	144.3	7.9	2.8	3.4	132,856	10,526
1964	49.5	141.4	8.5	3.0	4.5	1,276	108
1965	48.5	138.6	9.0	3.2	5.8	1,778	161
1966	47.5	135.7	9.6	3.4	7.4	1,848	178
1967	46.5	132.9	10.2	3.6	9.3	0	0
1968	45.5	130.0	10.9	3.8	11.5	7,663	833
1969	44.5	127.1	11.5	4.0	14.0	1,555	179
1970	43.5	124.3	12.2	4.3	16.7	3,553	435
1971	42.5	121.4	13.0	4.5	19.8	0	0
1972	41.5	118.6	13.7	4.8	23.2	1,458,810	200,321
1973	40.5	115.7	14.5	5.1	26.8	16,258	2,363
1974	39.5	112.9	15.4	5.4	30.7	23,343	3,590
1975	38.5	110.0	16.3	5.7	34.7	0	0
1976	37.5	107.1	17.2	6.0	39.0	4,905	844
1977	36.5	104.3	18.2	6.4	43.3	73,736	13,406
1978	35.5	101.4	19.2	6.7	47.8	0	0
1979	34.5	98.6	20.3	7.1	52.2	57,634	11,708
1980	33.5	95.7	21.5	7.5	56.7	0	0
1981	32.5	92.9	22.7	7.9	61.0	102,261	23,205
1982	31.5	90.0	24.0	8.4	65.3	51,705	12,401
1983	30.5	87.1	25.3	8.9	69.3	0	0
1984	29.5	84.3	26.8	9.4	73.2	91,032	24,390
1985	28.5	81.4	28.3	9.9	76.8	590	167
1986	27.5	78.6	29.9	10.5	80.2	34,671	10,376
1987	26.5	75.7	31.6	11.1	83.3	12,394,360	3,919,858
1988	25.5	72.9	33.4	11.7	86.0	116,865	39,051
1989	24.5	70.0	35.3	12.4	88.5	166,177	58,655

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0136800 Proposed Curve at 12/31/15  
 IOWA CURVE: 35 - S3

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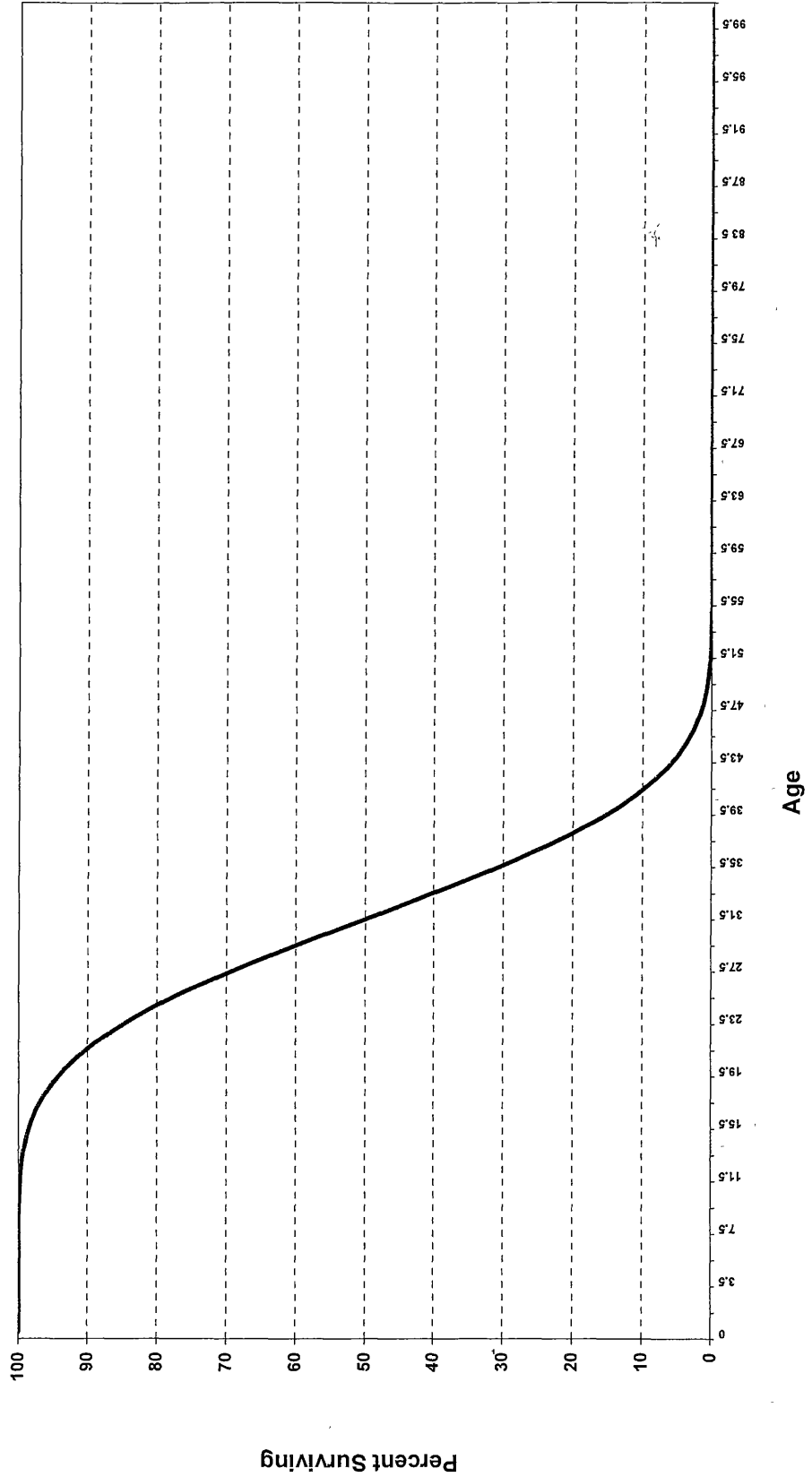
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1990	23.5	67.1	37.3	13.0	90.7	606,282	225,988
1991	22.5	64.3	39.3	13.8	92.6	19,062,150	7,500,194
1992	21.5	61.4	41.5	14.5	94.2	958,350	397,817
1993	20.5	58.6	43.8	15.3	95.5	1,308,965	572,881
1994	19.5	55.7	46.1	16.1	96.6	3,767,776	1,737,271
1995	18.5	52.9	48.5	17.0	97.5	863,858	419,264
1996	17.5	50.0	51.0	17.9	98.2	308,862	157,631
1997	16.5	47.1	53.6	18.8	98.7	2,892,320	1,550,543
1998	15.5	44.3	56.2	19.7	99.1	44,798	25,196
1999	14.5	41.4	58.9	20.6	99.4	560,955	330,578
2000	13.5	38.6	61.7	21.6	99.6	2,014,978	1,242,512
2001	12.5	35.7	64.4	22.6	99.8	1,989,535	1,281,908
2002	11.5	32.9	67.2	23.5	99.9	4,381,128	2,945,422
2003	10.5	30.0	70.0	24.5	99.9	3,044,025	2,132,287
2004	9.5	27.1	72.9	25.5	100.0	1,179,145	859,386
2005	8.5	24.3	75.7	26.5	100.0	961,932	728,434
2006	7.5	21.4	78.6	27.5	100.0	331,826	260,737
2007	6.5	18.6	81.4	28.5	100.0	223,312	181,844
2008	5.5	15.7	84.3	29.5	100.0	659,724	556,056
2009	4.5	12.9	87.1	30.5	100.0	7,339,504	6,395,856
2010	3.5	10.0	90.0	31.5	100.0	4,283,420	3,855,075
2011	2.5	7.1	92.9	32.5	100.0	4,779,912	4,438,485
2012	1.5	4.3	95.7	33.5	100.0	2,979,133	2,851,453
2013	0.5	1.4	98.6	34.5	100.0	1,567,252	1,544,861
						-----	-----
						82,026,038	46,568,196

Average Age of Survivors = 16.55  
 Average Remaining Life = 19.87

□

Account: G369 Experience Band: 1947-2013

31-S3





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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0136900 Proposed Curve at 12/31/15  
 IOWA CURVE: 31 - S3

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1938	75.5	243.5	0.0	0.0	0.0	213	0
1939	74.5	240.3	0.0	0.0	0.0	0	0
1940	73.5	237.1	0.0	0.0	0.0	0	0
1941	72.5	233.9	0.0	0.0	0.0	0	0
1942	71.5	230.6	0.0	0.0	0.0	0	0
1943	70.5	227.4	0.0	0.0	0.0	0	0
1944	69.5	224.2	0.0	0.0	0.0	0	0
1945	68.5	221.0	0.0	0.0	0.0	0	0
1946	67.5	217.7	0.0	0.0	0.0	0	0
1947	66.5	214.5	0.0	0.0	0.0	0	0
1948	65.5	211.3	0.0	0.0	0.0	0	0
1949	64.5	208.1	0.0	0.0	0.0	0	0
1950	63.5	204.8	0.0	0.0	0.0	456	0
1951	62.5	201.6	0.0	0.0	0.0	0	0
1952	61.5	198.4	0.0	0.0	0.0	5,882	0
1953	60.5	195.2	0.0	0.0	0.0	89	0
1954	59.5	191.9	0.0	0.0	0.0	342	0
1955	58.5	188.7	0.0	0.0	0.0	0	0
1956	57.5	185.5	0.0	0.0	0.0	0	0
1957	56.5	182.3	0.0	0.0	0.0	0	0
1958	55.5	179.0	0.0	0.0	0.0	0	0
1959	54.5	175.8	3.0	0.9	0.0	0	0
1960	53.5	172.6	3.4	1.1	0.0	132,350	4,505
1961	52.5	169.4	3.9	1.2	0.1	0	0
1962	51.5	166.1	4.3	1.3	0.1	0	0
1963	50.5	162.9	4.8	1.5	0.3	5,325	256
1964	49.5	159.7	5.3	1.6	0.5	98	5
1965	48.5	156.5	5.8	1.8	0.8	17,691	1,027
1966	47.5	153.2	6.3	2.0	1.2	997	63
1967	46.5	150.0	6.9	2.1	1.8	0	0
1968	45.5	146.8	7.5	2.3	2.6	14,859	1,109
1969	44.5	143.5	8.1	2.5	3.6	106,354	8,572
1970	43.5	140.3	8.7	2.7	5.0	14,976	1,300
1971	42.5	137.1	9.3	2.9	6.6	35,895	3,351
1972	41.5	133.9	10.0	3.1	8.6	97,273	9,743
1973	40.5	130.6	10.7	3.3	11.0	79,765	8,556
1974	39.5	127.4	11.5	3.6	13.7	77,947	8,944
1975	38.5	124.2	12.3	3.8	16.8	261,333	32,043
1976	37.5	121.0	13.1	4.1	20.3	96,031	12,571
1977	36.5	117.7	14.0	4.3	24.2	13,279	1,854
1978	35.5	114.5	14.9	4.6	28.4	19,686	2,930
1979	34.5	111.3	15.9	4.9	32.9	57,250	9,079
1980	33.5	108.1	16.9	5.2	37.6	35,372	5,975
1981	32.5	104.8	18.0	5.6	42.5	33,061	5,947
1982	31.5	101.6	19.2	5.9	47.5	74,096	14,189
1983	30.5	98.4	20.4	6.3	52.5	176,084	35,897
1984	29.5	95.2	21.7	6.7	57.5	184,771	40,098
1985	28.5	91.9	23.1	7.2	62.4	98,034	22,647

□

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0136900 Proposed Curve at 12/31/15  
 IOWA CURVE: 31 - S3

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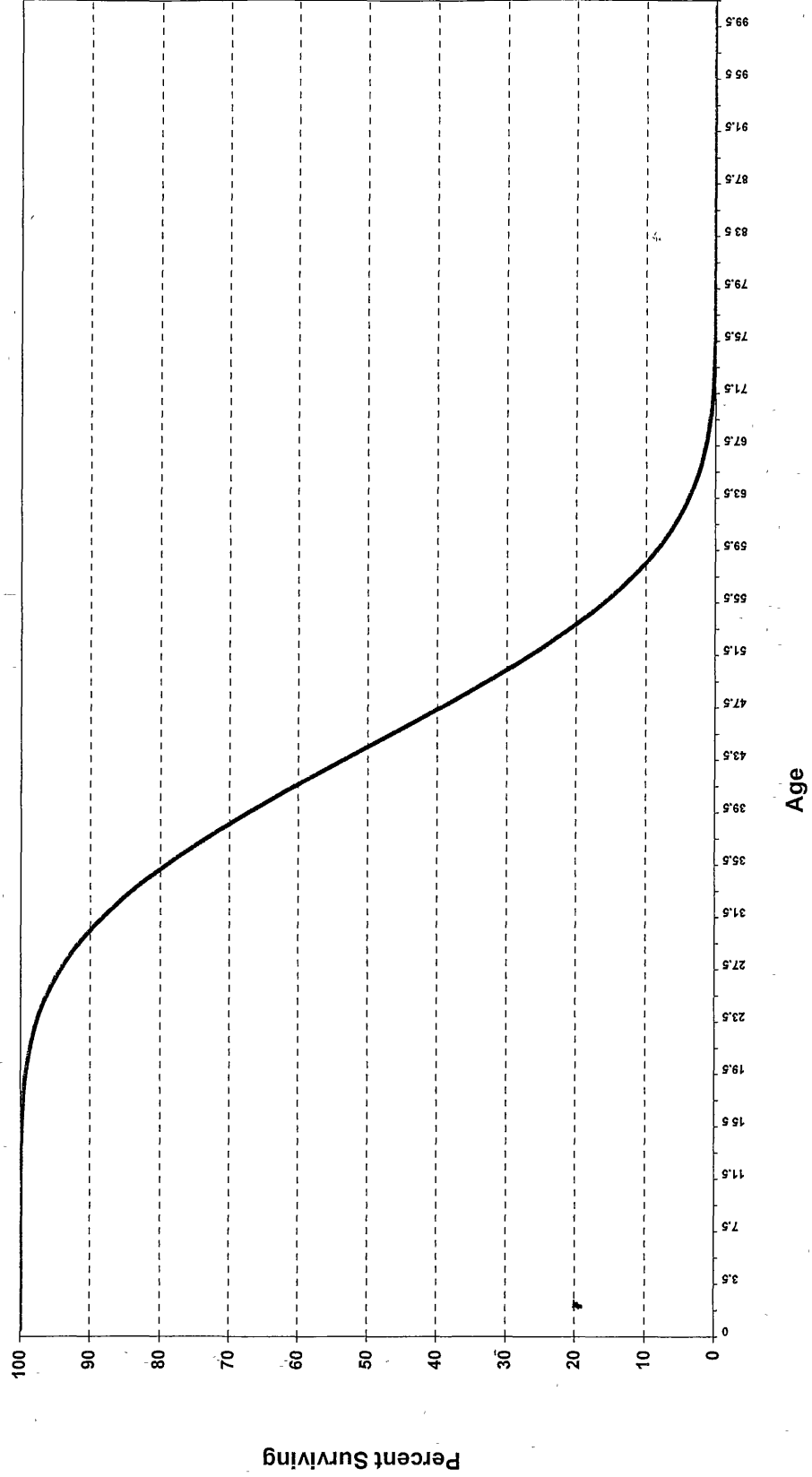
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1986	27.5	88.7	24.6	7.6	67.1	94,133	23,149
1987	26.5	85.5	26.2	8.1	71.6	900,176	235,648
1988	25.5	82.3	27.9	8.6	75.8	112,706	31,407
1989	24.5	79.0	29.7	9.2	79.7	86,673	25,708
1990	23.5	75.8	31.6	9.8	83.2	118,632	37,452
1991	22.5	72.6	33.6	10.4	86.3	145,006	48,713
1992	21.5	69.4	35.7	11.1	89.0	62,211	22,232
1993	20.5	66.1	38.0	11.8	91.4	63,364	24,077
1994	19.5	62.9	40.4	12.5	93.4	1,961,520	792,079
1995	18.5	59.7	42.9	13.3	95.0	1,817,748	779,489
1996	17.5	56.5	45.5	14.1	96.4	49,803	22,658
1997	16.5	53.2	48.2	14.9	97.4	228,324	110,091
1998	15.5	50.0	51.0	15.8	98.2	3,733,192	1,905,270
1999	14.5	46.8	53.9	16.7	98.8	1,173,433	633,018
2000	13.5	43.5	56.9	17.6	99.2	73,284	41,722
2001	12.5	40.3	60.0	18.6	99.5	1,151,943	690,983
2002	11.5	37.1	63.1	19.6	99.7	89,151	56,244
2003	10.5	33.9	66.2	20.5	99.9	131,150	86,866
2004	9.5	30.6	69.4	21.5	99.9	639,589	443,942
2005	8.5	27.4	72.6	22.5	100.0	1,221,425	886,846
2006	7.5	24.2	75.8	23.5	100.0	379,534	287,755
2007	6.5	21.0	79.0	24.5	100.0	166,507	131,601
2008	5.5	17.7	82.3	25.5	100.0	294,046	241,880
2009	4.5	14.5	85.5	26.5	100.0	917,715	784,500
2010	3.5	11.3	88.7	27.5	100.0	323,154	286,669
2011	2.5	8.1	91.9	28.5	100.0	155,634	143,083
2012	1.5	4.8	95.2	29.5	100.0	1,019,264	969,944
2013	0.5	1.6	98.4	30.5	100.0	1,023,224	1,006,719
						----- 19,772,050	----- 10,980,406

Average Age of Survivors = 15.21  
 Average Remaining Life = 17.22

□

Account: G3750 Experience Band: 1947-2013

44-S3



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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0137500 Proposed Curve at 12/31/15  
 IOWA CURVE: 44 - S3

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1930	83.5	189.8	0.0	0.0	0.0	1,363	0
1931	82.5	187.5	0.0	0.0	0.0	0	0
1932	81.5	185.2	0.0	0.0	0.0	1,307	0
1933	80.5	183.0	0.0	0.0	0.0	0	0
1934	79.5	180.7	0.0	0.0	0.0	0	0
1935	78.5	178.4	0.0	0.0	0.0	0	0
1936	77.5	176.1	3.0	1.3	0.0	0	0
1937	76.5	173.9	3.3	1.4	0.0	0	0
1938	75.5	171.6	3.5	1.6	0.0	0	0
1939	74.5	169.3	3.9	1.7	0.1	0	0
1940	73.5	167.0	4.2	1.8	0.1	0	0
1941	72.5	164.8	4.5	2.0	0.2	338	15
1942	71.5	162.5	4.9	2.1	0.3	1,501	73
1943	70.5	160.2	5.2	2.3	0.4	0	0
1944	69.5	158.0	5.6	2.5	0.6	0	0
1945	68.5	155.7	5.9	2.6	0.9	0	0
1946	67.5	153.4	6.3	2.8	1.2	0	0
1947	66.5	151.1	6.7	2.9	1.6	0	0
1948	65.5	148.9	7.1	3.1	2.0	0	0
1949	64.5	146.6	7.5	3.3	2.6	0	0
1950	63.5	144.3	7.9	3.5	3.4	1,502	119
1951	62.5	142.0	8.4	3.7	4.2	0	0
1952	61.5	139.8	8.8	3.9	5.2	0	0
1953	60.5	137.5	9.2	4.1	6.4	0	0
1954	59.5	135.2	9.7	4.3	7.7	0	0
1955	58.5	133.0	10.2	4.5	9.2	0	0
1956	57.5	130.7	10.7	4.7	10.9	0	0
1957	56.5	128.4	11.2	4.9	12.8	0	0
1958	55.5	126.1	11.8	5.2	14.9	80	9
1959	54.5	123.9	12.3	5.4	17.2	0	0
1960	53.5	121.6	12.9	5.7	19.6	2,458	318
1961	52.5	119.3	13.5	6.0	22.3	356	48
1962	51.5	117.0	14.2	6.2	25.1	0	0
1963	50.5	114.8	14.8	6.5	28.1	0	0
1964	49.5	112.5	15.5	6.8	31.2	0	0
1965	48.5	110.2	16.2	7.1	34.4	0	0
1966	47.5	108.0	16.9	7.4	37.8	0	0
1967	46.5	105.7	17.7	7.8	41.2	4,654	823
1968	45.5	103.4	18.5	8.1	44.7	0	0
1969	44.5	101.1	19.3	8.5	48.2	0	0
1970	43.5	98.9	20.2	8.9	51.8	486	98
1971	42.5	96.6	21.1	9.3	55.3	2,227	470
1972	41.5	94.3	22.1	9.7	58.8	2,169	478
1973	40.5	92.0	23.1	10.1	62.2	13,658	3,148
1974	39.5	89.8	24.1	10.6	65.6	8,228	1,982
1975	38.5	87.5	25.2	11.1	68.8	0	0
1976	37.5	85.2	26.3	11.6	71.9	0	0
1977	36.5	83.0	27.5	12.1	74.9	0	0

□

RL-TEMP.TXT  
 SAN DIEGO GAS & ELECTRIC

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04-07-2014

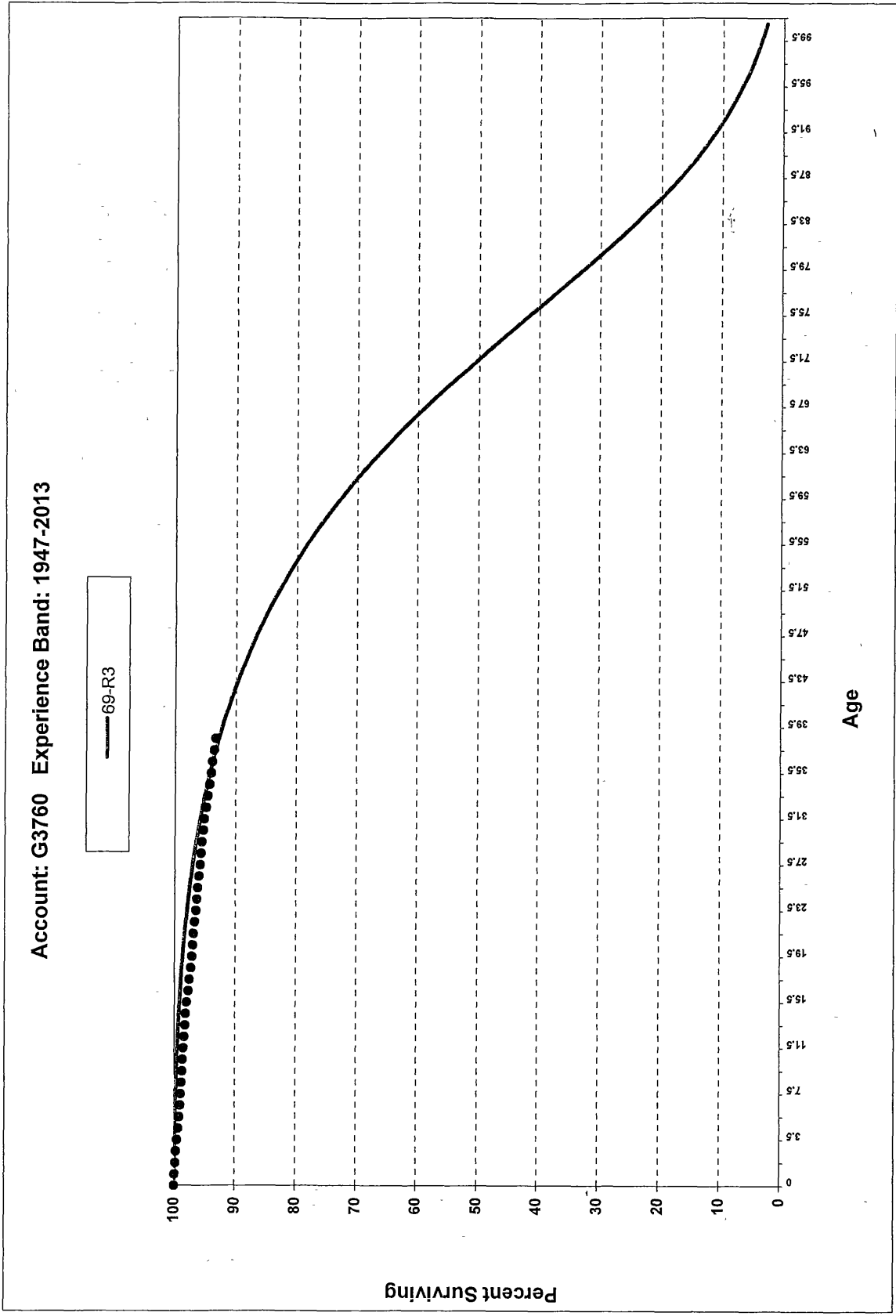
ACCOUNT G0137500 Proposed Curve at 12/31/15  
 IOWA CURVE: 44 - S3

PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1978	35.5	80.7	28.7	12.6	77.7	3,121	897
1979	34.5	78.4	30.0	13.2	80.4	0	0
1980	33.5	76.1	31.4	13.8	82.8	0	0
1981	32.5	73.9	32.8	14.4	85.1	0	0
1982	31.5	71.6	34.2	15.1	87.2	0	0
1983	30.5	69.3	35.8	15.7	89.1	0	0
1984	29.5	67.0	37.3	16.4	90.8	0	0
1985	28.5	64.8	39.0	17.2	92.3	0	0
1986	27.5	62.5	40.7	17.9	93.6	0	0
1987	26.5	60.2	42.4	18.7	94.8	0	0
1988	25.5	58.0	44.3	19.5	95.8	0	0
1989	24.5	55.7	46.1	20.3	96.6	0	0
1990	23.5	53.4	48.1	21.1	97.4	0	0
1991	22.5	51.1	50.0	22.0	98.0	0	0
1992	21.5	48.9	52.1	22.9	98.4	0	0
1993	20.5	46.6	54.1	23.8	98.8	0	0
1994	19.5	44.3	56.2	24.7	99.1	0	0
1995	18.5	42.0	58.3	25.7	99.4	0	0
1996	17.5	39.8	60.5	26.6	99.6	0	0
1997	16.5	37.5	62.7	27.6	99.7	0	0
1998	15.5	35.2	64.9	28.6	99.8	0	0
1999	14.5	33.0	67.1	29.5	99.9	0	0
2000	13.5	30.7	69.4	30.5	99.9	0	0
2001	12.5	28.4	71.6	31.5	100.0	0	0
2002	11.5	26.1	73.9	32.5	100.0	0	0
2003	10.5	23.9	76.1	33.5	100.0	0	0
2004	9.5	21.6	78.4	34.5	100.0	0	0
2005	8.5	19.3	80.7	35.5	100.0	0	0
2006	7.5	17.0	83.0	36.5	100.0	0	0
2007	6.5	14.8	85.2	37.5	100.0	0	0
2008	5.5	12.5	87.5	38.5	100.0	0	0
2009	4.5	10.2	89.8	39.5	100.0	0	0
2010	3.5	8.0	92.0	40.5	100.0	0	0
2011	2.5	5.7	94.3	41.5	100.0	0	0
2012	1.5	3.4	96.6	42.5	100.0	0	0
2013	0.5	1.1	98.9	43.5	100.0	0	0
						----- 43,448	----- 8,478

Average Age of Survivors = 46.34  
 Average Remaining Life = 8.59

□



**Account: G3760 Experience Band: 1947-2013****Observed Life Table (OLT)**

Matching truncated at age 40

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2	24	103.15	0.748
L0	13	216.43	0.855
R1.5	23	141.87	0.879
S-0.5	2	214.09	1.165
L0.5	14	166.59	1.400
R1	22	188.68	2.064
R0.5	21	257.67	3.359
SC	1	331.79	3.924
R2.5	25	83.38	5.414
S0	3	136.37	5.654
L1	15	124.01	8.662
S0.5	4	110.64	11.089
L1.5	16	102.99	16.601
R3	26	68.78	29.209
S1	5	89.87	33.940
L2	17	83.79	39.948
S1.5	6	78.71	45.568
S2	7	69.09	83.331
L3	18	65.38	87.525
R4	27	55.99	101.786
S3	8	58.43	142.981
L4	19	55.16	153.385
R5	28	48.09	223.896
S4	9	50.88	225.682
L5	20	48.97	238.130
S5	10	46.47	299.471
S6	11	43.78	361.772

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 SAN DIEGO GAS & ELECTRIC

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03-12-2014

ACCOUNT G0137600 Proposed Curve at 12/31/15  
 IOWA CURVE: 69 - R3

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1915	98.5	142.8	6.4	4.4	4.0	3,847	248
1916	97.5	141.3	6.8	4.7	4.6	875	60
1917	96.5	139.9	7.2	5.0	5.4	1,899	137
1918	95.5	138.4	7.6	5.2	6.3	3,937	298
1919	94.5	137.0	7.9	5.5	7.2	601	48
1920	93.5	135.5	8.3	5.7	8.2	1,027	85
1921	92.5	134.1	8.7	6.0	9.3	9,187	798
1922	91.5	132.6	9.1	6.2	10.5	40,517	3,670
1923	90.5	131.2	9.4	6.5	11.8	89,656	8,462
1924	89.5	129.7	9.8	6.8	13.2	52,918	5,196
1925	88.5	128.3	10.2	7.0	14.7	25,013	2,553
1926	87.5	126.8	10.6	7.3	16.3	68,739	7,286
1927	86.5	125.4	11.0	7.6	17.9	62,410	6,864
1928	85.5	123.9	11.4	7.9	19.7	179,492	20,475
1929	84.5	122.5	11.8	8.2	21.5	109,749	12,975
1930	83.5	121.0	12.3	8.5	23.4	43,244	5,298
1931	82.5	119.6	12.7	8.8	25.4	183,878	23,332
1932	81.5	118.1	13.1	9.1	27.4	83,960	11,033
1933	80.5	116.7	13.6	9.4	29.5	8,617	1,172
1934	79.5	115.2	14.1	9.7	31.7	9,318	1,313
1935	78.5	113.8	14.6	10.1	33.8	57,997	8,456
1936	77.5	112.3	15.1	10.4	36.0	54,711	8,257
1937	76.5	110.9	15.6	10.8	38.3	41,142	6,427
1938	75.5	109.4	16.2	11.2	40.5	86,438	13,974
1939	74.5	108.0	16.7	11.5	42.8	63,647	10,649
1940	73.5	106.5	17.3	11.9	45.0	40,316	6,980
1941	72.5	105.1	17.9	12.4	47.2	184,687	33,087
1942	71.5	103.6	18.5	12.8	49.4	137,265	25,445
1943	70.5	102.2	19.2	13.2	51.6	27,261	5,228
1944	69.5	100.7	19.8	13.7	53.7	44,350	8,799
1945	68.5	99.3	20.5	14.2	55.8	455,257	93,417
1946	67.5	97.8	21.2	14.6	57.8	221,027	46,903
1947	66.5	96.4	21.9	15.1	59.8	189,425	41,563
1948	65.5	94.9	22.7	15.7	61.7	581,641	131,926
1949	64.5	93.5	23.4	16.2	63.6	578,566	135,636
1950	63.5	92.0	24.2	16.7	65.4	954,951	231,314
1951	62.5	90.6	25.0	17.3	67.2	1,036,508	259,371
1952	61.5	89.1	25.8	17.8	68.8	797,359	206,051
1953	60.5	87.7	26.7	18.4	70.5	1,420,141	378,894
1954	59.5	86.2	27.5	19.0	72.0	943,353	259,762
1955	58.5	84.8	28.4	19.6	73.5	1,085,727	308,458
1956	57.5	83.3	29.3	20.2	75.0	1,354,126	396,792
1957	56.5	81.9	30.2	20.8	76.3	1,756,393	530,624
1958	55.5	80.4	31.1	21.5	77.6	3,220,778	1,002,880
1959	54.5	79.0	32.1	22.1	78.9	3,036,298	974,012
1960	53.5	77.5	33.0	22.8	80.1	2,974,128	982,608
1961	52.5	76.1	34.0	23.5	81.2	2,190,877	745,150
1962	51.5	74.6	35.0	24.2	82.3	2,554,126	893,974



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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0137600 Proposed Curve at 12/31/15  
 IOWA CURVE: 69 - R3

PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1963	50.5	73.2	36.0	24.8	83.4	2,427,125	873,871
1964	49.5	71.7	37.0	25.5	84.4	2,551,918	944,782
1965	48.5	70.3	38.1	26.3	85.3	2,416,645	919,636
1966	47.5	68.8	39.1	27.0	86.2	1,853,939	724,875
1967	46.5	67.4	40.2	27.7	87.1	1,602,977	643,726
1968	45.5	65.9	41.2	28.4	87.9	3,226,229	1,330,131
1969	44.5	64.5	42.3	29.2	88.6	2,731,649	1,155,856
1970	43.5	63.0	43.4	30.0	89.4	3,829,313	1,662,260
1971	42.5	61.6	44.5	30.7	90.1	4,406,286	1,961,591
1972	41.5	60.1	45.6	31.5	90.7	4,860,477	2,218,208
1973	40.5	58.7	46.8	32.3	91.4	4,719,927	2,207,499
1974	39.5	57.2	47.9	33.1	92.0	4,848,314	2,322,963
1975	38.5	55.8	49.1	33.9	92.5	4,905,236	2,406,854
1976	37.5	54.3	50.2	34.7	93.0	3,884,505	1,951,290
1977	36.5	52.9	51.4	35.5	93.5	4,009,961	2,061,455
1978	35.5	51.4	52.6	36.3	94.0	4,710,809	2,477,688
1979	34.5	50.0	53.8	37.1	94.5	7,486,935	4,027,396
1980	33.5	48.6	55.0	38.0	94.9	7,205,488	3,963,084
1981	32.5	47.1	56.2	38.8	95.3	10,659,148	5,992,392
1982	31.5	45.7	57.4	39.6	95.7	10,290,078	5,911,306
1983	30.5	44.2	58.7	40.5	96.0	8,561,510	5,024,254
1984	29.5	42.8	59.9	41.4	96.3	10,015,164	6,002,257
1985	28.5	41.3	61.2	42.2	96.6	11,932,146	7,301,119
1986	27.5	39.9	62.5	43.1	96.9	15,747,187	9,834,835
1987	26.5	38.4	63.7	44.0	97.2	15,292,696	9,746,058
1988	25.5	37.0	65.0	44.9	97.4	17,625,886	11,459,244
1989	24.5	35.5	66.3	45.8	97.7	16,824,759	11,156,007
1990	23.5	34.1	67.6	46.6	97.9	17,078,387	11,546,326
1991	22.5	32.6	68.9	47.6	98.1	18,227,680	12,562,105
1992	21.5	31.2	70.2	48.5	98.3	16,382,385	11,506,157
1993	20.5	29.7	71.6	49.4	98.4	14,069,175	10,067,941
1994	19.5	28.3	72.9	50.3	98.6	18,710,778	13,638,831
1995	18.5	26.8	74.2	51.2	98.8	7,157,654	5,313,322
1996	17.5	25.4	75.6	52.2	98.9	13,871,499	10,484,045
1997	16.5	23.9	76.9	53.1	99.0	11,242,702	8,649,353
1998	15.5	22.5	78.3	54.0	99.1	18,646,265	14,598,793
1999	14.5	21.0	79.7	55.0	99.2	17,604,819	14,023,853
2000	13.5	19.6	81.0	55.9	99.3	13,189,035	10,687,295
2001	12.5	18.1	82.4	56.9	99.4	14,627,576	12,054,465
2002	11.5	16.7	83.8	57.8	99.5	16,438,735	13,774,420
2003	10.5	15.2	85.2	58.8	99.6	21,504,258	18,317,452
2004	9.5	13.8	86.6	59.7	99.6	15,335,380	13,276,392
2005	8.5	12.3	88.0	60.7	99.7	11,291,576	9,933,341
2006	7.5	10.9	89.4	61.7	99.7	16,948,438	15,147,330
2007	6.5	9.4	90.8	62.6	99.8	12,642,944	11,477,153
2008	5.5	8.0	92.2	63.6	99.8	10,121,357	9,330,743
2009	4.5	6.5	93.6	64.6	99.9	15,598,022	14,600,089
2010	3.5	5.1	95.0	65.6	99.9	13,450,425	12,780,416
2011	2.5	3.6	96.4	66.5	99.9	10,791,576	10,407,240

GO137600

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				RL-TEMP.TXT			
2012	1.5	2.2	97.9	67.5	100.0	25,494,405	24,949,108
2013	0.5	0.7	99.3	68.5	100.0	15,735,638	15,623,366
						<u>581,854,395</u>	<u>418,888,160</u>

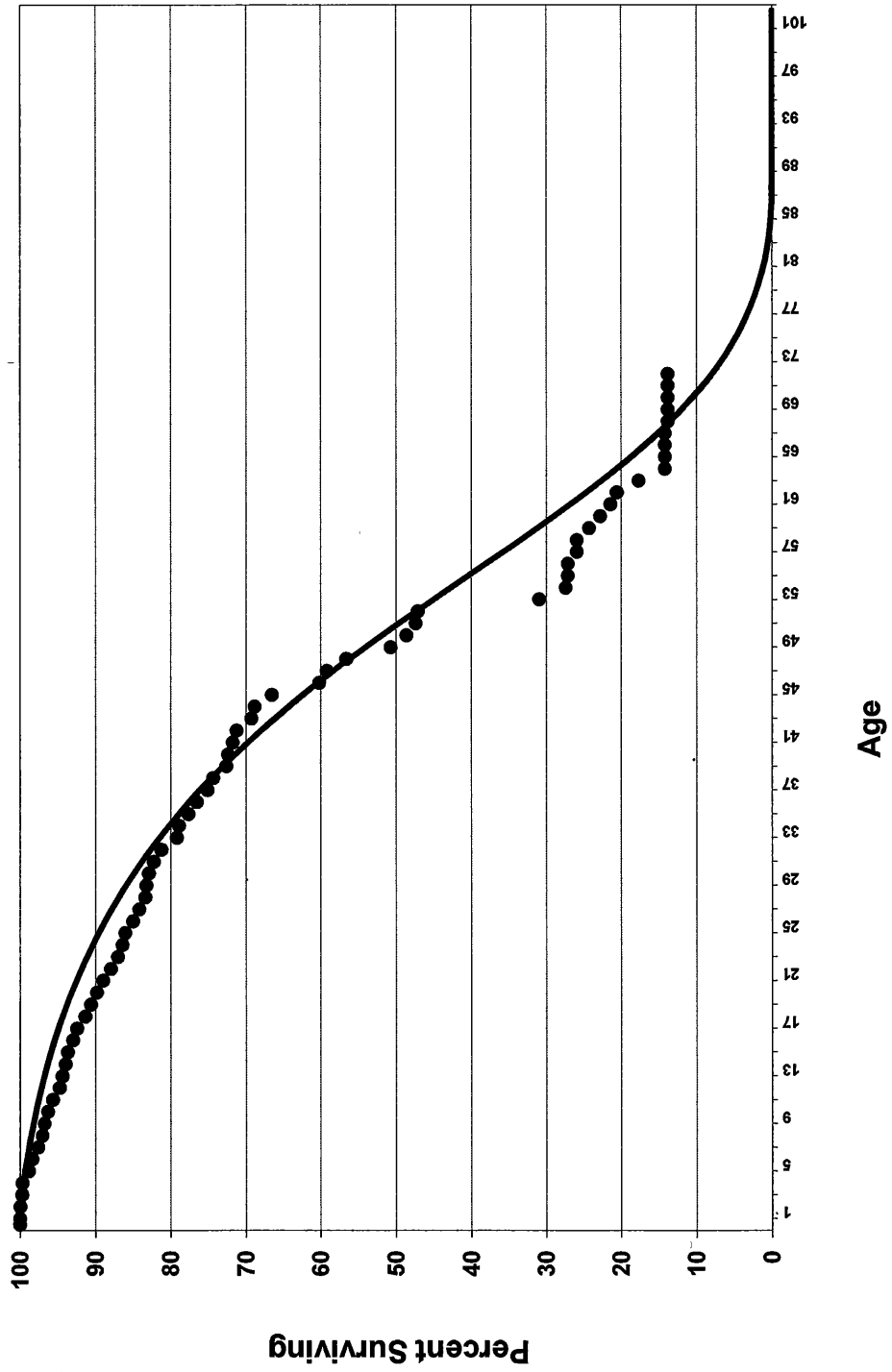
Average Age of Survivors = 20.84  
Average Remaining Life = 49.67

□

GO137600 69 R3

Account: G3780 Experience Band: 1947-2013

— 47-R2



**Account: G3780 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2	24	46.81	1018.971
R2.5	25	47.34	1244.364
S1.5	6	47.81	1506.268
R1.5	23	46.33	1510.024
S1	5	47.45	1800.502
S2	7	48.13	1891.837
R3	26	47.79	2446.982
L3	18	49.54	2498.848
S0.5	4	47.11	2531.471
L2	17	49.64	2719.177
R1	22	45.77	2992.304
L1.5	16	49.56	3443.873
S3	8	48.66	3843.263
S0	3	46.73	3960.763
L4	19	49.27	4839.463
L1	15	49.39	4984.741
R0.5	21	45.68	5743.772
R4	27	48.34	6051.929
S-0.5	2	46.33	6349.212
L0.5	14	50.01	6594.210
S4	9	49.03	8221.247
L0	13	50.81	8771.867
L5	20	49.34	9559.136
SC	1	45.85	9793.164
R5	28	48.91	12003.940
S5	10	49.16	13691.183
S6	11	49.25	19418.153

## SAN DIEGO GAS &amp; ELECTRIC

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02-16-2014

ACCOUNT G0137800 Proposed Curve at 12/31/15  
IOWA CURVE: 47 - R2

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1942	71.5	152.1	9.2	4.3	6.3	3,171	292
1943	70.5	150.0	9.8	4.6	7.3	0	0
1944	69.5	147.9	10.5	4.9	8.5	0	0
1945	68.5	145.7	11.1	5.2	9.8	34	4
1946	67.5	143.6	11.7	5.5	11.2	0	0
1947	66.5	141.5	12.3	5.8	12.6	0	0
1948	65.5	139.4	13.0	6.1	14.2	0	0
1949	64.5	137.2	13.6	6.4	15.9	0	0
1950	63.5	135.1	14.3	6.7	17.7	0	0
1951	62.5	133.0	14.9	7.0	19.6	0	0
1952	61.5	130.9	15.6	7.3	21.5	175	27
1953	60.5	128.7	16.3	7.7	23.5	0	0
1954	59.5	126.6	17.0	8.0	25.7	0	0
1955	58.5	124.5	17.7	8.3	27.8	1,043	185
1956	57.5	122.3	18.5	8.7	30.0	0	0
1957	56.5	120.2	19.2	9.0	32.3	0	0
1958	55.5	118.1	20.0	9.4	34.6	0	0
1959	54.5	116.0	20.8	9.8	36.9	8,653	1,801
1960	53.5	113.8	21.6	10.2	39.2	0	0
1961	52.5	111.7	22.5	10.6	41.5	9,632	2,167
1962	51.5	109.6	23.4	11.0	43.9	7,032	1,644
1963	50.5	107.4	24.3	11.4	46.2	5,848	1,420
1964	49.5	105.3	25.2	11.9	48.5	1,060	267
1965	48.5	103.2	26.2	12.3	50.7	1,465	383
1966	47.5	101.1	27.2	12.8	52.9	18,255	4,958
1967	46.5	98.9	28.2	13.2	55.1	21,045	5,929
1968	45.5	96.8	29.2	13.7	57.2	1,549	452
1969	44.5	94.7	30.3	14.2	59.3	2,903	879
1970	43.5	92.6	31.4	14.7	61.3	22,747	7,136
1971	42.5	90.4	32.5	15.3	63.3	42,359	13,763
1972	41.5	88.3	33.6	15.8	65.2	105,362	35,442
1973	40.5	86.2	34.8	16.4	67.1	108,968	37,933
1974	39.5	84.0	36.0	16.9	68.8	58,199	20,957
1975	38.5	81.9	37.2	17.5	70.6	158,674	59,083
1976	37.5	79.8	38.5	18.1	72.2	6,702	2,579
1977	36.5	77.7	39.8	18.7	73.8	55,265	21,975
1978	35.5	75.5	41.1	19.3	75.3	116,022	47,643
1979	34.5	73.4	42.4	19.9	76.8	192,844	81,744
1980	33.5	71.3	43.7	20.6	78.2	50,231	21,970
1981	32.5	69.1	45.1	21.2	79.5	60,655	27,361
1982	31.5	67.0	46.5	21.9	80.8	159,677	74,258
1983	30.5	64.9	47.9	22.5	82.0	333,210	159,688
1984	29.5	62.8	49.4	23.2	83.2	78,282	38,644
1985	28.5	60.6	50.8	23.9	84.3	149,748	76,114
1986	27.5	58.5	52.3	24.6	85.4	149,388	78,148
1987	26.5	56.4	53.8	25.3	86.4	75,494	40,628
1988	25.5	54.3	55.3	26.0	87.3	111,143	61,509
1989	24.5	52.1	56.9	26.7	88.3	397,911	226,360

SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0137800 Proposed Curve at 12/31/15  
IOWA CURVE: 47 - R2

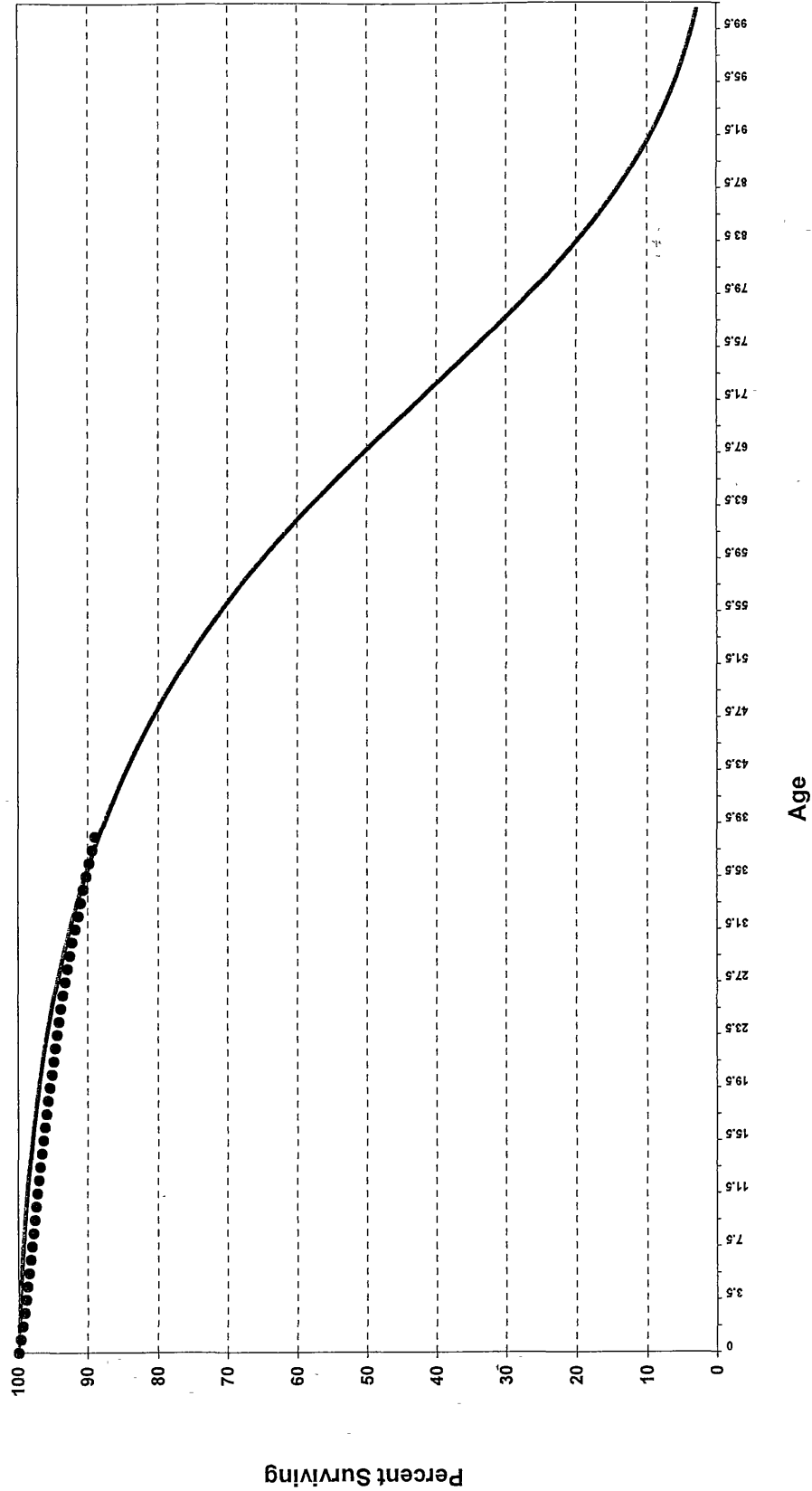
PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1990	23.5	50.0	58.5	27.5	89.1	359,869	210,350
1991	22.5	47.9	60.0	28.2	89.9	258,456	155,168
1992	21.5	45.7	61.6	29.0	90.7	214,438	132,179
1993	20.5	43.6	63.3	29.7	91.5	126,777	80,201
1994	19.5	41.5	64.9	30.5	92.2	233,870	151,785
1995	18.5	39.4	66.6	31.3	92.8	196,329	130,675
1996	17.5	37.2	68.2	32.1	93.4	128,624	87,765
1997	16.5	35.1	69.9	32.9	94.0	722,083	504,923
1998	15.5	33.0	71.6	33.7	94.6	1,039,974	744,979
1999	14.5	30.9	73.4	34.5	95.1	350,270	256,957
2000	13.5	28.7	75.1	35.3	95.6	353,160	265,227
2001	12.5	26.6	76.9	36.1	96.1	217,948	167,510
2002	11.5	24.5	78.6	37.0	96.5	219,593	172,666
2003	10.5	22.3	80.4	37.8	96.9	415,950	334,494
2004	9.5	20.2	82.2	38.6	97.3	54,781	45,040
2005	8.5	18.1	84.0	39.5	97.7	563,126	473,220
2006	7.5	16.0	85.9	40.4	98.0	212,622	182,567
2007	6.5	13.8	87.7	41.2	98.4	269,301	236,199
2008	5.5	11.7	89.6	42.1	98.7	362,071	324,290
2009	4.5	9.6	91.4	43.0	98.9	1,136,516	1,039,176
2010	3.5	7.4	93.3	43.9	99.2	2,425,750	2,263,654
2011	2.5	5.3	95.2	44.7	99.5	1,023,321	974,328
2012	1.5	3.2	97.1	45.6	99.7	1,779,227	1,727,964
2013	0.5	1.1	99.0	46.5	99.9	1,825,054	1,807,474
						----- 17,003,856	----- 13,622,134

Average Age of Survivors = 11.24  
Average Remaining Life = 37.65

Account: G3800 Experience Band: 1947-2013

65-R2.5



**Account: G3800 Experience Band: 1947-2013****Observed Life Table (OLT)**

Matching truncated at age 40

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R1.5	23	94.84	1.356
S-0.5	2	139.43	2.238
R1	22	120.14	2.870
L0	13	149.77	5.804
R0.5	21	157.76	6.042
SC	1	199.76	7.929
L0.5	14	119.52	9.824
R2	24	75.67	11.250
S0	3	100.91	21.490
R2.5	25	65.19	36.075
L1	15	96.18	38.685
S0.5	4	85.34	40.073
L1.5	16	82.23	61.981
S1	5	73.38	98.653
R3	26	57.55	109.652
L2	17	70.77	133.094
S1.5	6	65.98	134.999
S2	7	60.03	226.548
L3	18	58.10	262.648
R4	27	50.17	298.624
S3	8	52.84	380.435
L4	19	50.36	407.053
S4	9	47.60	595.795
R5	28	45.29	606.242
L5	20	46.19	628.554
S5	10	44.51	797.761
S6	11	42.58	973.098



RL-TEMP.TXT  
 SAN DIEGO GAS & ELECTRIC

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03-12-2014

ACCOUNT G0138000 Proposed Curve at 12/31/15  
 IOWA CURVE: 65 - R2.5

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1917	96.5	148.5	9.3	6.0	5.0	142	13
1918	95.5	146.9	9.6	6.3	5.7	146	14
1919	94.5	145.4	10.0	6.5	6.4	18	2
1920	93.5	143.8	10.3	6.7	7.2	423	44
1921	92.5	142.3	10.7	6.9	8.1	264	28
1922	91.5	140.8	11.0	7.2	9.0	4,605	508
1923	90.5	139.2	11.4	7.4	10.1	670	76
1924	89.5	137.7	11.7	7.6	11.1	1,311	154
1925	88.5	136.2	12.1	7.9	12.3	1,285	156
1926	87.5	134.6	12.5	8.1	13.5	3,131	391
1927	86.5	133.1	12.9	8.4	14.8	5,679	730
1928	85.5	131.5	13.2	8.6	16.2	7,995	1,058
1929	84.5	130.0	13.6	8.9	17.6	10,362	1,412
1930	83.5	128.5	14.0	9.1	19.1	4,911	689
1931	82.5	126.9	14.4	9.4	20.7	13,173	1,900
1932	81.5	125.4	14.8	9.6	22.4	6,157	914
1933	80.5	123.8	15.3	9.9	24.1	5,029	768
1934	79.5	122.3	15.7	10.2	25.9	4,080	641
1935	78.5	120.8	16.2	10.5	27.7	12,032	1,944
1936	77.5	119.2	16.6	10.8	29.6	15,571	2,587
1937	76.5	117.7	17.1	11.1	31.5	27,616	4,721
1938	75.5	116.2	17.6	11.4	33.5	34,318	6,036
1939	74.5	114.6	18.1	11.8	35.5	46,428	8,403
1940	73.5	113.1	18.6	12.1	37.5	39,671	7,390
1941	72.5	111.5	19.2	12.5	39.5	106,828	20,483
1942	71.5	110.0	19.7	12.8	41.5	46,389	9,157
1943	70.5	108.5	20.3	13.2	43.5	23,617	4,800
1944	69.5	106.9	20.9	13.6	45.6	59,663	12,486
1945	68.5	105.4	21.6	14.0	47.6	41,387	8,919
1946	67.5	103.8	22.2	14.4	49.5	92,310	20,488
1947	66.5	102.3	22.9	14.9	51.5	175,890	40,208
1948	65.5	100.8	23.5	15.3	53.4	204,195	48,078
1949	64.5	99.2	24.3	15.8	55.3	201,330	48,825
1950	63.5	97.7	25.0	16.2	57.2	342,696	85,600
1951	62.5	96.2	25.7	16.7	59.0	398,836	102,602
1952	61.5	94.6	26.5	17.2	60.8	434,358	115,078
1953	60.5	93.1	27.3	17.7	62.5	694,689	189,519
1954	59.5	91.5	28.1	18.3	64.1	479,919	134,810
1955	58.5	90.0	28.9	18.8	65.8	643,945	186,208
1956	57.5	88.5	29.8	19.3	67.3	620,488	184,688
1957	56.5	86.9	30.6	19.9	68.9	769,766	235,781
1958	55.5	85.4	31.5	20.5	70.3	1,053,542	332,030
1959	54.5	83.8	32.4	21.1	71.7	1,509,834	489,455
1960	53.5	82.3	33.3	21.7	73.1	1,214,865	405,019
1961	52.5	80.8	34.3	22.3	74.4	955,327	327,449
1962	51.5	79.2	35.2	22.9	75.7	868,911	306,122
1963	50.5	77.7	36.2	23.5	76.9	958,965	347,160
1964	49.5	76.2	37.2	24.2	78.0	1,087,927	404,578

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0138000 Proposed Curve at 12/31/15  
 IOWA CURVE: 65 - R2.5

PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1965	48.5	74.6	38.2	24.8	79.2	882,882	337,179
1966	47.5	73.1	39.2	25.5	80.2	842,245	330,221
1967	46.5	71.5	40.2	26.2	81.3	1,029,855	414,415
1968	45.5	70.0	41.3	26.8	82.3	1,412,947	583,341
1969	44.5	68.5	42.3	27.5	83.2	1,547,773	655,433
1970	43.5	66.9	43.4	28.2	84.1	1,849,564	803,081
1971	42.5	65.4	44.5	28.9	85.0	2,131,963	948,894
1972	41.5	63.8	45.6	29.6	85.8	2,567,256	1,170,870
1973	40.5	62.3	46.7	30.4	86.6	2,520,866	1,177,779
1974	39.5	60.8	47.8	31.1	87.4	3,061,142	1,464,651
1975	38.5	59.2	49.0	31.8	88.1	2,352,307	1,152,260
1976	37.5	57.7	50.1	32.6	88.8	3,295,630	1,652,234
1977	36.5	56.2	51.3	33.3	89.4	4,158,352	2,133,038
1978	35.5	54.6	52.5	34.1	90.1	3,997,338	2,097,350
1979	34.5	53.1	53.7	34.9	90.7	5,217,529	2,799,333
1980	33.5	51.5	54.8	35.7	91.2	4,316,921	2,367,772
1981	32.5	50.0	56.1	36.4	91.8	3,833,547	2,148,868
1982	31.5	48.5	57.3	37.2	92.3	4,123,662	2,361,721
1983	30.5	46.9	58.5	38.0	92.8	4,920,491	2,878,475
1984	29.5	45.4	59.7	38.8	93.3	7,272,932	4,344,747
1985	28.5	43.8	61.0	39.6	93.7	9,005,124	5,491,936
1986	27.5	42.3	62.2	40.5	94.2	11,379,693	7,083,361
1987	26.5	40.8	63.5	41.3	94.6	10,704,572	6,798,897
1988	25.5	39.2	64.8	42.1	95.0	11,155,839	7,228,098
1989	24.5	37.7	66.1	43.0	95.3	10,042,506	6,636,061
1990	23.5	36.2	67.4	43.8	95.7	8,552,985	5,762,690
1991	22.5	34.6	68.7	44.6	96.0	9,248,344	6,351,999
1992	21.5	33.1	70.0	45.5	96.3	8,310,411	5,817,031
1993	20.5	31.5	71.3	46.4	96.6	8,146,636	5,810,246
1994	19.5	30.0	72.7	47.2	96.9	7,248,596	5,266,257
1995	18.5	28.5	74.0	48.1	97.1	6,422,909	4,752,491
1996	17.5	26.9	75.3	49.0	97.4	6,088,410	4,587,042
1997	16.5	25.4	76.7	49.9	97.6	3,779,518	2,898,772
1998	15.5	23.8	78.1	50.7	97.8	5,680,234	4,433,999
1999	14.5	22.3	79.4	51.6	98.0	3,856,069	3,062,922
2000	13.5	20.8	80.8	52.5	98.2	3,943,898	3,187,029
2001	12.5	19.2	82.2	53.4	98.4	3,127,293	2,570,449
2002	11.5	17.7	83.6	54.3	98.6	3,717,503	3,107,301
2003	10.5	16.2	85.0	55.2	98.8	5,011,372	4,258,846
2004	9.5	14.6	86.4	56.2	98.9	3,598,156	3,108,380
2005	8.5	13.1	87.8	57.1	99.1	4,271,736	3,750,507
2006	7.5	11.5	89.2	58.0	99.2	4,880,458	4,354,083
2007	6.5	10.0	90.6	58.9	99.3	3,916,732	3,549,970
2008	5.5	8.5	92.1	59.8	99.5	2,418,189	2,226,270
2009	4.5	6.9	93.5	60.8	99.6	3,950,770	3,693,797
2010	3.5	5.4	94.9	61.7	99.7	3,170,919	3,010,253
2011	2.5	3.8	96.4	62.6	99.8	3,306,697	3,186,833
2012	1.5	2.3	97.8	63.6	99.9	3,704,216	3,623,535
2013	0.5	0.8	99.3	64.5	100.0	3,196,061	3,172,828

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65 R2.5

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246,401,742

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164,703,664

Average Age of Survivors = 24.56

Average Remaining Life = 43.45

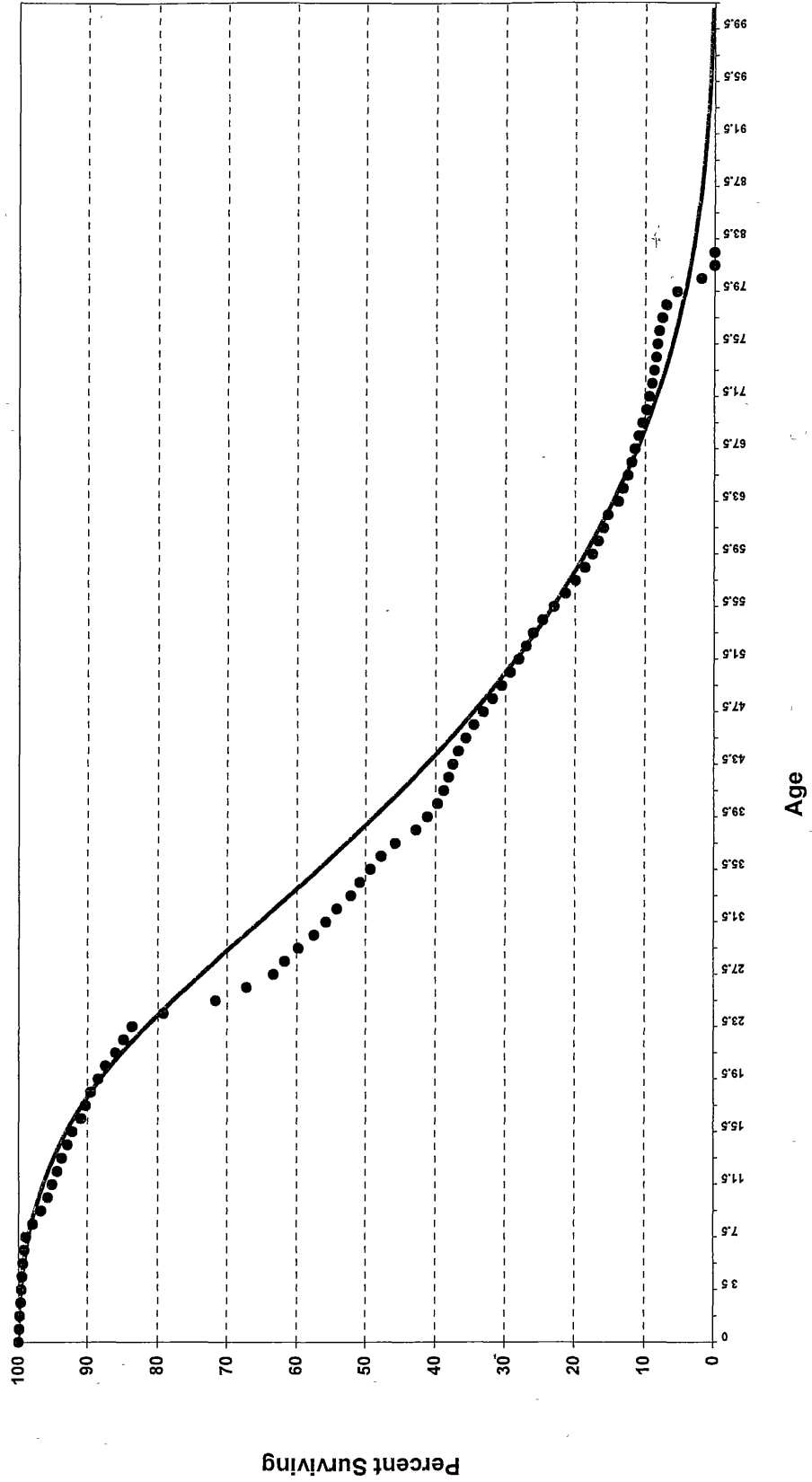
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G0138000 65 R2.5



Account: G3810 Experience Band: 1947-2013

41-L1.5



**Account: G3810 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L1.5	16	40.49	670.136
L1	15	40.40	843.894
L2	17	40.51	1307.743
L0.5	14	40.38	1647.809
S0	3	39.72	1912.839
S0.5	4	39.90	2187.154
S-0.5	2	39.31	2536.494
R0.5	21	39.06	2940.716
R1	22	39.27	3119.597
L0	13	40.32	3137.385
S1	5	40.01	3215.987
R1.5	23	39.43	3955.733
SC	1	38.64	4338.513
S1.5	6	39.98	4822.027
L3	18	40.00	5600.295
R2	24	39.52	5838.362
S2	7	39.87	7097.269
R2.5	25	39.47	8248.266
R3	26	39.36	11584.540
S3	8	39.39	12612.950
L4	19	39.13	14260.169
R4	27	38.79	18362.448
S4	9	38.47	20778.496
L5	20	38.22	22760.992
R5	28	37.75	26872.005
S5	10	37.56	28855.986
S6	11	36.93	35897.845

RL-TEMP.TXT  
 SAN DIEGO GAS & ELECTRIC

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03-12-2014

ACCOUNT G0138100 Proposed Curve at 12/31/15  
 IOWA CURVE: 41 - L1.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1930	83.5	203.7	18.8	7.7	2.7	0	0
1931	82.5	201.2	19.2	7.9	3.0	0	0
1932	81.5	198.8	19.7	8.1	3.3	0	0
1933	80.5	196.3	20.1	8.3	3.6	586	118
1934	79.5	193.9	20.6	8.4	4.0	0	0
1935	78.5	191.5	21.1	8.6	4.4	19,773	4,169
1936	77.5	189.0	21.6	8.8	4.8	23,176	4,999
1937	76.5	186.6	22.1	9.0	5.3	21,841	4,816
1938	75.5	184.1	22.5	9.2	5.8	897	202
1939	74.5	181.7	23.0	9.4	6.3	27,019	6,226
1940	73.5	179.3	23.5	9.7	6.8	21,188	4,989
1941	72.5	176.8	24.1	9.9	7.4	56,292	13,543
1942	71.5	174.4	24.6	10.1	8.0	7,106	1,746
1943	70.5	172.0	25.1	10.3	8.6	39,264	9,854
1944	69.5	169.5	25.6	10.5	9.3	17,107	4,384
1945	68.5	167.1	26.2	10.7	10.0	11,835	3,096
1946	67.5	164.6	26.7	10.9	10.8	27,643	7,381
1947	66.5	162.2	27.3	11.2	11.5	58,329	15,895
1948	65.5	159.8	27.8	11.4	12.4	64,953	18,061
1949	64.5	157.3	28.4	11.6	13.2	82,820	23,494
1950	63.5	154.9	28.9	11.9	14.1	67,994	19,675
1951	62.5	152.4	29.5	12.1	15.0	137,028	40,437
1952	61.5	150.0	30.1	12.3	16.0	103,396	31,115
1953	60.5	147.6	30.7	12.6	17.0	122,063	37,447
1954	59.5	145.1	31.3	12.8	18.1	113,679	35,550
1955	58.5	142.7	31.9	13.1	19.1	126,536	40,328
1956	57.5	140.2	32.5	13.3	20.3	145,216	47,160
1957	56.5	137.8	33.1	13.6	21.4	174,654	57,785
1958	55.5	135.4	33.7	13.8	22.6	129,854	43,760
1959	54.5	132.9	34.3	14.1	23.9	394,908	135,527
1960	53.5	130.5	34.9	14.3	25.2	401,133	140,157
1961	52.5	128.0	35.6	14.6	26.5	194,920	69,327
1962	51.5	125.6	36.2	14.8	27.9	154,325	55,858
1963	50.5	123.2	36.8	15.1	29.3	162,607	59,884
1964	49.5	120.7	37.5	15.4	30.7	205,940	77,147
1965	48.5	118.3	38.1	15.6	32.2	248,230	94,568
1966	47.5	115.9	38.7	15.9	33.8	279,580	108,295
1967	46.5	113.4	39.4	16.1	35.4	142,296	56,027
1968	45.5	111.0	40.0	16.4	37.0	204,772	81,940
1969	44.5	108.5	40.7	16.7	38.7	0	0
1970	43.5	106.1	41.3	16.9	40.4	0	0
1971	42.5	103.7	41.9	17.2	42.2	222,646	93,398
1972	41.5	101.2	42.6	17.5	44.0	275,132	117,206
1973	40.5	98.8	43.3	17.7	45.9	3,806	1,646
1974	39.5	96.3	43.9	18.0	47.8	19,688	8,646
1975	38.5	93.9	44.6	18.3	49.8	935,724	417,177
1976	37.5	91.5	45.3	18.6	51.8	128,579	58,194
1977	36.5	89.0	45.9	18.8	53.8	407,683	187,316

□

RL-TEMP.TXT  
 SAN DIEGO GAS & ELECTRIC

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03-12-2014

ACCOUNT G0138100 Proposed Curve at 12/31/15  
 IOWA CURVE: 41 - L1.5

PAGE 2

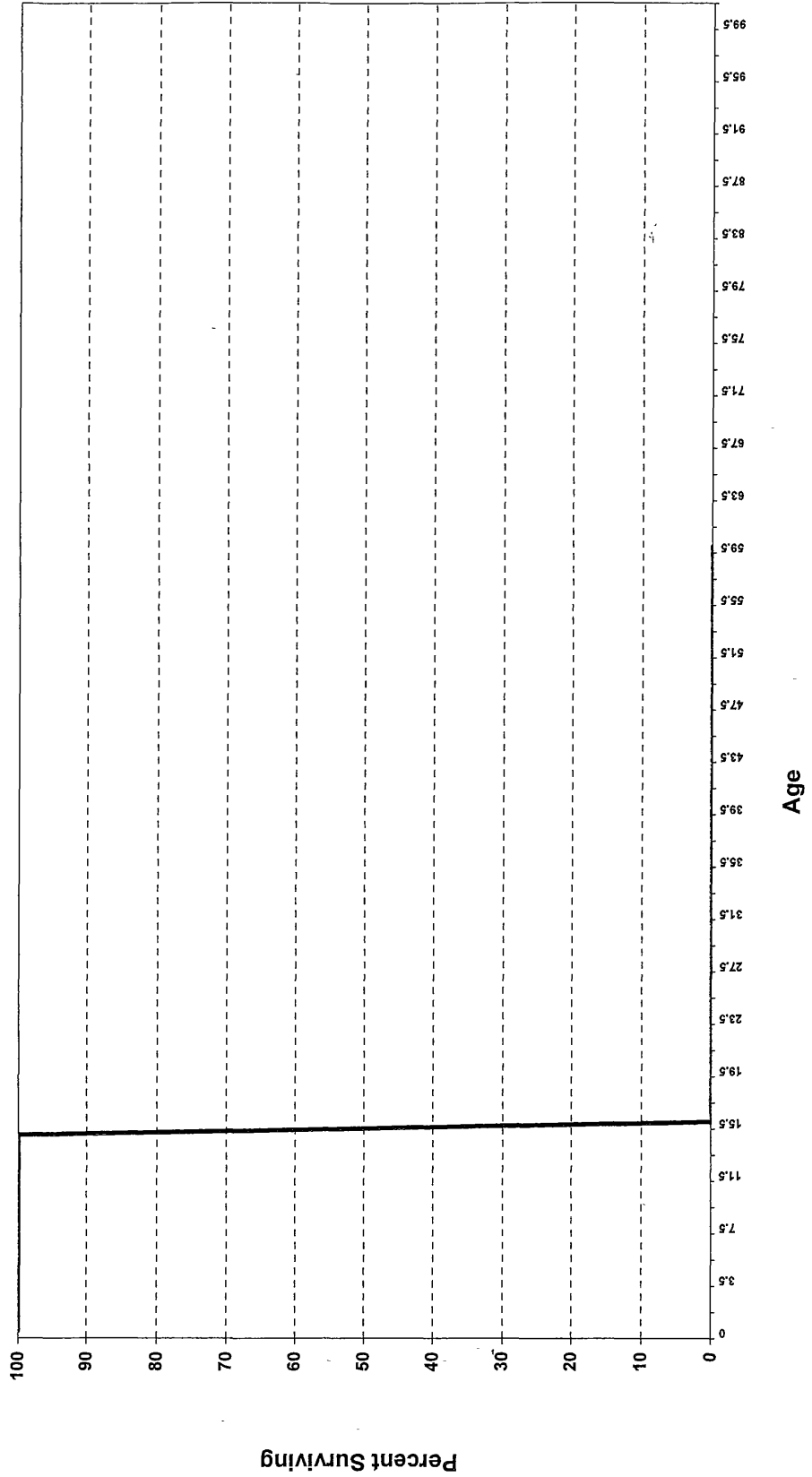
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1978	35.5	86.6	46.6	19.1	55.8	24,480	11,419
1979	34.5	84.1	47.4	19.4	57.9	947,688	448,834
1980	33.5	81.7	48.1	19.7	60.0	1,759,212	846,075
1981	32.5	79.3	48.8	20.0	62.2	426,514	208,344
1982	31.5	76.8	49.6	20.3	64.3	569,550	282,647
1983	30.5	74.4	50.4	20.7	66.4	30,832	15,549
1984	29.5	72.0	51.3	21.0	68.6	612,999	314,273
1985	28.5	69.5	52.1	21.4	70.7	552,428	288,029
1986	27.5	67.1	53.0	21.7	72.8	1,699,040	901,284
1987	26.5	64.6	54.0	22.1	74.8	1,059,154	571,904
1988	25.5	62.2	55.0	22.5	76.8	1,564,899	860,534
1989	24.5	59.8	56.0	23.0	78.8	1,770,938	992,274
1990	23.5	57.3	57.1	23.4	80.7	1,349,738	771,015
1991	22.5	54.9	58.3	23.9	82.5	1,990,169	1,159,698
1992	21.5	52.4	59.5	24.4	84.2	1,246,064	741,184
1993	20.5	50.0	60.8	24.9	85.9	1,444,851	877,833
1994	19.5	47.6	62.1	25.5	87.4	1,713,383	1,064,033
1995	18.5	45.1	63.5	26.0	88.9	1,792,584	1,138,545
1996	17.5	42.7	65.0	26.6	90.2	1,414,768	919,585
1997	16.5	40.2	66.6	27.3	91.4	1,677,096	1,116,137
1998	15.5	37.8	68.2	27.9	92.6	1,797,180	1,225,149
1999	14.5	35.4	69.9	28.6	93.6	2,116,673	1,478,542
2000	13.5	32.9	71.6	29.4	94.5	2,275,625	1,629,111
2001	12.5	30.5	73.4	30.1	95.4	2,258,570	1,657,383
2002	11.5	28.0	75.2	30.8	96.1	2,121,076	1,595,567
2003	10.5	25.6	77.1	31.6	96.8	2,989,328	2,305,428
2004	9.5	23.2	79.1	32.4	97.4	2,658,076	2,101,783
2005	8.5	20.7	81.1	33.2	98.0	3,510,390	2,846,071
2006	7.5	18.3	83.1	34.1	98.4	5,155,607	4,285,986
2007	6.5	15.9	85.2	34.9	98.8	4,483,230	3,821,538
2008	5.5	13.4	87.4	35.8	99.1	3,511,799	3,069,304
2009	4.5	11.0	89.6	36.7	99.4	4,456,331	3,993,071
2010	3.5	8.5	91.9	37.7	99.6	1,976,865	1,815,841
2011	2.5	6.1	94.1	38.6	99.8	1,868,602	1,759,152
2012	1.5	3.7	96.5	39.6	99.9	3,096,580	2,987,140
2013	0.5	1.2	98.8	40.5	100.0	2,662,030	2,630,523
						----- 76,566,567	----- 54,969,328

Average Age of Survivors = 15.94  
 Average Remaining Life = 29.44

□

Account: G38101 Experience Band: 1947-2013

15-SQ





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ACCOUNT G0138101 Proposed Curve at 12/31/15  
 IOWA CURVE: 15 - SQ

PAGE 1

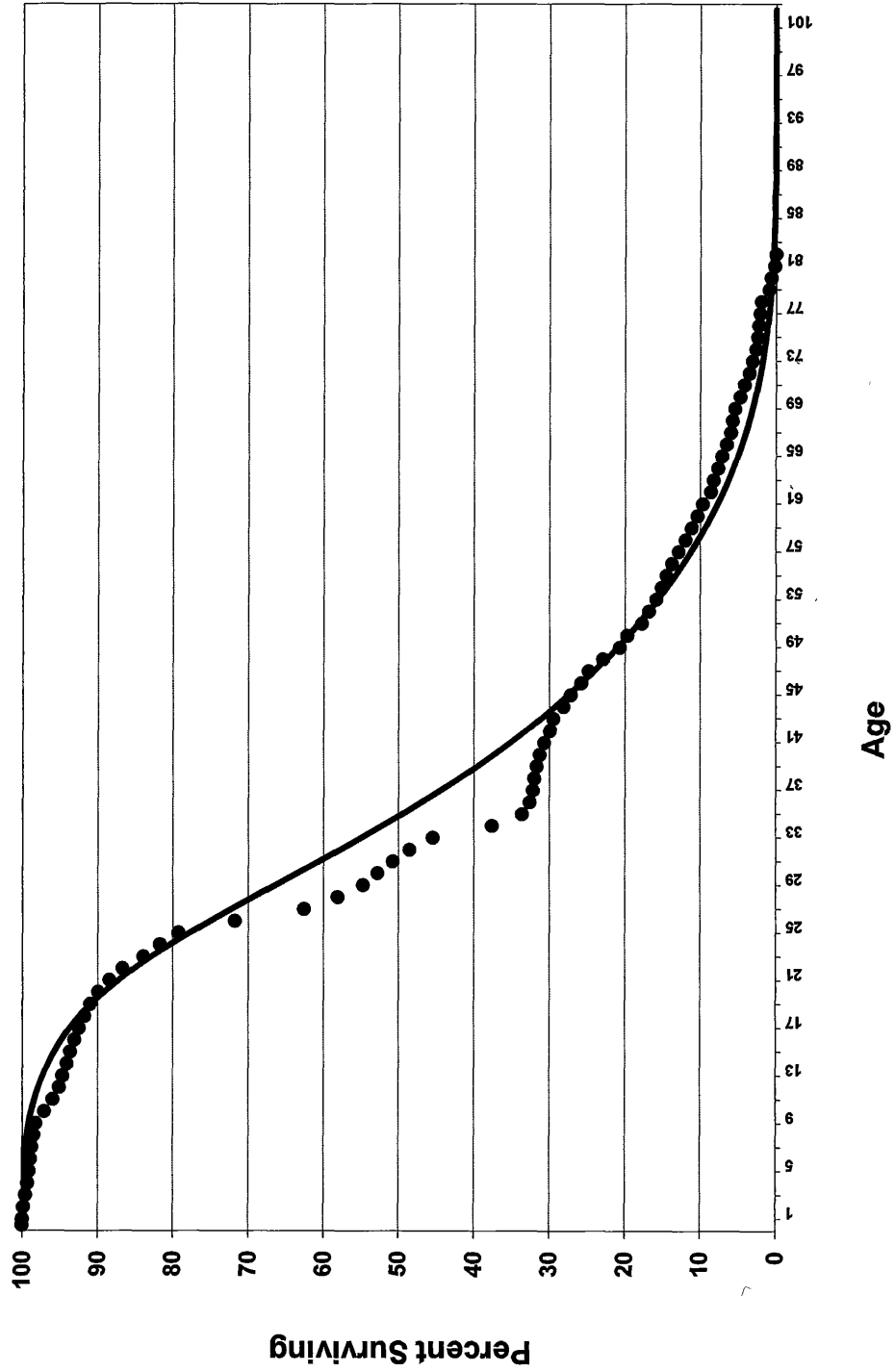
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2008	5.5	36.7	63.3	9.5	100.0	132,861	84,145
2009	4.5	30.0	70.0	10.5	100.0	9,569,529	6,698,661
2010	3.5	23.3	76.7	11.5	100.0	36,335,472	27,857,158
2011	2.5	16.7	83.3	12.5	100.0	14,794,482	12,328,721
2012	1.5	10.0	90.0	13.5	100.0	4,231,426	3,808,279
2013	0.5	3.3	96.7	14.5	100.0	4,507,521	4,357,266
						-----	-----
						69,571,291	55,134,232

Average Age of Survivors = 3.11  
 Average Remaining Life = 11.89

□

Account: G3820 Experience Band: 1947-2013

— 35-L2



**Account: G3820 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L2	17	34.55	1095.635
L1.5	16	34.52	1385.586
L1	15	34.42	2373.773
S0.5	4	33.73	2717.347
L3	18	33.94	2819.291
S1	5	33.78	2896.066
S0	3	33.61	3178.471
S1.5	6	33.70	3491.462
L0.5	14	34.34	3612.887
R1.5	23	33.11	3918.042
R1	22	33.05	4006.369
S-0.5	2	33.21	4438.058
S2	7	33.55	4646.233
R0.5	21	32.97	4678.458
R2	24	33.10	4712.326
L0	13	34.20	5468.940
R2.5	25	32.91	5858.090
SC	1	32.69	6692.043
S3	8	33.01	7720.100
R3	26	32.66	7762.744
L4	19	32.84	8169.520
R4	27	32.04	11658.764
S4	9	32.07	12560.202
L5	20	31.93	13558.661
R5	28	31.37	16512.783
S5	10	31.30	17583.162
S6	11	30.95	22442.336

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ACCOUNT G0138200 Proposed Curve at 12/31/15  
IOWA CURVE: 35 - L2

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YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1941	72.5	207.1	14.1	4.9	1.4	0	0
1942	71.5	204.3	14.6	5.1	1.6	0	0
1943	70.5	201.4	15.2	5.3	1.9	0	0
1944	69.5	198.6	15.8	5.5	2.2	0	0
1945	68.5	195.7	16.4	5.7	2.5	0	0
1946	67.5	192.9	16.9	5.9	2.9	0	0
1947	66.5	190.0	17.5	6.1	3.3	0	0
1948	65.5	187.1	18.1	6.3	3.7	0	0
1949	64.5	184.3	18.7	6.6	4.2	0	0
1950	63.5	181.4	19.3	6.8	4.8	0	0
1951	62.5	178.6	20.0	7.0	5.3	0	0
1952	61.5	175.7	20.6	7.2	6.0	0	0
1953	60.5	172.9	21.2	7.4	6.6	70,745	15,013
1954	59.5	170.0	21.9	7.7	7.3	78,402	17,141
1955	58.5	167.1	22.5	7.9	8.1	98,102	22,082
1956	57.5	164.3	23.2	8.1	8.9	99,405	23,027
1957	56.5	161.4	23.8	8.3	9.8	73,752	17,575
1958	55.5	158.6	24.5	8.6	10.7	80,161	19,641
1959	54.5	155.7	25.2	8.8	11.7	106,642	26,856
1960	53.5	152.9	25.9	9.1	12.8	0	0
1961	52.5	150.0	26.6	9.3	13.9	0	0
1962	51.5	147.1	27.3	9.5	15.0	0	0
1963	50.5	144.3	28.0	9.8	16.2	0	0
1964	49.5	141.4	28.7	10.0	17.5	0	0
1965	48.5	138.6	29.4	10.3	18.8	0	0
1966	47.5	135.7	30.1	10.5	20.2	0	0
1967	46.5	132.9	30.8	10.8	21.7	0	0
1968	45.5	130.0	31.6	11.0	23.2	0	0
1969	44.5	127.1	32.3	11.3	24.9	0	0
1970	43.5	124.3	33.0	11.6	26.5	0	0
1971	42.5	121.4	33.7	11.8	28.3	0	0
1972	41.5	118.6	34.4	12.0	30.2	0	0
1973	40.5	115.7	35.1	12.3	32.1	0	0
1974	39.5	112.9	35.8	12.5	34.1	0	0
1975	38.5	110.0	36.5	12.8	36.2	157	57
1976	37.5	107.1	37.2	13.0	38.4	0	0
1977	36.5	104.3	37.9	13.3	40.7	0	0
1978	35.5	101.4	38.6	13.5	43.1	130,254	50,242
1979	34.5	98.6	39.3	13.7	45.5	457,287	179,522
1980	33.5	95.7	39.9	14.0	48.1	811,222	324,075
1981	32.5	92.9	40.6	14.2	50.7	681,225	276,915
1982	31.5	90.0	41.4	14.5	53.4	530,025	219,242
1983	30.5	87.1	42.1	14.7	56.2	1,008,224	424,448
1984	29.5	84.3	42.9	15.0	59.1	104,817	44,924
1985	28.5	81.4	43.7	15.3	62.0	134,697	58,800
1986	27.5	78.6	44.5	15.6	64.9	1,872,902	833,228
1987	26.5	75.7	45.4	15.9	67.8	465,416	211,170
1988	25.5	72.9	46.3	16.2	70.7	1,848,036	855,885

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ACCOUNT G0138200 Proposed Curve at 12/31/15  
 IOWA CURVE: 35 - L2

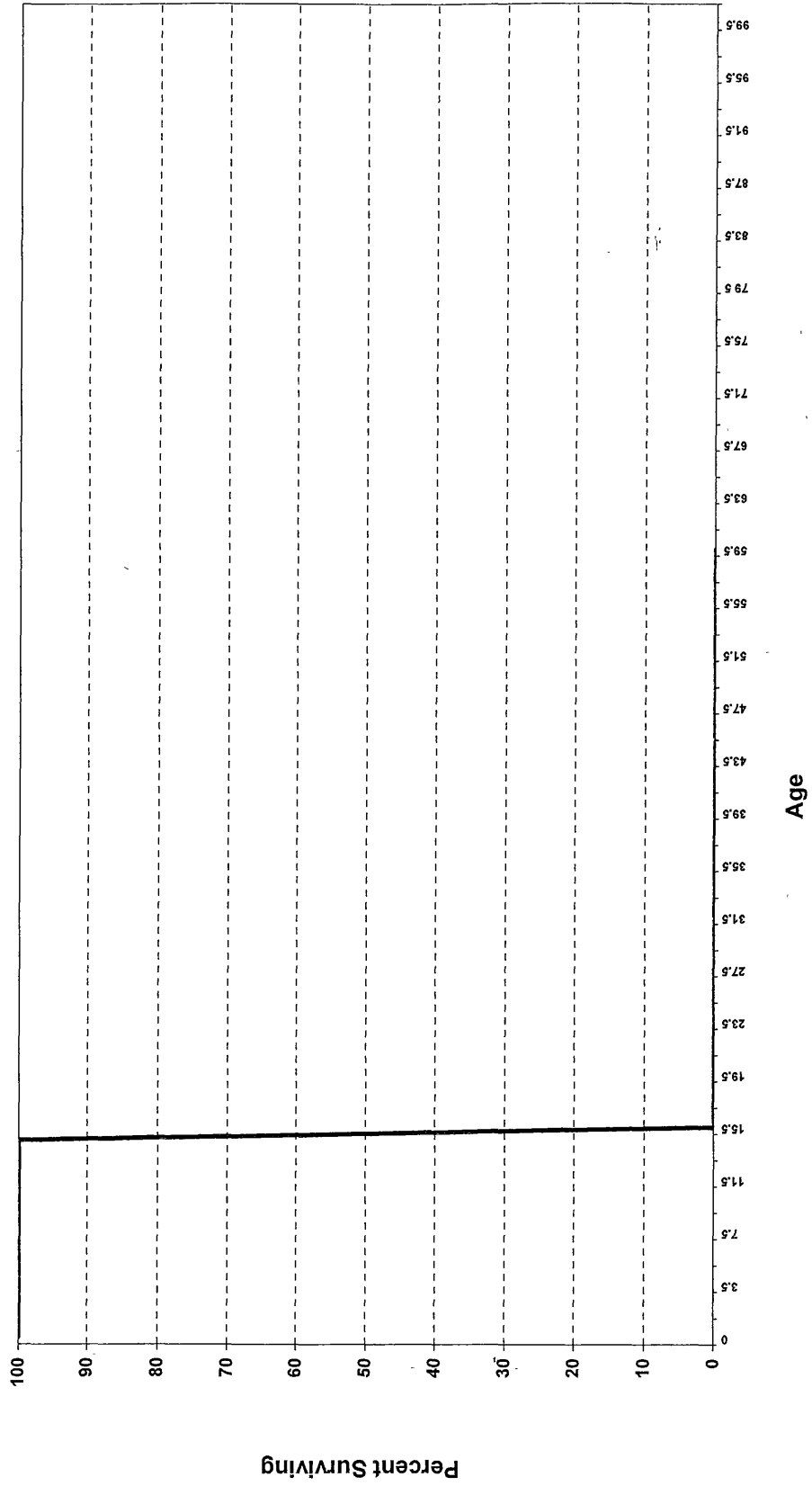
PAGE 2

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1989	24.5	70.0	47.3	16.6	73.5	2,071,187	980,077
1990	23.5	67.1	48.4	16.9	76.3	1,717,159	831,129
1991	22.5	64.3	49.6	17.3	79.0	2,223,224	1,101,987
1992	21.5	61.4	50.8	17.8	81.6	1,964,047	998,233
1993	20.5	58.6	52.2	18.3	84.0	1,706,807	890,687
1994	19.5	55.7	53.7	18.8	86.2	2,055,143	1,102,624
1995	18.5	52.9	55.2	19.3	88.2	2,143,132	1,183,744
1996	17.5	50.0	56.9	19.9	90.1	1,412,042	803,961
1997	16.5	47.1	58.8	20.6	91.7	1,133,911	666,307
1998	15.5	44.3	60.7	21.2	93.1	1,903,813	1,155,765
1999	14.5	41.4	62.8	22.0	94.3	1,897,458	1,191,013
2000	13.5	38.6	64.9	22.7	95.3	1,642,535	1,066,573
2001	12.5	35.7	67.2	23.5	96.2	1,824,866	1,226,137
2002	11.5	32.9	69.5	24.3	97.0	2,060,637	1,432,538
2003	10.5	30.0	71.9	25.2	97.6	2,129,706	1,531,367
2004	9.5	27.1	74.3	26.0	98.2	2,553,110	1,898,095
2005	8.5	24.3	76.8	26.9	98.7	2,476,256	1,902,691
2006	7.5	21.4	79.4	27.8	99.0	2,534,702	2,012,172
2007	6.5	18.6	82.0	28.7	99.4	2,530,131	2,074,378
2008	5.5	15.7	84.6	29.6	99.6	2,564,433	2,170,596
2009	4.5	12.9	87.3	30.6	99.8	3,226,786	2,818,553
2010	3.5	10.0	90.1	31.5	99.9	2,440,479	2,198,914
2011	2.5	7.1	92.9	32.5	100.0	2,369,623	2,201,294
2012	1.5	4.3	95.7	33.5	100.0	3,515,427	3,365,084
2013	0.5	1.4	98.6	34.5	100.0	2,452,425	2,417,400
						-----	-----
						63,200,510	42,841,164

Average Age of Survivors = 14.08  
 Average Remaining Life = 23.73

Account: G38201 Experience Band: 1947-2013

15-SQ



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ACCOUNT G0138201 Proposed Curve at 12/31/15  
 IOWA CURVE: 15 - SQ

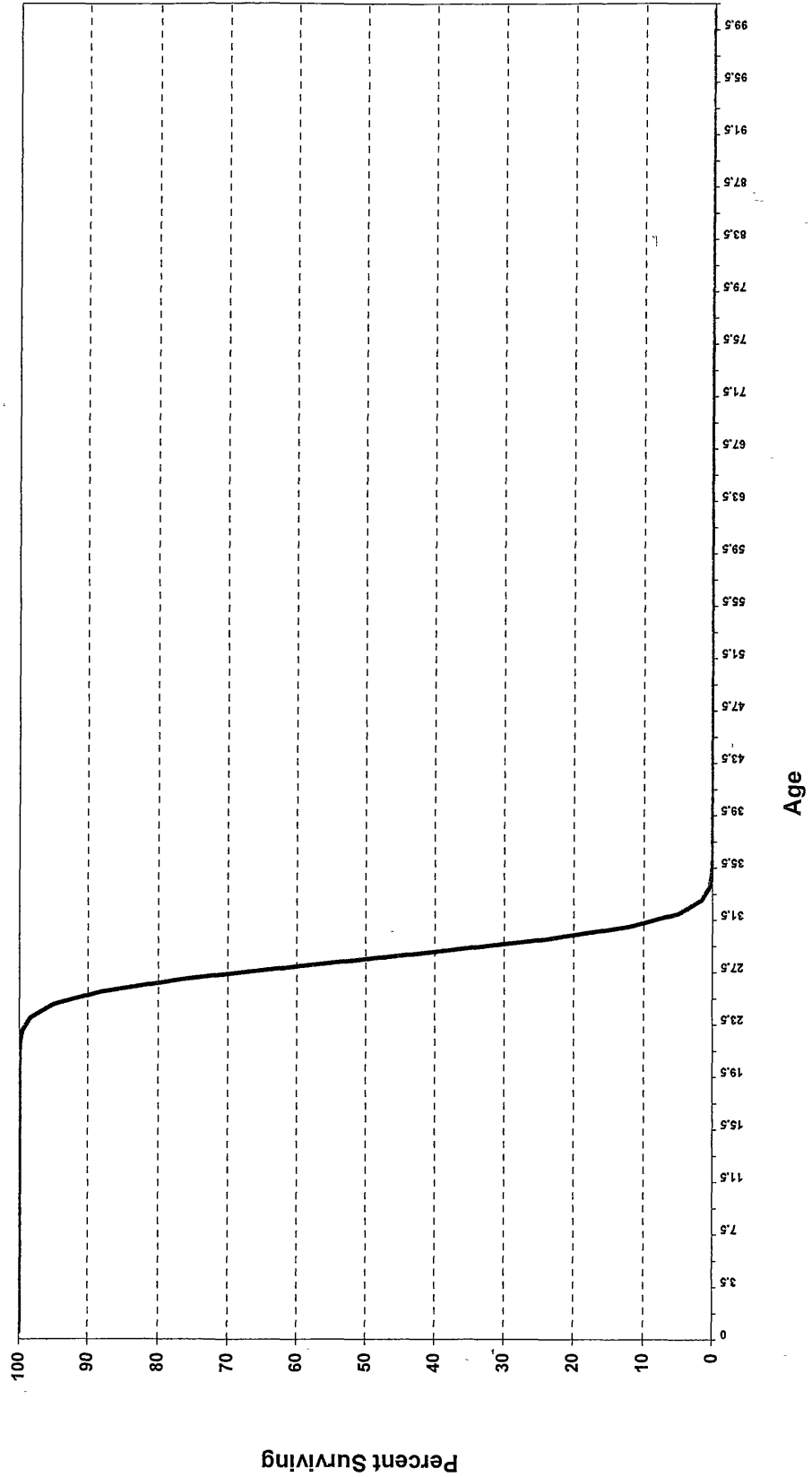
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2008	5.5	36.7	63.3	9.5	100.0	70,181	44,448
2009	4.5	30.0	70.0	10.5	100.0	7,205,754	5,044,021
2010	3.5	23.3	76.7	11.5	100.0	11,624,412	8,912,037
2011	2.5	16.7	83.3	12.5	100.0	5,316,479	4,430,394
2012	1.5	10.0	90.0	13.5	100.0	390,989	351,890
2013	0.5	3.3	96.7	14.5	100.0	545,685	527,495
						-----	-----
						25,153,500	19,310,284

Average Age of Survivors = 3.48  
 Average Remaining Life = 11.52

Account: G38500 Experience Band: 1947-2013

— 28-S6





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ACCOUNT G0138500 Proposed Curve at 12/31/15  
 IOWA CURVE: 28 - S6

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1968	45.5	162.5	0.0	0.0	0.0	13,136	0
1969	44.5	158.9	0.0	0.0	0.0	0	0
1970	43.5	155.4	0.0	0.0	0.0	0	0
1971	42.5	151.8	0.0	0.0	0.0	0	0
1972	41.5	148.2	0.0	0.0	0.0	0	0
1973	40.5	144.6	0.0	0.0	0.0	0	0
1974	39.5	141.1	0.0	0.0	0.0	0	0
1975	38.5	137.5	0.0	0.0	0.0	0	0
1976	37.5	133.9	0.0	0.0	0.0	0	0
1977	36.5	130.4	0.0	0.0	0.0	0	0
1978	35.5	126.8	1.6	0.4	0.0	0	0
1979	34.5	123.2	1.9	0.5	0.1	0	0
1980	33.5	119.6	2.2	0.6	0.4	5,136	112
1981	32.5	116.1	2.6	0.7	1.6	0	0
1982	31.5	112.5	3.0	0.9	4.9	0	0
1983	30.5	108.9	3.7	1.0	11.9	0	0
1984	29.5	105.4	4.4	1.2	24.1	0	0
1985	28.5	101.8	5.4	1.5	40.7	4,989	271
1986	27.5	98.2	6.7	1.9	59.3	0	0
1987	26.5	94.6	8.5	2.4	75.9	0	0
1988	25.5	91.1	10.6	3.0	88.1	0	0
1989	24.5	87.5	13.3	3.7	95.1	0	0
1990	23.5	83.9	16.4	4.6	98.4	412,423	67,543
1991	22.5	80.4	19.7	5.5	99.6	0	0
1992	21.5	76.8	23.2	6.5	99.9	0	0
1993	20.5	73.2	26.8	7.5	100.0	0	0
1994	19.5	69.6	30.4	8.5	100.0	0	0
1995	18.5	66.1	33.9	9.5	100.0	0	0
1996	17.5	62.5	37.5	10.5	100.0	0	0
1997	16.5	58.9	41.1	11.5	100.0	0	0
1998	15.5	55.4	44.6	12.5	100.0	0	0
1999	14.5	51.8	48.2	13.5	100.0	0	0
2000	13.5	48.2	51.8	14.5	100.0	0	0
2001	12.5	44.6	55.4	15.5	100.0	659,804	365,248
2002	11.5	41.1	58.9	16.5	100.0	0	0
2003	10.5	37.5	62.5	17.5	100.0	362,115	226,322
2004	9.5	33.9	66.1	18.5	100.0	59,208	39,120
2005	8.5	30.4	69.6	19.5	100.0	0	0
2006	7.5	26.8	73.2	20.5	100.0	0	0
2007	6.5	23.2	76.8	21.5	100.0	0	0
2008	5.5	19.6	80.4	22.5	100.0	0	0
2009	4.5	16.1	83.9	23.5	100.0	0	0
2010	3.5	12.5	87.5	24.5	100.0	0	0
2011	2.5	8.9	91.1	25.5	100.0	0	0
2012	1.5	5.4	94.6	26.5	100.0	0	0
2013	0.5	1.8	98.2	27.5	100.0	0	0
						----- 1,516,811	----- 698,616

G0138500

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Average Age of Survivors = 15.31  
Average Remaining Life = 12.90

□

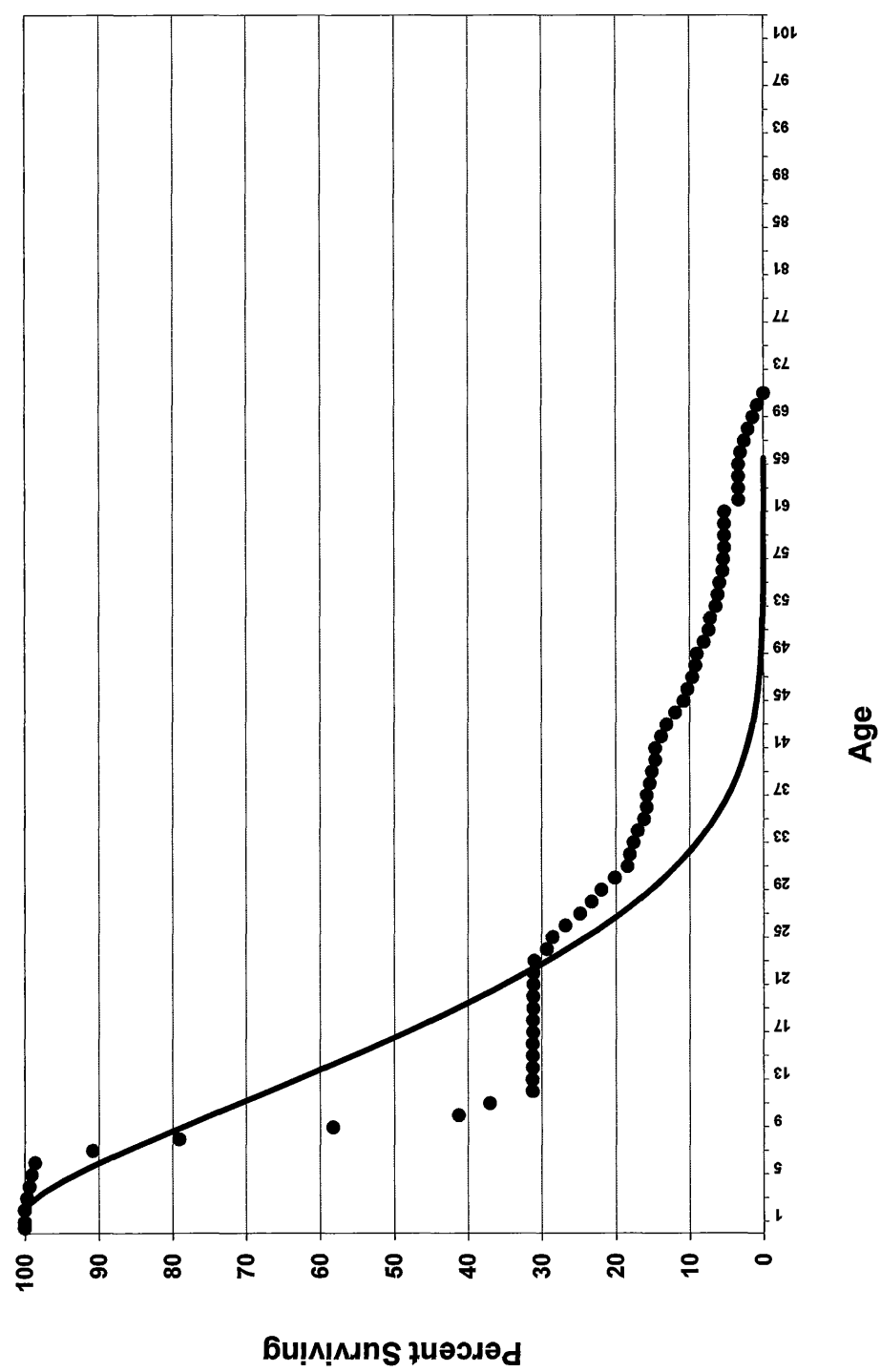
G0138500

28 56



Account: G3870 Experience Band: 1947-2013

— 16-L0



**Account: G3870 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L0	13	15.54	8567.727
L0.5	14	14.99	9620.592
L1	15	14.43	10839.816
SC	1	15.09	11678.102
L1.5	16	13.61	11982.128
S-0.5	2	14.59	12515.344
L2	17	12.86	13144.987
R0.5	21	14.49	13311.298
S0	3	13.94	13678.519
S0.5	4	13.06	14669.963
R1	22	13.27	15244.788
S1	5	12.20	15650.322
L3	18	11.29	15843.487
R1.5	23	12.08	16321.337
S1.5	6	11.49	16462.046
S2	7	10.97	17268.169
R2	24	11.19	17345.857
R2.5	25	10.61	18041.735
S3	8	10.26	18594.543
L4	19	10.11	18606.907
R3	26	10.19	18825.490
R4	27	9.74	20008.281
S4	9	9.71	20108.715
L5	20	9.61	20342.970
R5	28	9.41	21305.611
S5	10	9.37	21537.148
S6	11	9.18	22872.593

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03-12-2014

ACCOUNT G0138711 Proposed Curve at 12/31/15  
 IOWA CURVE: 16 - L0

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1960	53.5	334.4	23.7	3.8	0.0	514	122
1961	52.5	328.1	20.7	3.3	0.0	0	0
1962	51.5	321.9	19.2	3.1	0.1	0	0
1963	50.5	315.6	18.5	3.0	0.1	0	0
1964	49.5	309.4	18.3	2.9	0.1	0	0
1965	48.5	303.1	18.5	3.0	0.2	0	0
1966	47.5	296.9	18.9	3.0	0.3	392	74
1967	46.5	290.6	19.5	3.1	0.4	0	0
1968	45.5	284.4	20.2	3.2	0.5	0	0
1969	44.5	278.1	20.9	3.4	0.6	0	0
1970	43.5	271.9	21.8	3.5	0.8	0	0
1971	42.5	265.6	22.6	3.6	1.1	1,602	362
1972	41.5	259.4	23.5	3.8	1.3	0	0
1973	40.5	253.1	24.5	3.9	1.7	0	0
1974	39.5	246.9	25.4	4.1	2.1	0	0
1975	38.5	240.6	26.4	4.2	2.5	20,372	5,387
1976	37.5	234.4	27.5	4.4	3.1	352	97
1977	36.5	228.1	28.5	4.6	3.7	0	0
1978	35.5	221.9	29.6	4.7	4.4	0	0
1979	34.5	215.6	30.7	4.9	5.2	0	0
1980	33.5	209.4	31.9	5.1	6.1	135	43
1981	32.5	203.1	33.0	5.3	7.2	4,026	1,330
1982	31.5	196.9	34.2	5.5	8.3	14,750	5,050
1983	30.5	190.6	35.5	5.7	9.6	5,492	1,948
1984	29.5	184.4	36.7	5.9	11.1	51	19
1985	28.5	178.1	38.0	6.1	12.6	14,640	5,565
1986	27.5	171.9	39.3	6.3	14.3	2,885	1,135
1987	26.5	165.6	40.7	6.5	16.2	0	0
1988	25.5	159.4	42.1	6.7	18.2	1,163	489
1989	24.5	153.1	43.5	7.0	20.4	0	0
1990	23.5	146.9	45.0	7.2	22.7	0	0
1991	22.5	140.6	46.5	7.4	25.2	2,623	1,220
1992	21.5	134.4	48.1	7.7	27.8	0	0
1993	20.5	128.1	49.7	7.9	30.6	0	0
1994	19.5	121.9	51.3	8.2	33.5	0	0
1995	18.5	115.6	53.0	8.5	36.6	0	0
1996	17.5	109.4	54.7	8.8	39.8	0	0
1997	16.5	103.1	56.5	9.0	43.1	0	0
1998	15.5	96.9	58.4	9.3	46.5	0	0
1999	14.5	90.6	60.3	9.6	50.1	0	0
2000	13.5	84.4	62.2	10.0	53.7	0	0
2001	12.5	78.1	64.3	10.3	57.4	50,390	32,384
2002	11.5	71.9	66.4	10.6	61.2	0	0
2003	10.5	65.6	68.5	11.0	65.0	0	0
2004	9.5	59.4	70.7	11.3	68.9	46,862	33,152
2005	8.5	53.1	73.0	11.7	72.8	0	0
2006	7.5	46.9	75.4	12.1	76.7	0	0
2007	6.5	40.6	77.9	12.5	80.6	98,491	76,716

□

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 SAN DIEGO GAS & ELECTRIC

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14:17

03-12-2014

ACCOUNT G0138711 Proposed Curve at 12/31/15  
 IOWA CURVE: 16 - L0

PAGE 2

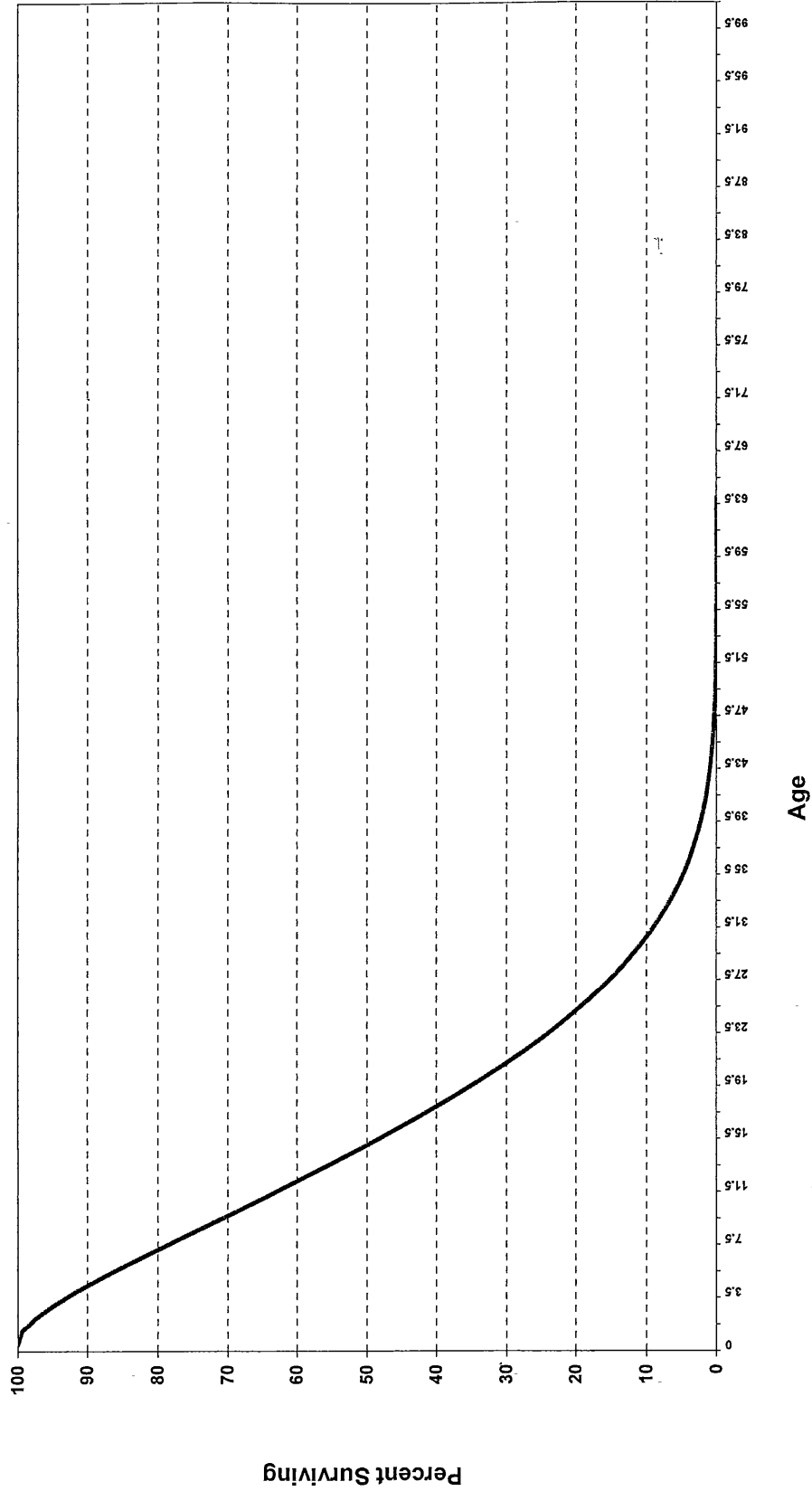
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
2008	5.5	34.4	80.5	12.9	84.4	665,228	535,469
2009	4.5	28.1	83.3	13.3	88.0	63,754	53,087
2010	3.5	21.9	86.3	13.8	91.5	0	0
2011	2.5	15.6	89.5	14.3	94.6	0	0
2012	1.5	9.4	93.2	14.9	97.4	0	0
2013	0.5	3.1	97.4	15.6	99.4	0	0
						----- 993,722	----- 753,649

Average Age of Survivors = 7.98  
 Average Remaining Life = 12.13

□

Account: G38712 Experience Band: 1947-2013

16-L0



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 SAN DIEGO GAS & ELECTRIC

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03-12-2014

ACCOUNT G0138712 Proposed Curve at 12/31/15  
 IOWA CURVE: 16 - L0

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1990	23.5	146.9	45.0	7.2	22.7	9,616	4,326
1991	22.5	140.6	46.5	7.4	25.2	147,505	68,589
1992	21.5	134.4	48.1	7.7	27.8	244,203	117,346
1993	20.5	128.1	49.7	7.9	30.6	280,137	139,090
1994	19.5	121.9	51.3	8.2	33.5	847,269	434,601
1995	18.5	115.6	53.0	8.5	36.6	5,036	2,668
1996	17.5	109.4	54.7	8.8	39.8	257,289	140,808
1997	16.5	103.1	56.5	9.0	43.1	870,935	492,269
1998	15.5	96.9	58.4	9.3	46.5	0	0
1999	14.5	90.6	60.3	9.6	50.1	0	0
2000	13.5	84.4	62.2	10.0	53.7	76,359	47,526
2001	12.5	78.1	64.3	10.3	57.4	0	0
2002	11.5	71.9	66.4	10.6	61.2	0	0
2003	10.5	65.6	68.5	11.0	65.0	650,101	445,425
2004	9.5	59.4	70.7	11.3	68.9	0	0
2005	8.5	53.1	73.0	11.7	72.8	0	0
2006	7.5	46.9	75.4	12.1	76.7	0	0
2007	6.5	40.6	77.9	12.5	80.6	0	0
2008	5.5	34.4	80.5	12.9	84.4	0	0
2009	4.5	28.1	83.3	13.3	88.0	0	0
2010	3.5	21.9	86.3	13.8	91.5	0	0
2011	2.5	15.6	89.5	14.3	94.6	182,904	163,770
2012	1.5	9.4	93.2	14.9	97.4	0	0
2013	0.5	3.1	97.4	15.6	99.4	0	0
						----- 3,571,354	----- 2,056,418

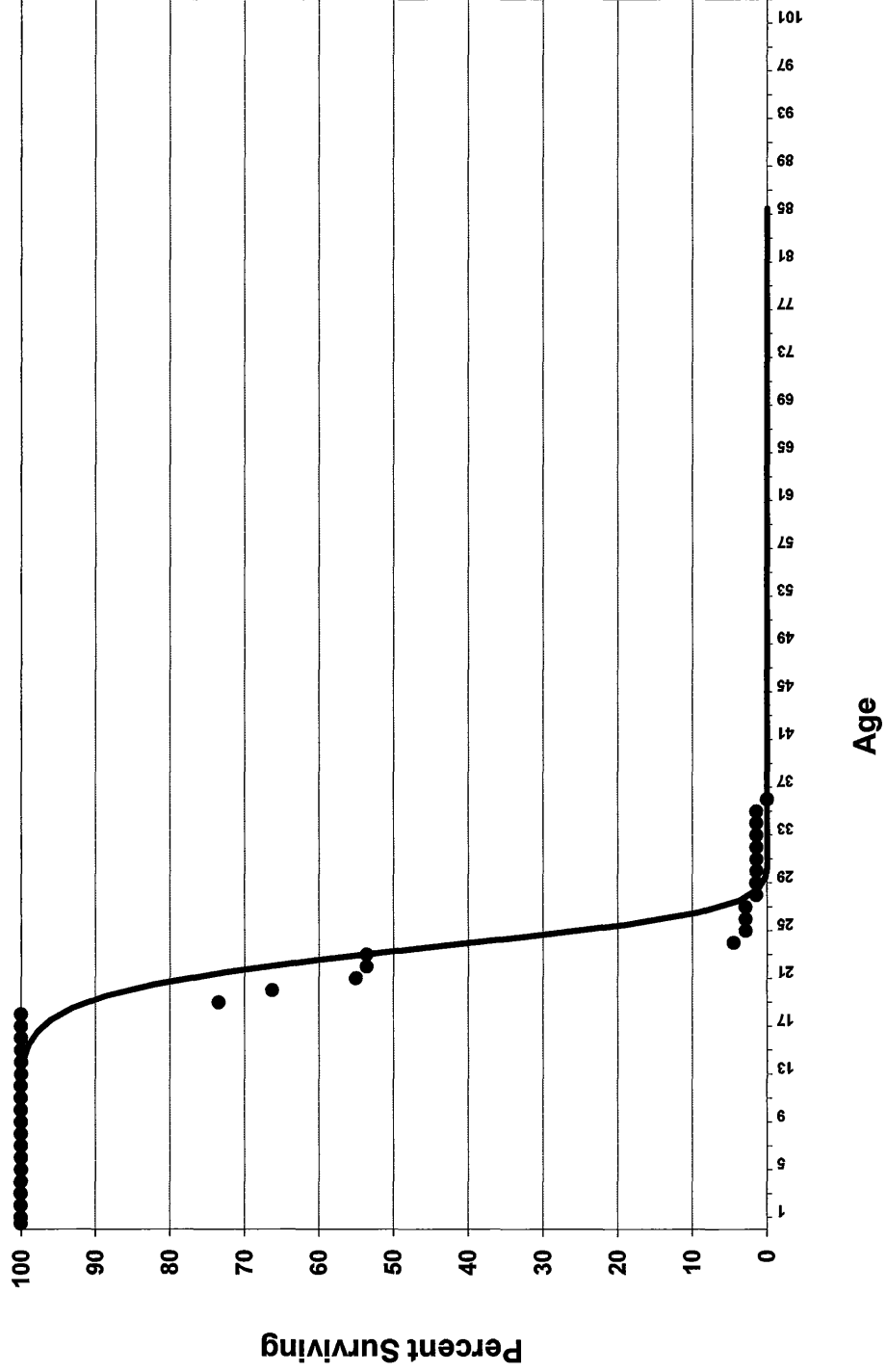
Average Age of Survivors = 16.34  
 Average Remaining Life = 9.21

□



Account: G3922 Experience Band: 1947-2013

— 21-R5



**Account: G3922 Experience Band: 1947-2013****Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R5	28	21.09	1125.499
S5	10	21.22	1171.308
L5	20	21.32	1473.347
S4	9	21.09	1666.883
S6	11	21.40	2162.327
R4	27	20.70	2167.178
L4	19	21.31	2845.490
S3	8	20.90	3636.108
R3	26	20.35	4202.204
R2.5	25	20.14	5811.716
S2	7	20.67	6227.596
L3	18	21.57	6461.611
R2	24	19.88	7821.848
S1.5	6	20.50	7893.069
S1	5	20.28	9863.777
R1.5	23	19.63	10141.858
L2	17	21.49	11063.496
S0.5	4	20.04	11989.029
R1	22	19.29	12894.919
L1.5	16	21.25	13425.995
S0	3	19.70	14420.294
L1	15	20.93	16133.995
R0.5	21	19.04	16629.369
S-0.5	2	19.26	17536.053
L0.5	14	20.97	18499.563
SC	1	18.62	21050.359
L0	13	21.02	21168.185

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 SAN DIEGO GAS & ELECTRIC

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ACCOUNT G0139220 Proposed Curve at 12/31/15  
 IOWA CURVE: 21 - R5

PAGE 1

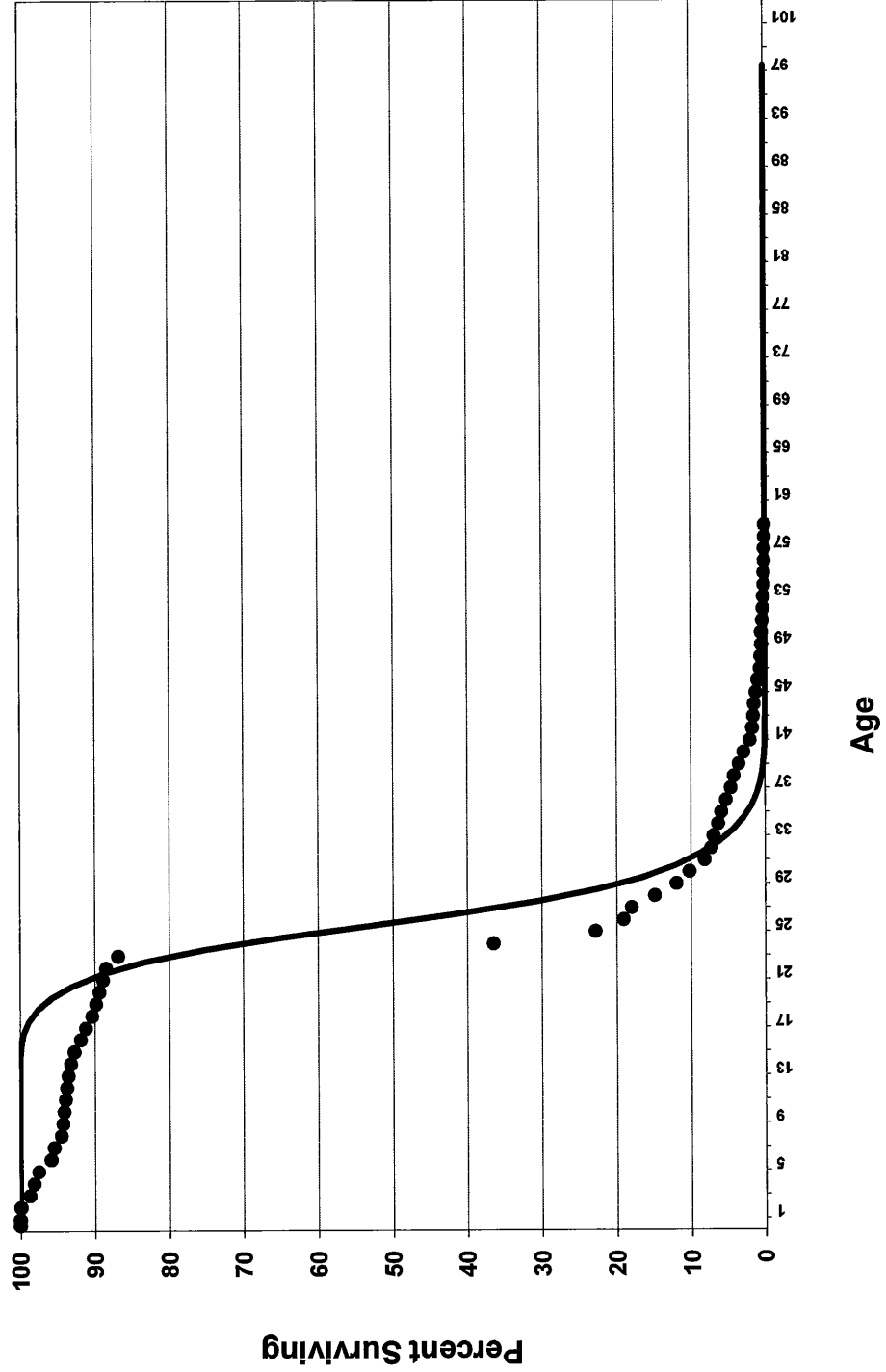
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1996	17.5	83.3	19.9	4.2	88.6	29,873	5,942
1997	16.5	78.6	23.6	5.0	93.1	44,627	10,526
1998	15.5	73.8	27.6	5.8	96.0	0	0
1999	14.5	69.0	31.8	6.7	97.8	0	0
2000	13.5	64.3	36.2	7.6	98.9	0	0
2001	12.5	59.5	40.7	8.5	99.5	0	0
2002	11.5	54.8	45.3	9.5	99.8	0	0
2003	10.5	50.0	50.0	10.5	100.0	0	0
2004	9.5	45.2	54.8	11.5	100.0	0	0
2005	8.5	40.5	59.5	12.5	100.0	0	0
2006	7.5	35.7	64.3	13.5	100.0	0	0
2007	6.5	31.0	69.0	14.5	100.0	0	0
2008	5.5	26.2	73.8	15.5	100.0	0	0
2009	4.5	21.4	78.6	16.5	100.0	0	0
2010	3.5	16.7	83.3	17.5	100.0	0	0
2011	2.5	11.9	88.1	18.5	100.0	0	0
2012	1.5	7.1	92.9	19.5	100.0	0	0
2013	0.5	2.4	97.6	20.5	100.0	0	0
						----- 74,500	----- 16,468

Average Age of Survivors = 16.90  
 Average Remaining Life = 4.64

□

Account: G3941 Experience Band: 1947-2013

— 24-L5



**Account: G3941 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L5	20	23.80	2063.031
S5	10	23.61	2235.909
S6	11	23.53	2295.452
R5	28	23.37	2319.468
S4	9	23.60	2687.250
R4	27	23.06	2842.840
L4	19	23.93	2962.938
S3	8	23.47	3898.586
R3	26	22.82	4075.306
R2.5	25	22.65	5064.838
S2	7	23.25	5602.934
L3	18	24.22	5685.301
R2	24	22.41	6541.456
S1.5	6	23.09	6727.778
S1	5	22.87	8208.477
R1.5	23	22.17	8231.803
L2	17	23.97	9353.645
S0.5	4	22.60	9809.372
R1	22	21.83	10444.144
L1.5	16	23.61	11246.207
S0	3	22.25	11773.166
L1	15	23.17	13525.502
R0.5	21	21.55	13537.206
S-0.5	2	21.77	14355.708
L0.5	14	23.02	15689.168
SC	1	21.11	17427.418
L0	13	22.81	18256.321

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03-12-2014

ACCOUNT G0139410 Proposed Curve at 12/31/15  
 IOWA CURVE: 24 - L5

PAGE 1

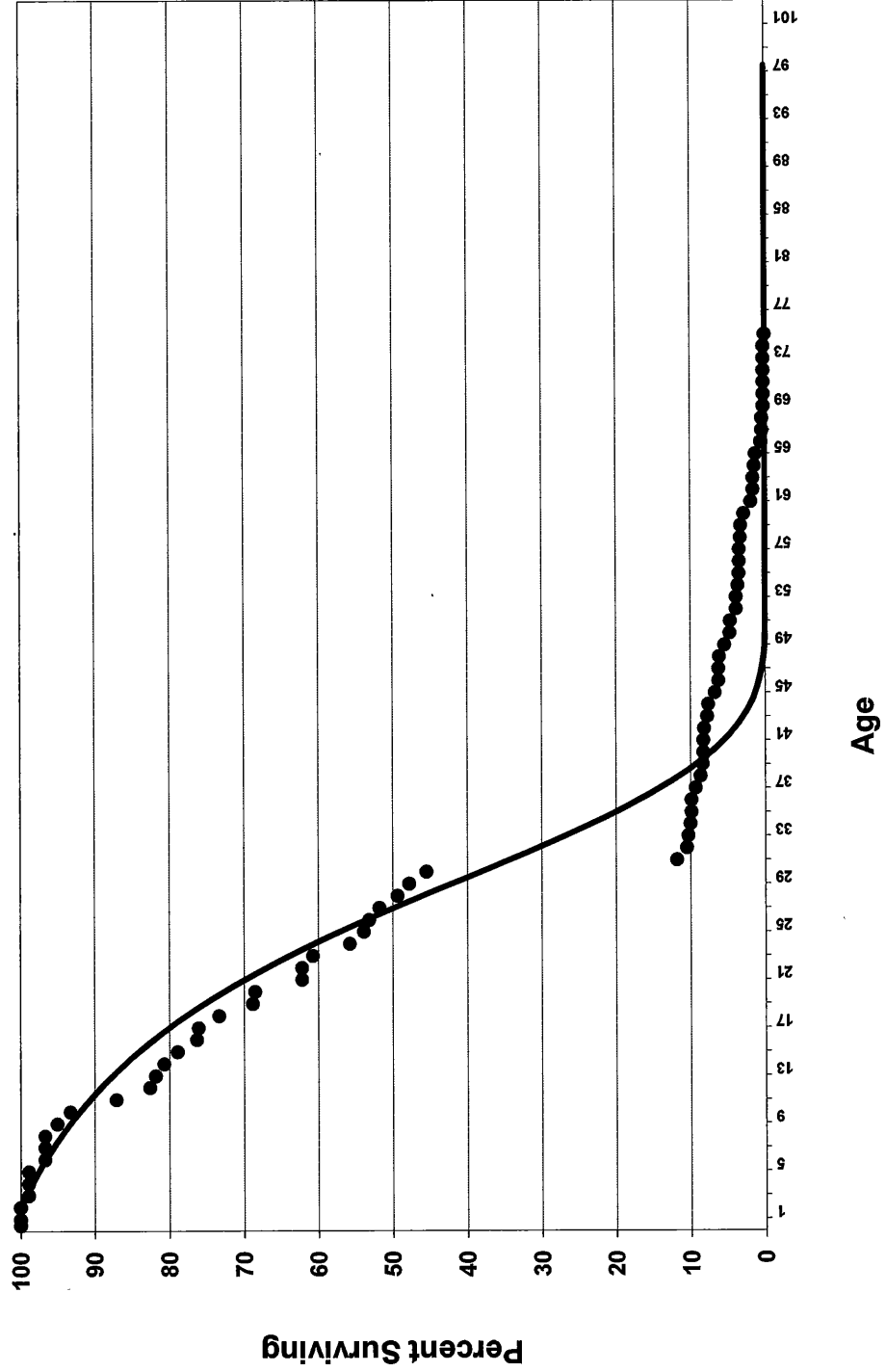
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1989	24.5	102.1	13.0	3.1	41.1	0	0
1990	23.5	97.9	13.8	3.3	53.0	0	0
1991	22.5	93.8	15.0	3.6	64.9	138,649	20,847
1992	21.5	89.6	16.8	4.0	75.3	274,786	46,286
1993	20.5	85.4	19.2	4.6	83.4	330,385	63,431
1994	19.5	81.3	22.0	5.3	89.0	172,977	38,082
1995	18.5	77.1	25.2	6.0	93.0	696,579	175,315
1996	17.5	72.9	28.6	6.9	95.7	284,158	81,133
1997	16.5	68.8	32.1	7.7	97.6	285,433	91,690
1998	15.5	64.6	35.9	8.6	98.9	284,478	102,042
1999	14.5	60.4	39.8	9.5	99.5	283,842	112,905
2000	13.5	56.3	43.8	10.5	99.9	365,610	160,182
2001	12.5	52.1	47.9	11.5	100.0	339,120	162,537
2002	11.5	47.9	52.1	12.5	100.0	530,129	276,113
2003	10.5	43.8	56.2	13.5	100.0	467,246	262,825
2004	9.5	39.6	60.4	14.5	100.0	324,829	196,251
2005	8.5	35.4	64.6	15.5	100.0	169,877	109,712
2006	7.5	31.3	68.7	16.5	100.0	519,669	357,272
2007	6.5	27.1	72.9	17.5	100.0	277,643	202,448
2008	5.5	22.9	77.1	18.5	100.0	161,222	124,275
2009	4.5	18.8	81.2	19.5	100.0	348,247	282,950
2010	3.5	14.6	85.4	20.5	100.0	193,140	164,974
2011	2.5	10.4	89.6	21.5	100.0	393,508	352,517
2012	1.5	6.3	93.7	22.5	100.0	544,163	510,152
2013	0.5	2.1	97.9	23.5	100.0	513,835	503,130
						----- 7,899,525	----- 4,397,069

Average Age of Survivors = 10.87  
 Average Remaining Life = 13.36

□

Account: G3942 Experience Band: 1947-2013

— 24-R1.5



**Account: G3942 Experience Band: 1947-2013****Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R1.5	23	23.98	1840.421
R2	24	24.26	2017.504
S1	5	24.43	2072.804
S0.5	4	24.19	2112.200
R1	22	23.60	2232.020
S1.5	6	24.68	2337.084
L2	17	25.16	2510.481
L1.5	16	24.92	2517.679
S0	3	23.87	2568.542
R2.5	25	24.63	2584.522
S2	7	24.88	2984.795
L1	15	24.64	2999.301
R0.5	21	23.34	3313.598
L3	18	25.42	3569.657
S-0.5	2	23.45	3611.707
R3	26	24.92	3648.796
L0.5	14	24.54	3854.677
S3	8	25.26	4913.590
L0	13	24.40	5155.636
SC	1	22.90	5280.326
L4	19	25.62	6252.028
R4	27	25.51	6397.944
S4	9	25.76	8329.661
L5	20	26.03	9864.873
R5	28	26.24	10855.923
S5	10	26.30	12353.548
S6	11	26.92	16539.498



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ACCOUNT G0139420 Proposed Curve at 12/31/15  
 IOWA CURVE: 24 - R1.5

PAGE 1

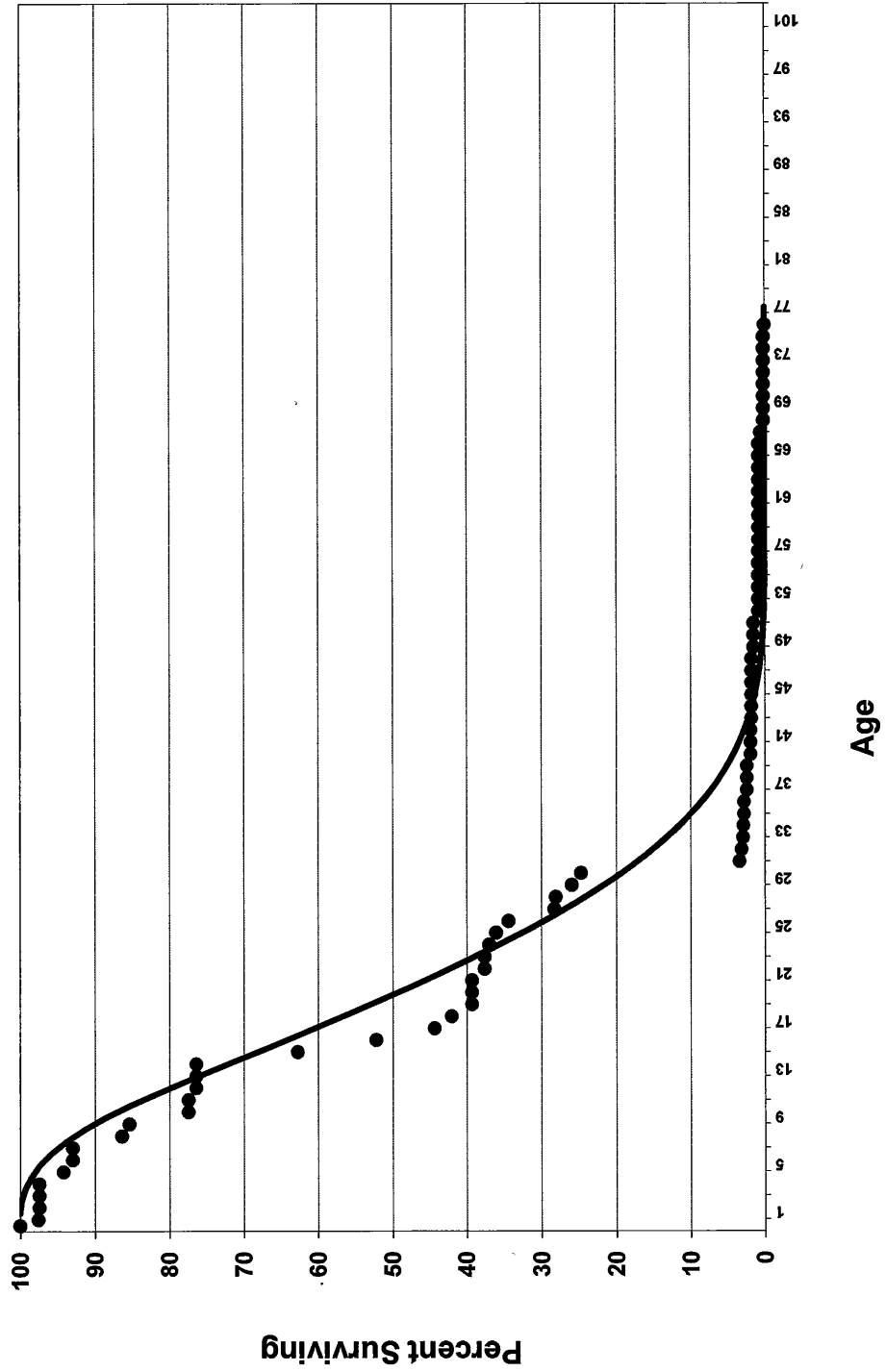
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1989	24.5	102.1	31.2	7.5	51.6	0	0
1990	23.5	97.9	33.1	8.0	55.3	0	0
1991	22.5	93.8	35.2	8.4	58.8	0	0
1992	21.5	89.6	37.3	9.0	62.2	0	0
1993	20.5	85.4	39.5	9.5	65.4	23,826	9,423
1994	19.5	81.3	41.9	10.0	68.5	0	0
1995	18.5	77.1	44.3	10.6	71.3	0	0
1996	17.5	72.9	46.7	11.2	74.0	1,063	497
1997	16.5	68.8	49.3	11.8	76.5	6,615	3,262
1998	15.5	64.6	52.0	12.5	78.9	21,052	10,937
1999	14.5	60.4	54.7	13.1	81.1	0	0
2000	13.5	56.3	57.4	13.8	83.1	24,308	13,963
2001	12.5	52.1	60.3	14.5	85.0	0	0
2002	11.5	47.9	63.2	15.2	86.8	0	0
2003	10.5	43.8	66.2	15.9	88.4	0	0
2004	9.5	39.6	69.2	16.6	89.9	0	0
2005	8.5	35.4	72.2	17.3	91.3	0	0
2006	7.5	31.3	75.3	18.1	92.6	0	0
2007	6.5	27.1	78.5	18.8	93.9	0	0
2008	5.5	22.9	81.7	19.6	95.0	0	0
2009	4.5	18.8	84.9	20.4	96.1	0	0
2010	3.5	14.6	88.2	21.2	97.1	0	0
2011	2.5	10.4	91.5	22.0	98.0	0	0
2012	1.5	6.3	94.9	22.8	98.8	0	0
2013	0.5	2.1	98.3	23.6	99.6	0	0
						----- 76,864	----- 38,082

Average Age of Survivors = 16.53  
 Average Remaining Life = 11.89

□

Account: G3950 Experience Band: 1947-2013

— 19-L1



**Account: G3950 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
L1	15	18.93	1299.058
S-0.5	2	18.36	1350.695
S0	3	18.71	1424.008
L0.5	14	18.84	1458.487
L1.5	16	19.02	1511.677
R0.5	21	18.38	1525.510
SC	1	17.95	1760.365
S0.5	4	18.91	1902.716
R1	22	18.72	1937.980
L0	13	18.72	1959.179
L2	17	19.07	2106.898
S1	5	19.08	2718.993
R1.5	23	18.93	2792.402
S1.5	6	19.13	3849.365
R2	24	19.11	4126.001
L3	18	18.91	4564.448
S2	7	19.17	5299.643
R2.5	25	19.09	5808.428
R3	26	19.02	7938.504
S3	8	18.83	8603.977
L4	19	18.38	9319.842
R4	27	18.15	11870.083
S4	9	17.85	12884.533
L5	20	17.51	13633.908
R5	28	17.03	15751.143
S5	10	16.91	16410.840
S6	11	16.28	19198.996

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ACCOUNT G0139500 Proposed Curve at 12/31/15  
 IOWA CURVE: 19 - L1

PAGE 1

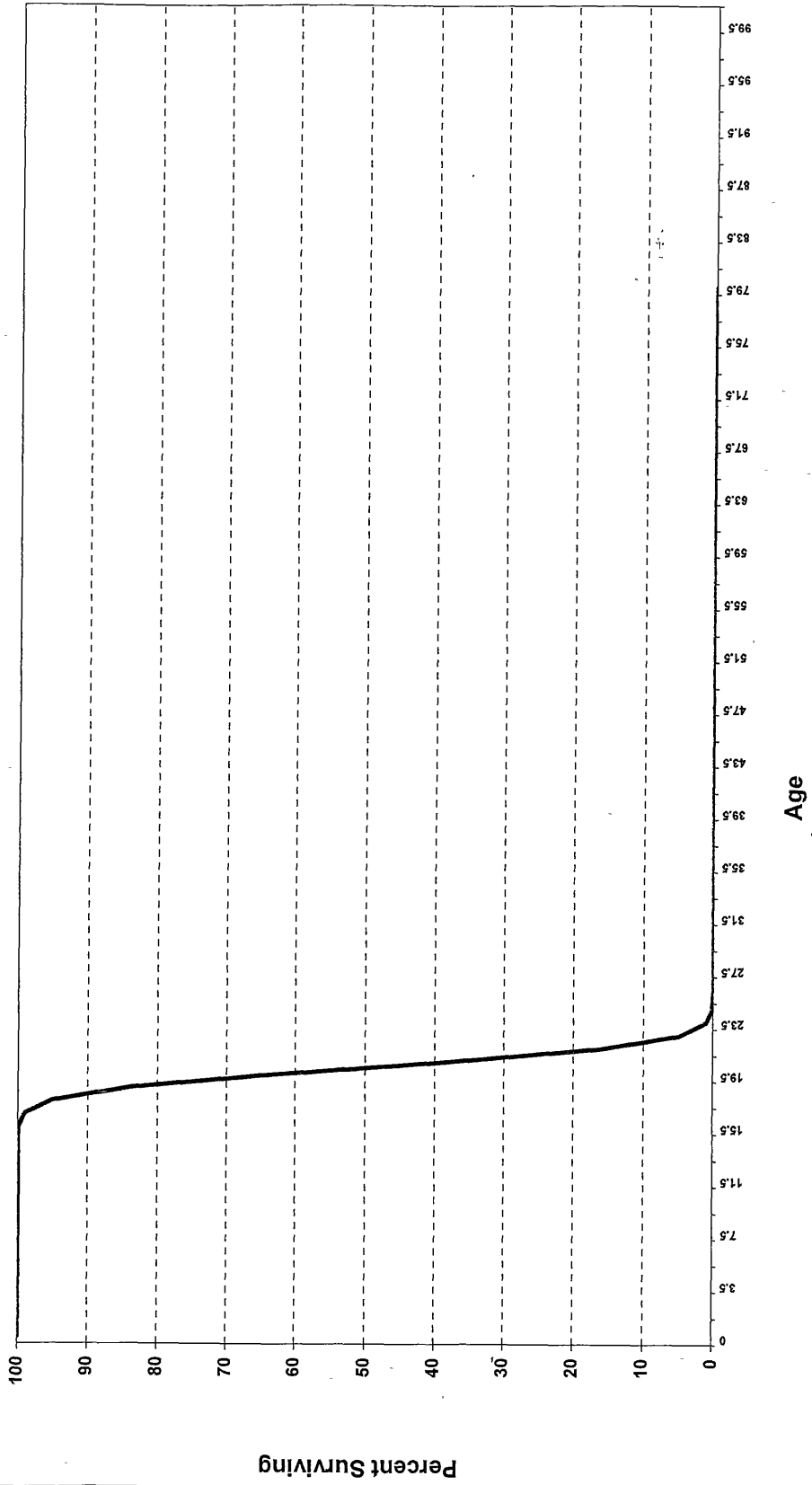
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1997	16.5	86.8	51.1	9.7	54.7	265,395	135,646
1998	15.5	81.6	52.9	10.1	58.5	17,699	9,365
1999	14.5	76.3	54.8	10.4	62.3	0	0
2000	13.5	71.1	56.7	10.8	66.2	0	0
2001	12.5	65.8	58.6	11.1	70.1	0	0
2002	11.5	60.5	60.7	11.5	74.0	0	0
2003	10.5	55.3	62.7	11.9	77.9	0	0
2004	9.5	50.0	65.0	12.3	81.7	0	0
2005	8.5	44.7	67.4	12.8	85.3	0	0
2006	7.5	39.5	70.1	13.3	88.6	0	0
2007	6.5	34.2	73.1	13.9	91.4	0	0
2008	5.5	28.9	76.4	14.5	93.9	0	0
2009	4.5	23.7	80.0	15.2	95.9	0	0
2010	3.5	18.4	83.9	15.9	97.4	0	0
2011	2.5	13.2	88.2	16.8	98.5	0	0
2012	1.5	7.9	92.7	17.6	99.3	0	0
2013	0.5	2.6	97.5	18.5	99.8	0	0
						-----	-----
						283,094	145,011

Average Age of Survivors = 16.44  
 Average Remaining Life = 9.73

□

Account: G3960 Experience Band: 1947-2013

20-S6



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 SAN DIEGO GAS & ELECTRIC

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03-12-2014

ACCOUNT G0139600 Proposed Curve at 12/31/15  
 IOWA CURVE: 20 - S6

PAGE 1

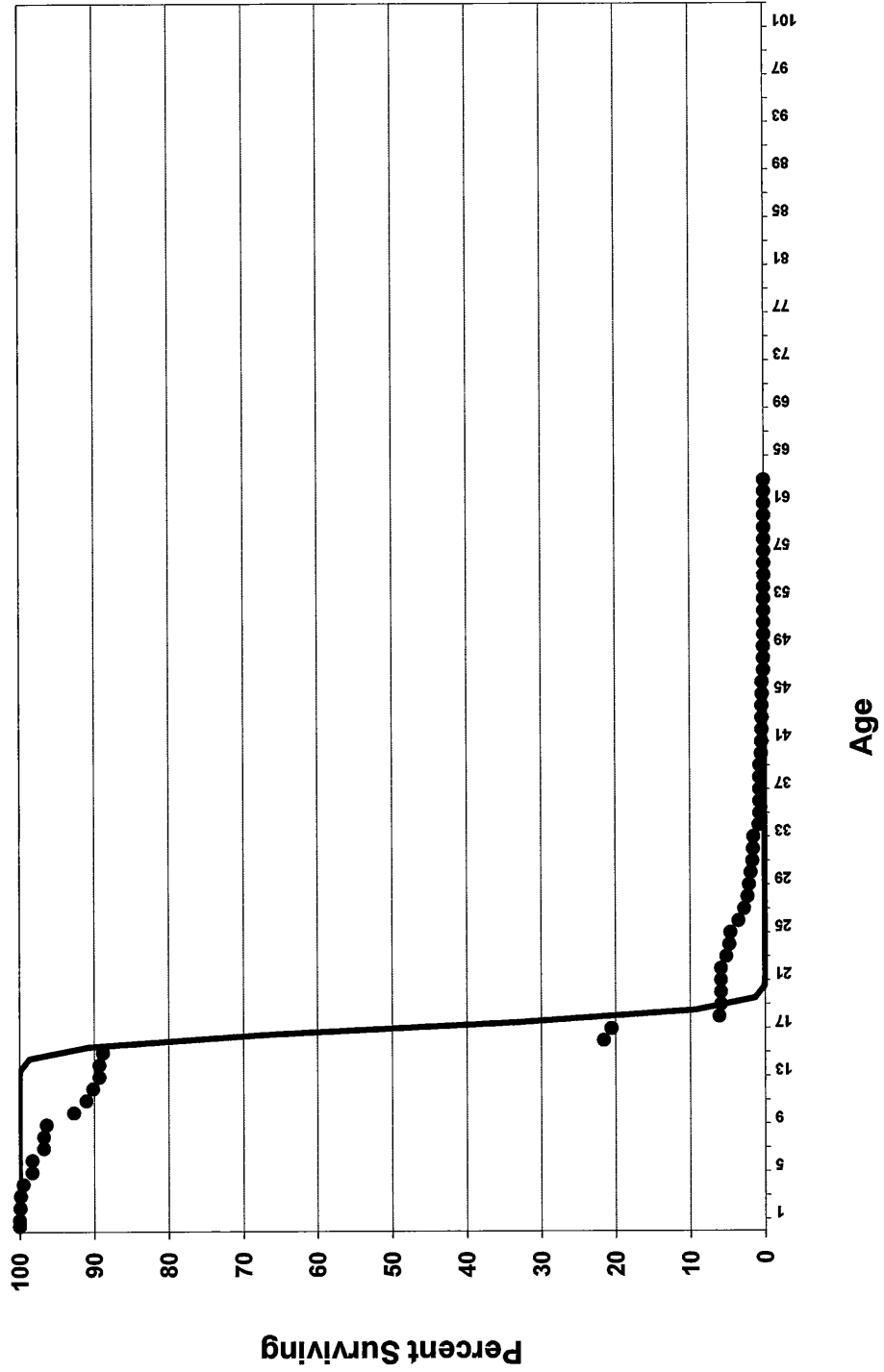
YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1994	19.5	97.5	7.1	1.4	62.9	146,122	10,302
1995	18.5	92.5	9.7	1.9	83.8	0	0
1996	17.5	87.5	13.3	2.7	95.1	0	0
1997	16.5	82.5	17.7	3.5	99.0	0	0
1998	15.5	77.5	22.5	4.5	99.9	0	0
1999	14.5	72.5	27.5	5.5	100.0	16,162	4,445
2000	13.5	67.5	32.5	6.5	100.0	0	0
2001	12.5	62.5	37.5	7.5	100.0	0	0
2002	11.5	57.5	42.5	8.5	100.0	0	0
2003	10.5	52.5	47.5	9.5	100.0	0	0
2004	9.5	47.5	52.5	10.5	100.0	0	0
2005	8.5	42.5	57.5	11.5	100.0	0	0
2006	7.5	37.5	62.5	12.5	100.0	0	0
2007	6.5	32.5	67.5	13.5	100.0	0	0
2008	5.5	27.5	72.5	14.5	100.0	0	0
2009	4.5	22.5	77.5	15.5	100.0	0	0
2010	3.5	17.5	82.5	16.5	100.0	0	0
2011	2.5	12.5	87.5	17.5	100.0	0	0
2012	1.5	7.5	92.5	18.5	100.0	0	0
2013	0.5	2.5	97.5	19.5	100.0	0	0
						----- 162,284	----- 14,747

Average Age of Survivors = 19.00  
 Average Remaining Life = 1.82

LIMITED @ 2.50 RL

Account: G3970 Experience Band: 1947-2013

— 15-S6



**Account: G3970 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
S6	11	15.19	1294.245
S5	10	15.18	1584.315
R5	28	15.01	1642.707
L5	20	15.29	1760.680
S4	9	15.10	2247.193
R4	27	14.74	2358.886
L4	19	15.35	2724.955
S3	8	14.99	3398.578
R3	26	14.56	3570.575
R2.5	25	14.45	4444.526
S2	7	14.84	4798.985
L3	18	15.51	4866.521
R2	24	14.27	5624.148
S1.5	6	14.74	5691.308
S1	5	14.60	6812.162
R1.5	23	14.14	6937.674
L2	17	15.36	7512.467
S0.5	4	14.45	8021.078
R1	22	13.92	8586.534
L1.5	16	15.16	8893.167
S0	3	14.23	9466.628
L1	15	14.89	10527.335
R0.5	21	13.78	10814.000
S-0.5	2	13.94	11352.882
L0.5	14	14.80	12060.983
SC	1	13.53	13563.831
L0	13	14.68	13858.544



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ACCOUNT G0139700 Proposed Curve at 12/31/15  
 IOWA CURVE: 15 - S6

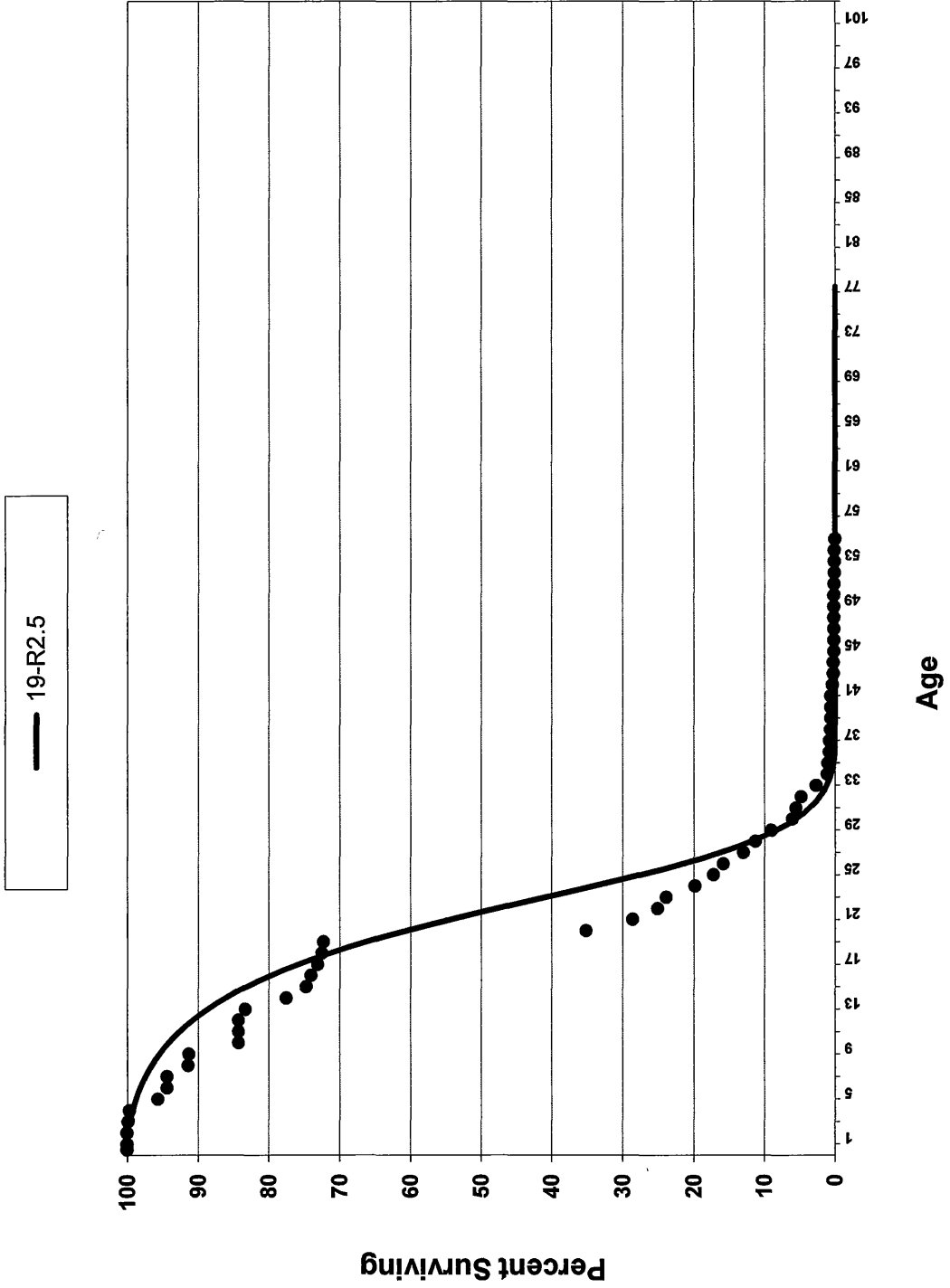
PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1997	16.5	110.0	3.5	0.5	9.3	0	0
1998	15.5	103.3	5.0	0.7	33.1	0	0
1999	14.5	96.7	7.4	1.1	66.9	191,852	14,256
2000	13.5	90.0	11.4	1.7	90.7	0	0
2001	12.5	83.3	16.9	2.5	98.7	530,147	89,719
2002	11.5	76.7	23.4	3.5	99.9	0	0
2003	10.5	70.0	30.0	4.5	100.0	109,730	32,919
2004	9.5	63.3	36.7	5.5	100.0	0	0
2005	8.5	56.7	43.3	6.5	100.0	120,545	52,236
2006	7.5	50.0	50.0	7.5	100.0	0	0
2007	6.5	43.3	56.7	8.5	100.0	9,467	5,365
2008	5.5	36.7	63.3	9.5	100.0	11,137	7,053
2009	4.5	30.0	70.0	10.5	100.0	0	0
2010	3.5	23.3	76.7	11.5	100.0	0	0
2011	2.5	16.7	83.3	12.5	100.0	0	0
2012	1.5	10.0	90.0	13.5	100.0	181,000	162,900
2013	0.5	3.3	96.7	14.5	100.0	810,940	783,908
						----- 1,964,818	----- 1,148,356

Average Age of Survivors = 6.30  
 Average Remaining Life = 8.77

□

Account: G3980 Experience Band: 1947-2013



**Account: G3980 Experience Band: 1947-2013**  
**Observed Life Table (OLT)**

<b>Iowa Curve Type</b>	<b>Curve No.</b>	<b>Average Service Life</b>	<b>Sum of Squared Deviations</b>
R2.5	25	18.56	1196.470
R2	24	18.37	1304.064
S1.5	6	18.78	1410.950
S2	7	18.91	1427.890
R3	26	18.70	1498.078
L3	18	19.42	1620.772
R1.5	23	18.17	1656.251
S1	5	18.60	1686.772
S3	8	19.10	1919.532
L4	19	19.40	2036.251
S0.5	4	18.38	2158.543
L2	17	19.18	2313.700
R1	22	17.90	2442.464
R4	27	18.86	2489.017
L1.5	16	18.94	2928.454
S0	3	18.11	2932.089
S4	9	19.20	3201.981
L5	20	19.36	3424.425
R0.5	21	17.62	3837.943
L1	15	18.65	3878.934
S-0.5	2	17.72	4190.376
R5	28	19.06	4269.128
S5	10	19.25	4774.199
L0.5	14	18.53	5023.450
SC	1	17.23	5867.535
S6	11	19.23	6295.498
L0	13	18.36	6495.996

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ACCOUNT G0139800 Proposed Curve at 12/31/15  
 IOWA CURVE: 19 - R2.5

PAGE 1

YEAR	AGE YEARS	AGE %ASL	EXPECT. %ASL	REM. LIFE	PERCENT SURVIVING	PLANT BALANCE	FUTURE ACCRUAL
1993	20.5	107.9	20.5	3.9	44.3	0	0
1994	19.5	102.6	22.7	4.3	51.1	0	0
1995	18.5	97.4	25.1	4.8	57.6	41,268	10,372
1996	17.5	92.1	27.8	5.3	63.5	18,847	5,237
1997	16.5	86.8	30.7	5.8	68.9	0	0
1998	15.5	81.6	33.8	6.4	73.7	7,342	2,480
1999	14.5	76.3	37.1	7.0	77.9	0	0
2000	13.5	71.1	40.6	7.7	81.6	0	0
2001	12.5	65.8	44.2	8.4	84.7	0	0
2002	11.5	60.5	48.0	9.1	87.5	0	0
2003	10.5	55.3	52.0	9.9	89.8	0	0
2004	9.5	50.0	56.1	10.7	91.8	0	0
2005	8.5	44.7	60.3	11.4	93.5	131,793	79,422
2006	7.5	39.5	64.6	12.3	94.9	0	0
2007	6.5	34.2	69.0	13.1	96.1	-16,301	-11,252
2008	5.5	28.9	73.6	14.0	97.1	0	0
2009	4.5	23.7	78.2	14.9	97.9	0	0
2010	3.5	18.4	82.9	15.8	98.5	0	0
2011	2.5	13.2	87.7	16.7	99.1	0	0
2012	1.5	7.9	92.6	17.6	99.5	15,376	14,237
2013	0.5	2.6	97.5	18.5	99.8	0	0
						----- 198,325	----- 100,496

Average Age of Survivors = 11.32  
 Average Remaining Life = 9.63

## DSEC, PA, MM DECOMMISSION REPORTS

The full decommission report completed by Sargent & Lundy (S&L), for the Desert Star Energy Center (DSEC) originally referred to as the El Dorado Power Plant, is attached in this section. Knowing the importance of timely identifying these types of costs during the periods that an asset is “used and useful”, Sargent & Lundy was commissioned to initiate and prepare this comprehensive report. Additionally, as supplied to me by the Generation team, the original 2011 DSEC Asset Retirement Obligation (ARO) calculation is included.

The previous decommission report completed by Sargent & Lundy (S&L), for the Palomar (PA) and Miramar (MM) generation units, as well as the related FERC account FNS detail for PA and MM are included.

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**El Dorado Combined Cycle  
Power Plant**

**Decommissioning Cost  
Study**

Prepared for  
**San Diego Gas & Electric Company**

**Report SL-010615**



A  Sempra Energy utility

**Project 12699-003  
August 2011**

Prepared by



55 East Monroe Street • Chicago, IL 60603-5780 USA

El Dorado Combined Cycle Power Plant  
**Decommissioning Cost Study**

Prepared for  
San Diego Gas & Electric Company

**SL-010615**  
August 2011

The logo for Sargent & Lundy Engineers, Ltd. features a stylized, dotted graphic of a person's profile in profile, facing right. The text "Sargent & Lundy" is written in a bold, sans-serif font, with "Engineers, Ltd." in a smaller font below it.

**Sargent & Lundy**  
Engineers, Ltd.

55 East Monroe Street  
Chicago, IL 60603-5780 USA

## El Dorado Combined Cycle Power Plant Decommissioning Cost Study

Prepared by Nicholas Galle Robert Kinsinger  
Senior Management Consultant Cost Estimator

Bethany M. Brady  
Management Consultant

Reviewed and Approved by Kurt Neubauer August 19, 2011  
Kurt Neubauer Date  
Project Manager

**SL-010615**  
August 2011

**Sargent & Lundy**  
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55 East Monroe Street  
Chicago, IL 60603-5780 USA



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## El Dorado Combined Cycle Decommissioning Cost Study

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## ACRONYMS AND ABBREVIATIONS

<u>Term</u>	<u>Definition or Clarification</u>
EDE	El Dorado Energy LLC
El Dorado CCPP	El Dorado Combined Cycle Power Plant
FERC	Federal Energy Regulatory Commission
G&A	General and Administrative
PCB	Polychlorinated biphenyl
S&L	Sargent & Lundy Engineers Ltd.
SCR	Selective catalytic reduction

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Project 12699-003

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## EXECUTIVE SUMMARY

San Diego Gas & Electric Company (SDG&E) contracted Sargent & Lundy Engineers Ltd (S&L) to perform a conceptual cost estimate for the dismantlement of the 480-MW 2x2x1 El Dorado Combined Cycle Power Plant (El Dorado CCGT) in Boulder City, Nevada.

### METHODOLOGY

The S&L methodology for developing the cost estimate consists primarily of three elements: (1) our experience in developing plant demolition costs, (2) use of unit cost factor methodology, and (3) direct vendor quotes from previous projects that have been compiled into an internal database. The cost estimate was developed based on drawings, documents, and data provided by the plant operator, El Dorado Energy LLC (EDE). These drawings and documents were used to estimate the building foundation sizes; building volumes; steel quantities; and the quantity of piping, valves, and other equipment. S&L also performed a site walkdown to determine site-specific requirements. This information was used with unit cost factors developed by S&L based on industry data and experience. Unit cost factors for concrete removal, steel removal, and metal cutting costs, etc., were developed from labor and material cost information. S&L estimated the quantities of recoverable metals that could be recovered and sold for scrap. No resale of equipment was included.

### CONCEPTUAL COST ESTIMATE

The total project cost estimate for decommissioning El Dorado CCGT is \$8,748,580, as summarized below:

Description	Scrap Value	Material Cost	Labor Cost	Total Cost
Demolition Direct Cost & Construction Indirect Cost	(\$5,969,165)	\$3,781,050	\$7,236,460	\$5,048,344
Engineering, Procurement & Project Services				\$151,450
Construction Management Support				\$100,967
Contingency on Indirect Cost			\$50,483	\$50,483
Contingency	\$1,193,833	\$756,210	\$1,447,292	\$3,397,335
Total Project Cost	(\$4,775,332)	\$4,537,260	\$8,734,235	\$8,748,580

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## 1. GENERAL DESCRIPTION

El Dorado Combined Cycle Power Plant (El Dorado CCGP) is a 2x2x1 gas-fired power plant located 40 miles southeast of Las Vegas, Nevada. El Dorado CCGP has a nameplate capacity of 480 MW and became operational in May 2000.

### 1.1 SCOPE AND APPROACH

San Diego Gas & Electric Company (SDG&E) contracted Sargent & Lundy Engineers Ltd (S&L) to perform a conceptual cost estimate for the dismantlement of El Dorado CCGP. The work scope included a review of drawings and documents of the facility, a site visit, and the development of a conceptual demolition cost estimate and report.

S&L acquired information to conduct its review from several sources. Plant personnel provided documentation at S&L's request relating to all aspects of the facility and its operation. S&L consultants toured the site and engaged plant personnel in discussions. S&L also leveraged internal cost databases. A list of references is provided in Section 4.

### 1.2 FACILITY DESCRIPTION

El Dorado CCGP, as evaluated for decommissioning, consists of two Siemens W501FC+ natural gas-fired gas turbines, two Nooter/Erickson heat recovery steam generators (HRSGs) with natural gas fired duct burners, one three-pressure Siemens-Westinghouse Model BB3365 steam turbine rated at 175 MW, a 30-cell GEA air-cooled condenser (ACC), administrative building, and ancillary systems. To the east of the power block are three evaporation ponds, and directly north of the ponds is a 130-kW solar-voltaic field with a visitor center. The 230-kV Merchant switchyard was not taken into account for this decommissioning cost estimate.

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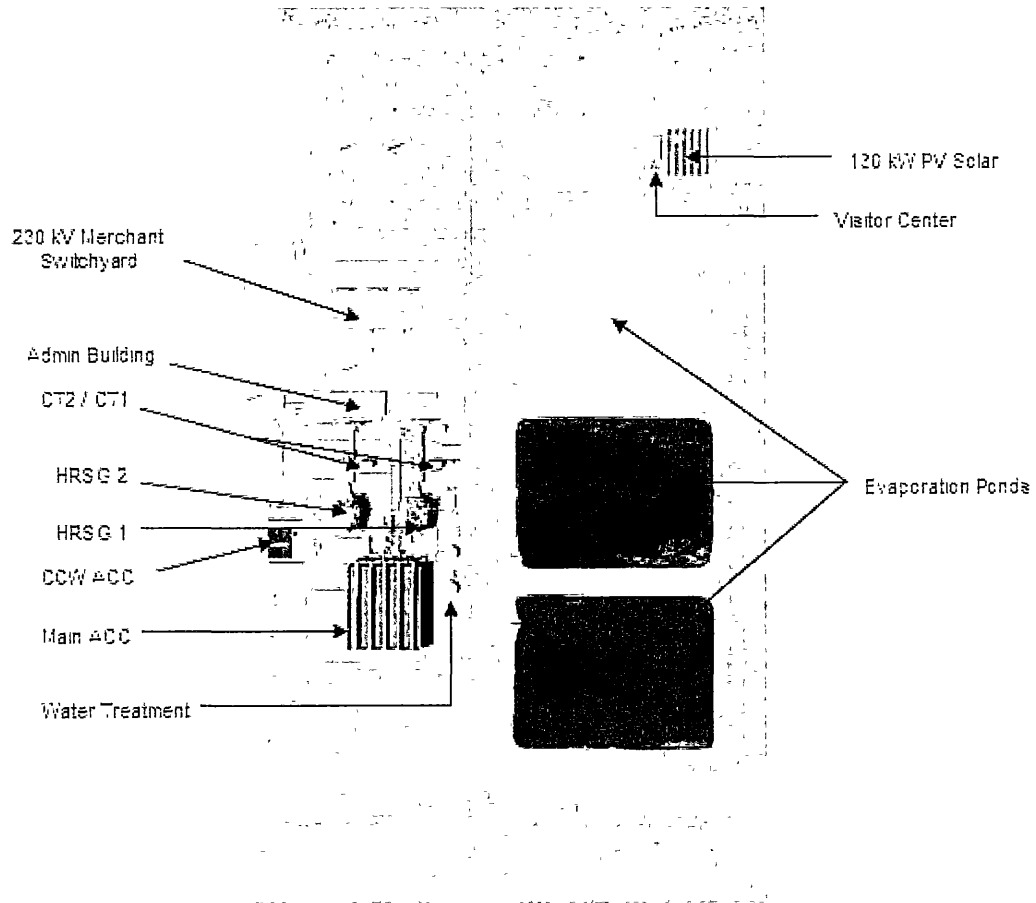
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Figure 1-1 — El Dorado CCPP Aerial View



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## 2. COST ESTIMATE

The methodology used for developing the cost estimate includes a combination of stochastic and deterministic methods. Deterministic methods were used based on the quantity and size of equipment (e.g., the number of foundations, linear feet of piping, equipment, and so forth). Stochastic methods were used if quantity information (e.g., fire lines and hydrants, miscellaneous electrical equipment, etc.) was not available.

The cost estimate was developed based on drawings, documents, and data provided by the Owner. These drawings and documents were used to estimate the building foundation sizes, building volumes, steel quantities, and quantity of piping, valves, and other equipment.

S&L's methodology for developing the cost estimate consists of three elements: (1) our experience in developing plant demolition costs, (2) use of unit cost factor methodology, and (3) direct vendor quotes from previous projects that have been compiled into an internal database.

Cost estimates were created using the S&L cost model format and the S&L cost database. The estimates developed include both summaries and details for each type of work performed, indirect costs, and contingencies. The cost estimate database report lists costs by buildings, plant systems, and several other categories.

An inventory of plant piping, valves, equipment, HVAC ducts, concrete, galleries, cable trays, and other equipment was developed based on review of drawings and data provided. S&L staff visited the site and performed a site walk down to determine site-specific requirements. This information was compiled with unit cost factors developed by S&L based on industry data and our experience. Unit cost factors for concrete removal, steel removal, cutting costs, and other tasks were developed from labor and material cost information. S&L estimated the quantities of recoverable metals that could be recovered and sold for scrap.

S&L worked from site general arrangement drawings and company documentation for the facilities including information about any existing or unremediated metal cleaning storage ponds, asbestos inventories, PCB inventories or sludge ponds. S&L relied on SDG&E to identify the location of environmentally sensitive features for consideration in the estimate, since S&L's scope did not include performing a detailed survey and testing program.

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Table 2-1 summarizes the cost estimate for decommissioning El Dorado CCPP. The commercial and technical basis for the estimate is included in Section 4. The detailed estimate is included in Appendix A. The breakdown into Federal Energy Regulatory Commission (FERC) accounts is shown in Table 2-2. The allocation of FERC accounts is shown in Appendix B. All costs are noted in 2011 dollars.

**Table 2-1 – Cost Estimate Summary**

Acct	Description	Scrap Value	Material Cost	Labor Cost	Total Cost
11-21 Total	Civil Work		\$3,731,050	\$2,202,285	\$5,933,335
11-22 Total	Concrete			\$835,078	\$835,078
11-23 Total	Steel	(\$75,000)		\$95,119	\$20,119
11-24 Total	Architectural			\$128,597	\$128,597
11-31 Total	Mechanical Equipment	(\$2,358,025)		\$3,258,400	\$900,375
11-35 Total	Piping	(\$141,250)		\$180,251	\$39,001
11-41 Total	Electrical Equipment	(\$49,000)		\$90,692	\$41,692
11-42 Total	Raceway, Cable Tray & Conduit			\$126,317	\$126,317
11-43 Total	Cable			\$181,437	\$181,437
11-44 total	Control & Instrumentation			\$9,097	\$9,097
11-98 Total	Waste		\$50,000	\$129,187	\$179,187
11-81 Total	Scrap Value	(\$3,345,890)			(\$3,345,890)
11	<b>Subtotal Direct &amp; Construction Indirect Cost</b>	<b>(\$5,969,165)</b>	<b>\$3,781,050</b>	<b>\$7,236,460</b>	<b>\$5,048,344</b>
	Engineering, Procurement & Project Services				\$151,450
	Construction Management Support				\$100,967
	<b>Subtotal Indirect Costs</b>				<b>\$252,417</b>
	Contingency on Scrap	\$1,193,833			\$1,193,833
	Contingency on Material		\$756,210		\$756,210
	Contingency on Labor			\$1,447,292	\$1,447,292
	Contingency on Indirect				\$50,483
<b>Total</b>	<b>Total Project Cost</b>				<b>\$8,748,580</b>

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Table 2-2 – Cost Estimate Summary by FERC Account

FERC Account	Description	Scrap Value	Material Cost	Labor Cost	Indirect Cost	Contingency	Total Cost
311	Structures and Improvements		\$50,000	\$409,473		\$91,895	\$551,368
312	Boiler Plant Equipment	(\$1,128,775)		\$2,010,860		\$627,927	\$1,510,012
313	Engines and Engine-Drive Generators	(\$39,750)		\$63,819		\$20,714	\$44,782
314	Turbo-Generator Units	(\$1,110,763)		\$1,396,491		\$501,451	\$787,179
315	Accessory Electric Equipment	(\$1,420,510)		\$312,465		\$346,595	(\$761,450)
316	Miscellaneous Power Plant Equipment	(\$1,188)		\$44,299		\$9,097	\$52,209
317	Asset Retirement Costs for Steam Production Plant		\$3,656,014	\$2,065,370		\$1,144,277	\$6,865,661
341	Other Production - Structures & Improvements	(\$2,500)		\$228,123		\$46,125	\$271,747
342	Other Production – Fuel Holders, Producers and Accessories	(\$21,250)		\$26,081		\$9,466	\$14,297
343	Other Production – Prime Movers	(\$111,750)		\$271,430		\$76,636	\$236,316
344	Other Production – Generators	(\$158,113)		\$237,987		\$79,220	\$159,094
345	Other Production – Accessory Electric Equipment	(\$1,974,380)		\$120,058		\$418,888	(\$1,435,434)
346	Other Production – Miscellaneous Power Plant Equipment	(\$188)		\$7,251		\$1,488	\$8,551
347	Other Production – Asset Retirement Costs		\$75,036	\$42,753		\$23,558	\$141,346
11*	Engineering, Procurement & Project Services				\$151,450	\$30,290	\$181,740
12*	Construction Management Support				\$100,967	\$20,193	\$121,160
	Total Construction Cost	(\$5,969,165)	\$3,781,050	\$7,236,460	\$252,417	\$3,447,818	\$8,748,580
	Total Project Cost						\$8,748,580

\* Costs associated with Engineering, Procurement & Project Services and Construction Management Support do not have a dedicated FERC Account assignment. Such costs can be assumed to prorate across all FERC accounts

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### 3. BASIS OF ESTIMATE

The basis for the cost estimate is as follows:

#### A. Labor Wage Rates

- Crew labor rates were developed using union craft wage rates and fringe benefits from S&L's database for Las Vegas, Nevada.
- The labor estimate is based on a 40-hour work week, no per diem, and no other labor incentives.
- Schedule for demolition activities is estimated to be one to one and a half years.

#### B. Labor Crews

- The construction labor cost is based in part on the use of applicable construction crews required for the scope of work of this project.
- Crew rate includes small tools and equipment
- Crew rate includes contractor and indirect costs (G&A, site supervision, and profit)

#### C. Productivity

- The productivity factor used for this location is 1.15 as determined by the 2011 Global Construction Costs Yearbook by Compass International
- No allowances have been made to cover items such as loss in productivity because of inclement weather conditions.

#### D. Quantity Sources

- Quantities of pieces of equipment and bulk material commodities used in this cost estimate were developed from engineering supplied drawings (see References, Section 5).
- Quantities of pieces of equipment and bulk material commodities used in this cost estimate were developed from engineering supplied drawings

#### E. Scrap

- Value of scrap was determined by a 3-month average of January, February, and March 2011 using Zone 1 of the [www.americanrecycler.com](http://www.americanrecycler.com) "Scrap Metals MarketWatch." All weights are in U.S. or short tons of 2000 lb/ton
- Region 1 (USA West Coast) values were used; "Plate and Structural" values were used for steel pricing and "#2 Copper" values were used for copper pricing; steel value at \$250/ton, and copper at \$5,350/ton

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- Values provided were given in delivered prices, so 25% of the values obtained were deducted to pay for preparation and shipping to the mills. Estimated scrap prices are listed in the table below:

Acct	Description	Scrap Value
11-23 Total	Steel	-\$75,000
11-31 Total	Mechanical Equipment	-\$2,358,025
11-35 Total	Piping	-\$141,250
11-41 Total	Electrical Equipment	-\$49,000
11-81 Total	Scrap Value	-\$3,345,890
11	Total Scrap Value	-\$5,969,165

F. Indirect Expenses

- Indirect costs are based on total direct construction labor only.
- Engineering is estimated to be 3%.
- Construction management and field engineering is estimated to be 2%. This covers oversight of demolition activities, not full-time construction management.
- Start up and commissioning is 0%.

G. Escalation Rates

- Not included.

H. Sales and Use Taxes

- Not included.

I. Contingency

- 20% contingency will be used for labor and indirect.
- 20% contingency for material.
- 20% contingency for salvage as a drop in salvage value (the overwhelming majority of the material accounts) will result in an increase in project cost.

J. Contract Basis for Estimate

- The starting point was an estimate for a similar 2x2x1 combined cycle plant.

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K. Additional assumptions not included in above categories include the following:

- No extraordinary environmental costs for demolition will be needed.
- No PCBs or asbestos are onsite at the time of demolition.
- Switchyards within the plant boundaries are not part of the scope as the substation and associated transmission lines are assumed to continue beyond the useful life of the generating facility. Access roads to these facilities were also not included.
- All items above grade and to a depth of 1 foot will be demolished. Any other items buried more than 1 foot will remain in place.
- Underground piping will be abandoned in place.
- There is no underground piping larger than 4 feet. Non-metal pipe will be collapsed.
- The basis for salvage estimating is for scrap value only. No resale of equipment or material occurs.
- Disturbed areas will be buried under 2 feet of topsoil mulched and seeded with grass; no other landscaping needed.
- All borrow material is from offsite sources.
- All demolished materials are debris, except for organic combustibles and non-embedded metals, which have scrap value.
  - Tenant debris and organics are disposed of offsite.
  - Foundation inorganic debris and concrete will be placed in the onsite evaporation ponds.
  - Evaporation ponds will be punctured (for drainage) and, after placement of debris described above, will be covered with 2 feet of dirt, seeded and mulched.
- Fences and gates are left in place to protect the site.
- SCR catalyst will be removed and returned to the original equipment manufacturer before demolition.
- All chemicals will be removed by the utility before demolition from the facilities to be demolished.

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## 4. REFERENCES

1. Sargent & Lundy Cost Data Base
2. 2011 Global Construction Costs Yearbook by Compass International
3. Engineering Supplied Drawings for the El Dorado Facility, including—
  - M-001 General Arrangement Perspective View
  - SK-YGA4 Copper Mountain Terminal Points
  - SK-YGA1 Copper Mountain Power El Dorado Site Arrangement
  - M-002 General Arrangement Property Development
  - M-003 General Arrangement Power Block
  - M-004 General Arrangement Control/Administrative Building
  - M-005 General Arrangement Power Block Sections Looking West
  - M-006 General Arrangement Power Block Sections Looking South
  - M-007 General Arrangement Sample Building
  - GA-2A Property Development
  - GA-3A General Arrangement Power Block
  - PV-1 100 KW Photovoltaic Power Station, Site Layout
  - PV-2 100 KW Photovoltaic Power Station, P.V. Sub Array
  - PV-3 KW Photovoltaic Power Station, Source Circuit Layout
4. Following prints obtained at the site:
  - PV-1 100 KW Photovoltaic Power Station, Site Layout
  - PV-2 100 KW Photovoltaic Power Station, P.V. Sub Array
  - PV-3 KW Photovoltaic Power Station, Source Circuit Layout
5. Full set of structural prints

Dwg No.	Revision	Drawing title
S001	Rev. E	General Notes
S002	Rev. A	Structural Steel General Notes
S003	Rev. B	Typical Concrete Mat Foundation Details
S004	Rev. R	Standard Anchor Bolt Details
S005	Rev. J	Standard Anchor Bolt Schedule

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Dwg No.	Revision	Drawing title
S006	Rev C	Standard Concrete Duct Run Details
S010	Rev. B	Typical Base Plate & Shear Bar Details
S011	Rev. C	Standard Frame Beam Connection Table & Details
S012	Rev D	Typical Vertical Bracing Connection Details
S013	Rev. C	Typical Horizontal Bracing Connection Details
S014	Rev C	Typical Grating and Railing Details
S015	Rev. C	Typical Guard Plate and Rail Post Details
S016	Rev B	Typical Ladder Details
S017	Rev. B	Standard Stair Connection Details
S019	Rev. A	Structures Key Plan
S020	Rev A	Structures Key Plan
S021	Rev. F	Combustion Turbine (1) Foundation Plan
S022	Rev. C	Combustion Turbine (1&2) Foundation Sections & Details
S023	Rev. D	Combustion Turbine Area Equipment Foundation Details Units 1&2
S024	Rev. F	Combustion Turbine Area Equipment Foundation Details Units 1&2
S025	Rev. E	Combustion Turbine (2) Foundation Plan
S026	Rev B	Combustion Turbine (1&2) Expansion Anchor Plan
S027	Rev. A	Combustion Turbine Rotor Pull Framing
S030	Rev. D	Heat Recovery Steam Generator (1) Foundation Plan
S031	Rev. D	Heat Recovery Steam Generator (1&2) Foundation Sections & Details
S032	Rev. C	Heat Recovery Steam Generator (1&2) Foundation Details
S033	Rev D	Heat Recovery Steam Generator (2) Foundation Details
S034	Rev. D	HRSB Foundation Area Equipment Fdn. (1&2)
S036	Rev. J	Steam Turbine/Generator Foundation Top Plan
S037	Rev. D	Steam Turbine/Generator Foundation Section
S038	Rev. C	Steam Turbine/Generator Misc. Sections & Details
S039	Rev. F	Steam Turbine/Generator Equipment Foundation Details
S040	Rev. C	Steam Turbine/Generator Misc. Sections & Details
S041	Rev. C	Steam Turbine/Generator Misc. Sections & Details Sht. 2

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Dwg No.	Revision	Drawing title
S042	Rev. A	Steam Turbine Rotor Pull Support Framing
S043	Rev D	Control/Administration Building Foundation Plan
S044	Rev. C	Control/Administration Building Section & Details
S045	Rev. D	Main Aux Transformer (1) Foundation Plans & Sections
S047	Rev C	Main Aux Transformer (2) Foundation Plans & Sections
S048	Rev C	Pipe Rack Foundation Plan
S049	Rev. C	Pipe Rack Foundation Sections & Details
S051	Rev B	Pipe Rack Column Base Plate and Anchor Bolt Schedule
S052	Rev. G	Pipe Rack Framing Plan @ El.112'-0"
S053	Rev. J	Pipe Rack Framing Plan @ El.122'-0", El.142'-3" & El.152'-3"
S054	Rev. D	Pipe Rack Framing Plan @ El.127'-0"
S055	Rev. F	Pipe Rack Elevations & Details
S056	Rev B	Galleries at El 112'-0" and 116'-3"
S057	Rev. C	Galleries at El 134'-3" Plan & Details
S058	Rev. B	Column Base Plate and Shear Bar Plan
S059	Rev. B	Misc. Pipe & Cable Tray Support Steel Framing
S060	Rev. J	Air Cooled Condenser Foundation Plan & Details
S061	Rev. G	Air Cooled Condenser Area Misc. Foundations
S062	Rev. A	Flash Tank and Transfer Pumps Foundation Plan
S065	Rev. C	Isophase Bus Duct Foundation Plans Unit 1&2
S066	Rev. C	Isophase Bus Duct Foundation & Equipment Fdn. Details
S067	Rev. A	Generator Circuit Breaker Framing Plan & Details
S068	Rev. C	CCW Heat Exchanger Foundation Plan & Details
S069	Rev. A	CCW Heat Tank Framing Plan & Details
S070	Rev. F	Misc. Tank Foundation & Fire Pump Package Enclosure Foundations
S073	Rev. D	Sample Pump Building Foundation Plan
S074	Rev. B	Bulk Storage Building
S076	Rev. F	Miscellaneous Foundation Details
S077	Rev. D	Miscellaneous Foundation Details

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Dwg No.	Revision	Drawing title
S085	Rev. F	Pipe Rack Framing Plan El. 109'-0" & 115'-0"
S086	Rev. B	Pipe Rack Elevations & Details
S089	Rev C	Steam Turbine / Generator Gallery Sections & Details
S090	Rev C	Miscellaneous Pipe Support Steel Framing
S091	Rev. A	Silencer Support Steel Framing Plan & Sections

6. Site visit of March 22, 2010, to confirm the configuration and obtained data from onsite vendor manuals

Last page of text

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Project 12699-003

**Appendix A**  
Detailed Cost Estimate

ESTIMATE NO 31088A PROJECT NO 12699-003  
 ISSUE DATE 04/08/2011 RCK/GA  
 PREP/REV MNO  
 APPROVED

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2011 LOCATION Las Vegas, NV WAGE RATE DEMNVLAS11 PRODUCTIVITY FACTOR 1.15

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST	FURNISH SPEC	INSTALL SPEC
11	DEMOLITION									
11-21	CIVIL WORK		4,978	SY			94,162	94,162	311	311
11-21-1	PAVED SURFACES						1,958,189	5,507,519	317	317
11-21-2	COVER DISTURBED AREAS OF SITE WITH 2' OF TOP SOIL	OFFSITE SUPPLY - 10 MILE	354,933	CY		3,549,330				
		ROUND TRIP AND SPREADING								
11-21-3	SEED & MULCH SITE		110	AC		181,720	149,933	331,653	317	317
	11-21 Total					3,731,050	2,202,285	5,933,335		
11-22	CONCRETE									
11-22-1	COMBUSTION TURBINE FDN PLAN	U-1, S-021 REV F	720	CY			77,438	77,438	313	313
11-22-2	COMBUSTION TURBINE FDN PLAN	U-2, S-025 REV F	720	CY			77,438	77,438	313	313
11-22-3	STEAM TURBINE GEN FDN	S-036, S-037	673	CY			72,383	72,383	314	314
11-22-4	HRSG / STACK FDN	U-1, S-030 REV D	480	CY			51,625	51,625	312	312
11-22-5	HRSG / STACK FDN	U-2, S-033 REV D	480	CY			51,625	51,625	312	312
11-22-6	CEMS ENCLOSURE	U-1, S-031 REV D, 8'X21'X1'	6	CY			858	858	312	312
11-22-7	CEMS ENCLOSURE	U-12 S-031 REV D, 8'X21'X1'	6	CY			858	858	312	312
11-22-8	AIR COMPRESSOR	S-034 HRSG FOUNDATION AREA	3	CY			423	423	316	316
11-22-9	AIR DRYER	S-034 HRSG FOUNDATION AREA	1	CY			143	143	316	316
11-22-10	AIR RECEIVER	S-034 HRSG FOUNDATION AREA	35	CY			4,934	4,934	316	316
11-22-11	BOILER FEED PUMPS (4)	S-034 HRSG FOUNDATION AREA	33	CY			4,720	4,720	312	312
11-22-12	SCR SKID	S-034 HRSG FOUNDATION AREA	8	CY			1,207	1,207	312	312
11-22-13	BURNER SKID	S-034 HRSG FOUNDATION AREA	1	CY			112	112	312	312
11-22-14	BURNER BLOWER SKID	S-034 HRSG FOUNDATION AREA	1	CY			106	106	312	312
11-22-15	BLOWDOWN TANK	S-034 HRSG FOUNDATION AREA	2	CY			286	286	312	312
11-22-16	EXCITATION SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	6	CY			890	890	314	314
11-22-17	EXCITATION TRANSFORMER	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	4	CY			629	629	314	314
11-22-18	STEAM TURBINE LUBE OIL MODULE	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	24	CY			3,433	3,433	314	314
11-22-19	SEAL OIL SUPPLY SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	8	CY			1,158	1,158	314	314

ESTIMATE NO 31088A  
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 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2011 LOCATION Las Vegas, NV WAGE RATE DEMNVLAS11 PRODUCTIVITY FACTOR 1.15

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST	FURNISH SPEC	INSTALL SPEC
11-22-20	GLAND STEAM CONDENSER SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	3	CY			382	382	314	314
11-22-21	GLAND STEAM SUPPLY SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	9	CY			1,244	1,244	314	314
11-22-22	MAIN & AUX TRANSFORMER FDNS	S-045 MAIN & AUX TRANSFORMERS (1)	148	CY			21,167	21,167	315	315
11-22-23	MAIN & AUX TRANSFORMER FDNS	S-047 MAIN & AUX TRANSFORMERS (2)	160	CY			22,884	22,884	315	315
11-22-24	AQUEOUS AMMONIA STORAGE TANK AND UNLOADING AREA FDNS	S-076	196	CY			28,090	28,090	312	312
11-22-25	PIPE RACK FOUNDATION	S-048	218	CY			31,179	31,179	312	312
11-22-26	AIR COOLED CONDENSER FDN	S-60 REV J	440	CY			62,930	62,930	314	314
11-22-27	AIR COOLED CONDENSER AREAMISC FDN	S-61 REV G	60	CY			8,581	8,581	314	314
11-22-28	FLASH TANK AND TRANSFER PUMP FDN	S-062	23	CY			3,290	3,290	314	314
11-22-29	CCW HEAT EXCHANGER, PUMP AND HEAD TANK FDNS	S-068	62	CY			8,867	8,867	316	316
11-22-30	FIRE WATER STORAGE TANK FDN	S-070	50	CY			7,151	7,151	316	316
11-22-31	DEMIN WATER STORAGE TANK FDN	S-070	50	CY			7,151	7,151	312	312
11-22-32	MISC FDNS		150	CY			21,453	21,453	316	316
11-22-33	CONTROL/ADMINISTRATION BLDG	S-043	703	CY			100,544	100,544	311	311
11-22-34	SAMPLE BUILDING	DWG S-073	27	CY			3,862	3,862	311	311
11-22-35	BULK STORAGE BUILDING	S-074	56	CY			8,009	8,009	311	311
11-22-36	SAMPLE PANEL BUILDING	28'X22'X12 HIGH STEEL BLDG	409	CY			58,496	58,496	311	311
11-22-37	NEW WAREHOUSE	30'X40'X24 HIGH STEEL BLDG	467	CY			66,791	66,791	311	311
11-22-38	VISITOR CENTER	24'X64'X10' STEEL BLDG	134	CY			19,165	19,165	341	341
11-22-39	PHOTOVOLTAIC ARRAY SUPPORTS	72 CAISSONS	25	CY			3,576	3,576	341	341
11-22 Total									835,078	835,078
11-23	STEEL									
11-23-1	EXHAUST STACK	INCLUDED WITH HRSG		TN					312	312
11-23-2	EXHAUST STACK	INCLUDED WITH HRSG		TN					312	312
11-23-3	PIPE RACK	S-052,-53,-54 & -55	170	TN	-42,500		52,162	9,662	312	312
11-23-4	MISCELLANEOUS STEEL	CCW PIPE RACK, PIPE SUPPORTS, MISC BRACING ETC	100	TN	-25,000		30,683	5,683	314	314
11-23-5	GALLERIES	S-056	20	TN	-5,000		6,137	1,137	314	314
11-23-6	PHOTOVOLTAIC ARRAY	PV-1 & 2	10	TN	-2,500		6,137	3,637	341	341
11-23 Total									95,119	20,119
11-24	ARCHITECTURAL		255,312	CF						
11-24-1	CONTROL/ADMINISTRATION BLDG	188'X79'X12' HIGH STEEL BLDG	178,224	CF			89,769	89,769	311	311
11-24-2	SAMPLE BUILDING	30X24X10' HIGH STEEL BLDG	7,200	CF			3,627	3,627	311	311
11-24-3	BULK STORAGE BUILDING	56'X13'X12 HIGH STEEL BLDG	8,736	CF			4,400	4,400	311	311

ESTIMATE NO 31088A  
 PROJECT NO 12699-003  
 ISSUE DATE 04/08/2011  
 PREP/REV RCK/GA  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2011 LOCATION Las Vegas, NV

WAGE RATE: DEMNVLAS11

PRODUCTIVITY FACTOR: 1.15

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST	FURNISH SPEC	INSTALL SPEC
11-24-4	SAMPLE PANEL BUILDING	28'X22'X12 HIGH STEEL BLDG	7,392	CF		3,723	3,723	3,723	311	311
11-24-5	NEW WAREHOUSE	30'X40'X24' HIGH STEEL BLDG	38,400	CF		19,342	19,342	19,342	311	311
11-24-6	VISITOR CENTER (AT PHOTOVOLTAIC FIELD)	24'X64'X10' STEEL BLDG	15,360	CF		7,737	7,737	7,737	341	341
	11-24 Total					128,597	128,597	128,597		
11-31	MECHANICAL EQUIPMENT		9,432	TN			F1		F1	F1
11-3113	BOILER (STEAM GENERATOR) COMPLETE									
11-3113-1	HEAT RECOVERY STEAM GENERATORS (HRSG'S)	U-1, 3-PRESS HRSG WIREHEAT SUPPLEMENTAL DUCT BURNERS INCL INTEGRAL DEAERATOR, SCR INC 110' STACK	2,156	TN	-538,888		883,678	344,790	312	312
11-3113-2	HEAT RECOVERY STEAM GENERATORS (HRSG'S)	U-2, 3-PRESS HRSG WIREHEAT SUPPLEMENTAL DUCT BURNERS INCL INTEGRAL DEAERATOR, SCR INC 110' STACK	2,156	TN	-538,888		883,678	344,790	312	312
11-3117	COMPRESSOR & ACCESSORIES									
11-3117-1	AIR COMPRESSOR, CENTRIFUGAL	2 @ 1335 SCFM STATION	9	TN	-2,250		2,325	75	313	313
11-3117-2	CT INLET CHILLER COMPRESSORS	U-1	220	TN	-55,000		56,842	1,842	313	313
11-3117-3	CT INLET CHILLER COMPRESSORS	U-2	220	TN	-55,000		56,842	1,842	313	313
11-3121	AIR COOLED CONDENSER & ACCESSORIES	250K BUNDLES @ 12 TN EA, 50D BUNDLES @ 10 TN EA & 30-200 HP FANS	3,500	TN	-875,000		904,312	29,312	314	314
11-3165	HEAT EXCHANGERS									
11-3165-1	CCW HEAT EXCHANGER	10 CELLS @ 30,000 LB EA	150	TN	-37,500		61,493	23,993	313	313
11-3165-2	FUEL GAS PREHEAT	2 SHELL & TUBE HT EX	1	TN	-250		410	160	313	313
11-3165-3	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-1	3	TN	-750		1,230	480	313	313
11-3165-4	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-2	3	TN	-750		1,230	480	313	313
11-3175	PUMPS									
11-3175-1	CONDENSATE PUMPS	U-0, 3 @ 1400 GPM & 625 TDH, 300 HP	4	TN	-1,000		1,227	227	312	312
11-3175-2	BOILER FEED PUMPS	U-1, 2 @ 1350 GPM FOR HRSGS, 2150 HP	4	TN	-1,000		1,227	227	312	312
11-3175-3	BOILER FEED PUMPS	U-2, 2 @ 1350 GPM FOR HRSGS, 2150 HP	4	TN	-1,000		1,227	227	312	312
11-3175-4	FIRE PUMPS	U-0, 2 @ 1500 GPM @ 125 PSI, 300 HP	1.5	TN	-375		460	85	316	316
11-3175-5	CLOSED COOLING WATER	2 @ 7000 GPM @ 213 TDH, 550 HP	4	TN	-1,000		1,227	227	316	316
11-3175-6	MISCELLANEOUS PUMPS	14 SMALL PUMPS E G TRANSFER, DEMIN WTR RAW WATER, VACUUM, BLOWDOWN SUMPS AND SUMP PUMPS	2.5	TN	-625		767	142	312	312
11-3175-17	CONDENSATE PUMPS	3 @ 1400 GPM & 625 TDH, 300 HP	4.5	TN	-1,125		1,381	256	312	312

SAN DIEGO GAS & ELECTRIC  
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PREP/REV RCK/GA  
APPROVED MNO

PRICE LEVEL 2011 LOCATION Las Vegas, NV

WAGE RATE DEMINVLAS11 PRODUCTIVITY FACTOR 1.15

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST	FURNISH SPEC	INSTALL SPEC
TANKS										
11-3183	DEMIN WATER STORAGE TANK	250,000 GALLON, 38" DIA X 30' HIGH	30	TN	-7,500		9,205	1,705	312	312
11-3183-1	DEMIN WATER STORAGE TANK	250,000 GALLON, 38" DIA X 30' HIGH	30	TN	-7,500		9,205	1,705	312	312
11-3183-2	RAW/FIRE WATER STORAGE TANK	20,000 GALLON,	6	TN	-1,500		1,841	341	312	312
11-3183-3	AQUEOUS AMMONIA STORAGE TANK	10,000 GALLON,	4	TN	-1,000		1,227	227	312	312
11-3183-4	CONDENSATE COLLECTION TANK									
11-3185	TURBINE, COMBUSTION (CT) COMPLETE									
11-3185-1	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, SIEMENS STG6-5000F (501FC+)/CT - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS SILENCING & EVAP COOLERS, INLET CHILLER COILS	213	TN	-53,250		87,320	34,070	313	313
11-3185-2	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, SIEMENS STG6-5000F (501FC+)/CT - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS SILENCING & EVAP COOLERS, INLET CHILLER COILS	213	TN	-53,250		87,320	34,070	313	313
11-3191	STEAM TURBINE	SIEMENS WESTINGHOUSE B33/65CC, 175 MW CONDENSING REHEAT TURBINE W STANDARD ACCESSORIES	465	TN	-116,125		190,424	74,299	314	314
11-3193	WATER TREATING EQUIPMENT		30	TN	-7,500		12,299	4,799	312	312
11-31 Total					-2,358,025		3,258,400	900,375		
PIPING										
11-35	LARGE BORE PIPING ABOVE GROUND PIPING	U1, 14,000 LF/JUNIT	565	TN			83,459	15,459	314	314
11-35-1	LARGE BORE PIPING ABOVE GROUND PIPING	U2, 14,300 LF/JUNIT	272	TN	-68,000		89,902	16,652	314	314
11-35-2	LARGE BORE PIPING ABOVE GROUND PIPING		293	TN	-73,250		6,890	6,890	316	316
11-35-3	FIRE LINES & HYDRANTS	U-0, ABANDON UNDERGND LINES REMOVE HYDRANTS	1	LT						
11-35 Total					-141,250		180,251	39,001		
ELECTRICAL EQUIPMENT										
11-41	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-0, CONTROL RM	196	TN			11,483	11,483	315	315
11-41-1	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-1, ACCESSORY ELECTRICAL EQUIPMENT	1	LT			19,331	3,581	315	315
11-41-2	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-2, ACCESSORY ELECTRICAL EQUIPMENT	63	TN	-15,750		19,331	3,581	315	315
11-41-3	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-0, INCL LIGHT POLES	63	TN	-15,750		19,070	19,070	311	311
11-41-4	OUTDOOR LIGHTING	U-1	1	LT			10,739	1,989	315	315
11-41-5	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP		35	TN	-8,750		10,739	1,989	315	315
11-41-6	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-2	35	TN	-8,750		10,739	1,989	315	315

ESTIMATE NO 31088A  
 PROJECT NO 12699-003  
 ISSUE DATE 04/08/2011  
 PREP/REV RCK/GA  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2011 LOCATION Las Vegas, NV

WAGE RATE DEMNVLAS11 PRODUCTIVITY FACTOR 1.15

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST	FURNISH SPEC	INSTALL SPEC
11-41 Total					-49,000		90,692	41,692		
11-42	RACEWAY, CABLE TRAY, & CONDUIT		771,000	LF						
11-42-1	CONDUIT	U-1	45,000	LF			51,675	51,675	315	315
11-42-2	CONDUIT	U-2	45,000	LF			51,675	51,675	315	315
11-42-3	TRAY	U-1	2,500	LF			11,483	11,483	315	315
11-42-4	TRAY	U-1	2,500	LF			11,483	11,483	315	315
11-42 Total							126,317	126,317		
11-43	CABLE		338,000	LF						
11-43-1	MV CABLE	U-1,	29,000	LF			33,302	33,302	315	315
11-43-2	MV CABLE	U-2,	29,000	LF			33,302	33,302	315	315
11-43-3	LV CABLE	U-1	100,000	LF			57,417	57,417	315	315
11-43-4	LV CABLE	U-2	100,000	LF			57,417	57,417	315	315
11-43-5	CONTROL CABLE	U-1, ABANDONED	40,000	LF					315	315
11-43-6	LV CABLE	U-2, ABANDONED	40,000	LF					315	315
11-43 Total							181,437	181,437		
11-44	CONTROL & INSTRUMENTATION		1	LT			9,097	9,097	315	315
11-44 Total							9,097	9,097		
11-98	WASTE		1,250	CY						
11-98-1	CONCRETE DEBRIS	ONSITE BURIAL		CY					311	311
11-98-2	RUBBISH & TENANT DEBRIS	OFFSITE BURIAL	1,250	CY		50,000	129,187	179,187	311	311
11-98 Total						50,000	129,187	179,187		
11-81	SCRAP VALUE									
11-81-1	STEEL	VALUE LISTED INDIV ACCOUNTS ABOVE		TN					311	311
11-81-2	COPPER									
11-81-3	COPPER	MPT #1, CORE AND COILS	175	TN	-936,250			-936,250	315	315
11-81-4	COPPER	MPT #2, CORE AND COILS	88	TN	-470,800			-470,800	315	315
11-81-5	COPPER	MPT #1A, CORE AND COILS	81	TN	-433,350			-433,350	315	315
11-81-6	COPPER	MPT #1B, CORE AND COILS	126	TN	-674,100			-674,100	315	315
11-81-7	COPPER	U1, AUX TRANSFORMER	15	TN	-80,250			-80,250	315	315
11-81-8	COPPER	U2, AUX TRANSFORMER	15	TN	-80,250			-80,250	315	315
11-81-9	COPPER	STEAM TURBINE GEN	24	TN	-127,330			-127,330	315	315
11-81-10	COPPER	U1 CT GEN	24	TN	-127,330			-127,330	315	315
11-81-10	COPPER	U2 CT GEN	24	TN	-127,330			-127,330	315	315
11-81-9	COPPER	U1, MISC	27	TN	-144,450			-144,450	315	315
11-81-10	COPPER	U2, MISC	27	TN	-144,450			-144,450	315	315
11-81 Total					-3,345,890			-3,345,890		

ESTIMATE NO 31068A  
 PROJECT NO 12689-003  
 ISSUE DATE 04/08/2011  
 PREP/REV RCK/GGA  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2011 LOCATION Las Vegas, NV

WAGE RATE DEMNVLAS11 PRODUCTIVITY FACTOR 1.15

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST	FURNISH SPEC	INSTALL SPEC
11	Total				-5,969,165	3,781,050	7,236,459	5,048,344		
90	SUBTOTAL DIRECT & CONSTRUCTION INDIRECT COST									
91	OTHER DIRECT & CONSTRUCTION INDIRECT COST									
91-1	SCAFFOLDING - NOT INCLUDED			%						
91-2	COST DUE TO OVERTIME WORKING 5 -10 HOUR.DAYS		10	EA						
91-3	PER DIEM			\$/HR						
91-4	CONSUMABLES - INCLUDED IN LABOR RATE	NONE		%						
91-5	FREIGHT ON MATERIAL - INCLUDED IN MATERIAL COST			%						
91-6	FREIGHT ON EQUIPMENT - INCL IN EQUIPMENT COST			%						
91-7	SALES TAX - NOT INCLUDED			%						
91-8	N/A - NOT INCLUDED			%						
91-9	CONTRACTOR'S GENERAL AND ADMINISTRATION EXPENSE - INCLUDED IN LABOR RATE			%						
91-10	CONTRACTOR'S PROFIT - INCLUDED IN LABOR RATE			%						
	91 - SUBTOTAL									
92	TOTAL DIRECT & CONSTRUCTION INDIRECT COST									
93	INDIRECT COST									
93-1	ENGINEERING, PROCUREMENT, & PROJECT SERVICES - % of ACCT NO. 92		30	%				151,450		11
93-2	CONSTRUCTION MANAGEMENT SUPPORT - % of ACCT NO. 92		20	%				100,967		12
93-3	S-U / COMMISSIONING - NOT INCLUDED			%						13
93-4	N/A - NOT INCLUDED			%						16
93-5	OWNERS COST - NOT INCLUDED			%						14
93-6	EPC FEE - NOT INCLUDED			%						15
	93 - TOTAL							252,417		
94	TOTAL ESCALATION									
94-1	ESCALATION ON SCRAP VALUE - NOT INCLUDED			%						
94-2	ESCALATION ON MATERIAL - NOT INCLUDED			%						
94-3	ESCALATION ON LABOR - NOT INCLUDED			%						
94-4	ESCALATION ON INDIRECT - NOT INCLUDED			%						



ESTIMATE NO 31088A PROJECT NO. 12699-003  
 ISSUE DATE 04/08/2011  
 PREP/REV RCK/GA  
 APPROVED MNO  
 SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2011 LOCATION Las Vegas, NV WAGE RATE DEMNVLAS11 PRODUCTIVITY FACTOR 1.15

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST	FURNISH SPEC	INSTALL SPEC
95	TOTAL CONTINGENCY							3,447,818		
95-1	CONTINGENCY ON SCRAP VALUE - % of ACCT NO. 92, 94.1		-20.0	%	1,193,833			1,193,833		
95-2	CONTINGENCY ON MATERIAL - % of ACCT NO. 92, 94.2		20.0	%		756,210		756,210		
95-3	CONTINGENCY ON LABOR - % of ACCT NO. 92, 94.3		20.0	%			1,447,292	1,447,292		
95-4	CONTINGENCY ON INDIRECT - % of ACCT NO. 93, 94.4		20.0	%				50,483		
96	TOTAL CONSTRUCTION COST							8,748,580		
97	INTEREST DURING CONSTRUCTION (COMPOUNDED MONTHLY)									
98	TOTAL PROJECT COST							8,748,580		

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**Appendix B**  
FERC Breakout

ESTIMATE NO 31088B  
 PROJECT NO 12699-003  
 ISSUE DATE 07/22/2011  
 PREP/REV RCK/JK  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 SUGGESTED FERC ACCOUNTS / COST ESTIMATE

SARGENT & LUNDY

CODE OF ACCOUNT	DESCRIPTION A	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST
11	DEMOLITION				
11-21 Total	CIVIL WORK		3,731,050	2,202,285	5,933,335
11-22 Total	CONCRETE			835,078	835,078
11-23 Total	STEEL	-75,000		95,119	20,119
11-24 Total	ARCHITECTURAL			128,597	128,597
11-31 Total	MECHANICAL EQUIPMENT	-2,358,025		3,258,400	900,375
11-35 Total	PIPING	-141,250		180,251	39,001
11-41 Total	ELECTRICAL EQUIPMENT	-49,000		90,692	41,692
11-42 Total	RACEWAY, CABLE TRAY, & CONDUIT			126,317	126,317
11-43 Total	CABLE			181,437	181,437
11-44 Total	CONTROL & INSTRUMENTATION			9,097	9,097
11-98 Total	WASTE		50,000	129,187	179,187
11-81 Total	SCRAP VALUE	-3,345,890			-3,345,890
11 Total	DEMOLITION	-5,969,165	3,781,050	7,236,459	5,048,344
90	SUBTOTAL DIRECT & CONSTRUCTION INDIRECT COST	-5,969,165	3,781,050	7,236,459	5,048,344
91	OTHER DIRECT & CONSTRUCTION INDIRECT COST				
91-1	SCAFFOLDING - NOT INCLUDED				
91-2	COST DUE TO OVERTIME WORKING 5 -10 HOUR DAYS				
91-21	COST DUE TO OVERTIME INEFFICIENCY - SPECIFY % INEFFICIENCY				
91-22	COST DUE TO OVERTIME PAY @1 5 TIMES OVERTIME PAY RATE - SPECIFY % ADDITIONAL HOURS PAID ON ACTUAL HOURS WORKED				
91-23	COST DUE TO OVERTIME - ADDITIONAL PER DIEM				
91-3	PER DIEM				
91-4	CONSUMABLES - INCLUDED IN LABOR RATE				
91-5	FREIGHT ON MATERIAL - INCLUDED IN MATERIAL COST				
91-6	FREIGHT ON EQUIPMENT - INCL IN EQUIPMENT COST				
91-7	SALES TAX - NOT INCLUDED				
91-8	N/A - NOT INCLUDED				
91-9	CONTRACTOR'S GENERAL AND ADMINISTRATION EXPENSE - INCLUDED IN LABOR RATE				
91-10	CONTRACTOR'S PROFIT - INCLUDED IN LABOR RATE				
	91 - SUBTOTAL				
92	TOTAL DIRECT & CONSTRUCTION INDIRECT COST	-5,969,165	3,781,050	7,236,459	5,048,344
93	INDIRECT COST				
93-1	ENGINEERING, PROCUREMENT, & PROJECT SERVICES - % of ACCT NO 92				151,450
93-2	CONSTRUCTION MANAGEMENT SUPPORT - % of ACCT NO 92				100,967
93-3	S-U / COMMISSIONING - NOT INCLUDED				
93-4	N/A - NOT INCLUDED				
93-5	OWNERS COST - NOT INCLUDED				
93-6	EPC FEE - NOT INCLUDED				
	93 - TOTAL				252,417
94	TOTAL ESCALATION				
94-1	ESCALATION ON SCRAP VALUE - NOT INCLUDED				
94-2	ESCALATION ON MATERIAL - NOT INCLUDED				
94-3	ESCALATION ON LABOR - NOT INCLUDED				
94-4	ESCALATION ON INDIRECT - NOT INCLUDED				

ESTIMATE NO 31088B  
 PROJECT NO 12699-003  
 ISSUE DATE 07/22/2011  
 PREP/REV RCK/JK  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 SUGGESTED FERC ACCOUNTS / COST ESTIMATE

SARGENT & LUNDY

CODE OF ACCOUNT	DESCRIPTION A	SCRAP VALUE	MATERIAL COST	LABOR COST	TOTAL COST
95	TOTAL CONTINGENCY				3,447,818
95-1	CONTINGENCY ON SCRAP VALUE - % of ACCT NO 92, 94 1	1,193,833			1,193,833
95-2	CONTINGENCY ON MATERIAL - % of ACCT NO 92, 94 2		756,210		756,210
95-3	CONTINGENCY ON LABOR - % of ACCT NO 92, 94 3			1,447,292	1,447,292
95-4	CONTINGENCY ON INDIRECT - % of ACCT NO 93, 94 4				50,483
96	TOTAL CONSTRUCTION COST				8,748,580
97	INTEREST DURING CONSTRUCTION ( COMPOUNDED MONTHLY)				
98	TOTAL PROJECT COST				8,748,580

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ESTIMATE NO 310888  
 PROJECT NO 12899-003  
 ISSUE DATE 07/22/2011  
 PREP/REV RCK/JK  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 SUGGESTED FERC ACCOUNTS / COST ESTIMATE

SARGENT & LUNDY

PRICE LEVEL 2011	LOCATION Las Vegas, NV	WAGE RATE DEMNVLAS11	PRODUCTIVITY FACTOR 1 15									
CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	MAN-HOURS	CREW WAGE RATE	LABOR COST	TOTAL COST	FERC ACCOUNTS	
11	DEMOLITION											
11-21	CIVIL WORK											
11-21-1	PAVED SURFACES	Steam Plant	2,489	SY			343	137 07	47,081	47,081	311	
11-21-2	PAVED SURFACES	Other Production	2,489	SY			343	137 07	47,081	47,081	341	
11-21-3	COVER DISTURBED AREAS OF SITE WITH 2' OF TOP SOIL	OFFSITE SUPPLY - 10 MILE ROUND TRIP AND SPREADING	347,925	CY		3,479,250	14,004	137 07	1,919,526	5,398,776	317	
11-21-4	COVER DISTURBED AREAS OF SITE WITH 2' OF TOP SOIL - C/T SPECIFIC OTHER PLANT	OFFSITE SUPPLY - 10 MILE ROUND TRIP AND SPREADING	2,426	CY		24,260	98	137 07	13,384	37,644	347	
11-21-5	COVER DISTURBED AREAS OF SITE WITH 2' OF TOP SOIL, PHOTOVOLTAIC PLANT	OFFSITE SUPPLY - 10 MILE ROUND TRIP AND SPREADING	4,582	CY		45,820	184	137 07	25,279	71,099	347	
11-21-6	SEED & MULCH SITE		107	AC		176,764	1,064	137 07	145,844	322,608	317	
11-21-7	SEED & MULCH SITE , PHOTOVOLTAIC PLANT		2	AC		3,304	20	137 07	2,726	6,030	347	
11-21-8	SEED & MULCH SITE , C/T OTHER PLANT		1	AC		1,652	10	137 07	1,363	3,015	347	
	11-21 Total					3,731,050	16,067		2,202,285	5,933,335		
11-22	CONCRETE											
11-22-1	COMBUSTION TURBINE FDN PLAN	U-1, S-021 REV F	720	CY			700	110 55	77,438	77,438	343	
11-22-2	COMBUSTION TURBINE FDN PLAN	U-2, S-025 REV F	720	CY			700	110 55	77,438	77,438	343	
11-22-3	STEAM TURBINE GEN FDN	S-036, S-037	673	CY			655	110 55	72,383	72,383	314	
11-22-4	HRSG / STACK FDN	U-1, S-030 REV D	480	CY			467	110 55	51,625	51,625	312	
11-22-5	HRSG / STACK FDN	U-2, S-033 REV D	480	CY			467	110 55	51,625	51,625	312	
11-22-6	CEMS ENCLOSURE	U-1, S-031 REV D, 8'X21'X1'	6	CY			8	110 55	858	858	312	
11-22-7	CEMS ENCLOSURE	U-12 S-031 REV D, 8'X21'X1'	6	CY			8	110 55	858	858	312	
11-22-8	AIR COMPRESSOR	S-034 HRSG FOUNDATION AREA	3	CY			4	110 55	423	423	316	
11-22-9	AIR DRYER	S-034 HRSG FOUNDATION AREA	1	CY			1	110 55	143	143	316	
11-22-10	AIR RECEIVER	S-034 HRSG FOUNDATION AREA	35	CY			45	110 55	4,934	4,934	316	
11-22-11	BOILER FEED PUMPS (4)	S-034 HRSG FOUNDATION AREA	33	CY			43	110 55	4,720	4,720	312	
11-22-12	SCR SKID	S-034 HRSG FOUNDATION AREA	8	CY			11	110 55	1,207	1,207	312	
11-22-13	BURNER SKID	S-034 HRSG FOUNDATION AREA	1	CY			1	110 55	112	112	312	
11-22-14	BURNER BLOWER SKID	S-034 HRSG FOUNDATION AREA	1	CY			1	110 55	106	106	312	
11-22-15	BLOWDOWN TANK	S-034 HRSG FOUNDATION AREA	2	CY			3	110 55	286	286	312	
11-22-16	EXCITATION SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	6	CY			8	110 55	890	890	314	
11-22-17	EXCITATION TRANSFORMER	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	4	CY			6	110 55	629	629	314	
11-22-18	STEAM TURBINE LUBE OIL MODULE	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	24	CY			31	110 55	3,433	3,433	314	
11-22-19	SEAL OIL SUPPLY SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	8	CY			10	110 55	1,158	1,158	314	
11-22-20	GLAND STEAM CONDENSER SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	3	CY			3	110 55	382	382	314	
11-22-21	GLAND STEAM SUPPLY SKID	S-039 STEAM TURBINE/GENERATOR EQUIPMENT FDNS	9	CY			11	110 55	1,244	1,244	314	
11-22-22	MAIN & AUX TRANSFORMER FDNS	S-045 MAIN & AUX TRANSFORMERS (1)	148	CY			191	110 55	21,167	21,167	315	
11-22-23	MAIN & AUX TRANSFORMER FDNS	S-047 MAIN & AUX TRANSFORMERS (2)	160	CY			207	110 55	22,884	22,884	315	
11-22-24	AQUEOUS AMMONIA STORAGE TANK AND UNLOADING AREA FDNS	S-076	196	CY			254	110 55	28,090	28,090	312	
11-22-25	PIPE RACK FOUNDATION	S-048	218	CY			282	110 55	31,179	31,179	312	
11-22-26	AIR COOLED CONDENSER FDN	S-60 REV J	440	CY			569	110 55	62,930	62,930	314	
11-22-27	AIR COOLED CONDENSER AREA MISC FDN	S-61 REV G	60	CY			78	110 55	8,581	8,581	314	
11-22-28	FLASH TANK AND TRANSFER PUMP FDN	S-062	23	CY			30	110 55	3,290	3,290	314	
11-22-29	CCW HEAT EXCHANGER, PUMP AND HEAD TANK FDNS	S-068	62	CY			80	110 55	8,867	8,867	316	
11-22-30	FIRE WATER STORAGE TANK FDN	S-070, Steam Plant	25	CY			32	110 55	3,576	3,576	316	
11-22-31	FIRE WATER STORAGE TANK FDN	S-070, Other Plant	25	CY			32	110 55	3,576	3,576	346	
11-22-32	DEMIN WATER STORAGE TANK FDN	S-070	50	CY			65	110 55	7,151	7,151	312	
11-22-33	MISC FDNS		150	CY			194	110 55	21,453	21,453	316	
11-22-34	CONTROL/ADMINISTRATION BLDG	S-043 Steam Plant @ 50%	352	CY			455	110 55	50,272	50,272	311	
11-22-35	CONTROL/ADMINISTRATION BLDG	S-043, Other Plant @ 50%	352	CY			455	110 55	50,272	50,272	341	
11-22-36	SAMPLE BUILDING	DWG S-073	27	CY			35	110 55	3,862	3,862	311	
11-22-37	BULK STORAGE BUILDING	S-074 , 50% Steam Plant	28	CY			36	110 55	4,005	4,005	311	
11-22-37	BULK STORAGE BUILDING	S-074 , 50% Other Plant	28	CY			36	110 55	4,005	4,005	341	
11-22-38	SAMPLE PANEL BUILDING	28'X22'X12 HIGH STEEL BLDG	409	CY			529	110 55	58,496	58,496	311	

ESTIMATE NO 310888		PROJECT NO 12699-003		ISSUE DATE 07/22/2011		PREP/REV RCK/JK		APPROVED MNO		SAN DIEGO GAS & ELECTRIC		EL DORADO STATION		DISMANTLEMENT STUDY		SUGGESTED FERC ACCOUNTS / COST ESTIMATE		SARGENT & LUNDY		
PRICE LEVEL 2011	LOCATION Las Vegas, NV	WAGE RATE DEMNVLAS11		PRODUCTIVITY FACTOR 1 15																
CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	MAN-HOURS	CREW WAGE RATE	LABOR COST	TOTAL COST	FERC ACCOUNTS									
11-22-39	NEW WAREHOUSE	30'X40'X24' HIGH STEEL BLDG 50% Steam Plant	234	CY			302	110.55	33,396	33,396	311									
11-22-40	NEW WAREHOUSE	30'X40'X24' HIGH STEEL BLDG, 50% Other Plant	234	CY			302	110.55	33,396	33,396	341									
11-22-41	VISITOR CENTER	24'X64'X10' STEEL BLDG	134	CY			173	110.55	19,165	19,165	341									
11-22-42	PHOTOVOLTAIC ARRAY SUPPORTS	72 CAISSONS	25	CY			32	110.55	3,576	3,576	341									
	11-22 Total						7,554		835,078	835,078										
11-23	STEEL																			
11-23-1	EXHAUST STACK	INCLUDED WITH HRSG		TN				99.86			312									
11-23-2	EXHAUST STACK	INCLUDED WITH HRSG		TN				99.86			312									
11-23-3	PIPE RACK	50% Steam Plant S-052,-53,-54 & -55	85	TN	-21,250		261	99.86	26,081	4,831	312									
11-23-4	PIPE RACK	50% other plant S-052,-53,-54 & -55	85	TN	-21,250		261	99.86	26,081	4,831	342									
11-23-4	MISCELLANEOUS STEEL	CCW PIPE RACK, PIPE SUPPORTS , MISC BRACING ETC	100	TN	-25,000		307	99.86	30,683	5,683	314									
11-23-5	GALLERIES	S-056	20	TN	-5,000		61	99.86	6,137	1,137	344									
11-23-6	PHOTOVOLTAIC ARRAY	PV-1 & 2	10	TN	-2,500		61	99.86	6,137	3,637	341									
	11-23 Total				-75,000		953		95,119	20,119										
11-24	ARCHITECTURAL		255,312	CF																
11-24-1	CONTROL/ADMINISTRATION BLDG	188'X79'X12' HIGH STEEL BLDG, 50% Steam Plant	89,112	CF			410	109.50	44,885	44,885	311									
11-24-2	CONTROL/ADMINISTRATION BLDG	188'X79'X12' HIGH STEEL BLDG, 50% Other Plant	89,112	CF			410	109.50	44,885	44,885	341									
11-24-3	SAMPLE BUILDING	30'X24'X10' HIGH STEEL BLDG	7,200	CF			33	109.50	3,627	3,627	311									
11-24-4	BULK STORAGE BUILDING	56'X13'X12 HIGH STEEL BLDG, 50% Steam Plant	4,368	CF			20	109.50	2,200	2,200	311									
11-24-4	BULK STORAGE BUILDING	56'X13'X12 HIGH STEEL BLDG, 50% Other Plant	4,368	CF			20	109.50	2,200	2,200	341									
11-24-5	SAMPLE PANEL BUILDING	28'X22'X12 HIGH STEEL BLDG	7,392	CF			34	109.50	3,723	3,723	311									
11-24-6	NEW WAREHOUSE	30'X40'X24' HIGH STEEL BLDG, 50% Steam Plant	19,200	CF			88	109.50	9,671	9,671	311									
11-24-6	NEW WAREHOUSE	30'X40'X24' HIGH STEEL BLDG, 50% Other Plant	19,200	CF			88	109.50	9,671	9,671	341									
11-24-7	VISITOR CENTER (AT PHOTOVOLTAIC FIELD)	24'X64'X10' STEEL BLDG	15,360	CF			71	109.50	7,737	7,737	341									
	11-24 Total						1,174		128,597	128,597										
11-31	MECHANICAL EQUIPMENT		9,432	TN																
11-3113	BOILER (STEAM GENERATOR) COMPLETE																			
11-3113-1	HEAT RECOVERY STEAM GENERATORS (HRSG'S)	U-1, 3-PRESS HRSG W/REHEAT SUPPLEMENTAL DUCT BURNERS INCL INTERGRAL DEAEERATOR, SCR INC 110' STACK	2,156	TN	-538,888		8,850	99.86	883,678	344,790	312									
11-3113-2	HEAT RECOVERY STEAM GENERATORS (HRSG'S)	U-2, 3-PRESS HRSG W/REHEAT SUPPLEMENTAL DUCT BURNERS INCL INTERGRAL DEAEERATOR, SCR INC 110' STACK	2,156	TN	-538,888		8,850	99.86	883,678	344,790	312									
11-3117	COMPRESSOR & ACCESSORIES																			
11-3117-1	AIR COMPRESSOR, CENTRIFUGAL	2 @ 1335 SCFM STATION	9	TN	-2,250		23	99.86	2,325	75	313									
11-3117-2	CT INLET CHILLER COMPRESSORS	U-1	220	TN	-55,000		569	99.86	56,842	1,842	343									
11-3117-3	CT INLET CHILLER COMPRESSORS	U-2	220	TN	-55,000		569	99.86	56,842	1,842	343									
11-3121	AIR COOLED CONDENSER & ACCESSORIES	250K BUNDLES @ 12 TN EA, 50D BUNDLES @ 10 TN EA & 30-200 HP FANS	3,500	TN	-875,000		9,056	99.86	904,312	29,312	314									
11-3165	HEAT EXCHANGERS																			
11-3165-1	CCW HEAT EXCHANGER	10 CELLS @ 30,000 LB EA	150	TN	-37,500		616	99.86	61,493	23,993	313									
11-3165-2	FUEL GAS PREHEAT	2 SHELL & TUBE HT EX	1	TN	-250		4	99.86	410	160	343									
11-3165-3	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-1	3	TN	-750		12	99.86	1,230	480	343									
11-3165-4	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-2	3	TN	-750		12	99.86	1,230	480	343									
11-3175	PUMPS																			
11-3175-1	CONDENSATE PUMPS	U-0, 3 @ 1400 GPM & 625 TDH, 300 HP	4	TN	-1,000		12	99.86	1,227	227	312									
11-3175-2	BOILER FEED PUMPS	U-1, 2 @ 1350 GPM FOR HRSGS, 2150 HP	4	TN	-1,000		12	99.86	1,227	227	312									
11-3175-3	BOILER FEED PUMPS	U-2, 2 @ 1350 GPM FOR HRSGS, 2150 HP	4	TN	-1,000		12	99.86	1,227	227	312									
11-3175-4	FIRE PUMPS	U-0, 2 @ 1500 GPM @ 125 PSI, 300 HP, Steam Plant	0.8	TN	-188		2	99.86	230	43	316									
11-3175-4	FIRE PUMPS	U-0, 2 @ 1500 GPM @ 125 PSI, 300 HP, Other Plant	0.8	TN	-188		2	99.86	230	43	346									
11-3175-5	CLOSED COOLING WATER	2 @ 7000 GPM @ 213 TDH, 550 HP	4	TN	-1,000		12	99.86	1,227	227	316									
11-3175-6	MISCELLANEOUS PUMPS	14 SMALL PUMPS E G TRANSFER, DEMIN WTR RAW WATER, VACUUM , BLOWDOWN SUMPS AND SUMP PUMPS	2.5	TN	-625		8	99.86	767	142	312									

ESTIMATE NO 31088B  
 PROJECT NO 12899-003  
 ISSUE DATE 07/22/2011  
 PREP/REV RCK/JK  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 SUGGESTED FERC ACCOUNTS / COST ESTIMATE

SARGENT & LUNDY

PRICE LEVEL 2011		LOCATION Las Vegas, NV		WAGE RATE DEMINVLAS11		PRODUCTIVITY FACTOR 1 15							
CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	MAN-HOURS	CREW WAGE RATE	LABOR COST	TOTAL COST	FERC ACCOUNTS		
11-3175-7	CONDENSATE PUMPS	3 @ 1400 GPM & 625 TDH, 300 HP	4	TN	-1,125		14	99.86	1,381	256	312		
11-3183	TANKS												
11-3183-1	DEMIN WATER STORAGE TANK	250,000 GALLON, 38" DIA X 30' HIGH	30	TN	-7,500		92	99.86	9,205	1,705	312		
11-3183-2	RAW/FIRE WATER STORAGE TANK	250,000 GALLON, 38" DIA X 30' HIGH, Steam Plant	15	TN	-3,750		46	99.86	4,603	853	312		
11-3183-3	RAW/FIRE WATER STORAGE TANK	250,000 GALLON, 38" DIA X 30' HIGH, Other Plant	15	TN	-3,750		46	99.86	4,603	853	312		
11-3183-4	AQUEOUS AMMONIA STORAGE TANK	20,000 GALLON,	6	TN	-1,500		18	99.86	1,841	341	312		
11-3183-5	CONDENSATE COLLECTION TANK	10,000 GALLON,	4	TN	-1,000		12	99.86	1,227	227	312		
11-3185	TURBINE, COMBUSTION (CT) COMPLETE												
11-3185-1	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, SIEMENS STG6-5000F (501FC+)C/T - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS SILENCING & EVAP COOLERS, INLET CHILLER COILS	213	TN	-53,250		874	99.86	87,320	34,070	344		
11-3185-2	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, SIEMENS STG6-5000F (501FC+)C/T - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS SILENCING & EVAP COOLERS, INLET CHILLER COILS	213	TN	-53,250		874	99.86	87,320	34,070	344		
11-3191	STEAM TURBINE	SIEMENS/WESTINGHOUSE B33/65CC, 175 MW CONDENSING REHEAT TURBINE W STANDARD ACCESSORIES	465	TN	-116,125		1,907	99.86	190,424	74,299	314		
11-3193	WATER TREATING EQUIPMENT		30	TN	-7,500		123	99.86	12,299	4,799	312		
	11-31 Total				-2,358,025		32,631		3,258,400	900,375			
11-35	PIPING		383	TN									
11-35-1	LARGE BORE PIPING ABOVE GROUND PIPING	U1, 14,000 LF/UNIT, 67 % Steam Plant	182	TN	-45,560		560	99.86	55,918	10,358	314		
11-35-1	LARGE BORE PIPING ABOVE GROUND PIPING	U1, 14,000 LF/UNIT, 33 % Other Plant	90	TN	-22,440		276	99.86	27,541	5,101	344		
11-35-2	LARGE BORE PIPING ABOVE GROUND PIPING	U2, 14,300 LF/UNIT, 67% Steam Plant	196	TN	-49,078		603	99.86	60,235	11,157	314		
11-35-2	LARGE BORE PIPING ABOVE GROUND PIPING	U2, 14,300 LF/UNIT, 33% Other Plant	97	TN	-24,173		297	99.86	29,668	5,495	344		
11-35-3	FIRE LINES & HYDRANTS	U-0, ABANDON UNDERGND LINES REMOVE HYDRANTS, 50% Steam Plant	1	LT			35	99.86	3,445	3,445	316		
11-35-3	FIRE LINES & HYDRANTS	U-0, ABANDON UNDERGND LINES REMOVE HYDRANTS, 50% Other Plant	1	LT			35	99.86	3,445	3,445	346		
	11-35 Total				-141,250		1,805		180,251	39,001			
11-41	ELECTRICAL EQUIPMENT		196	TN				99.86					
11-41-1	ELECTRICAL EQUIPMENT	U=0, CONTROL RM, 50% Steam Plant	1	LT			58	99.86	5,742	5,742	315		
11-41-2	ELECTRICAL EQUIPMENT	U=0, CONTROL RM, 50% Other Plant	1	LT			58	99.86	5,742	5,742	345		
11-41-3	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-1, ACCESSORY ELECTRICAL EQUIPMENT, 67% Steam Plant	42	TN	-10,553		130	99.86	12,951	2,399	315		
11-41-3	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-1, ACCESSORY ELECTRICAL EQUIPMENT, 33% Other Plant	21	TN	-5,198		64	99.86	6,379	1,182	345		
11-41-4	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-2, ACCESSORY ELECTRICAL EQUIPMENT, 67% Steam Plant	42	TN	-10,553		130	99.86	12,951	2,399	315		
11-41-4	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-2, ACCESSORY ELECTRICAL EQUIPMENT, 33% Other Plant	21	TN	-5,198		64	99.86	6,379	1,182	345		
11-41-5	OUTDOOR LIGHTING	U-0, INCL LIGHT POLES	1	LT			173	110.55	19,070	19,070	311		
11-41-6	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-1	35	TN	-8,750		108	99.86	10,739	1,989	315		
11-41-7	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-2	35	TN	-8,750		108	99.86	10,739	1,989	315		
	11-41 Total				-49,000		890		90,692	41,692			
11-42	RACEWAY, CABLE TRAY, & CONDUIT		721,420	LF									
11-42-1	CONDUIT	Steam Plant 67% U-1	30,150	LF			347	99.86	34,622	34,622	315		
11-42-2	CONDUIT	Other Plant 33% U-1	14,850	LF			171	99.86	17,053	17,053	345		
11-42-3	CONDUIT	Steam Plant 67% U-2	30,150	LF			347	99.86	34,622	34,622	315		
11-42-4	CONDUIT	Other Plant 33% U-2	14,850	LF			171	99.86	17,053	17,053	345		
11-42-5	TRAY	Steam Plant 67% U-1	1,675	LF			77	99.86	7,694	7,694	315		
11-42-6	TRAY	Other Plant 33% U-1	825	LF			38	99.86	3,789	3,789	345		
11-42-7	TRAY	Steam Plant 67% U-2	1,675	LF			77	99.86	7,694	7,694	315		
11-42-8	TRAY	Other Plant 33% U-2	825	LF			38	99.86	3,789	3,789	345		
	11-42 Total						1,268		126,317	126,317			
11-43	CABLE		318,570	LF				99.86					

ESTIMATE NO 310888  
 PROJECT NO 12699-003  
 ISSUE DATE 07/22/2011  
 PREP/REV RCK/JJK  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 SUGGESTED FERC ACCOUNTS / COST ESTIMATE

SARGENT & LUNDY

PRICE LEVEL 2011		LOCATION Las Vegas, NV		WAGE RATE DEMNVLAS11		PRODUCTIVITY FACTOR 1 15						
CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	MAN-HOURS	CREW WAGE RATE	LABOR COST	TOTAL COST	FERC ACCOUNTS	
11-43-1	MV CABLE	Steam Plant 67% U-1	19,430	LF			223	99 86	22,312	22,312	315	
11-43-1	MV CABLE	Other Plant 33% U-1	9,570	LF			110	99 86	10,990	10,990	345	
11-43-2	MV CABLE	Steam Plant 67% U-2	19,430	LF			223	99 86	22,312	22,312	315	
11-43-2	MV CABLE	Other Plant 33% U-2	9,570	LF			110	99 86	10,990	10,990	345	
11-43-3	LV CABLE	Steam Plant 67% U-1	67,000	LF			385	99 86	38,469	38,469	315	
11-43-3	LV CABLE	Other Plant 33% U-1	33,000	LF			190	99 86	18,947	18,947	345	
11-43-4	LV CABLE	Steam Plant 67% U-2	67,000	LF			385	99 86	38,469	38,469	315	
11-43-4	LV CABLE	Other Plant 33% U-2	33,000	LF			190	99 86	18,947	18,947	345	
11-43-5	CONTROL CABLE	U-1, ABANDONED	40,000	LF				99 86			315	
11-43-6	LV CABLE	U-2, ABANDONED	40,000	LF				99 86			315	
	11-43 Total						1,817		181,437	181,437		
11-44	CONTROL & INSTRUMENTATION		1	LT			115	79 10	9,097	9,097	315	
	11-44 Total						115		9,097	9,097		
11-98	WASTE		1,250	CY								
11-98-1	CONCRETE DEBRIS	ONSITE BURIAL		CY				99 86			311	
11-98-2	RUBBISH & TENANT DEBRIS	OFFSITE BURIAL	1,250	CY		50,000	1,294	99 86	129,187	179,187	311	
	11-98 Total					50,000	1,294		129,187	179,187		
11-81	SCRAP VALUE							99 86				
11-81-1	STEEL	VALUE LISTED INDIV ACCOUNTS ABOVE		TN				99 86			311	
11-81-2	COPPER											
11-81-3	COPPER	50% Steam Plant MPT #1, CORE AND COILS	88	TN	-468,125			99 86	-468,125		315	
11-81-3	COPPER	50% Other Plant MPT #1, CORE AND COILS	88	TN	-468,125			99 86	-468,125		345	
11-81-4	COPPER	MPT #2, CORE AND COILS	88	TN	-470,800			99 86	-470,800		345	
11-81-5	COPPER	MPT #1A, CORE AND COILS	81	TN	-433,350			99 86	-433,350		345	
11-81-6	COPPER	50% Steam Plant MPT #1B, CORE AND COILS	63	TN	-337,050			99 86	-337,050		315	
11-81-6	COPPER	50% Other Plant MPT #1B, CORE AND COILS	63	TN	-337,050			99 86	-337,050		345	
11-81-7	COPPER	U1, AUX TRANSFORMER	15	TN	-80,250			99 86	-80,250		315	
11-81-8	COPPER	U2, AUX TRANSFORMER	15	TN	-80,250			99 86	-80,250		315	
11-81-9	COPPER	STEAM TURBINE GEN	24	TN	-127,330			99 86	-127,330		315	
11-81-10	COPPER	U1 CT GEN	24	TN	-127,330			99 86	-127,330		345	
11-81-10	COPPER	U2 CT GEN	24	TN	-127,330			99 86	-127,330		345	
11-81-9	COPPER	U1, MISC	27	TN	-144,450			99 86	-144,450		315	
11-81-10	COPPER	U2, MISC	27	TN	-144,450			99 86	-144,450		315	
	11-81 Total				-3,345,890					-3,345,890		
	11 Total				-5,969,165	3,781,050	65,565		7,236,459	5,048,344		
90	SUBTOTAL DIRECT & CONSTRUCTION INDIRECT COST				-5,969,165	3,781,050	65,565		7,236,459	5,048,344		
91	OTHER DIRECT & CONSTRUCTION INDIRECT COST											
91-1	SCAFFOLDING - NOT INCLUDED			%								
91-2	COST DUE TO OVERTIME WORKING 5 -10 HOUR DAYS		1 0	EA								
91-21	COST DUE TO OVERTIME INEFFICIENCY - SPECIFY % INEFFICIENCY			%								
91-22	COST DUE TO OVERTIME PAY @1 5 TIMES OVERTIME PAY RATE - SPECIFY % ADDITIONAL HOURS PAID ON ACTUAL HOURS WORKED			%								
91-23	COST DUE TO OVERTIME - ADDITIONAL PER DIEM	NONE		\$/HR								
91-3	PER DIEM	NONE		\$/HR								
91-4	CONSUMABLES - INCLUDED IN LABOR RATE			%								
91-5	FREIGHT ON MATERIAL - INCLUDED IN MATERIAL COST			%								
91-6	FREIGHT ON EQUIPMENT - INCL IN EQUIPMENT COST			%								
91-7	SALES TAX - NOT INCLUDED			%								
91-8	N/A - NOT INCLUDED			%								
91-9	CONTRACTOR'S GENERAL AND ADMINISTRATION EXPENSE - INCLUDED IN LABOR RATE			%								
91-10	CONTRACTOR'S PROFIT - INCLUDED IN LABOR RATE			%								
	91 - SUBTOTAL											
92	TOTAL DIRECT & CONSTRUCTION INDIRECT COST				-5,969,165	3,781,050	65,565		7,236,459	5,048,344		
93	INDIRECT COST											
93-1	ENGINEERING, PROCUREMENT, & PROJECT SERVICES - % of ACCT NO 92		3 0	%						151,450		
93-2	CONSTRUCTION MANAGEMENT SUPPORT - % of ACCT NO 92		2 0	%						100,967		



ESTIMATE NO 31088B		SAN DIEGO GAS & ELECTRIC						SARGENT & LUNDY			
PROJECT NO 12999-003		EL DORADO STATION									
ISSUE DATE 07/22/2011		DISMANTLEMENT STUDY									
PREP/REV RCK/JJK		SUGGESTED FERC ACCOUNTS / COST ESTIMATE									
APPROVED MNO											
PRICE LEVEL 2011		LOCATION Las Vegas, NV		WAGE RATE DEMNVLAS11		PRODUCTIVITY FACTOR 1 15					
CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	SCRAP VALUE	MATERIAL COST	MAN-HOURS	CREW WAGE RATE	LABOR COST	TOTAL COST	FERC ACCOUNTS
93-3	S-U / COMMISSIONING - NOT INCLUDED			%							
93-4	N/A - NOT INCLUDED			%							
93-5	OWNERS COST - NOT INCLUDED			%							
93-6	EPC FEE - NOT INCLUDED			%							
	93 - TOTAL									252,417	
94	TOTAL ESCALATION										
94-1	ESCALATION ON SCRAP VALUE - NOT INCLUDED			%							
94-2	ESCALATION ON MATERIAL - NOT INCLUDED			%							
94-3	ESCALATION ON LABOR - NOT INCLUDED			%							
94-4	ESCALATION ON INDIRECT - NOT INCLUDED			%							
95	TOTAL CONTINGENCY										
95-1	CONTINGENCY ON SCRAP VALUE - % of ACCT NO 92, 94 1		-20 0	%	1,193,833					3,447,818	
95-2	CONTINGENCY ON MATERIAL - % of ACCT NO 92, 94 2		20 0	%		756,210				756,210	
95-3	CONTINGENCY ON LABOR - % of ACCT NO 92, 94 3		20 0	%					1,447,292	1,447,292	
95-4	CONTINGENCY ON INDIRECT - % of ACCT NO 93, 94 4		20 0	%						50,483	
96	TOTAL CONSTRUCTION COST									8,748,580	
97	INTEREST DURING CONSTRUCTION (COMPOUNDED MONTHLY)										
98	TOTAL PROJECT COST									8,748,580	
H IPCSD-270\INFODIV\PROJECTS\SDG&E\El Dorado\31088B1 ELDORADO DEMO xls\Detail Report					EXCEL VERSION 012711						

ESTIMATE NO 31086A  
 PROJECT NO 12699-003  
 ISSUE DATE 4/7/2011  
 PREP/REV RCK/GA  
 APPROVED MNO

SAN DIEGO GAS & ELECTRIC  
 EL DORADO STATION  
 DISMANTLEMENT STUDY  
 FERC ACCOUNT SUMMARY REPORT

SARGENT & LUNDY

SPEC NO.	DESCRIPTION	SCRAP VALUE	MATERIAL COST	LABOR COST	OTHER DIRECT COST	INDIRECT COST	ESCALATION	CONTINGENCY	TOTAL COST
311	Structures and Improvements		50,000	409,473				91,895	551,368
312	Boiler Plant Equipment	-1,128,775		2,010,860				627,927	1,510,012
313	Engines and Engine-Driven Generators	-39,750		63,819				20,714	44,782
314	TurboGenerator Units	-1,110,763		1,396,491				501,451	787,179
315	Accessory Electric Equipment	-1,420,510		312,465				346,595	-761,450
316	Miscellaneous Power Plant Equipment	-1,188		44,299				9,097	52,209
317	Asset Retirement Costs for Steam Production Plant		3,656,014	2,065,370				1,144,277	6,865,661
341	Other Production - Structures & Improvements	-2,500		228,123				46,125	271,747
342	Other Production - Fuel Holders, Producers and Accessories	-21,250		26,081				9,466	14,297
343	Other Production - Prime Movers	-111,750		271,430				76,636	236,316
344	Other Production - Generators	-158,113		237,987				79,220	159,094
345	Other Production - Accessory Electric Equipment	-1,974,380		120,058				418,888	-1,435,434
346	Other Production - Miscellaneous Power Plant Equipment	-188		7,251				1,488	8,551
347	Other Production - Asset Retirement Costs		75,036	42,753				23,558	141,346
11	ENGINEERING, PROCUREMENT, & PROJECT SERVICES (Approx 85% Steam Plant)					151,450			151,450
12	CONSTRUCTION MANAGEMENT SUPPORT (Approx 85% Steam Plant)					100,967			100,967
13	S-U/COMMISSIONING								
14	OWNERS COST								
15	EPC FEE								
16	N/A								
TOTAL CONSTRUCTION COST		-5,969,165	3,781,050	7,236,459		252,417		3,447,818	8,748,580
INTEREST DURING CONSTRUCTION (COMPOUNDED MONTHLY)									0
TOTAL PROJECT COST									8,748,580

H:\PCSD-270\INFOW\PROJECTS\SDG&E\EL Dorado\310868 ELDORADO DEMO FERC Breakout.xls\Summary Report (2)

Inputs  
Outputs

## 2011 Desert Star (Former EI Dorado LLC) ARO RECALCULATION (REV.)

Time of Estimate	Future Liability SGEN Original Estimate 05/2000	Future Liability SDG&E Estimate 10/2011	Layer Diff (\$)	Revision Up/Down	Discount Rate	FASB INTEREST RATE RECALC
Discount Rate	11.52%	3.82%				
Oct Calc	17,027,958	18,581,711	\$ 1,553,753	UP	New	3.82%
Feb. 2012 Rev. Calc	17,027,958	\$17,998,862	\$ 970,904	UP	New	3.82%

Asset placed in service on  
Asset life  
Site lease requires dismantling at end of contract

May 1, 2000  
27  
1-May-2027

SDG&E Acquired EI Dorado on October 1, 2011  
Remaining Life

15 years 7 Months      See table below

**2011 Decommissioning Cost based on Sargent and Lundy Decom. Study**  
Including Scrap Value

**\$ 13,523,912**

**Future Value**  
**Adjusted for Inflation to Retirement Date**  
**Using Geometric Weighted Average Projected Inflation Rate of**

1.85%      **\$17,998,862**

Miramar and Palomar

# Decommissioning Cost Study

Prepared for  
San Diego Gas & Electric Company

Report SL-010256



A  Sempra Energy utility

Project 12699-001  
June 2010

Prepared by

 **Sargent & Lundy** LLC  
Consulting

55 East Monroe Street • Chicago, IL 60603-5780 USA

Miramar and Palomar  
**Decommissioning Cost Study**

Prepared for  
San Diego Gas & Electric Company

**SL-010256**  
June 2010

**Sargent & Lundy** <sup>LLC</sup>  
Consulting

55 East Monroe Street  
Chicago, IL 60603-5780 USA

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## Miramar and Palomar Decommissioning Cost Study

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#### Appendixes

- A Conceptual Estimate of Cost to Dismantle Miramar Energy Facility
- B Conceptual Estimate of Cost to Dismantle Palomar Energy Center
- C Conceptual Estimate of Cost — FERC Accounts

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## ACRONYMS AND ABBREVIATIONS

<u>Term</u>	<u>Definition or Clarification</u>
CT	Combustion turbine
FERC	Federal Energy Regulatory Commission
G&A	General & administrative
OEM	Original equipment manufacturer
PCB	Polychlorinated biphenyl
S&L	Sargent & Lundy, L.L.C.
SDG&E (Owner)	San Diego Gas & Electric Company

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## EXECUTIVE SUMMARY

Sargent & Lundy was contracted by San Diego Gas & Electric Company to perform a conceptual cost estimate for the dismantlement of (a) the Miramar Energy Facility consisting of Unit 1 (46 MW) and Unit 2 (46 MW) simple cycle gas turbines located in San Diego, California, and (b) the Palomar Energy Center consisting of a 550-MW 2 x 2 x 1 combined-cycle plant in Escondido, California.

### METHODOLOGY

The S&L methodology for developing the cost estimate consist of three elements: (1) our experience in developing plant demolition costs and our existing database for numerous other projects, (2) use of unit cost factor methodology, and (2) quotes for previous projects for similar activities. The cost estimate was developed based on the drawings, documents, and data provided by the Owner. These drawings and documents were used to estimate the building foundation sizes, building volumes, steel quantities, quantity of piping, valves, and other equipment. A site walkdown was performed to conduct a review of the site for dismantlement and determine any specific site-unique requirements. This information was used with unit cost factors developed by S&L based on industry data and our experience. Unit cost factors for concrete removal, steel removal, and cutting costs etc. were developed from labor and material cost information. We estimated the quantities of recoverable metals that could be recovered and sold for scrap. No salvage value was assumed for any equipment.

### CONCEPTUAL COST ESTIMATE

#### Miramar Energy Facility

The summary of the cost estimate for decommissioning the Miramar Energy Facility is shown below:

Description	Material Cost	Labor Cost	Total Cost
Demolition Direct Cost & Construction Indirect Cost	\$ (326,270)	\$ 944,670	\$ 618,390
Indirect Cost			\$ 61,840
Contingency	\$ 101,620	\$ 188,930	\$ 302,920
<b>Total Project Cost</b>	<b>\$ (224,650)</b>	<b>\$ 1,133,600</b>	<b>\$ 983,150</b>

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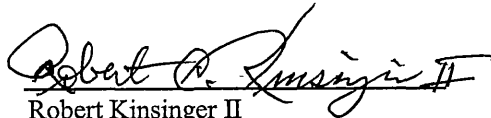
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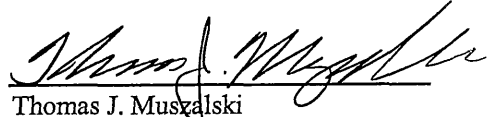
### Palomar Energy Center

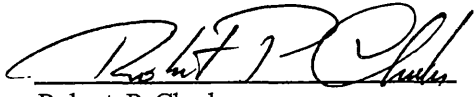
The summary of the cost estimate for decommissioning the Palomar Energy Center is shown below:

Description	Material Cost	Labor Cost	Total Cost
Demolition Direct Cost & Construction Indirect Cost	\$ (911,370)	\$ 8,031,830	\$ 7,120,460
Indirect Cost			\$ 356,020
Contingency	\$ 889,550	\$ 1,606,370	\$ 2,567,120
<b>Total Project Cost</b>	<b>\$ (21,820)</b>	<b>\$ 9,638,200</b>	<b>\$ 10,043,600</b>

#### SARGENT & LUNDY LLC

Prepared by   
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Approved by  30 June 2010  
 Robert. P. Charles Date  
 Senior Principal Consultant & Project  
 Manager

Last page of Executive Summary.

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## 1. GENERAL DESCRIPTION

### 1.1 MIRAMAR ENERGY FACILITY

The Miramar Energy Facility in central San Diego consists of two simple-cycle GE LM 6000 combustion turbines (CTs). The Miramar facility is used for peaking duty and is capable of generating 92 MW. The facility uses the latest generation of peaking turbines with selective catalytic reduction for nitrogen oxide (NO<sub>x</sub>) reduction. The Miramar CTs can be started remotely from the Palomar control room and are operated and maintained by personnel based out of the Palomar Energy Center. On January 30, 2009, the Commission issued D.09-01-008, approving SDG&E's application for the addition of a second combustion turbine at Miramar. The second turbine is a virtual replica of the first Miramar turbine with a capacity of approximately 46.5 MW of peaking energy and capacity for SDG&E's service territory. The construction was completed, and the unit went into commercial operation in August of 2009.

### 1.2 PALOMAR ENERGY CENTER

Facilities at the Palomar Energy Center, in northern San Diego County, Escondido, California, consist of two GE Frame 7FA (PG7241FA) combustion turbine-generators and a single steam turbine-generator. Each CT exhausts into separate heat recovery steam generators (HRSG), each of which has a selective catalytic reduction system for NO<sub>x</sub> reduction and an oxidation catalyst to reduce volatile organic compounds (VOCs) and carbon monoxide (CO). Each HRSG is also provided with natural gas-fired duct burners that provide additional steam production to increase the net plant generating output during peak load periods. The steam produced by the two HRSGs is supplied to a single steam turbine-generator. The turbine exhaust steam is condensed in a steam surface condenser by transferring the heat to the circulating cooling water. The heat in the circulating water is then rejected to the atmosphere in an evaporative cooling tower.

The nameplate rating – i.e., the full-load continuous rating of a generator under specified conditions as designated by the manufacturer – of the Palomar Energy Center is 550 MW. However, Palomar is configured so that it may operate using either of the combustion turbines alone, or one combustion turbine and the steam turbine. The CTs are rated at 170 MW nominal each, and the steam turbine is rated at 235 MW nominal. This gives the Palomar plant operational flexibility to respond to a varying load demand while optimizing efficiency.

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With two CTs feeding two HRSGs feeding one steam turbine, this configuration is referred to as a 2 x 2 x 1 combined-cycle plant and is typical of modern high-efficiency plant installations of this capacity in use by utilities and merchant generators throughout the U.S. and abroad.

The CTs are capable of producing more power, and are more efficient, with colder inlet temperatures. As such, Palomar is equipped with a chiller system that can reduce the turbine inlet temperature to approximately 50°F. This reduction in temperature allows the plant to increase output on hot summer days when the system electrical demand is the highest.

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## 2. SCOPE OF WORK

Sargent & Lundy was contracted by San Diego Gas & Electric Company to perform a conceptual cost estimate for the dismantlement of the Miramar Energy Facility, Units 1 and 2, located in San Diego, California, and the Palomar Energy Center in Escondido, California. The work scope included review of drawings and documents of the facility, a site visit, and the development of a conceptual demolition cost estimate and report.

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### 3. COST ESTIMATE

#### 3.1 METHODOLOGY

The methodology used for developing the cost estimate includes a combination of stochastic and deterministic methods. Deterministic methods were used based on the quantity and size of equipment (e.g., the number of foundations, linear feet of piping, equipment, and so forth). Stochastic methods were also used if quantities information (e.g., fire lines and hydrants, misc. electrical equipment, etc.) was not available.

The cost estimate was developed based on drawings, documents, and data provided by the Owner. These drawings and documents were used to estimate the building foundation sizes, building volumes, steel quantities, quantity of piping, valves, and other equipment.

The S&L methodology for developing the cost estimate consist of three elements: (1) our experience in developing plant demolition cost and our existing database for numerous other projects, (2) use of unit cost factor methodology, and (2) quotes for previous projects for similar activities.

Cost estimates were created using the S&L cost model format and the S&L cost database. The estimates developed include both summaries and details for each type of work performed, indirect costs, and contingencies. The cost estimate database report lists costs by buildings, plant systems, and several other categories.

An inventory of plant piping, valves, equipment, HVAC ducts, concrete, galleries, cable tray, and other equipment was developed based on review of drawings and data provided. Mr. Robert Kinsinger (from Sargent & Lundy) visited the sites and performed a site walkdown to conduct a review of the site for dismantlement and determine any specific site-unique requirements. This information was used with unit cost factors developed by S&L based on industry data and our experience. Unit cost factors for concrete removal, steel removal, cutting costs, and other tasks were developed from labor and material cost information. We estimated the quantities of recoverable metals that could be recovered and sold for scrap. No salvage value was assumed for any equipment.

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We worked from site general arrangement drawings and company documentation for the facilities, including information about any existing or unremediated metal cleaning storage ponds, asbestos inventories, PCB inventories, or sludge ponds. We relied on San Diego Gas & Electric Company to identify the location of environmental problems that need to be considered in the estimates, since our scope of work does not include doing a detailed survey and testing program to identify such problems.

### 3.2 COST ESTIMATE SUMMARY

#### 3.2.1 Miramar Energy Facility

The summary of the cost estimate for decommissioning the Miramar Energy Facility is shown in Table 3-1. The commercial and technical basis for the estimate is included in Section 4. The detailed estimate is included in Appendix A. The breakdown into FERC accounts is shown in Table 3-2. The allocation of FERC Accounts is shown in Appendix C. All costs are in 2010 dollars.

**Table 3-1 — Cost Estimate Summary for Miramar Energy Facility**

Acct	Description	Material Cost	Labor Cost	Total Cost
	Demolition			
11.21	Civil Work	\$ 17,986	\$ 7,235	\$ 25,221
11.22	Concrete		\$ 220,412	\$ 220,412
11.23	Steel	\$ (18,457)	\$ 24,630	\$ 6,173
11.24	Architectural		\$ 27,301	\$ 27,301
11.31	Mechanical Equipment	\$ (158,605)	\$ 282,718	\$ 124,112
11.35	Piping	\$ (10,992)	\$ 17,413	\$ 6,421
11.41	Electrical Equipment	\$ (34,350)	\$ 76,678	\$ 42,328
11.42	Raceway, Cable Tray & Conduit		\$ 50,321	\$ 50,321
11.43	Cable		\$ 38,884	\$ 38,884
11.44	Control & Instrumentation		\$ 11,437	\$ 11,437
11.98	Waste	\$ 72,920	\$ 187,640	\$ 260,560
11.81	Salvage	\$ (194,776)		\$ (194,776)
11	Subtotal Direct Cost & Construction Indirect Cost	\$ (326,274)	\$ 944,669	\$ 618,394
93.1	Engineering			\$ 49,472
93.2	Construction Management Support			\$ 12,368
93.5	Owners Cost			\$ -
	Subtotal Indirect Cost			\$ 61,839
95.2	Contingency on Material	\$ 101,617		\$ 101,617
95.3	Contingency on Labor		\$ 188,934	\$ 188,934
95.4	Contingency on Indirect			\$ 12,368
	Subtotal Contingency	\$ 101,617	\$ 188,934	\$ 302,919
	<b>Total Project Cost</b>	<b>\$ (224,657)</b>	<b>\$ 1,133,603</b>	<b>\$ 983,152</b>

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**Table 3-2 — Cost Estimate Summary by FERC Account for Miramar Energy Facility**

FERC Account	Description	Cost
<b>OTHER PRODUCTION</b>		
341	Structures and Improvements	\$ 124,790
342	Fuel Holders, Producers, and accessories	\$ 188,147
343	Prime Movers	\$ -
344	Generators	\$ 466,469
345	Accessory Electric Equipment	\$ 101,657
346	Miscellaneous Power Plant Equipment	\$ 102,090
<b>Total</b>		<b>\$ 983,152</b>

### 3.2.2 Palomar Energy Center

The summary of the cost estimate for decommissioning the Palomar Energy Center is shown in Table 3-3. The commercial and technical basis for the estimate is included in Section 4. The detailed estimate is included in Appendix A. The breakdown into FERC accounts is shown in Table 3-4. The allocation of FERC Accounts is shown in Appendix C All costs are in 2010 dollars.

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Table 3-3 — Cost Estimate Summary for Palomar Energy Center

Acct	Description	Material Cost	Labor Cost	Total Cost
	Demolition			
11.21	Civil Work	\$ 1,154,178	\$ 738,237	\$ 1,892,414
11.22	Concrete		\$ 1,657,978	\$ 1,657,978
11.23	Steel	\$ -	\$ -	\$ -
11.24	Architectural		\$ 285,031	\$ 285,031
11.31	Mechanical Equipment	\$ (1,855,770)	\$ 3,182,431	\$ 1,326,661
11.35	Piping	\$ (129,385)	\$ 179,518	\$ 50,133
11.41	Electrical Equipment	\$ (44,884)	\$ 90,735	\$ 45,851
11.42	Raceway, Cable Tray & Conduit		\$ 125,803	\$ 125,803
11.43	Cable		\$ 180,698	\$ 180,698
11.44	Control & Instrumentation		\$ 11,437	\$ 11,437
11.98	Waste	\$ 614,000	\$ 1,579,966	\$ 2,193,966
11.81	Salvage	\$ (649,512)		\$ (649,512)
11	Subtotal Direct Cost & Construction Indirect Cost	\$ (911,374)	\$ 8,031,834	\$ 7,120,460
93.1	Engineering			\$ 213,614
93.2	Construction Management Support			\$ 142,409
93.5	Owners Cost			\$ -
	Subtotal Indirect Cost			\$ 356,023
95.2	Contingency on Material	\$ 889,546		\$ 889,546
95.3	Contingency on Labor		\$ 1,606,367	\$ 1,606,367
95.4	Contingency on Indirect			\$ 71,205
	Subtotal Contingency	\$ 889,546	\$ 1,606,367	\$ 2,567,117
	<b>Total Project Cost</b>	<b>\$ (21,828)</b>	<b>\$ 9,638,200</b>	<b>\$ 10,043,600</b>

Table 3-4 — Cost Estimate Summary by FERC Account for Palomar Energy Center

FERC Account	Description	Cost
<b>STEAM PRODUCTION</b>		
311	Structures and Improvements	\$ 3,199,290
312	Boiler Plant Equipment	\$ 5,302,978
313	Engines and Engine driven Generators	\$ -
314	Turbogenerator Units	\$ 966,636
315	Accessory Electric Equipment	\$ 292,414
316	Miscellaneous Power Plant Equipment	\$ 282,282
	<b>Total</b>	<b>\$ 10,043,600</b>

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## 4. BASIS OF ESTIMATE

The basis for the cost estimate is as follow:

### A. Labor Wage Rates

- Crew labor rates were developed using union craft wage rates and fringe benefits from S&L's database for San Diego, California.
- The labor estimate is based on a 40-hour workweek, no per diem or other labor incentives.

### B. Labor Crews

- The construction labor cost is based in part on the use of applicable construction crews required for the scope of work of this project.
- The crew rate includes small tools and equipment.
- The crew rate includes contractor indirect costs (G&A, site supervision and profit).
- A example of crew rates for demolition of equipment and demolition of concrete is shown in Table 4-1 below:

Table 4-1 — Example Crew Rates

Union - San Diego, CA		Demo Equipment		Demo Concrete	
		\$/hr	Percentage	\$/hr	Percentage
Base Rate	average rate of crew (\$/m	\$ 28.11	29%	\$ 35.26	33%
Workman's Comp	percentage	\$ 6.14	6%	\$ 5.81	5%
Fringes	(\$/mnhr)	\$ 13.75	14%	\$ 15.93	15%
Travel	per diem	\$ -	0%	\$ -	0%
FICA	(\$/mnhr)	\$ 2.37	2%	\$ 2.92	3%
Other (Small tools, Consumables)	percentage	\$ 1.41	1%	\$ 1.76	2%
Equipment	based on equipment needed by the type of crew	\$ 18.82	20%	\$ 18.17	17%
Contractor Indirects (G&A, Site Supervision, Profit)	percentage	\$ 24.71	26%	\$ 27.95	26%
<b>Total</b>		<b>\$ 95.31</b>	<b>100%</b>	<b>\$ 107.80</b>	<b>100%</b>

### C. Productivity

- Labor productivity is estimated to be 1.2<sup>1</sup> based on S&L in-house historical data relating to productivity experienced on demolition and productivity for the San Diego area.

<sup>1</sup> Productivity index calculated as (Specific City Labor Rate) / (National Average Labor Rate) x 100

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- No allowances have been made to cover items such as loss in productivity because of inclement weather conditions.

**D. Quantity Sources**

- Quantities of pieces of equipment and/or bulk material commodities used in this cost estimate were developed from engineering supplied Drawings (see reference Section 5)

**E. Scrap**

- The value of scrap was determined by a 3 month average of, February, March and April of 2010 using Zone 1 of the www.americanrecycler.com 'Scrap Metals MarketWatch'.
- Region 1 (USA West coast) values were used; 'Plate and Structural' values were used for steel pricing and '#2 Copper' values were used for copper pricing.
- 25% of the values obtained were deducted to pay for preparation and shipping to the mills, since the values obtained are delivered prices. Estimated scrap prices are listed in Table 4-2.

**Table 4-2 — Estimated Scrap Prices**

	Plate & Structural	#2 Copper	
	\$/ton	\$/lb	
Apr-10	\$310	\$2.99	
Mar-10	\$315	\$2.78	
Feb-10	\$290	\$2.76	
Avg	\$305	\$2.84	
Shipping/Processing	-\$76	-\$0.71	
Total	\$229	\$2.13	
		\$4,260	per ton

**F. Project Schedule**

- Miramar Energy Facility: 12-month construction schedule.
- Palomar Energy Center: 18-month construction schedule.

**G. Contractor Costs**

- Contractors' G&A is included in the crew cost and estimated to be 26% of the crew cost. (see Item B above)
- Cost for small tools, equipment and field supervision is included in the crew rate as labor (see Item B above).

**H. Indirect Expenses**

- Project Indirect are based on % Total Direct Construction labor only.

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- Engineering is estimated to be 5%. This will cover engineering services associated with terminal points (e.g., cap gas line, electrical tie-in, water, etc) and site condition after demolition (e.g., drainage, grading, etc.).
- Construction Management & Field Engineering is estimated to be 2%. This covers oversight of demolition activities, not full-time construction management.
- Owner's costs not included.

**I. Escalation Rates**

- Not included.

**J. Sales and Use Taxes**

- Sales and use taxes not included.

**K. Contingency**

- A 20% contingency is applied for labor and indirect expenses. A negative 20% (-20%) contingency for material and salvage, as a drop in salvage value (the overwhelming majority of the material accounts) will result in an increase in project cost. 20% contingency is the typical amount used by Sargent & Lundy's cost estimating group for conceptual estimates.

**L. Contract Basis for Estimate**

- The contracting strategy will be a multiple lump sum.

**M. Assumptions**

Specific assumptions made by the Estimator not included in the categories above:

- All chemicals will be removed from the facilities to be demolished by the utility before demolition.
- No extraordinary environmental costs for demolition will be needed.
- There will be no PCBs on site at the time of demolition.
- Switchyards within the plant boundaries are not part of the scope, nor are access roads to these facilities.
- All items above grade and to a depth of 1 foot will be demolished. All foundations will be removed. Any other items buried more than 1 foot deep will remain in place.
- Underground piping will be abandoned in place.
- Underground piping larger than 4 feet in diameter will be filled with sand or slurry and capped at the ends to prevent collapse (none noted at this site). Non-metal pipe will be collapsed.

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- All demolished materials are considered debris, except for organic combustibles and non-embedded metals which have scrap value.
- The basis for salvage estimating is for scrap value only. No resale of equipment or material is included.
- Handling on-site and off-site disposal of hazardous materials will be performed in compliance with methods approved by SDG&E'S Environmental Services Department.
- Disturbed areas will be buried under 2 feet of topsoil, mulched, and seeded with grass; no other landscaping is included.
- All borrow material is assumed to be from offsite sources.
- Debris is to be disposed of off site.
- Fences and gates are left in place to protect the site.
- Catalyst is assumed to be removed and returned to the OEM before demolition.
- Water treatment equipment is leased (for Miramar Energy Facility).

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## 5. REFERENCES

1. Sargent & Lundy Cost Data Base
2. RSMMeans Cost Data, 2010
3. Engineering Drawings – Miramar Energy Facility
  - 1C100, Rev 8, MEF I - Site Layout and Sanitary Plan
  - 2S4, Rev 3, MEF II, Generation Area Foundation Plan
  - 2S3, /Rev 2, MEF II, Area Plan, Foundation Arrangement
4. Engineering Drawings – Palomar Energy Center
  - 2004-005-SF-000, Rev 3, Foundation Location Plan,
  - 2004-005-PP-001, Rev 4, Plot Plan
  - Palomar Equipment List
  - Other Drawings are Listed in the Detailed Cost Sheet (Appendix B - Description)

Last page of text

**Appendix A**  
Conceptual Estimate of Cost to Dismantle Miramar Energy Facility



ESTIMATE NO 30598A  
 PROJECT NO 12699-001  
 ISSUE DATE 5/15/2010  
 PREP/REV RCK/TJM  
 APPROVED PF

SARGENT & LUNDY

SDG&E  
 MIRAMAR STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

CODE OF ACCOUNT	DESCRIPTION A	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11	DEMOLITION				
11-21 Total	CIVIL WORK		17,986	7,235	25,221
11-22 Total	CONCRETE			220,412	220,412
11-23 Total	STEEL		-18,457	24,630	6,173
11-24 Total	ARCHITECTURAL			27,301	27,301
11-26 Total	MISCELLANEOUS STRUCTURAL ITEM				
11-31 Total	MECHANICAL EQUIPMENT		-158,605	282,718	124,112
11-35 Total	PIPING		-10,992	17,413	6,421
11-41 Total	ELECTRICAL EQUIPMENT		-34,350	76,678	42,328
11-42 Total	RACEWAY, CABLE TRAY, & CONDUIT			50,321	50,321
11-43 Total	CABLE			38,884	38,884
11-44 Total	CONTROL & INSTRUMENTATION			11,437	11,437
11-98 Total	WASTE		72,920	187,640	260,560
11-81 Total	SALVAGE		-194,776		-194,776
11 Total	DEMOLITION		-326,275	944,669	618,394
90	SUBTOTAL DIRECT & CONSTRUCTION INDIRECT COST		-326,275	944,669	618,394
91	OTHER DIRECT & CONSTRUCTION INDIRECT COST				
91-1	SCAFFOLDING - NOT INCLUDED				
91-2	COST DUE TO OVERTIME WORKING 5 -10 HOUR DAYS				
91-3	PER DIEM				
91-4	CONSUMABLES - INCLUDED IN WAGE RATE				
91-5	FREIGHT ON MATERIAL - INCLUDED IN MATERIAL COST				
91-6	FREIGHT ON EQUIPMENT - % of ACCT NO 90				
91-7	SALES TAX - NOT INCLUDED				
91-8	N/A - NOT INCLUDED				
91-9	CONTRACTOR'S GENERAL AND ADMINISTRATION EXPENSE - INCLUDED IN WAGE RATES				
91-10	CONTRACTOR'S PROFIT - INCLUDED IN WAGE RATE				
	91 - SUBTOTAL				
92	TOTAL DIRECT & CONSTRUCTION INDIRECT COST		-326,275	944,669	618,394
93	INDIRECT COST				
93-1	ENGINEERING, PROCUREMENT, & PROJECT SERVICES - % of ACCT NO 92				49,472
93-2	CONSTRUCTION MANAGEMENT SUPPORT - % of ACCT NO 92				12,368
93-3	S-U / COMMISSIONING - NOT INCLUDED				
93-4	N/A - NOT INCLUDED				
93-5	OWNERS COST - NOT INCLUDED				
93-6	EPC FEE - NOT INCLUDED				
	93 - TOTAL				61,839
94	TOTAL ESCALATION				

ESTIMATE NO 30598A  
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 PREP/REV RCK/TJM  
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CODE OF ACCOUNT	DESCRIPTION A	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
95	TOTAL CONTINGENCY				302,919
95-1	CONTINGENCY ON EQUIPMENT - NOT INCLUDED				
95-2	CONTINGENCY ON MATERIAL - NOT INCLUDED		101,617		101,617
95-3	CONTINGENCY ON LABOR - % of ACCT NO 92, 94 3			188,934	188,934
95-4	CONTINGENCY ON INDIRECT - % of ACCT NO 93, 94 4				12,368
96	TOTAL CONSTRUCTION COST				983,152
97	INTEREST DURING CONSTRUCTION ( COMPOUNDED MONTHLY)				
98	TOTAL PROJECT COST				983,152

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ESTIMATE NO 30598A  
 PROJECT NO 12699-001  
 ISSUE DATE 5/15/2010  
 PREPARED BY RCKTJM  
 APPROVED BY PF

SDG&E  
 MIRAMAR STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2010 LOCATION San Diego, CA WAGE RATE DEMCASAN10 PRODUCTIVITY FACTOR 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11	DEMOLITION							
11-21	CIVIL WORK							
11-21-1	PAVED SURFACES	GRAVEL ROADS, N/A	1,057	CY		17,441	5,959	23,400
11-21-2	COVER DISTURBED AREAS OF SITE WITH 2" OF TOP SOIL	APPROX. 33 ACRE						
11-21-3	SEED & MULCH SITE		0.33	AC		545	1,276	1,821
	11-21 Total					17,986	7,235	25,221
11-22	CONCRETE		1,622	CY				
11-22-1	TURBINE GENERATOR FDN	U-1	217	CY			23,748	23,748
11-22-2	TURBINE GENERATOR FDN	U-2	217	CY			23,748	23,748
11-22-3	AUX SKID FDN	U-1	58	CY			8,499	8,499
11-22-4	AUX SKID FDN	U-2	58	CY			8,499	8,499
11-22-5	WATER WASH PAD	U-1	6	CY			800	800
11-22-6	WATER WASH PAD	U-2	6	CY			800	800
11-22-7	15 KV SWITCHGEAR FDN	U-1	12	CY			1,732	1,732
11-22-8	15 KV SWITCHGEAR FDN	U-2	12	CY			1,732	1,732
11-22-9	ENGINE REMOVAL FDN	U-1	2	CY			262	262
11-22-10	ENGINE REMOVAL FDN	U-2	2	CY			262	262
11-22-11	FUEL GAS FILTER SEPERATOR FDN	U-1	4	CY			597	597
11-22-12	FUEL GAS FILTER SEPERATOR FDN	U-2	4	CY			597	597
11-22-13	OUTLET DUCT FDN A	U-1	4	CY			538	538
11-22-14	OUTLET DUCT FDN A	U-2	4	CY			538	538
11-22-15	OUTLET DUCT FDN B	U-1	3	CY			422	422
11-22-16	OUTLET DUCT FDN B	U-2	3	CY			422	422
11-22-17	OUTLET DUCT FDN C	U-1	3	CY			393	393
11-22-18	OUTLET DUCT FDN C	U-2	3	CY			393	393
11-22-19	OUTLET DUCT FDN D	U-1	10	CY			1,426	1,426
11-22-20	OUTLET DUCT FDN D	U-2	10	CY			1,426	1,426
11-22-21	AUX TRANSFORMER 480 V SWITCHGEAR FDN	U-1	29	CY			4,206	4,206
11-22-22	AUX TRANSFORMER 480 V SWITCHGEAR FDN	U-2	29	CY			4,206	4,206
11-22-23	AUX ELECTRIC ENCLOSURE FDN	U-1	8	CY			1,121	1,121
11-22-24	AUX ELECTRIC ENCLOSURE FDN	U-2	8	CY			1,121	1,121
11-22-25	STACK FDN	U-1	36	CY			5,224	5,224
11-22-26	STACK FDN	U-2	36	CY			5,224	5,224
11-22-27	CEMS FDN	U-1	3	CY			437	437
11-22-28	CEMS FDN	U-2	3	CY			437	437
11-22-29	AMONIA EVAP SKID	U-1	8	CY			1,164	1,164
11-22-30	AMONIA EVAP SKID	U-2	8	CY			1,164	1,164
11-22-31	EMERGENCY EYEWASH	U-1	1	CY			87	87

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PRICE LEVEL	2010	LOCATION	San Diego, CA	WAGE RATE	DEMCSAN10	PRODUCTIVITY FACTOR	1.2	CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11-22-32		EMERGENCY EYEWASH						U-2			1	CY			87	87
11-22-33		BOP MCC FDN						U-1			4	CY			640	640
11-22-34		BOP MCC FDN						U-2			4	CY			640	640
11-22-35		TEMPERING AIR DUCT FDNS						U-1			13	CY			1,848	1,848
11-22-36		TEMPERING AIR DUCT FDNS						U-2			13	CY			1,848	1,848
11-22-36		FIN FAN COOLER FDN						U-1			16	CY			2,358	2,358
11-22-36		FIN FAN COOLER FDN						U-2			16	CY			2,358	2,358
11-22-36		WATER TREATMENT CONCRETE PAD						U-1			60	CY			8,732	8,732
11-22-36		WATER TREATMENT CONCRETE PAD						U-2			60	CY			8,732	8,732
11-22-36		DEMIN WATER PUMP PAD						U-1			29	CY			4,235	4,235
11-22-36		DEMIN WATER PUMP PAD						U-2			5	CY			684	684
11-22-36		DEMIN WATER TANK FDN						U-1			60	CY			8,732	8,732
11-22-36		DEMIN WATER TANK FDN						U-2			60	CY			8,732	8,732
11-22-36		SERVICE BLDG & CONTROL ROOM						U-0			33	CY			4,846	4,846
11-22-36		AIR COMPRESSOR PAD						U-0			13	CY			1,936	1,936
11-22-36		BLACK START DG ENGINE						U-0			156	CY			22,673	22,673
11-22-36		GAS COMPRESSOR FDN						U-0			226	CY			32,817	32,817
11-22-36		GAS COMPRESSOR COOLER FDN						U-0			50	CY			7,291	7,291
		11-22 Total												220,412	220,412	
11-23		STEEL									81	TN				
11-23-1		EXHAUST STACK						U-1, 45' 10' DIA			11	TN		-2,473	3,300	827
11-23-2		EXHAUST STACK						U-2, 45' 10' DIA			11	TN		-2,473	3,300	827
11-23-3		DEMIN WATER STORAGE TANK						U-1, 200000 GALLON			28	TN		-6,412	8,556	2,144
11-23-4		DEMIN WATER STORAGE TANK						U-2 200000 GALLON			28	TN		-6,412	8,556	2,144
11-23-5		AQUEOUS AMMONIA STORAGE TANK						U-0, 6000 GALLON			3	TN		-687	917	230
		11-23 Total												-18,457	24,630	6,173
11-24		ARCHITECTURAL									53,877	CF				
11-24-1		SERVICE BLDG & CONTROL ROOM						U-0, 50X30X14', STEEL BLDG			21,000	CF			10,641	10,641
11-24-2		AIR COMPRESSOR BLDG						U-2, 245 SF'X9'			4,655	CF			2,359	2,359
11-24-3		GAS COMPRESSOR BLDG						U-2, 1485.33 SF'X9'			28,222	CF			14,301	14,301
		11-24 Total												27,301	27,301	
11-26		MISCELLANEOUS STRUCTURAL ITEM									1	EA				
		11-26 Total														
11-31		MECHANICAL EQUIPMENT									693	TN				
11-31-1		COMBUSTION TURBINE (CT) WITH ACCESSORIES						U-1, LM6000 PC-SPRINT W/GENERATOR AND ACCESSORIES			266	TN		-60,914	108,604	47,690
11-31-2		COMBUSTION TURBINE (CT) WITH ACCESSORIES						U-2, LM6000 PC-SPRINT W/GENERATOR AND ACCESSORIES			266	TN		-60,914	108,604	47,690

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PRICE LEVEL	2010	LOCATION	San Diego, CA	WAGE RATE	DEMCASAN10	PRODUCTIVITY FACTOR	1 2	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	U-0, 625 KW, NATURAL GAS FUEL	5	TN	-1,145	896						
11-31-3	BLACK START DG ENGINE												
11-31-4	SCR CASING			21	TN	-4,809	3,765						
11-31-5	SCR CAVITY DUCTWORK			33	TN	-7,557	5,916						
11-31-6	SCR CASING			21	TN	-4,809	3,765						
11-31-7	SCR CAVITY DUCTWORK			33	TN	-7,557	5,916						
11-31-8	CT AIR INTAKE SYSTEM W DUCTS & SILENCER			20	TN	-4,580	3,586						
11-31-9	CT AIR INTAKE SYSTEM W DUCTS & SILENCER			20	TN	-4,580	3,586						
11-31-10	CT LUBE OIL SYSTEM INCL FIN FAN COOLER			3	TN	-687	538						
11-31-11	CT LUBE OIL SYSTEM INCL FIN FAN COOLER			3	TN	-687	538						
11-31-12	CT LUBE GAS FUEL			1	TN	-229	179						
11-31-13	DEMIN WTR TRANSFER PUMPS			0.3	TN	-69	23						
11-31-14	DEMIN WTR TRANSFER PUMPS			0.3	TN	-69	23						
11-31 Total													
						-156,605	124,112						
11-35	PIPING			48	TN								
11-35-1	LARGE BORE PIPING ABOVE GROUND PIPING			24	TN	-5,496	1,838						
11-35-2	LARGE BORE PIPING ABOVE GROUND PIPING			24	TN	-5,496	1,838						
11-35-3	FIRE LINES & HYDRANTS			1	LT		2,745						
11-35 Total													
						-10,992	17,413						
11-41	ELECTRICAL EQUIPMENT			150	TN								
11-41-1	ELECTRICAL EQUIPMENT			1	LT		11,437						
11-41-2	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT			63	TN	-14,427	4,825						
11-41-3	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT			63	TN	-14,427	4,825						
11-41-4	OUTDOOR LIGHTING			1	LT		19,404						
11-41-5	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP			12	TN	-2,748	919						
11-41-6	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP			12	TN	-2,748	919						
11-41 Total													
						-34,350	76,678						
11-42	RACEWAY, CABLE TRAY, & CONDUIT			28,999	LF								
11-42-1	CONDUIT			12,000	LF		13,724						
11-42-2	CONDUIT			12,000	LF		13,724						
11-42-3	TRAY			2,500	LF		11,437						
11-42-4	TRAY			2,500	LF		11,437						
11-42 Total													
							50,321						
11-43	CABLE			139,000	LF								
11-43-1	MV CABLE			4,500	LF		5,146						

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 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL 2010 LOCATION San Diego, CA WAGE RATE: DEMCASAN10 PRODUCTIVITY FACTOR: 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11-43-2	MV CABLE	U-2	4,500	LF			5,146	5,146
11-43-3	LV CABLE	U-1	25,000	LF			14,296	14,296
11-43-4	LV CABLE	U-2	25,000	LF			14,296	14,296
11-43-5	CONTROL CABLE	U-1, ABANDONED	40,000	LF				
11-43-6	LV CABLE	U-2, ABANDONED	40,000	LF				
11-43 Total							38,884	38,884
11-44	CONTROL & INSTRUMENTATION		1	LT			11,437	11,437
11-44 Total							11,437	11,437
11-98	WASTE		1,823	CY				
11-98-1	CONCRETE DEBRIS	TOTAL PLUS 5% SWELL	1,703	CY		68,120	175,289	243,409
11-98-2	RUBBISH & TENANT DEBRIS		120	CY		4,800	12,352	17,152
11-98 Total						72,920	187,640	260,560
11-81	SALVAGE	VALUES - SEE INDIV ACCOUNTS	971	TN				
11-81	STEEL							
11-81	COPPER	U1,	25	TN		-97,388		-97,388
11-81	COPPER	U2	25	TN		-97,388		-97,388
11-81 Total						-194,776		-194,776
11 Total						-326,275	944,669	618,394
90	SUBTOTAL DIRECT & CONSTRUCTION INDIRECT COST					-326,275	944,669	618,394
91	OTHER DIRECT & CONSTRUCTION INDIRECT COST							
91-1	SCAFFOLDING - NOT INCLUDED			%				
91-2	COST DUE TO OVERTIME WORKING 5-10 HOUR DAYS		10	EA				
91-3	PER DIEM	NONE		\$/HR				
91-4	CONSUMABLES - INCLUDED IN WAGE RATE			%				
91-5	FREIGHT ON MATERIAL - INCLUDED IN MATERIAL COST			%				
91-6	FREIGHT ON EQUIPMENT - % of ACCT NO 90			%				
91-7	SALES TAX - NOT INCLUDED			%				
91-8	N/A - NOT INCLUDED			%				
91-9	CONTRACTOR'S GENERAL AND ADMINISTRATION EXPENSE - INCLUDED IN WAGE RATES			%				
91-10	CONTRACTOR'S PROFIT - INCLUDED IN WAGE RATE			%				
91- SUBTOTAL								

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 COST ESTIMATE

PRICE LEVEL 2010 LOCATION San Diego, CA

WAGE RATE DEMCASAM10 PRODUCTIVITY FACTOR 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
92	TOTAL DIRECT & CONSTRUCTION INDIRECT COST							
						-326,275	944,669	618,394
93	INDIRECT COST							
93-1	ENGINEERING, PROCUREMENT, & PROJECT SERVICES - % of ACCT NO 92		8.0	%				49,472
93-2	CONSTRUCTION MANAGEMENT SUPPORT - % of ACCT NO 92		2.0	%				12,368
93-3	S-U / COMMISSIONING - NOT INCLUDED			%				
93-4	N/A - NOT INCLUDED			%				
93-5	OWNERS COST - NOT INCLUDED			%				
93-6	EPC FEE - NOT INCLUDED			%				
	93 - TOTAL							
								61,839
94	TOTAL ESCALATION							
95	TOTAL CONTINGENCY							
95-1	CONTINGENCY ON EQUIPMENT - NOT INCLUDED			%				302,919
95-2	CONTINGENCY ON MATERIAL - NOT INCLUDED	+ 20% MATERIALS, -20% SCRAP		%		101,617		101,617
95-3	CONTINGENCY ON LABOR - % of ACCT NO 92, 94 3		20.0	%			188,934	188,934
95-4	CONTINGENCY ON INDIRECT - % of ACCT NO. 93, 94.4		20.0	%				12,368
96	TOTAL CONSTRUCTION COST							
								983,152
97	INTEREST DURING CONSTRUCTION (COMPOUNDED MONTHLY)							
98	TOTAL PROJECT COST							
								983,152

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**Appendix B**  
Conceptual Estimate of Cost to Dismantle Palomar Energy Center



ESTIMATE NO 30611A  
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 PALOMAR STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

CODE OF ACCOUNT	DESCRIPTION A	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11	DEMOLITION				
11-21 Total	CIVIL WORK		1,154,178	738,237	1,892,414
11-22 Total	CONCRETE			1,657,978	1,657,978
11-23 Total	STEEL				
11-24 Total	ARCHITECTURAL			285,031	285,031
11-31 Total	MECHANICAL EQUIPMENT	-1,855,770		3,182,431	1,326,661
11-35 Total	PIPING	-129,385		179,518	50,133
11-41 Total	ELECTRICAL EQUIPMENT	-44,884		90,735	45,851
11-42 Total	RACEWAY, CABLE TRAY, & CONDUIT			125,803	125,803
11-43 Total	CABLE			180,698	180,698
11-44 Total	CONTROL & INSTRUMENTATION			11,437	11,437
11-98 Total	WASTE		614,000	1,579,966	2,193,966
11-81 Total	SALVAGE		-649,512		-649,512
11-99 Total	USER DEFINED				
11 Total	DEMOLITION		-911,374	8,031,834	7,120,460
60	CONSTRUCTION EQUIPMENT SUPPLEMENT				
60-1	CONSTRUCTION EQUIPMENT SUPPLEMENT				
60 Total	CONSTRUCTION EQUIPMENT SUPPLEMENT				
90	SUBTOTAL DIRECT & CONSTRUCTION INDIRECT COST		-911,374	8,031,834	7,120,460
91	OTHER DIRECT & CONSTRUCTION INDIRECT COST				
91-1	SCAFFOLDING - NOT INCLUDED				
91-2	COST DUE TO OVERTIME WORKING 5 -10 HOUR DAYS				
91-3	PER DIEM				
91-4	CONSUMABLES - INCLUDED IN WAGE RATES				
91-5	FREIGHT ON MATERIAL - INCLUDED IN MATERIAL COST				
91-6	FREIGHT ON EQUIPMENT - % of ACCT NO 90				
91-7	SALES TAX - NOT INCLUDED				
91-8	N/A - NOT INCLUDED				
91-9	CONTRACTOR'S GENERAL AND ADMINISTRATION EXPENSE - INCLUDED IN WAGE RATES				
91-10	CONTRACTOR'S PROFIT - INCLUDED IN WAGE RATES				
	91 - SUBTOTAL				
92	TOTAL DIRECT & CONSTRUCTION INDIRECT COST		-911,374	8,031,834	7,120,460
93	INDIRECT COST				
93-1	ENGINEERING, PROCUREMENT, & PROJECT SERVICES - % of ACCT NO 92				213,614
93-2	CONSTRUCTION MANAGEMENT SUPPORT - % of ACCT NO 92				142,409
93-3	S-U / COMMISSIONING - NOT INCLUDED				
93-4	N/A - NOT INCLUDED				
93-5	OWNERS COST - NOT INCLUDED				
93-6	EPC FEE - NOT INCLUDED				

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 PALOMAR STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

CODE OF ACCOUNT	DESCRIPTION A	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
93	TOTAL				356,023
94	TOTAL ESCALATION				
95	TOTAL CONTINGENCY				2,567,117
95-1	CONTINGENCY ON EQUIPMENT - NOT INCLUDED				
95-2	CONTINGENCY ON MATERIAL - INCLUDED		889,546		889,546
95-3	CONTINGENCY ON LABOR - % of ACCT NO 92, 94 3			1,606,367	1,606,367
95-4	CONTINGENCY ON INDIRECT - % of ACCT NO. 93, 94 4				71,205
96	TOTAL CONSTRUCTION COST				10,043,600
97	INTEREST DURING CONSTRUCTION ( COMPOUNDED MONTHLY)				
98	TOTAL PROJECT COST				10,043,600

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 PALOMAR STATION  
 DISMANTLEMENT STUDY  
 COST ESTIMATE

PRICE LEVEL: 2010 LOCATION San Diego, CA WAGE RATE DEMCASAN10 PRODUCTIVITY FACTOR 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11	<b>DEMOLITION</b>							
11-21	<b>CIVIL WORK</b>							
11-21-1	PAVED SURFACES		6,167	SY			119,212	119,212
11-21-2	COVER DISTURBED AREAS OF SITE WITH 2' OF TOP SOIL		51,627	CY		851,846	291,077	1,142,923
11-21-3	SEED & MULCH SITE		16	AC		26,432	22,287	48,719
11-21-4	FLOWABLE FILL BURIED CIRC WTER LINES		3,560	CY		275,900	305,661	581,561
	11-21 Total					1,154,178	738,237	1,892,414
11-22	<b>CONCRETE</b>							
11-22-1	COMBUSTION TURBINE FDN PLAN	U-1, 2004-005-SF-001	742	CY			81,158	81,158
11-22-2	COMBUSTION TURBINE FDN PLAN	U-2, 2004-005-SF-001	742	CY			81,158	81,158
11-22-3	COMBUSTION TURBINE AREA MAT @ NORTH END	U-1, 2004-005-SF-005	33	CY			3,579	3,579
11-22-4	COMBUSTION TURBINE AREA MAT @ NORTH END	U-2, 2004-005-SF-005	30	CY			3,305	3,305
11-22-5	PEECC & ACCESSORY MODULE FDN	U-1, 2004-005-SF-006	389	CY			42,538	42,538
11-22-6	COMBUSTION TURBINE AREA MAT AT EAST END	U-1, 2004-005-SF-007A	63	CY			9,110	9,110
11-22-7	COMBUSTION TURBINE AREA MAT AT EAST END	U-2, 2004-005-SF-007B	121	CY			17,565	17,565
11-22-8	STEAM TURBINE GEN FDN BASE MAT	U-3, 2004-005-SF-009	1,322	CY			144,632	144,632
11-22-9	STEAM TURBINE GEN COLUMNS	U-3, 2004-005-SF-009	707	CY			77,424	77,424
11-22-10	STEAM TURBINE ELEVATED SLAB	U-3, 2004-005-SF-011	778	CY			85,124	85,124
11-22-11	COOLING TOWER FDN	U-3, 2004-005-SF-021A	1,544	CY			168,971	168,971
11-22-12	HRSG / STACK FDN	U-1, 2004-005-SF-025	948	CY			103,790	103,790
11-22-13	HRSG / STACK FDN	U-2, 2004-005-SF-025	948	CY			103,790	103,790
11-22-14	HRSG EAST AREA MAT	U-1, 2004-005-SF-028	197	CY			28,684	28,684
11-22-15	HRSG EAST AREA MAT	U-2, 2004-005-SF-028	160	CY			23,284	23,284
11-22-16	CTG STEP-UP TRANSFORMER AND AUX TRANSFORMER FDNS	U-1, 2004-005-SF-029A	250	CY			36,382	36,382
11-22-17	CTG STEP-UP TRANSFORMER AND AUX TRANSFORMER FDNS	U-2, 2004-005-SF-029B	241	CY			35,043	35,043
11-22-18	STG ROTOR REMOVAL PLATFORM FDN	U-3, 2004-005-SF-030	35	CY			5,021	5,021
11-22-19	STG STEP-UP TRANSFORMER AND AUX TRANSFORMER FDNS	U-3, 2004-005-SF-031	180	CY			26,224	26,224
11-22-20	5 KV SWITCHGEAR MODULE FDN	U-3, 2004-005-SF-033	116	CY			16,881	16,881
11-22-21	EXCITATION XFMR & ISOLATION XFMR	U-2, 2004-005-SF-034	49	CY			7,087	7,087
11-22-22	AQUEOUS AMMONIA STORAGE TANK AND UNLOADING AREA FDNS	U-2, 2004-005-SF-037	196	CY			28,582	28,582
11-22-23	FUEL GAS COMPRESSOR FDN	U-0, 2004-005-SF-040	161	CY			23,386	23,386
11-22-24	FINGER RACK AREA MAT	U-1, 2004-005-SF-047A	248	CY			36,076	36,076
11-22-25	FINGER RACK AREA MAT	U-2, 2004-005-SF-047B	236	CY			34,374	34,374
11-22-26	WEST AREA MAT @ TUR-CTG1-01	U-1, 2004-005-SF-053	142	CY			20,665	20,665
11-22-27	WEST AREA MAT @ TUR-CTG2-01	U-2, 2004-005-SF-054	143	CY			20,840	20,840

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PRICE LEVEL 2010 LOCATION San Diego, CA WAGE RATE DEMCASAN10 PRODUCTIVITY FACTOR 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11-22-28	COOLING TOWER CHEMICAL FEED BLDG AND UNLOADING CONTAINMENT FDNS	U-2, 2004-005-SF-060A & B	239	CY			34,825	34,825
11-22-29	STG WEST AREA MAT	U-3, 2004-005-SF-061	49	CY			7,160	7,160
11-22-30	TRAVELLING TOWER CONSTRUCTION CRANE FDN	U-0 2004-005-SF-078	117	CY			17,027	17,027
11-22-31	STATIONARY TOWER CONSTRUCTION CRANE FDN	U-0 2004-005-SF-079	162	CY			23,576	23,576
11-22-32	STG NORTH ARE MAT	U-0 2004-005-SF-080A	341	CY			49,625	49,625
11-22-33	RO PERMEATE STORAGE TANK FDN	U-0 2004-005-SF-082	25	CY			3,696	3,696
11-22-34	RAW WATER STORAGE TANK FDN	U-0 2004-005-SF-089	57	CY			8,324	8,324
11-22-35	DEMIN WATER STORAGE TANK FDN	U-0 2004-005-SF-090	52	CY			7,495	7,495
11-22-36	THERMAL ENERGY STORAGE (TES) TANK FDN	U-0 2004-005-SF-090	94	CY			13,680	13,680
11-22-37	MISC FDNS	U-0 2004-005-SF-	556	CY			80,913	80,913
11-22-38	ADMINISTRATION WAREHOUSE/SHOP WT BLDG	U-0, 130'X34'X2'+100'X11'X2'	409	CY			59,521	59,521
11-22-39	CHILLER PREFAB FLDG	U-3, S200	467	CY			67,962	67,962
11-22-40	TOOL STORAGE BLDG (#127)	U-0,	134	CY			19,501	19,501
	11-22 Total						1,657,978	1,657,978
11-23	STEEL			TN				
11-23-1	EXHAUST STACK	INCLUDED WITH HRSG		TN				
11-23-2	EXHAUST STACK	INCLUDED WITH HRSG		TN				
	11-23 Total							
11-24	ARCHITECTURAL			CF				
11-24-1	ADMINISTRATION BLDG (#001)	U-2, 70'X90'X25' HIGH	562,500	CF			79,809	79,809
11-24-2	CHILLER BLDG (#122)	U-0, 140'X45'X25' STEEL BLDG	157,500	CF			79,809	79,809
11-24-3	PROCESS BUILDING	U-0, 40'X90'25' STEEL BLDG	90,000	CF			45,605	45,605
11-24-4	TOOL STORAGE BLDG (#127)	U-0, 40'X90'25' STEEL BLDG	90,000	CF			45,605	45,605
11-24-5	ELECTRICAL EQUIPMENT/CONTROL BLDG	U-0, 30'X90'X25'	67,500	CF			34,204	34,204
	11-24 Total						285,031	285,031
11-31	MECHANICAL EQUIPMENT			TN				
11-3113	BOILER (STEAM GENERATOR) COMPLETE		8,454	TN				
11-3113-1	HEAT RECOVERY STEAM GENERATORS (HRSGS)	U-1, 3-PRESS HRSG W/REHEAT SUPPLEMENTAL DUCT BURNERS INCL INTERGRAL DEAEATOR, SCR INC 110' STACK	2,156	TN		-493,621	880,082	386,461
11-3113-2	HEAT RECOVERY STEAM GENERATORS (HRSGS)	U-2, 3-PRESS HRSG W/REHEAT SUPPLEMENTAL DUCT BURNERS INCL INTERGRAL DEAEATOR, SCR INC 110' STACK	2,156	TN		-493,621	880,082	386,461
11-3117	COMPRESSOR & ACCESSORIES			TN				
11-3117-1	NATURAL GAS COMPRESSOR	U-0, 3 @ 2300 HP EA INCL VOLUME TANKS AND AFTERCOOLERS	300	TN		-68,700	77,197	8,497

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WAGE RATE DEMCASAN10

PRODUCTIVITY FACTOR 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11-3117-2	AIR COMPRESSOR, CENTRIFUGAL	U-0, 2 @ 1335 SCFM STATION	9	TN		-2,061	2,316	255
11-3117-3	CT INLET CHILLER COMPRESSORS	U-1	220	TN		-50,380	56,611	6,231
11-3117-4	CT INLET CHILLER COMPRESSORS	U-2	220	TN		-50,380	56,611	6,231
11-3121	CONDENSER & ACCESSORIES	U-3, SURFACE CONDENSER 2 PASS	366	TN		-83,814	94,180	10,366
11-3123	COOLING TOWER	U-3, 7-CELL INLINE WET WOOD COUNTERFLOW, MARLEY	350	TN			90,063	90,063
11-3165	HEAT EXCHANGERS	U-3, 2 EA SS PLATE & FRAMED DESIGN, 7000 GPM	1	TN		-229	408	179
11-3165-1	CCW HEAT EXCHANGER	U-3, 2 SHELL & TUBE HT EX	1	TN		-229	408	179
11-3165-2	FUEL GAS PREHEAT	U-1	3	TN		-687	1,225	538
11-3165-3	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-2	3	TN		-687	1,225	538
11-3165-4	CT LUBE OIL SYSTEM INCL FIN FAN COOLER PUMPS							
11-3175	PUMPS							
11-3175-1	CONDENSATE PUMPS	U-0, 3 @ 1400 GPM & 625 TDH, 300 HP	4	TN		-916	1,222	306
11-3175-2	CIRC WTR PUMPS	U-3, 2 @ 65000 GPM & 100' TDH, 1750 HP	20	TN		-4,580	6,112	1,532
11-3175-2	BACKUP CIRC WTR MAKEUP PUMP	U-3, 1, 40 HP	0.2	TN		-46	61	15
11-3175-3	BOILER FEED PUMPS	U-1, 2 @ 1350 GPM FOR HRSGS, 2150 HP	3	TN		-687	917	230
11-3175-4	BOILER FEED PUMPS	U-2, 2 @ 1350 GPM FOR HRSGS, 2150 HP	5	TN		-1,145	1,528	383
11-3175-5	FIRE PUMPS	U-0, 2 @ 1500 GPM @ 125 PSI, 300 HP	1.5	TN		-344	458	115
11-3175-6	CLOSED COOLING WATER	U-3, 2 @ 7000 GPM @ 213 TDH, 550 HP	4	TN		-916	1,222	306
11-3175-7	AUX ILIARY COOLING WATER	U-3, 1 @ 2400GPM	1	TN		-229	306	77
11-3175-8	COOLING TOWER MAKEUP	U-3, 1 @ 4550 GPM & 65' TDH	1	TN		-229	306	77
11-3175-9	CONDENSATE TRANSFER	NOT INCLUDED		TN				
11-3175-10	DEMIN WTR PUMPS	U-3, 2 @ 290 GPM & 90' TDH, 20 HP	0.2	TN		-46	61	15
11-3175-11	EVAP COOLERS BLEND WATER PUMPS	U-3, 2 @ 125 GPM & 148 TDH	1	TN		-229	306	77
11-3175-12	FUEL OIL UNLOADING	NOT INCLUDED		TN				
11-3175-13	FUEL OIL FORWARDING PUMPS	NOT INCLUDED		TN				
11-3175-14	DIRTY CLEAN OIL TRANSFER PUMPS	NOT INCLUDED		TN				
11-3175-15	RAW WATER RO SUPPLY PUMPS	U-0, 3 @ 270 GPM & 180' TDH, 15 HP	0.2	TN		-46	61	15
11-3175-16	WASTE WATER DISCHARGE PUMPS	NOT INCLUDED		TN				
11-3175-17	HRSG BLOWDOWN SUMP PUMPS	U-1, 1 @ 500 GPM & 50' TDH VERTICAL, 20 HP	0.2	TN		-46	61	15
11-3175-18	HRSG BLOWDOWN SUMP PUMPS	U-2, 1 @ 500 GPM & 50' TDH VERTICAL, 20 HP	0.2	TN		-46	61	15

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WAGE RATE DEMCASAN10

PRODUCTIVITY FACTOR 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11-3175-19	WASTEWATER SUMP PUMPS	U-1, 1 @ 600 GPM & 46" TDH VERTICAL, 20HP	0.2	TN		-46	61	15
11-3175-20	WASTEWATER SUMP PUMPS	U-2, 1 @ 600 GPM & 46" TDH VERTICAL, 20 HP	0.2	TN		-46	61	15
11-3175-21	SERVICE WATER PUMPS	U-0, 1 @ 300 GPM & 145" TDH, 25 HP	0.2	TN		-46	61	15
11-3175-22	CONDENSATE PUMPS	U-0, 3 @ 1400 GPM & 625 TDH, 300 HP	4.5	TN		-1,031	1,375	345
11-3175-23	VACUUM PUMPS	U-0, 2 @ 75 HP	0.6	TN		-137	183	46
11-3183	TANKS	U-0, 200000 GALLON, 38" DIA X 25' HIGH	28	TN		-6,412	8,556	2,144
11-3183-1	DEMIN WATER STORAGE TANK (#032)	U-0, 730000 GALLON, 58" DIA X 40' HIGH	80	TN		-18,320	24,447	6,127
11-3183-2	RAW/FIRE WATER STORAGE TANK (#034)	U-0, 60000 GALLON, 25" DIA X 18' HIGH	11	TN		-2,519	3,361	842
11-3183-3	RO PERMEATE STORAGE TANK (#674)	U-0, 20000 GALLON,	6	TN		-1,374	1,834	460
11-3183-4	AQUEOUS AMMONIA STORAGE TANK (#164)	U-0 3600000 GALLON, 120" DIA X 48" HIGH	295	TN		-67,555	90,148	22,593
11-3183-5	THERMAL ENERGY STORAGE (TES) TANK (#119)							
11-3185	TURBINE, COMBUSTION (CT) COMPLETE							
11-3185-1	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, GE PG7241FA C/T - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS, SILENCING & EVAP COOLERS, 180X75X31" INLET CHILLER COILS	854	TN		-195,566	348,677	153,111
11-3185-2	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, GE PG7241FA C/T - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS, SILENCING & EVAP COOLERS, 180X75X31" INLET CHILLER COILS	854	TN		-195,566	348,677	153,111
11-3191	STEAM TURBINE	235 MW CONDENSING REHEAT TURBINE W STANDARD ACCESSORIES	465	TN		-106,371	189,649	83,279
11-3193	WATER TREATING EQUIPMENT		30	TN		-6,870	12,249	5,379
	11-31 Total					-1,855,770	3,182,431	1,326,661
11-35	PIPING		565	TN				
11-35-1	LARGE BORE PIPING ABOVE GROUND PIPING	U1, 14,000 LF/UNIT	272	TN		-62,288	83,119	20,831
11-35-1	LARGE BORE PIPING ABOVE GROUND PIPING	U2, 14,300 LF/UNIT	293	TN		-67,097	89,537	22,440
11-35-2	FIRE LINES & HYDRANTS	U-0, ABANDON UNDERGRND LINES REMOVE HYDRANTS	1	LT			6,862	6,862
	11-35 Total					-129,385	179,518	50,133
11-41	ELECTRICAL EQUIPMENT		196	TN				

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PRICE LEVEL 2010 LOCATION San Diego, CA WAGE RATE DEMCASAN10 PRODUCTIVITY FACTOR 1 2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
11-41-1	ELECTRICAL EQUIPMENT	U-0, CONTROL RM	1	LT			11,437	11,437
11-41-2	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-1, ACCESSORY ELECTRICAL EQUIPMENT	63	TN		-14,427	19,252	4,825
11-41-3	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-2, ACCESSORY ELECTRICAL EQUIPMENT	63	TN		-14,427	19,252	4,825
11-41-4	OUTDOOR LIGHTING	U-0, INCL LIGHT POLES	1	LT			19,404	19,404
11-41-5	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-1	35	TN		-8,015	10,696	2,681
11-41-6	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-2	35	TN		-8,015	10,696	2,681
	11-41 Total					-44,884	90,735	45,851
11-42	RACEWAY, CABLE TRAY, & CONDUIT		95,000	LF			51,465	51,465
11-42-1	CONDUIT	U-1	45,000	LF			51,465	51,465
11-42-2	CONDUIT	U-2	45,000	LF			51,465	51,465
11-42-3	TRAY	U-1	2,500	LF			11,437	11,437
11-42-4	TRAY	U-2	2,500	LF			11,437	11,437
	11-42 Total						125,803	125,803
11-43	CABLE		338,000	LF			33,166	33,166
11-43-1	MV CABLE	U-1,	29,000	LF			33,166	33,166
11-43-2	MV CABLE	U-2	29,000	LF			33,166	33,166
11-43-3	LV CABLE	U-1	100,000	LF			57,183	57,183
11-43-4	LV CABLE	U-2	100,000	LF			57,183	57,183
11-43-5	CONTROL CABLE	U-1, ABANDONED	40,000	LF				
11-43-6	LV CABLE	U-2, ABANDONED	40,000	LF				
	11-43 Total						180,698	180,698
11-44	CONTROL & INSTRUMENTATION		1	LT			11,437	11,437
	11-44 Total						11,437	11,437
11-98	WASTE		15,350	CY				
11-98-1	CONCRETE DEBRIS	TOTAL PLUS 5% SWELL, OFFSITE BURIAL	14,100	CY		564,000	1,451,305	2,015,305
11-98-2	RUBBISH & TENANT DEBRIS		1,250	CY		50,000	128,662	178,662
	11-98 Total					614,000	1,579,966	2,193,966
11-81	SALVAGE							
11-81	STEEL	VALUE LISTED INDIV ACCOUNTS	9,215	TN				
11-81	COPPER	U1,	84	TN		-324,756		-324,756
11-81	COPPER	U2	84	TN		-324,756		-324,756
	11-81 Total					-649,512		-649,512
11-99	USER DEFINED		1	EA				
	11-99 Total							

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PRICE LEVEL	2010	LOCATION	San Diego, CA	WAGE RATE	DEMCASAN10	PRODUCTIVITY FACTOR	1.2				
CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST			
11 Total											
60	CONSTRUCTION EQUIPMENT SUPPLEMENT					-911,374	8,031,834	7,120,460			
60-1	CONSTRUCTION EQUIPMENT SUPPLEMENT										
60 Total											
90	SUBTOTAL DIRECT & CONSTRUCTION INDIRECT COST										
91	OTHER DIRECT & CONSTRUCTION INDIRECT COST										
91-1	SCAFFOLDING - NOT INCLUDED			%							
91-2	COST DUE TO OVERTIME WORKING 5 -10 HOUR DAYS		1.0	EA							
91-3	PER DIEM			\$/HR							
91-4	CONSUMABLES - INCLUDED IN WAGE RATES			%							
91-5	FREIGHT ON MATERIAL - INCLUDED IN MATERIAL COST			%							
91-6	FREIGHT ON EQUIPMENT - % of ACCT NO. 90			%							
91-7	SALES TAX - NOT INCLUDED			%							
91-8	N/A - NOT INCLUDED			%							
91-9	CONTRACTOR'S GENERAL AND ADMINISTRATION EXPENSE - INCLUDED IN WAGE RATES			%							
91-10	CONTRACTOR'S PROFIT - INCLUDED IN WAGE RATES			%							
91 - SUBTOTAL											
92	TOTAL DIRECT & CONSTRUCTION INDIRECT COST										
93	INDIRECT COST										
93-1	ENGINEERING, PROCUREMENT, & PROJECT SERVICES - % of ACCT NO. 92		3.0	%				213,614			
93-2	CONSTRUCTION MANAGEMENT SUPPORT - % of ACCT NO. 92		2.0	%				142,409			
93-3	S-U / COMMISSIONING - NOT INCLUDED			%							
93-4	N/A - NOT INCLUDED			%							
93-5	OWNERS COST - NOT INCLUDED			%							
93-6	EPC FEE - NOT INCLUDED			%							
93 - TOTAL											



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PRICE LEVEL 2010 LOCATION San Diego, CA

WAGE RATE: DEMCASAN10 PRODUCTIVITY FACTOR 1.2

CODE OF ACCOUNT	DESCRIPTION A	DESCRIPTION B	QTY	UM	EQUIPMENT COST	MATERIAL COST	LABOR COST	TOTAL COST
94	TOTAL ESCALATION							
95	TOTAL CONTINGENCY							
95-1	CONTINGENCY ON EQUIPMENT - NOT INCLUDED			%				2,567,117
95-2	CONTINGENCY ON MATERIAL - INCLUDED	20% MATERIAL, -20% SALVAGE		%		889,546		889,546
95-3	CONTINGENCY ON LABOR - % of ACCT NO. 92, 94 3		20.0	%			1,606,367	1,606,367
95-4	CONTINGENCY ON INDIRECT - % of ACCT NO. 93, 94 4		20.0	%				71,205
96	TOTAL CONSTRUCTION COST							
97	INTEREST DURING CONSTRUCTION (COMPOUNDED MONTHLY)							
98	TOTAL PROJECT COST							
								10,043,600

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**Appendix C**  
Conceptual Estimate of Cost — FERC Accounts

SDG&E MIRAMAR STATION DISMANTLEMENT STUDY COST ESTIMATE  
 PRICE LEVEL 2010 LOCATION San Diego, CA

CODE OF	FERC	DESCRIPTION A	DESCRIPTION B
11		DEMOLITION	
		CIVIL WORK	
11-21		PAVED SURFACES	GRAVEL ROADS, N/A
11-21-1	341	COVER DISTURBED AREAS OF SITE WITH 2' OF TOP SOIL	APPROX 33 ACRE
11-21-2	341	SEED & MULCH SITE	
11-21-3	341		
11-22		CONCRETE	
11-22-1	344	TURBINE GENERATOR FDN	U-1
11-22-2	344	TURBINE GENERATOR FDN	U-2
11-22-3	344	AUX SKID FDN	U-1
11-22-4	344	AUX SKID FDN	U-2
11-22-5	344	WATER WASH PAD	U-1
11-22-6	344	WATER WASH PAD	U-2
11-22-7	345	15 KV SWITCHGEAR FDN	U-1
11-22-8	345	15 KV SWITCHGEAR FDN	U-2
11-22-9	344	ENGINE REMOVAL FDNS	U-1
11-22-10	344	ENGINE REMOVAL FDNS	U-2
11-22-11	344	FUEL GAS FILTER SEPERATOR FDN	U-1
11-22-12	344	FUEL GAS FILTER SEPERATOR FDN	U-2
11-22-13	344	OUTLET DUCT FDN A	U-1
11-22-14	344	OUTLET DUCT FDN A	U-2
11-22-15	344	OUTLET DUCT FDN B	U-1
11-22-16	344	OUTLET DUCT FDN B	U-2
11-22-17	344	OUTLET DUCT FDN C	U-1
11-22-18	344	OUTLET DUCT FDN C	U-2
11-22-19	344	OUTLET DUCT FDN D	U-1
11-22-20	344	OUTLET DUCT FDN D	U-2
11-22-21	345	AUX TRANSFORMER 480 V SWITCHGEAR FDN	U-1
11-22-22	345	AUX TRANSFORMER 480 V SWITCHGEAR FDN	U-2
11-22-23	345	AUX ELECTRIC ENCLOSURE FDN	U-1
11-22-24	345	AUX ELECTRIC ENCLOSURE FDN	U-2
11-22-25	344	STACK FDN	U-1
11-22-26	344	STACK FDN	U-2
11-22-27	344	CEMS FDN	U-1
11-22-28	344	CEMS FDN	U-2
11-22-29	344	AMONIA EVAP SKID	U-1
11-22-30	344	AMONIA EVAP SKID	U-2
11-22-31	346	EMERGENCY EYEWASH	U-1
11-22-32	346	EMERGENCY EYEWASH	U-2
11-22-33	345	BOP MCC FDN	U-1
11-22-34	345	BOP MCC FDN	U-2
11-22-35	345	TEMPERING AIR DUCT FDNS	U-1
11-22-36	345	TEMPERING AIR DUCT FDNS	U-2
11-22-36	345	FIN FAN COOLER FDN	U-1
11-22-36	345	FIN FAN COOLER FDN	U-2
11-22-36	342	WATER TREATMENT CONCRETE PAD	U-1
11-22-36	342	WATER TREATMENT CONCRETE PAD	U-2
11-22-36	342	DEMIN WATER PUMP PAD	U-1
11-22-36	342	DEMIN WATER PUMP PAD	U-2
11-22-36	342	DEMIN WATER TANK FDN	U-1
11-22-36	342	DEMIN WATER TANK FDN	U-2
11-22-36	341	SERVICE BLDG & CONTROL ROOM	U-0
11-22-36	346	AIR COMPRESSOR PAD	U-0
11-22-36	346	BLACK START DG ENGINE	U-0
11-22-36	342	GAS COMPRESSOR FDN	U-0
11-22-36	342	GAS COMPRESSOR COOLER FDN	U-0

SDG&E MIRAMAR STATION DISMANTLEMENT STUDY COST ESTIMATE  
 PRICE LEVEL 2010 LOCATION San Diego, CA

CODE OF	FERC	DESCRIPTION A	DESCRIPTION B
11-23		STEEL	
11-23-1	344	EXHAUST STACK	U-1, 45' 10' DIA
11-23-2	344	EXHAUST STACK	U-2, 45' 10' DIA
11-23-3	342	DEMIN WATER STORAGE TANK	U-1, 200000 GALLON
11-23-4	342	DEMIN WATER STORAGE TANK	U-2 200000 GALLON
11-23-5	344	AQUEOUS AMMONIA STORAGE TANK	U-0, 6000 GALLON
11-24		ARCHITECTURAL	
11-24-1	341	SERVICE BLDG & CONTROL ROOM	U-0, 50'X30'X14', STEEL BLDG
11-24-2	341	AIR COMPRESSOR BLDG	U-2, 245 SF'X9'
11-24-3	341	GAS COMPRESSOR BLDG	U-2, 1485 33 SF'X9'
11-26		MISCELLANEOUS STRUCTURAL ITEM	
11-31		MECHANICAL EQUIPMENT	
11-31-1	344	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, LM6000 PC-SPRINT W/GENERATOR AND ACCESSORIES
11-31-2	344	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-2, LM6000 PC-SPRINT W/GENERATOR AND ACCESSORIES
11-31-3	344	BLACK START DG ENGINE	U-0, 625 KW, NATURAL GAS FUEL
11-31-4	344	SCR CASING	U-1
11-31-5	344	SCR CAVITY DUCTWORK	U-1
11-31-6	344	SCR CASING	U-2
11-31-7	344	SCR CAVITY DUCTWORK	U-2
11-31-8	344	CT AIR INTAKE SYSTEM W DUCTS & SILENCER	U-1
11-31-9	344	CT AIR INTAKE SYSTEM W DUCTS & SILENCER	U-2
11-31-10	344	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-1
11-31-11	344	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-2
11-31-12	344	CT LUBE GAS FUEL	U-0, 1 - COALESCING FILTER SKID, GAS COMPRESSOR
11-31-13	342	DEMIN WTR TRANSFER PUMPS	U-1
11-31-14	342	DEMIN WTR TRANSFER PUMPS	U-2
11-35		PIPING	
11-35-1	342/344	LARGE BORE PIPING ABOVE GROUND PIPING	U1, 3550 LF/UNIT
11-35-2	342/344	LARGE BORE PIPING ABOVE GROUND PIPING	U2, 3550 LF/UNIT
11-35-3	346	FIRE LINES & HYDRANTS	U-0, ABANDON UNDERGRND LINES REMOVE HYDRANT
11-41		ELECTRICAL EQUIPMENT	
11-41-1	345	ELECTRICAL EQUIPMENT	U=0, CONTROL RM
11-41-2	345	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-1, ACCESSORY ELECTRICAL EQUIPMENT
11-41-3	345	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-2, ACCESSORY ELECTRICAL EQUIPMENT
11-41-4	346	OUTDOOR LIGHTING	U-0, INCL LIGHT POLES
11-41-5	345	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-1
11-41-6	345	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-2
11-42		RACEWAY, CABLE TRAY, & CONDUIT	
11-42-1	all	CONDUIT	U-1
11-42-2	all	CONDUIT	U-2
11-42-3	all	TRAY	U-1
11-42-4	all	TRAY	U-2
11-43	all	CABLE	
11-43-1	all	MV CABLE	U-1
11-43-2	all	MV CABLE	U-2
11-43-3	all	LV CABLE	U-1
11-43-4	all	LV CABLE	U-2
11-43-5	all	CONTROL CABLE	U-1, ABANDONED
11-43-6	all	LV CABLE	U-2, ABANDONED
11-44	all	CONTROL & INSTRUMENTATION	
11-98	all	WASTE	
11-98-1	all	CONCRETE DEBRIS	TOTAL PLUS 5% SWELL
11-98-2	all	RUBBISH & TENANT DEBRIS	
11-81	all	SALVAGE	
11-81	all	STEEL	

SDG&E MIRAMAR STATION DISMANTLEMENT STUDY COST ESTIMATE  
PRICE LEVEL 2010 LOCATION San Diego, CA

CODE OF	FERC	DESCRIPTION A	DESCRIPTION B
11-81	all	COPPER	U1,
11-81	all	COPPER	U2
11-99	all	USER DEFINED	

SDG&E  
PALOMAR STATION  
DISMANTLEMENT STUDY  
COST ESTIMATE

PRICE LEVEL 2010 LOCATION San Diego, CA

CODE OF ACCOUNT	FERC Account	DESCRIPTION A	DESCRIPTION B
11		DEMOLITION	
11-21		CIVIL WORK	
11-21-1	311	PAVED SURFACES	
11-21-2	311	COVER DISTURBED AREAS OF SITE WITH 2' OF TOP SOIL	OFFSITE SUPPLY - 10 MILE ROUND TRIP AND SPREADING
11-21-3	311	SEED & MULCH SITE	
11-21-4	312	FLOWABLE FILL BURIED CIRC WTER LINES	84" DIA X 2500LF
11-22		CONCRETE	
11-22-1	312	COMBUSTION TURBINE FDN PLAN	U-1, 2004-005-SF-001
11-22-2	312	COMBUSTION TURBINE FDN PLAN	U-2, 2004-005-SF-001
11-22-3	312	COMBUSTION TURBINE AREA MAT @ NORTH END	U-1, 2004-005-SF-005
11-22-4	312	COMBUSTION TURBINE AREA MAT @ NORTH END	U-2, 2004-005-SF-005
11-22-5	312	PEECC & ACCESSORY MODULE FDN	U-1, 2004-005-SF-006
11-22-6	312	COMBUSTION TURBINE AREA MAT AT EAST END	U-1, 2004-005-SF-007A
11-22-7	312	COMBUSTION TURBINE AREA MAT AT EAST END	U-2, 2004-005-SF-007B
11-22-8	314	STEAM TURBINE GEN FDN BASE MAT	U-3, 2004-005-SF-009
11-22-9	314	STEAM TURBINE GEN COLUMNS	U-3, 2004-005-SF-009
11-22-10	314	STEAM TURBINE ELEVATED SLAB	U-3, 2004-005-SF-011
11-22-11	312	COOLING TOWER FDN	U-3, 2004-005-SF-021A
11-22-12	312	HRSG / STACK FDN	U-1, 2004-005-SF-025
11-22-13	312	HRSG / STACK FDN	U-2, 2004-005-SF-025
11-22-14	312	HRSG EAST AREA MAT	U-1, 2004-005-SF-028
11-22-15	312	HRSG EAST AREA MAT	U-2, 2004-005-SF-028
11-22-16	315	CTG STEP-UP TRANSFORMER AND AUX TRANSFORMER FDNS	U-1, 2004-005-SF-029A
11-22-17	315	CTG STEP-UP TRANSFORMER AND AUX TRANSFORMER FDNS	U-2, 2004-005-SF-029B
11-22-18	315	STG ROTOR REMOVAL PLATFORM FDN	U-3, 2004-005-SF-030
11-22-19	315	STG STEP-UP TRANSFORMER AND AUX TRANSFORMER FDNS	U-3, 2004-005-SF-031
11-22-20	315	5 KV SWITCHGEAR MODULE FDN	U-3, 2004-005-SF-033
11-22-21	315	EXCITATION XFMR & ISOLATION XFMR	U-2, 2004-005-SF-034
11-22-22	312	AQUEOUS AMMONIA STORAGE TANK AND UNLOADING AREA FDNS	U-2, 2004-005-SF-037
11-22-23	312	FUEL GAS COMPRESSOR FDN	U-0, 2004-005-SF-040
11-22-24	312	FINGER RACK AREA MAT	U-1, 2004-005-SF-047A
11-22-25	312	FINGER RACK AREA MAT	U-2, 2004-005-SF-047B
11-22-26	314	WEST AREA MAT @ TUR-CTG1-01	U-1, 2004-005-SF-053
11-22-27	314	WEST AREA MAT @ TUR-CTG2-01	U-2, 2004-005-SF-054
11-22-28	312	COOLING TOWER CHEMICAL FEED BLDG AND UNLOADING CONTAINMENT FDNS	U-2, 2004-005-SF-060A & B
11-22-29	314	STG WEST AREA MAT	U-3, 2004-005-SF-061
11-22-30	316	TRAVELLING TOWER CONSTRUCTION CRANE FDN	U-0 2004-005-SF-078
11-22-31	316	STATIONARY TOWER CONSTRUCTION CRANE FDN	U-0 2004-005-SF-079
11-22-32	314	STG NORTH ARE MAT	U-0 2004-005-SF-080A
11-22-33	312	RO PERMEATE STORAGE TANK FDN	U-0 2004-005-SF-082

SDG&E  
PALOMAR STATION  
DISMANTLEMENT STUDY  
COST ESTIMATE

PRICE LEVEL 2010 LOCATION San Diego, CA

CODE OF ACCOUNT	FERC Account	DESCRIPTION A	DESCRIPTION B
11-22-34	312	RAW WATER STORAGE TANK FDN	U-0 2004-005-SF-089
11-22-35	312	DEMIN WATER STORAGE TANK FDN	U-0 2004-005-SF-090
11-22-36	312	THERMAL ENERGY STORAGE (TES) TANK FDN	U-0 2004-005-SF-090
11-22-37	316	MISC FDNs	U-0 2004-005-SF-
11-22-38	311	ADMINISTRATION/WAREHOUSE/SHOP WT BLDG	U-0, 130'X34'X2'+100'X11'X2'
11-22-39	312	CHILLER PREFAB FLDG	U-3, S200
11-22-40	311	TOOL STORAGE BLDG (#127)	U-0,
11-23		<b>STEEL</b>	
11-23-1	312	EXHAUST STACK	INCLUDED WITH HRSG
11-23-2	312	EXHAUST STACK	INCLUDED WITH HRSG
11-24		<b>ARCHITECTURAL</b>	
11-24-1	311	ADMINISTRATION BLDG (#001)	U-2, 70X90'X25' HIGH
11-24-2	311	CHILLER BLDG (#122)	U-0, 140'X45'X25' STEEL BLDG
11-24-3	311	PROCESS BUILDING	U-0, 40'X90'X25' STEEL BLDG
11-24-4	311	TOOL STORAGE BLDG (#127)	U-0, 40'X90'X25' STEEL BLDG
11-24-5	311	ELECTRICAL EQUIPMENT/CONTROL BLDG	U-0, 30'X90'X25'
11-31		<b>MECHANICAL EQUIPMENT</b>	
11-3113		BOILER (STEAM GENERATOR) COMPLETE	
11-3113-1	312	HEAT RECOVERY STEAM GENERATORS (HRSG'S)	U-1, 3-PRESS HRSG W/REHEAT SUPPLEMENTAL DUCT BURNERS INCL INTEGRAL DEAERATOR, SCR INC 110' STACK
11-3113-2	312	HEAT RECOVERY STEAM GENERATORS (HRSG'S)	U-2, 3-PRESS HRSG W/REHEAT SUPPLEMENTAL DUCT BURNERS INCL INTEGRAL DEAERATOR, SCR INC 110' STACK
11-3117	312	COMPRESSOR & ACCESSORIES	
11-3117-1	312	NATURAL GAS COMPRESSOR	U-0, 3 @ 2300 HP EA INCL VOLUME TANKS AND AFTERCOOLERS
11-3117-2	312	AIR COMPRESSOR, CENTRIFUGAL	U-0, 2 @ 1335 SCFM STATION
11-3117-3	312	CT INLET CHILLER COMPRESSORS	U-1
11-3117-4	312	CT INLET CHILLER COMPRESSORS	U-2
11-3121	312	CONDENSER & ACCESSORIES	U-3, SURFACE CONDENSER 2 PASS
11-3123	312	COOLING TOWER	U-3, 7-CELL INLINE WET WOOD COUNTERFLOW, MARLEY
11-3165	312	HEAT EXCHANGERS	
11-3165-1	312	CCW HEAT EXCHANGER	U-3, 2 EA SS PLATE & FRAMED DESIGN, 7000 GPM
11-3165-2	312	FUEL GAS PREHEAT	U-3, 2 SHELL & TUBE HT EX
11-3165-3	312	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-1
11-3165-4	312	CT LUBE OIL SYSTEM INCL FIN FAN COOLER	U-2
11-3175	312	PUMPS	

SDG&E  
PALOMAR STATION  
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PRICE LEVEL 2010      LOCATION San Diego, CA

CODE OF ACCOUNT	FERC Account	DESCRIPTION A	DESCRIPTION B
11-3175-1	312	CONDENSATE PUMPS	U-0, 3 @ 1400 GPM & 625 TDH, 300 HP
11-3175-2	312	CIRC WTR PUMPS	U-3, 2 @ 65000 GPM & 100' TDH, 1750 HP
11-3175-2	312	BACKUP CIRC WTR MAKEUP PUMP	U-3, 1 , 40 HP
11-3175-3	312	BOILER FEED PUMPS	U-1, 2 @ 1350 GPM FOR HRSGS, 2150 HP
11-3175-4	312	BOILER FEED PUMPS	U-2, 2 @ 1350 GPM FOR HRSGS, 2150 HP
11-3175-5	312	FIRE PUMPS	U-0, 2 @ 1500 GPM @ 125 PSI, 300 HP
11-3175-6	312	CLOSED COOLING WATER	U-3, 2 @ 7000 GPM @ 213 TDH, 550 HP
11-3175-7	312	AUX ILIARY COOLING WATER	U-3, 1 @ 2400GPM
11-3175-8	312	COOLING TOWER MAKEUP	U-3, 1 @ 4550 GPM & 65' TDH
11-3175-9	312	CONDENSATE TRANSFER	NOT INCLUDED
11-3175-10	312	DEMIN WTR PUMPS	U-3, 2 @ 290 GPM & 90' TDH, 20 HP
11-3175-11	312	EVAP COOLERS BLEND WATER PUMPS	U-3, 2 @ 125 GPM & 148 TDH
11-3175-12	312	FUEL OIL UNLOADING	NOT INCLUDED
11-3175-13	312	FUEL OIL FORWARDING PUMPS	NOT INCLUDED
11-3175-14	312	DIRTY CLEAN OIL TRANSFER PUMPS	NOT INCLUDED
11-3175-15	312	RAW WATER RO SUPPLY PUMPS	U-0, 3 @ 270 GPM & 180' TDH, 15 HP
11-3175-16	312	WASTE WATER DISCHARGE PUMPS	NOT INCLUDED
11-3175-17	312	HRSG BLOWDOWN SUMP PUMPS	U-1, 1 @ 500 GPM & 50' TDH VERTICAL, 20 HP
11-3175-18	312	HRSG BLOWDOWN SUMP PUMPS	U-2, 1 @ 500 GPM & 50' TDH VERTICAL, 20 HP
11-3175-19	312	WASTEWATER SUMP PUMPS	U-1, 1 @ 600 GPM & 46' TDH VERTICAL, 20HP
11-3175-20	312	WASTEWATER SUMP PUMPS	U-2, 1 @ 600 GPM & 46' TDH VERTICAL, 20 HP
11-3175-21	312	SERVICE WATER PUMPS	U-0, 1 @ 300 GPM & 145' TDH, 25 HP
11-3175-22	312	CONDENSATE PUMPS	U-0, 3 @ 1400 GPM & 625 TDH, 300 HP
11-3175-23	312	VACUUM PUMPS	U-0, 2 @ 75 HP
11-3183	312	TANKS	
11-3183-1	312	DEMIN WATER STORAGE TANK (#032)	U-0, 200000 GALLON, 38' DIA X 25' HIGH
11-3183-2	312	RAW/FIRE WATER STORAGE TANK (#034)	U-0 730000 GALLON, 58' DIA X 40' HIGH
11-3183-3	312	RO PERMEATE STORAGE TANK (#674)	U-0, 60000 GALLON, 25' DIA X 18' HIGH
11-3183-4	312	AQUEOUS AMMONIA STORAGE TANK (#164)	U-0, 20000 GALLON,
11-3183-5	312	THERMAL ENERGY STORAGE (TES) TANK (#119)	U-0 3600000 GALLON, 120' DAI X 48' HIGH
11-3185	312	TURBINE, COMBUSTION (CT) COMPLETE	
11-3185-1	312	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, GE PG7241FA C/T - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS SILENCING & EVAP COOLERS , 180'X75'X31' INLET CHILLER COILS



SDG&E  
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PRICE LEVEL 2010 LOCATION San Diego, CA

CODE OF ACCOUNT	FERC Account	DESCRIPTION A	DESCRIPTION B
11-3185-2	312	COMBUSTION TURBINE (CT) WITH ACCESSORIES	U-1, GE PG7241FA C/T - NOMINAL 170 MW, FIRING NATURAL GAS ONLY, W DRY LOW NOX BURNERS, INLET AIR FILTERS SILENCING & EVAP COOLERS , 180'X75'X31' INLET CHILLER COILS
11-3191	314	STEAM TURBINE	235 MW CONDENSING REHEAT TURBINE W STANDARD ACCESSORIES
11-3193	312	WATER TREATING EQUIPMENT	
11-35		PIPING	
11-35-1	312/314	LARGE BORE PIPING ABOVE GROUND PIPING	U1, 14,000 LF/UNIT
11-35-1	312/314	LARGE BORE PIPING ABOVE GROUND PIPING	U2, 14,300 LF/UNIT
11-35-2	316	FIRE LINES & HYDRANTS	U-0, ABANDON UNDERGND LINES REMOVE HYDRANTS
11-41		ELECTRICAL EQUIPMENT	
11-41-1	315	ELECTRICAL EQUIPMENT	U=0, CONTROL RM
11-41-2	315	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-1, ACCESSORY ELECTRICAL EQUIPMENT
11-41-3	315	GENERATOR BUS TRANSFORMERS AND MISC ELECT EQUIPMENT	U-2, ACCESSORY ELECTRICAL EQUIPMENT
11-41-4	316	OUTDOOR LIGHTING	U-0, INCL LIGHT POLES
11-41-5	315	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-1
11-41-6	315	STATION AUX TRANSFORMERS AND MISC ELECTRICAL EQUIP	U-2
11-42		RACEWAY, CABLE TRAY, & CONDUIT	
11-42-1	all	CONDUIT	U-1
11-42-2	all	CONDUIT	U-2
11-42-3	all	TRAY	U-1
11-42-4	all	TRAY	U-2
11-43	all	CABLE	
11-43-1	all	MV CABLE	U-1,
11-43-2	all	MV CABLE	U-2
11-43-3	all	LV CABLE	U-1
11-43-4	all	LV CABLE	U-2
11-43-5	all	CONTROL CABLE	U-1, ABANDONED
11-43-6	all	LV CABLE	U-2, ABANDONED
11-44	all	CONTROL & INSTRUMENTATION	
11-98	all	WASTE	
11-98-1	all	CONCRETE DEBRIS	TOTAL PLUS 5% SWELL, OFFSITE BURIAL
11-98-2	all	RUBBISH & TENANT DEBRIS	
11-81	all	SALVAGE	
11-81	all	STEEL	LISTED ABOVE
11-81	all	COPPER	U1,
11-81	all	COPPER	U2
11-99	all	USER DEFINED	

Palomar & Miramar Decommissioning Study Detail  
FNS Proposal

FERC Acct	Decom Study		Rem Life	Cmpd Infr HIS Global Insight (Employ)	Proposed End- Life DECOM FNS \$	Current Plant Balances @ 12/31/2009 \$(000)	Equivalent FNS %	Current Authorized FNS %	Current Authorized FNS \$	Proposed New FNS %	Proposed New FNS \$	Proposed Diff from DECOM (+) increase (-) decrease	DIFF from Authorized (+) increase (-) decrease
	2010 \$												
310	\$0												
311	\$3,199,290	26.50	205.27%	\$6,567,026	\$36,696	-17.90%	-11%	-\$4,036,560	-18.0%	-\$6,605,280	38,254	2,568,720	
312	\$5,302,978	26.50	205.27%	\$10,885,163	\$106,123	-10.26%	-8%	-\$8,489,840	-10.0%	-\$10,612,300	(272,863)	2,122,460	
313	\$0									\$0	0	0	
314	\$966,636	26.50	205.27%	\$1,984,166	\$92,595	-2.14%	-7%	-\$6,481,650	-2.0%	-\$1,851,900	(132,266)	(4,629,750)	
315	\$292,414	26.50	205.27%	\$600,224	\$31,296	-1.92%	-6%	-\$1,877,760	-2.0%	-\$625,920	25,696	(1,251,840)	
316	\$282,282	26.50	205.27%	\$579,426	\$18,577	-3.12%	-5%	-\$928,850	-3.0%	-\$557,310	(22,116)	(371,540)	
<b>Total</b>	<b>\$10,043,600</b>		<b>205.27%</b>	<b>\$20,616,006</b>	<b>\$285,287</b>	<b>-7.23%</b>	<b>-7.65%</b>	<b>-\$21,814,660</b>	<b>-7.10%</b>	<b>-\$20,252,710</b>	<b>(363,296)</b>	<b>(1,561,950)</b>	
340	\$0				N/A								
341	\$124,790	25.60	199.74%	\$249,253	\$16,474	-1.51%	-3%	-\$494,220	-1.0%	-\$164,740	(84,513)	(329,480)	
342	\$188,147	25.97	199.74%	\$375,801	\$15,296	-2.46%	-4%	-\$611,840	-2.0%	-\$305,920	(69,881)	(305,920)	
343	\$0			\$0	\$21,550	-	-1%	-\$215,500	0.0%	\$0	0	(215,500)	
344	\$466,469	24.84	194.33%	\$906,474	\$235,088	-0.39%	0%	\$0	-0.5%	-\$1,175,440	268,966	1,175,440	
345	\$101,657	23.47	184.03%	\$187,079	\$10,918	-1.71%	-1%	-\$109,180	-2.0%	-\$218,360	31,281	109,180	
346	\$102,090	20.50	174.21%	\$177,851	\$359	-49.54%	2%	\$7,180	0.0%	\$0	(177,851)	7,180	
<b>Total</b>	<b>\$983,153</b>		<b>192.90%</b>	<b>\$1,896,459</b>	<b>\$299,685</b>	<b>-0.63%</b>	<b>-0.48%</b>	<b>-\$1,423,560</b>	<b>-0.62%</b>	<b>-\$1,864,460</b>	<b>(31,999)</b>	<b>440,900</b>	
<b>Grand Total</b>	<b>\$11,026,753</b>			<b>\$22,512,465</b>	<b>\$584,972</b>	<b>-3.85%</b>	<b>-3.97%</b>	<b>-\$23,238,220</b>	<b>-3.78%</b>	<b>-\$22,117,170</b>	<b>(395,295)</b>	<b>(1,121,050)</b>	

## **SUPPLEMENTAL WORK PAPERS**

This section includes documents that offer support to the testimony of Bob J. Wiczorek (SDG&E-28-R-CWP).

- Iowa Curve background and detail
- NARUC's "Public Utility Depreciation Practices" (August 1996) comprehensive background and detail explaining both the Simulated Plant Records (SPR) and Actuarial methodologies.

## METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, as applied to depreciable gas/electric plant, means the loss in service Value not restored by current maintenance, incurred in connection with the consumption of prospective retirement of gas/electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authority.

Depreciation as used in accounting is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

## LIFE ANALYSIS

### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

### Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1 a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1 the remaining life at age 30 years is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

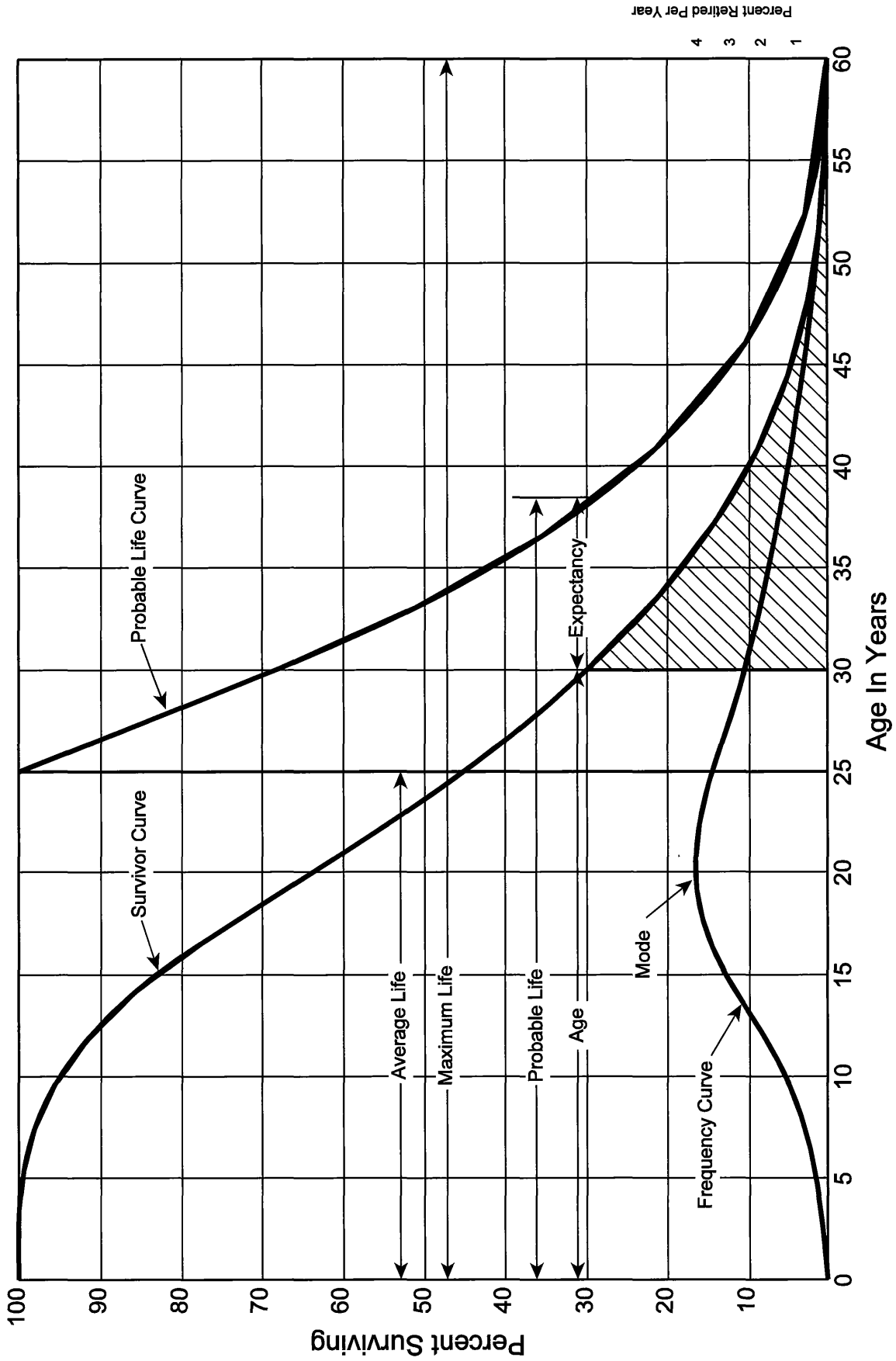


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency of retirement occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125<sup>1</sup>. These type curves have also been presented in subsequent Experiment Station

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<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

bulletins and in the text, "Engineering Valuation and Depreciation<sup>2</sup>." In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

#### Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>4</sup> "Engineering Valuation and Depreciation"<sup>5</sup> and "Depreciation Systems".<sup>6</sup>

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<sup>2</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.



The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band.

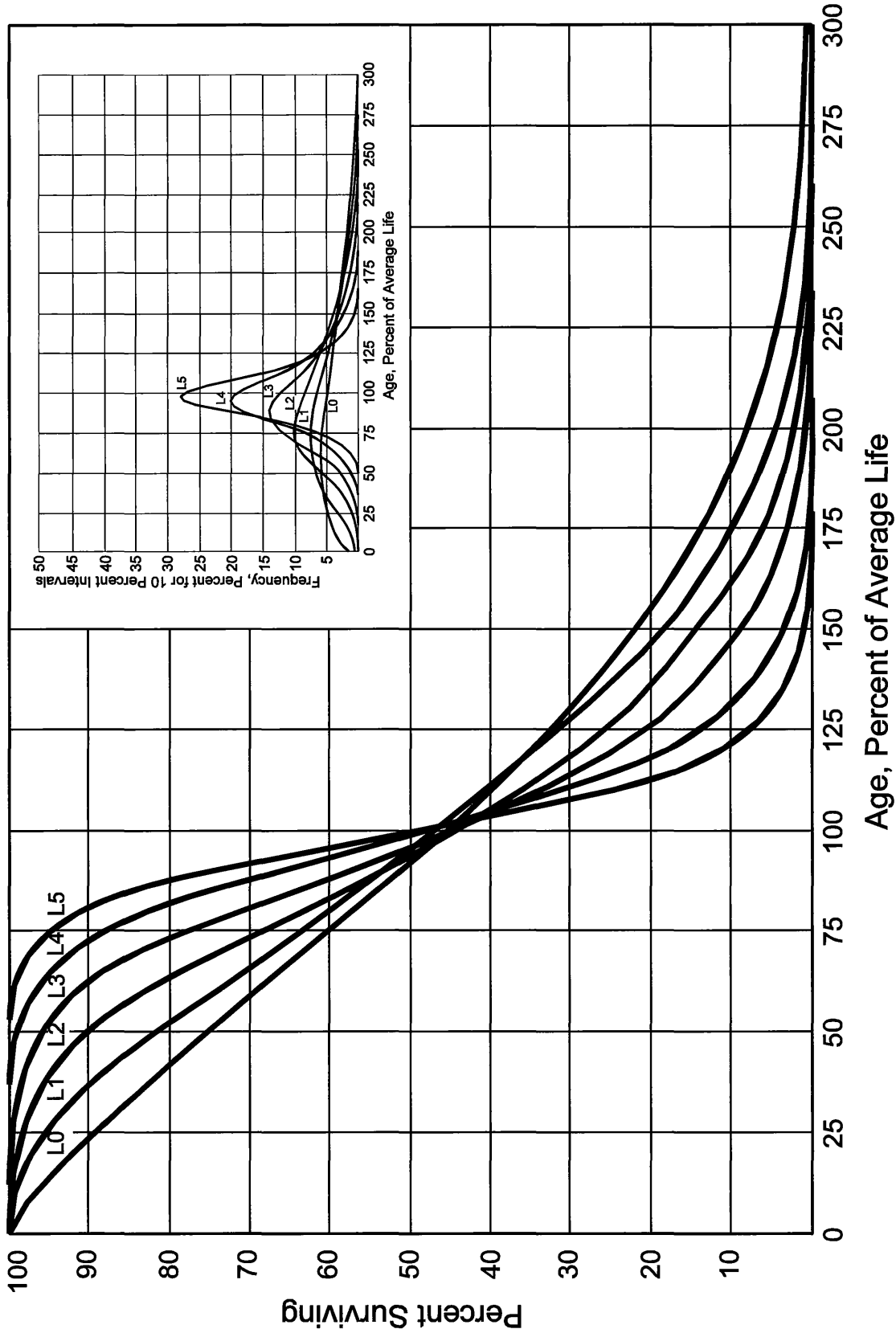


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

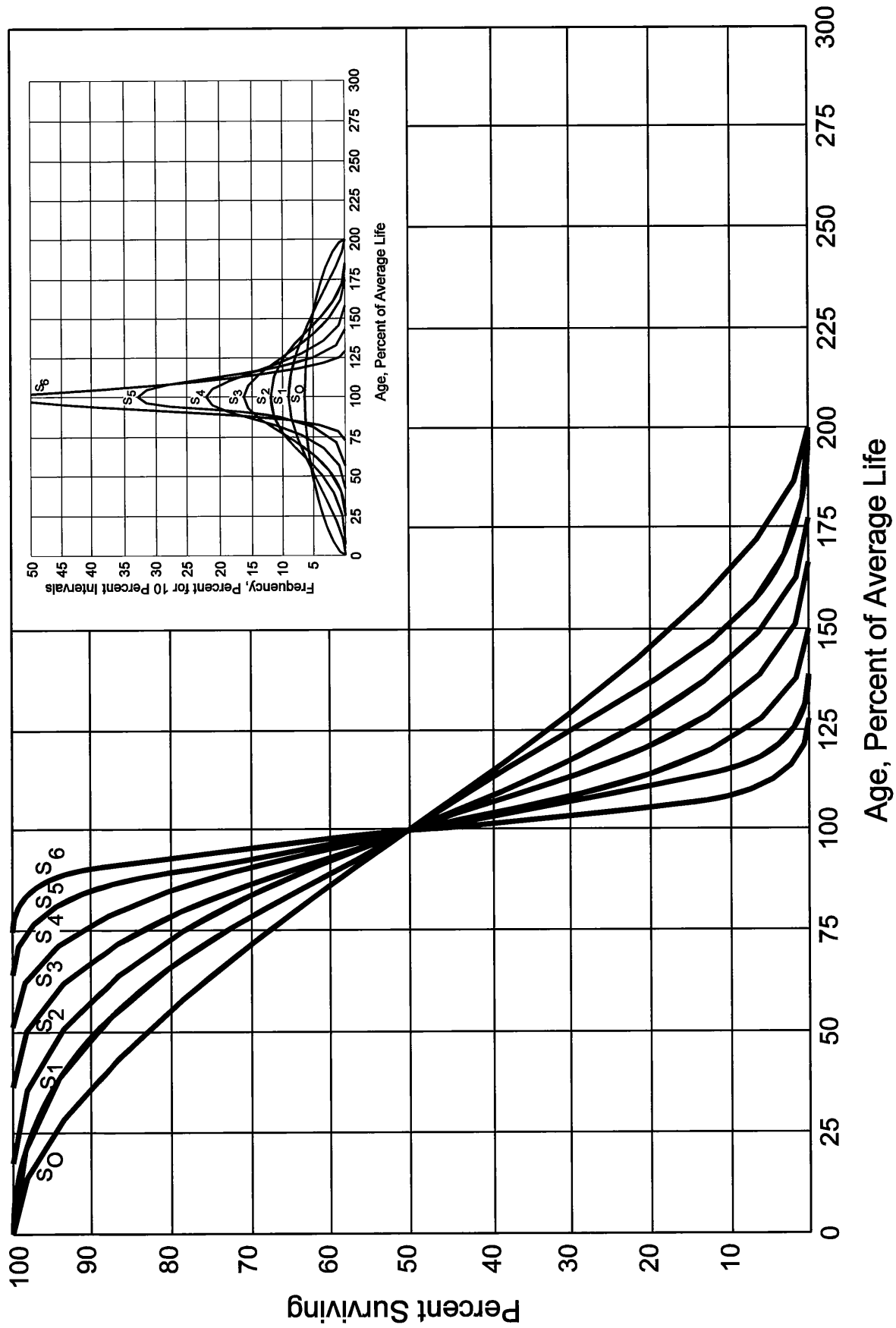


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

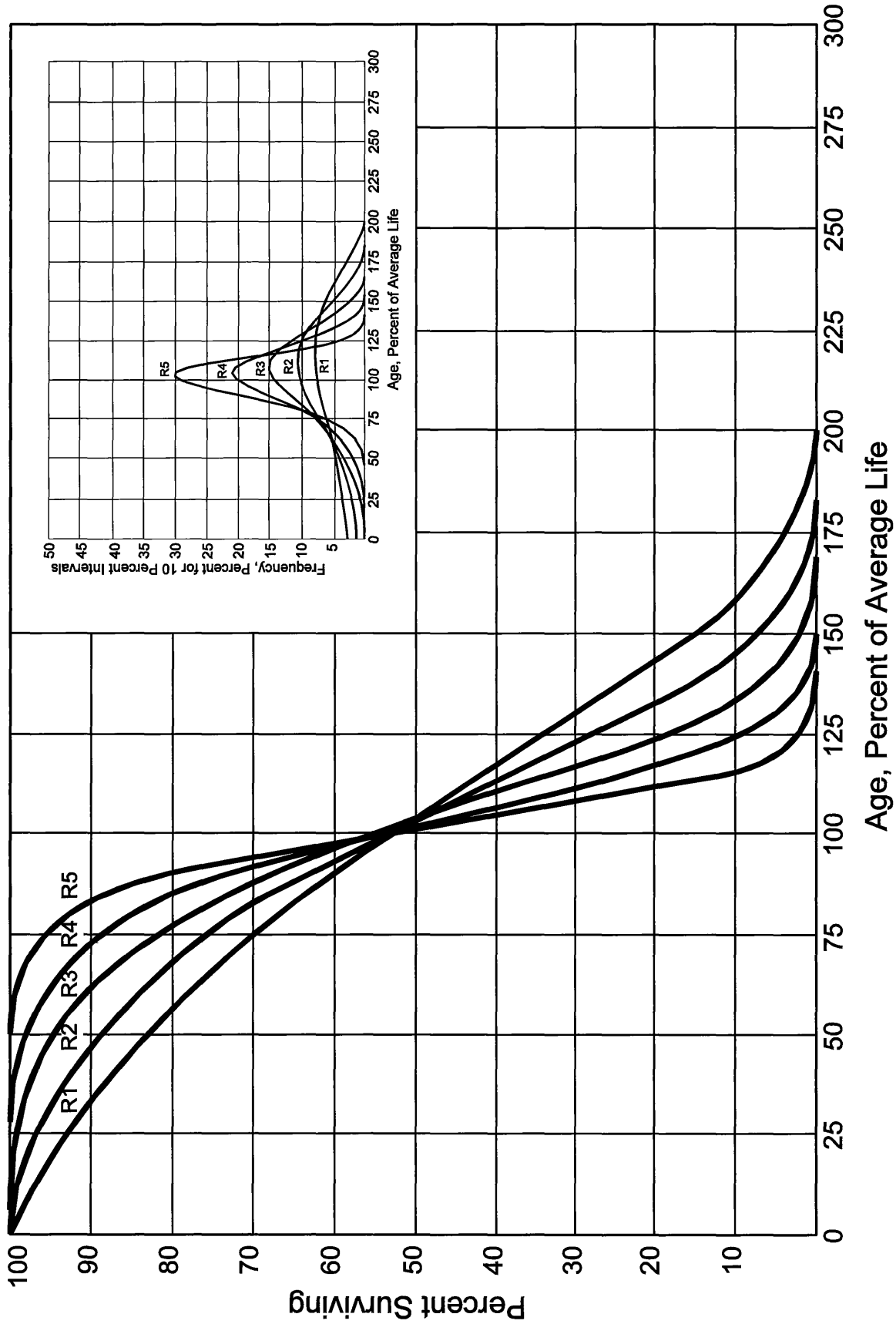


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

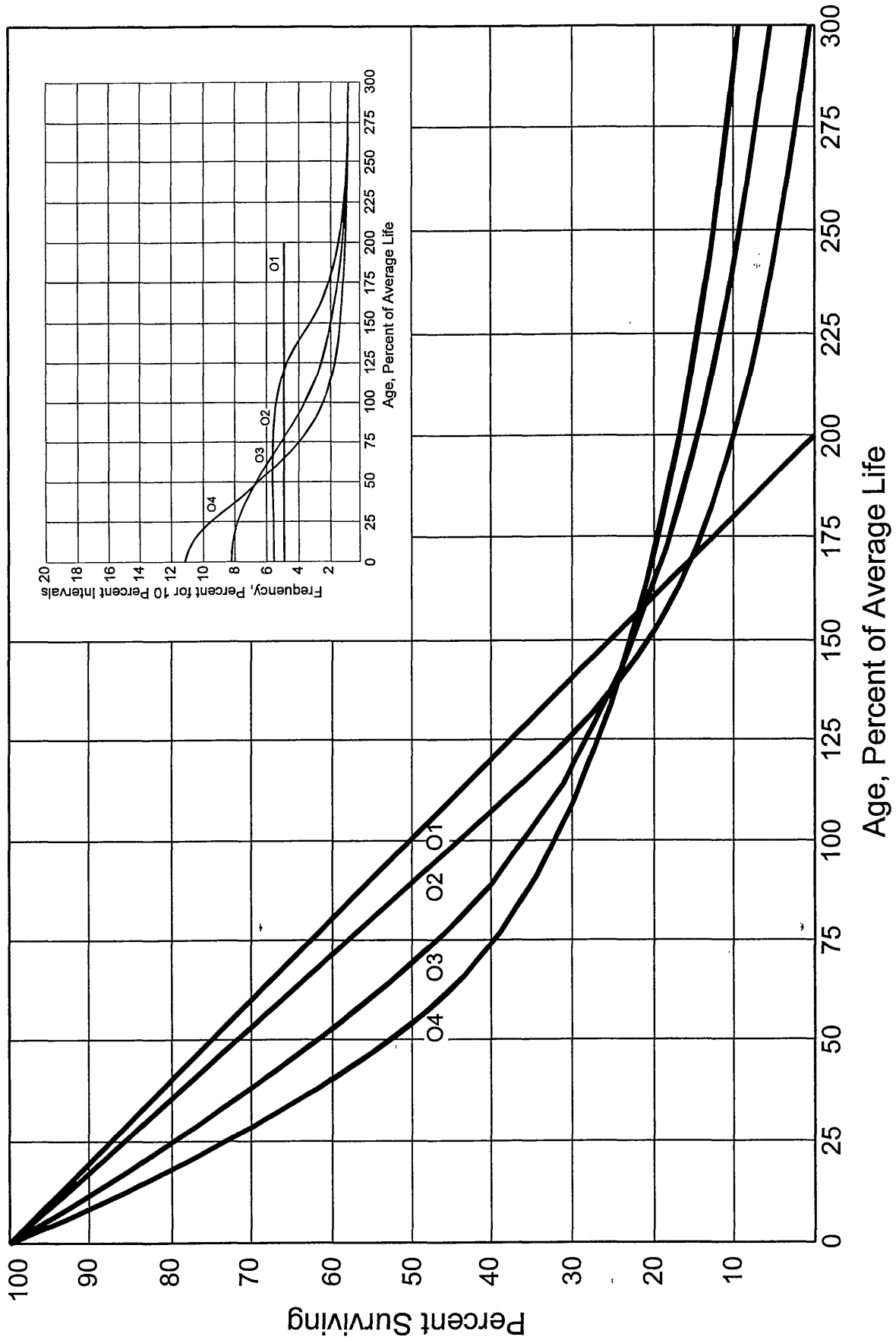
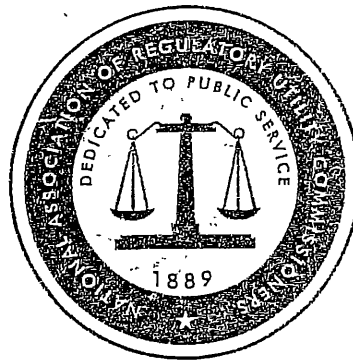


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

# Public Utility Depreciation Practices

August 1996



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### Limitations

A major drawback to all of the turnover methods is that they do not provide an indication as to the retirement dispersion pattern. This limitation is most pronounced with the Turnover-Period method, which requires a dispersion estimate if the account balance has been changing. As noted above, some indication as to dispersion may be gained from simultaneous application of the Turnover-Period and Half-Cycle methods.

All the methods assume uniformity for the growth ratio and the dispersion of retirements for each vintage. A more reliable estimate may be made if the property has experienced at least one life cycle (roughly twice average life) since, under the constancy assumptions above, the property will be at stability.

Since utility property typically does not meet the above constancy assumptions, the methods may produce considerable variation in life indications. This is especially true for the Geometric Mean method. Therefore, modifications involving smoothing or the use of cumulative data have been proposed.

A drawback of the above modifications is that they may mask trends. Trends are most readily revealed by the Half-Cycle method and most concealed by the Turnover-Period method.

The use of turnover methods has decreased considerably with the increased experience in applying and interpreting the results of improved life analysis methods. These improved methods used with unaged data are discussed in the following sections.

## **Simulated Plant Record Method**

### Overview

The Simulated Plant Record (SPR) method is used by utilities and commissions to indicate generalized survivor curves that best represent the life characteristics of property when the property records do not contain the age of the property upon retirement. The selection of curves is based upon the closeness of the match between actual and simulated annual amounts.

The closeness of the match between annual amounts is measured by the Conformance Index (CI) or its reciprocal, the Index of Variation (IV). These measures are based upon the sum of squared differences between simulated and actual annual amounts. The highest ranked curves are those with the highest CIs (or lowest IVs).

The maturity of the account is measured by the Retirement Experience Index (REI). The higher the REI, the more assurance that a unique retirement pattern was used in the simulation. In 1947, Bauhan proposed a scale to rank the REI and the CI from poor to excellent.

The amounts that are compared may be balances or retirements depending upon which model is used: SPR Balances, SPR Period Retirements, or SPR Cumulative Retirements. The SPR Balances model is discussed in detail below, followed by a brief look at the retirements models. The CI, IV, and REI measures are explained and illustrated.

### Development of SPR Method

The development of the SPR method began with the simulations performed by Cyrus Hill and described in *Telephony* in 1922. In his work with telephone data, Hill simulated vintage survivors by multiplying the vintage additions by the percents surviving from a survivor curve. He varied either the curve shape or average life in order to calculate survivors that summed to within 1% of the book balance. Because the matching criterion can be met by multiple curve types if the average life is varied to the required precision, the method cannot be used to indicate both curve type and average life; i.e., either the curve type or average life must be specified.

This method was termed the Indicated Survivors method in the *1943 NARUC Report*. In an effort to indicate both curve shape and average life, the method was then expanded to simulate balances not just for the current year but for several test years. The simulated and actual annual balances were compared graphically.

In a presentation at an AGA-EEI conference in 1947, Alex Bauhan replaced the visual comparison of balances with the least squares criterion and called the resulting model the SPR method.<sup>9</sup> With the development of variations of the method focusing on retirements, Bauhan's version became known as the SPR Balances model. The mathematics of SPR are explained in the following section.

### Methodology of SPR Balances Model

The SPR Balances model assumes that all vintages' additions retire in accordance with the same retirement dispersion pattern and average life. The SPR Balances model seeks to discover the type curve and average life that represent the property's retirement characteristics by retiring the vintages' additions over time according to the retirement characteristics of successive Iowa curves and noting the simulated survivors. The curves are ranked according to their ability to simulate annual survivors for the account that are close to the actual survivors for selected test years.

The simulated annual survivors for the account are calculated by simulating and summing *vintage* balances. In Table 7-8, vintage additions are multiplied by the percents surviving from an S3-10 Iowa curve to produce the portion of additions that would still be in service if the additions had retired in accordance with the specified curve.

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<sup>9</sup> Bauhan, A. E., "Life Analysis of Utility Plant for Depreciation Accounting Purposes by the Simulated Plant Record Method," 1947, Appendix of the EEI, 1952.



TABLE 7-8.

## SIMULATION OF SURVIVORS BY SPR METHOD

Vintage	Additions	Percent Surviving S3-10	Simulated Survivors 12/31/95
1979	82	0.19	0
1980	160	0.94	2
1981	212	3.13	7
1982	108	7.86	8
1983	307	16.01	49
1984	237	27.75	66
1985	146	42.24	62
1986	80	57.76	46
1987	120	72.25	87
1988	222	83.99	186
1989	364	92.14	335
1990	382	96.87	370
1991	100	99.06	99
1992	207	99.81	207
1993	710	99.98	710
1994	368	100.00	368
1995	392	100.00	392
Total			2,994

The goal of the above calculation is to simulate a balance that approximates the actual balance for 1995. In actuality, survivors would be simulated for several test years using the same Iowa curve in an effort to simultaneously match the actual balance of each test year.

In order to minimize the difference between simulated and actual balances, different average lives are considered for each curve type. The selection of average lives is based upon an empirically derived relationship between the trial average lives and the sum of squared differences (SSD) between simulated and actual balances. Bauhan concluded that the SSD, calculated and graphed at various average lives for a single curve type, is parabolic (concave upwards), as shown in the sample graphs below for the R4, R3, and R2 type curves.

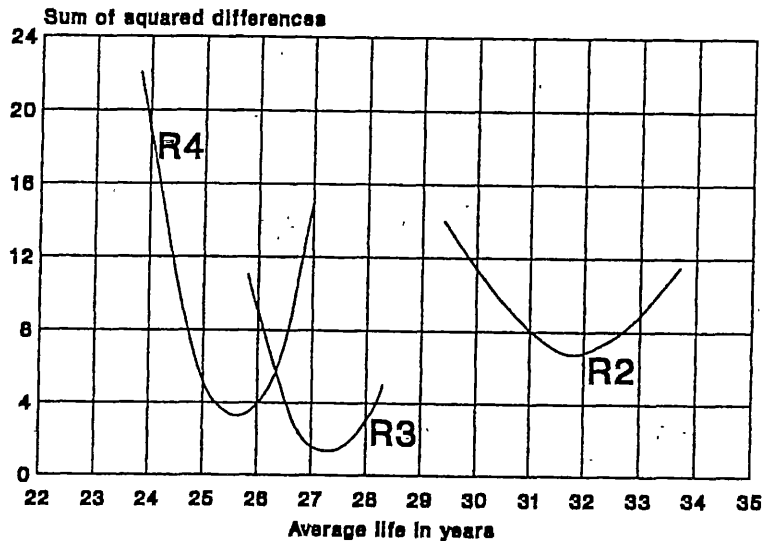


Figure 7-1. Sum of Squared Deviations Between Actual Balances and Simulated Balances for Iowa Type R Dispersions.<sup>10</sup>

This observation was useful in minimizing the trials required to arrive at the life which minimizes the SSD. Computer programs typically steadily increase or decrease the average life until the SSD begins to increase. This increase in SSD denotes that further variations of average life in the same direction would continue to increase the SSD. The computer programs will generally reverse direction and continue to test average lives until an average life close to the life associated with the minimum of the parabola is located.

Another conclusion by Bauhan concerns the relationship among curve types. After finding the optimal average life for each curve type, he graphed the resulting SSDs for each curve type. He concluded that the graphs were concave upwards within each R, S, and L Iowa family. Although this conclusion has been incorporated into some computer programs, exceptions have been found in many cases. That is, even though the S2 curve may result in an SSD lower than either the S1 or S3 curves, use of the S5 curve may result in a still lower SSD.

<sup>10</sup> EEI, 1952, 41.

Measurements of Fit for SPR Balances Model

As mentioned earlier, Bauhan proposed the Conformance Index (CI) to rank the optimal curves.<sup>11</sup> The CI relates the sum of squared differences (SSD) between simulated and actual balances to the size of the account:

$$CI = \frac{\text{average actual balance}}{MSD} \quad (4)$$

where  $MSD$  (mean squared deviation) =  $\sqrt{\text{Average SSD}}$

Since an SSD of zero indicates a perfect match between simulated and actual balances, a low SSD indicates that the curve has generated annual balances that are close to the actual balances. It follows that the highest ranking curves are those with the highest CIs. This relationship is shown in the arbitrary scale for the CI proposed by Bauhan:

<u>CI</u>	<u>Value</u>
over 75	excellent
50 to 75	good
25 to 50	fair
under 25	poor

The IV was developed by Ronald White and Harold Cowles.<sup>12</sup> It is the factored reciprocal of the CI, as shown below:

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<sup>11</sup> Bauhan, 1947.

<sup>12</sup> White, R.E. and H. A. Cowles, "A Test Procedure for the Simulated Plant Record Method of Life Analysis," *Journal of the American Statistical Association*, vol. 70 (1970): 1204-1212.

$$IV = \frac{1000}{CI} \quad (5)$$

Although the IV presently has no scale, it follows that the highest ranking curves are those with the lowest IVs. The IV, when divided by ten, approximates the average difference between simulated and actual balances expressed as a percent of the average actual balance.

The maturity of the account is measured by the REI. The REI for a specified curve is the percent of additions from the oldest vintage that would have retired by the end of the most recent test year if the additions had retired according to the retirement characteristics of the specified curve.

An REI of 100% indicates that a complete curve was used in the simulation. An REI less than 100%, say x%, indicates that a survivor curve truncated at (100-x)% surviving was used. The higher the REI, the longer the curve and, since Iowa curves become more differentiated with age, the more assurance that a unique curve pattern was used in the simulation. Bauhan proposed the following scale for the REI:

<u>REI</u>	<u>Value</u>
over 75	excellent
50 to 75	good
33 to 50	fair
17 to 33	poor
under 17	valueless

Because additions of early vintages may be insignificant with respect to their effect on test year balances, consideration has been given to modifying the REI to use the earliest *significant* vintage. Caunt proposed using the earliest vintage that had additions at least as large as 0.01% of the total gross additions for all vintages.<sup>13</sup>

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<sup>13</sup> Caunt, W. H., "Simulated Plant Record Analysis Model 1974," Paper presented at the AGA-EEI National Conference of Electric and Gas Utility Accountants, Hollywood, Florida, 1974.

### Data for SPR Model

The SPR model requires a history of annual gross additions and either the annual retirements or annual balances over an extensive period of years. The history required is not as extensive for short-lived accounts since the records must extend back to include only those vintages that could have survivors at the earliest selected test year according to any trial curve.

If early additions are not available, their omission should be considered in using the SPR method. Early missing additions may be backed into using a known or estimated initial age distribution of survivors and an assumed survivor curve.

Alternatively, the survivors from the missing additions may be estimated for the selected test years using an assumed survivor curve and a known or estimated initial age distribution. These simulated survivors would be subtracted from the actual account balances to produce a series of adjusted actual balances that would be comparable to the balances simulated by SPR from the known additions. Equivalently, the estimated survivors from the missing additions could be added to the survivors simulated by SPR using the known additions to produce balances comparable to the total actual balances.

Adjustments to compensate for missing early additions may be avoided by choosing the earliest test year so that it would not include survivors from the vintages with missing additions.

### Application of SPR Balances Model

When the SPR model was first developed, the simulation of balances was performed manually. In order to minimize the work effort, survivors were simulated for selected test years, e.g., every third year over a 20-year to 30-year period. The use of computers has eliminated the need to restrict the number of test years.

The selection of test periods may be likened to satisfying the objectives which are considered in actuarial analyses using experience bands. More recent bands may be chosen in order to understand the influence of recent changes. A series of successive test years may be used to reveal trends. Trends may also be detected by using "shrinking" bands, i.e., start with a large band and shrink successive bands by eliminating the earliest year of the previous band. Some analysts use "rolling" bands. For these bands, successive bands do not shrink because the year following the band is appended as the earliest year in the previous band is eliminated.

To avoid indeterminate results, the test period should be chosen so that the included vintages have experienced sufficient retirements. Test periods beginning with the inception of the account should be at least as wide as the age of the first retirements.

The results will also be indeterminate if the test years lie in a static period, i.e., one in which there is zero growth. Too few test years will result in inconclusive results. When a single test year is chosen, it is theoretically possible to find an average life that succeeds in duplicating the account balance for each curve type.

Interpreting Results of SPR Balances Model

The results of the SPR model include the CI and/or IV, which measure the fit between simulated and actual balances, and the REI, which indicates the maturity of the account. A high CI, or equivalently a low IV, indicates that the simulated balances are, on the whole, "close" to the actual balances. This is not necessarily a guarantee that the pattern used to simulate the balances matches that of the underlying data.

Bauhan states that the CI should be "good" or better (i.e., at least 50) in order for a life determination to be considered entirely satisfactory. It is not uncommon, however, for the model to produce results with low CIs for all curves over several test periods. A low CI indicates either that the account has no stable life and dispersion pattern or that the actual mortality dispersion is so unusual that it is not included in the generalized patterns that were used to simulate data. In either case, Bauhan cautions that one should be forewarned in using the results.

In some cases, the CI could be high and the result could be questionable due to insufficient experience with the account. For example, if the R3-40 curve has a high CI but the oldest vintage is only 20 years old at the end of the test period, then the simulated survivors from this earliest vintage will have been calculated using a curve truncated at 94%. As with the actuarial models, one would not want to base a conclusion on such a short curve stub. Had the earliest vintage attained an age of 50 years, the survivor curve would have extended to 18% surviving and a conclusion based on the results would be warranted.

The REI is the index that is produced to indicate the maturity of the account. The REI in the above example is 6% and 82%, respectively. According to Bauhan, results with an REI less than "fair" (i.e., less than 33%) should be discarded regardless of the CI.

In cases where early vintages have little impact on the test years' simulated balances, Bauhan advised that the REI be adjusted to use the year of the first *substantial* additions rather than the first year of additions. The effect is to produce an REI which reflects the significant portion of the curve used in the simulation.

Most SPR computer programs do not consider the significance of the installations. Some programs reflect the extent of data available for analysis by truncating the curves with the highest CI in each curve family at the age of the oldest vintage as of the end of the most recent test year. The "envelope" of curves thus created is a depiction of history. Similar to the procedure followed in matching Iowa curves to survivor curves produced by actuarial models, the analyst seeks a curve which provides a suitable extension of the truncated curves in consideration of the various factors affecting property life.

This process may result in a curve being developed which is not one of those presented on the SPR output. Bauhan anticipated this result when he advised that a curve type shown on the SPR output be coupled with an average life determined by judgment if exogenous information dictates an average life different from those presented. He also stated that it may be desirable to use a curve with a CI less than the highest if judgment does not permit the acceptance of the best fitting pattern as an estimate of the future.

Some problems may arise if the IV is calculated first and then the CI imputed. That is, in some computer programs the calculated IV is truncated to an integer and then inverted to compute the CI, as shown in Table 7-9.

TABLE 7-9

## SENSITIVITY OF CONFORMANCE INDEX

Curve	IV	Truncated IV	CI
R1-11.8	2.1	2	500
L0-15.1	1.9	1	1,000

The CIs which result imply a qualitative difference in results that is not warranted. In the example above, the calculated IVs of 2.1 and 1.9 are close, demonstrating that the two curves have equivalent fits. However, the CIs of 1,000 and 500 give a specious implication that there is a qualitative difference between the fits of the curves.

Another source of problems is the failure of some SPR computer programs to consider all the curve types in a family. These programs display the first curve within a family that produces better matching balances than its "neighbors", and then the programs move on to the next family without trying to locate another curve with equally good or better balances within the family. This procedure is based upon a pattern noticed by Bauhan.<sup>14</sup> More recent experience indicates that the best fitting curves may fall at the beginning and end of a family, so the results from all curve types should be considered in locating the best matching curves (see Table 7-10).<sup>15</sup>

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<sup>14</sup> Bauhan, 1947.

<sup>15</sup> Jensen, S. D., "Examining Results of the Simulated Plant Record (Balances) Model." Paper presented at the Iowa State Regulatory Conference, Iowa State University, Ames, Iowa, 1989.

TABLE 7-10

"BEST" CURVES FALLING AT BEGINNING AND END OF A FAMILY

Curve	IV	CI	REI
S0-21.2	15	66	41
S1-16.6	17	58	60
S2-14.7	17	58	78
S3-14.1	17	58	90
S4-13.7	16	62	98
S5-13.6	15	66	100
S6-13.6	15	66	100
L0-31.2	15	66	31
L1-21.2	16	62	46
L2-16.9	17	58	64
L3-15.1	17	58	77
L4-14.1	17	58	90
L5-13.7	15	66	97
R1-26.3	14	71	28
R2-17.7	15	66	51
R3-14.7	16	62	83
R4-13.8	16	62	98
R5-13.6	15	66	100

Limitations of SPR Balances Model

As Alex E. Bauhan stated when he developed the model, the SPR model will discover the life characteristics of property when they are fairly constant or only moderately fluctuating. He assured us that "[t]he method is entirely independent of irregularities in the amount or rate of growth, and functions equally well on declining plant balances as on increasing balances." He also gave us the following warning:

If the life and mortality dispersion characteristics have fluctuated wildly, or if the plant is immature in relation to the best fitting pattern, neither this method nor any other statistical procedure will give an answer of any prophetic merit.<sup>16</sup>

The model is also ineffective when applied to a test period consisting of a single year. In such case, all curves are theoretically capable of producing equally excellent results. Additionally, the model is indeterminate with respect to curve type, although not as to average life, when applied to an account that is perfectly static.

<sup>16</sup> Bauhan, 1947.



Although the SPR model ages annual balances in an effort to discover the property's life characteristics, the aged data are not retained after the model has completed its calculations. Therefore, the data lack an age distribution of survivors for use in calculating accumulated depreciation guideline levels (i.e., theoretical reserve) and annual accruals using the ELG procedure or the remaining life technique.

The SPR model assumes that vintage additions are available from the inception of the account. As discussed herein, missing early additions may be estimated or successive data may be adjusted to compensate for their omission.

The SPR model has been faulted for not being readily responsive to trends. This lack of responsiveness may be due to the balances being the result of both additions and retirements, and additions may mask the changing retirements. One may avoid this "masking" by simulating retirements, as is done in the following two models.

### SPR Retirements Models

The SPR Retirements models match retirements instead of balances. Like the SPR Balances model, the retirements models assume that all vintages' additions retire in accordance with the same retirement dispersion pattern and average life. The SPR Retirements models seek to discover this type curve and average life by comparing actual retirements to those simulated using different Iowa curves. The curves are ranked according to their ability to simulate retirements that are close to the actual retirements of the account for selected test years.

Several SPR Retirements models have been developed. Most notably are the Cumulative Retirements and Period Retirements variations. These models are discussed below.

A variation developed by J. F. Brennan of Pacific Gas and Electric Co. forms an equation for the survivor curve from a retirement frequency curve that is in the shape of a parabola.<sup>17</sup> The original model assumes that retirements begin at the early ages, although the model was later modified to include applications in which retirements begin at a later, specified age. Unlike the SPR methods, the Brennan model is not a trial and error procedure.

#### SPR Period Retirements Model

The SPR Period Retirements model was developed by William D. Garland while at New England Power Service Co. This model incorporates a two-step procedure.

First, for each type of retirement dispersion pattern (e.g., Iowa curve type) an average life is sought that succeeds in producing total retirements over a period of consecutive years equal to the actual retirements for the period. Retirements over a period may be computed by calculating the difference between the balances at the beginning and end of the period and adding the additions that occurred during the period.

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<sup>17</sup> NARUC Committee on Depreciation, 1968.

In the second step, the candidate Iowa curve types and their respective average lives developed in step one are ranked by comparing the annual simulated balances produced by each candidate curve to the actual balances for the account. The highest ranked curves are those that produce the least sum of squared differences between simulated balances and actual balances.

### SPR Cumulative Retirements Model

This variation of the SPR method was developed by Henry R. Whiton of Gulf States Utilities Company. It compares the total retirements experienced by the account from inception to a given date to those simulated by the model. The cumulative retirements are calculated by subtracting the plant balance from the sum of the gross additions preceding the date of the balance. The Cumulative Retirements model produces the same results as the SPR Balances model for a given year.

## Aging Property Records

### Overview

When the property records do not contain the ages at which units were retired, these ages may be simulated. The Statistical Aging (STAGE) and Computed Mortality (CM) models may be used to simulate aged retirements.

The models age annual retirements (or balances) using retirement (or survival) ratios from a generalized curve (e.g., Iowa curve, Gompertz-Makeham). The aging process is performed on each year's activity in order to build an account of simulated aged data. The simulated data may then be analyzed using actuarial methods

### Relationship between STAGE and CM Models

The term *statistical aging* was coined by the Interstate Commerce Commission to describe a model that would age property records using the retirement statistics of the Iowa curves. The aging of property records may also be performed using the Computed Mortality (CM) model, which permits the use of Gompertz-Makeham curves to describe retirement dispersion.

In the telecommunications industry, CM computer programs often combine the aging of property records with the *Generation Arrangement* (see Chapter IX) to produce a life indication for the account. For this reason, CM is often misinterpreted to be a life indication model rather than a data aging method. Therefore, to avoid confusion, the aging of property records is described in this chapter by referencing the STAGE model.

Methodology of STAGE Model

The STAGE model ages retirements and other activity. Aged retirements are calculated by applying retirement ratios from a generalized curve (e.g., Iowa curve, Gompertz-Makeham) to estimated or actual beginning-of-year (BOY) vintage balances. The model implicitly assumes that the retirement ratios experienced by all vintages as their property passes through the simulation year are given by a generalized curve. Activity other than retirements (e.g., transfers, acquisitions) is aged in proportion to the BOY balances.

The simulation of aged retirements is a trial and error process. Different average lives are tried with a specified curve type until vintage retirements are generated that sum to equal the total actual retirements for the simulation year.

To simulate retirements for a vintage, the vintage's simulated BOY balance is multiplied by a retirement ratio:

$$\text{BOY Vintage Balance} * \text{Retirement Ratio} = \text{Vintage Retirements} \quad (6)$$

A retirement ratio represents the probability that property from the vintage is retired as it passes through the simulation year.

In Table 7-11, vintage balances are multiplied by the retirement ratios from an S0 Iowa curve with a ten-year average life. The average life is then decreased and the simulation repeated in an effort to simulate retirements the sum of which equals the total actual retirements for 1993, as shown in Table 7-11.

TABLE 7-11

SIMULATING AGED RETIREMENTS

Vintage	Balance 1/1/93	S0 - 10		S0 - 8	
		Retirement Ratios	Simulated Rets (Balance *Ratios)	Retirement Ratios	Simulated Rets (Balance *Ratios)
1987	\$150	0.0766	\$11	0.1127	\$17
1988	200	0.0657	13	0.1013	20
1989	275	0.0551	15	0.0814	22
1990	350	0.0444	16	0.0652	23
1991	500	0.0331	17	0.0417	21
1992	525	0.0199	10	0.0303	16
1993	800*	0.0035	3	0.0100	8
Total Simulated Retirements:			\$85		\$127
Actual Retirements:			\$127		\$127

\* Property installed 7/1/93.

Activity other than retirements (e.g., transfers, acquisitions) may be aged in proportion to the BOY vintage balances. Aging in proportion to the BOY balances is consistent with the axiom that property subject to retirement during the period be exposed to retirement from the beginning of the period. As shown in Table 7-12, the ratio of a vintage's BOY balance to the total annual BOY balance is multiplied by the amount to be allocated (e.g., 200 in Table 7-12) in order to calculate the portion to be allocated to the vintage.

TABLE 7-12

## ALLOCATING OTHER ACTIVITY

Vintage	Balance 1/1/93	Proportion (Vintage Balance /Total Balance)	Allocation (Proportion * 200)
1987	\$ 150	0.0750	\$15
1988	200	0.1000	20
1989	275	0.1375	28
1990	350	0.1750	35
1991	500	0.2500	50
1992	<u>525</u>	0.2625	<u>53</u>
Totals	\$2,000		\$200

Alternatively, each vintage's portion of the total other activity may be calculated by first finding the ratio of the total other activity to the account's surviving balance at the beginning of the year and multiplying each vintage's BOY balance by this quotient. In the above example, the ratio of total other activity to the account's BOY balance is \$200/\$2,000. It follows, then, that each vintage's portion of the \$200 in other activity is 10% of the vintage's BOY balance.

Data for STAGE Model

The STAGE model requires an initial age distribution of survivors and, for each successive year, the additions and either the total account retirements or balances. If the additions for vintages prior to the initial year are available, the initial distribution may be calculated by the Indicated Survivors method.<sup>18</sup> In this variation of the SPR model, percents surviving from a survivor curve are multiplied by the vintages' additions. The average life is varied for the specified curve shape until vintage survivors at the initial year are simulated that sum to equal the actual account balance for the initial year.

If the prior year's vintage additions are not available, an alternative method must be used, such as sampling the property records. The sensitivity of the results to the initial distribution depends upon the number of years of activity after the initial distribution in relation to the average life of the property. Thus, the initial distribution is less important for short-lived accounts for which there is a number of years' activity.

If the decision has been made to keep aged records from the present forward, the STAGE model may be used to simulate aged data for the preceding years. Likewise, if the

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<sup>18</sup> Hill, C. G., "Depreciation of Telephone Plants, Part I," *Telephony*, vol. 82, no. 11, 12-16 (March 18, 1922).

decision is to cease keeping aged records, data simulated by the STAGE model may be appended to actual aged data.

The STAGE model requires that the curve shape be specified. Iowa curves, New York h curves, or curves described by the Gompertz-Makeham equation are appropriate since the lives may be varied in the simulation. The selection of a curve shape is discussed below.

### Selecting a Curve Shape

From the STAGE calculations, it can be seen that the mathematics used to simulate retirements is the reverse of that used in the retirement rate actuarial method. Specifically, the actuarial method calculates retirement ratios using vintage retirements in an effort to select generalized curves (e.g., Iowa curves). Conversely, the STAGE model uses retirement ratios from generalized curves in an effort to calculate vintage retirements. The relationship between these two methods reveals that the curve that should be used with the STAGE model is the one which would result from a one-year experience band in a retirement rate actuarial analysis.

Since there are several curve shape-life combinations which produce aged retirements to equal the total actual retirements, either the curve shape or the average life must be specified. Typically, the models require that the curve shape be stated.

The selection of curve shape is based on informed judgment and familiarity with the property being analyzed. Although the SPR model has often been used to indicate a dispersion pattern, the application of the SPR model to accounts with varying life characteristics is ill advised, as noted earlier.

In lieu of using the SPR model, one may consider using the curve shape indicated by actuarial analyses of actual aged data for an account with similar characteristics. If these data have not been maintained, a statistical sample of activity could be made. Consideration could also be given to the curve shapes developed by companies which have maintained aged data for similar property subject to similar forces of retirement.

It may be possible to develop an appropriate curve shape from knowledge of the causes of retirement. For example, retirements which are all planned to occur at a given age are depicted by an SQ (square) survivor curve. Property subject to significant infant (early age) mortality is described by low subscripted L (left modal) curves. The L curves are also associated with property groups containing property surviving significantly beyond the group's average life.

Retirements due to chance are represented by the negative exponential curve, which is similar to the O2 Iowa curve. Retirements that are equally distributed around an average would be described by a curve from the S family.

The curve shape selection may be judged for reasonableness by evaluating the model's results. One result to be evaluated is the reasonableness of the average life used to simulate aged retirements. Another result to be considered is the extent to which there are vintage survivors to which no retirement ratios are being applied because the vintages exceed the maximum life of the curve used in the simulation. Different curve shapes could be tested in an effort to produce more reasonable results.

As noted above, the curve sought by STAGE is the one which would result from a one-year experience band in a retirement rate actuarial analysis. Just as the indicated curves may vary from one experience band to the next for some accounts, it is mathematically appropriate that different curve shapes be used for different simulation years for accounts with varying life characteristics.

### Interpreting the Results of STAGE Model

Each year, the STAGE model is used to age the year's retirements and other activity. The aged data are combined with previously simulated data to create an aged database suitable for analysis using actuarial methods.

As discussed earlier, each year that data are simulated, an average life is calculated. Mathematically it can be seen that these annual lives are the same as those that would be produced by successive one-year experience bands in actuarial analyses using the specified curve shape. As in actuarial analyses, the lives may be analyzed for trends. In the telecommunications industry, the series of these lives is referred to as a *worm curve*.

These annual life indications may be somewhat erratic from year to year. The variations may be due to fluctuations in retirement levels or to the use of a constant curve shape from year to year whereas in reality the curve shape may be variable. It may be advisable, therefore, to consider the average of the annual life indications over three to five years.<sup>19</sup>

Another outcome of the model is the production of an age distribution of survivors at the end of the latest year. This distribution is useful in cases where vintage data are required, such as in theoretical reserve studies and remaining life depreciation calculations.

### Advantages

A distinct advantage of the STAGE model is its ability to allow life characteristics to vary by experience year and by vintage. The variation by vintage results from the change in average life (and curve shape, if desired) from one simulation year to the next. By contrast, the SPR model assumes that all vintages share the same curve shape and average life.

Unlike the SPR model, the STAGE model does not use the original vintage additions once the data have been initialized. The original additions may not even be required in the initialization process if sampling or other methods are available to estimate the initial age distribution. Thus, STAGE is not subject to the problems the SPR model has when early additions are missing.

Another use of the STAGE model is in the supplying of temporary records. The model may produce simulated aged data prior to final accounting, after which the simulated data are replaced by actual amounts.

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<sup>19</sup> Carver, Lynda B., "Computed Mortality," *Journal of the Society of Depreciation Professionals* vol. 1, no. 1 (1989).

STAGE may also be used to price annual retirements. The units retired during the simulation year are aged by the model and then priced according to the vintage unit costs.

The STAGE model also produces an age distribution of survivors at the end of the latest year for use in applications such as theoretical reserve studies and remaining life calculations.

### Limitations

As discussed above, the aging of annual activity begins with an initial age distribution of survivors. The development of the initial age distribution may be a problem if the vintage additions that would most likely contribute to the initial age distribution are not available.

A common complaint about the STAGE model is that it does not provide an indication of curve shape; instead, the curve shape must be specified. The use of the SPR model to assist in developing a curve shape is popular but may distort the STAGE results if the SPR model is applied to accounts for which the assumptions of the SPR model are not satisfied. It is suspected that specifying curve shape may be tantamount to predetermining the results.



## CHAPTER VIII

### ACTUARIAL LIFE ANALYSES

Knowing what happened yesterday may help one to better understand what is happening today and what may happen tomorrow. This is also true with depreciation studies. Historical life analysis is the study of past occurrences that may be used to indicate the future survivor characteristics of property. Accumulation of suitable data is essential in an historical life analysis. As discussed in the previous chapter, the detail available in the data determines the kinds of analyses (actuarial v. simulation) that can be performed. Understanding the data is necessary in order to assess the limitations and application of the data in reflecting future events. Informed judgment plays a major role in determining how the data should be interpreted and used.

Actuarial analysis is the process of using statistics and probability to describe the retirement history of property. The process may be used as a basis for estimating the probable future life characteristics of a group of property.

Actuarial analysis requires information in greater detail than do other life analysis models (e.g., turnover, simulation) and, as a result, may be impractical to implement for certain accounts (see Chapter VII). However, for accounts for which application of actuarial analysis is practical, it is a powerful analytical tool and, therefore, is generally considered the preferred approach.

Actuarial analysis objectively measures how the company has retired its investment. The analyst must then judge whether this historical view depicts the future life of the property in service. The analyst takes into consideration various factors, such as changes in technology, services provided, or capital budgets.

#### **Mortality History**

The purpose of actuarial analysis is to analyze the life characteristics of the utility's property using the historical data contained in the Continuing Property Records (CPR) (see Chapter III). In order to be used in actuarial analyses, the database must contain the property's year of installation (i.e., vintage) and year of retirement. Since the property records are maintained primarily for purposes other than depreciation studies (e.g., for capital budgeting or to accurately reflect a utility's plant), they may require adjustment before use in a depreciation study.

#### The Treatment of Adjustments and Transfers

The company's property records may contain adjusting entries and transfers (see Chapter III). In the treatment of these adjustments and transfers for preparing life tables, all plant

exposed to the forces of retirement at any time during the age interval must be included as an exposure at the beginning of the age interval.

The retirement ratio can be used to depict history or to forecast future activity. These contexts require two differing approaches to the handling of transfers, accounting errors, and adjustments. These two concepts are discussed separately below.

### Depiction of History

When determining whether a particular accounting entry is to be included in either exposures or retirements, the criterion is whether the data accurately represent history. The analyst should remember that accurately representing the history of the physical asset may be different from accurately representing the history of the investment. Unusual retirements, or retirements based on outdated accounting methods (i.e., changing of the capitalization threshold), should not be adjusted when the goal is to restate history, as long as those retirements accurately reflect the history.

Conversely, items such as accounting errors, which misstate the history of the investment under study, should be adjusted. For example, assume a retirement in an activity year (year 1) is made from the wrong vintage (vintage A, where the correct vintage is B) and is corrected in a subsequent activity year.

The correction includes the following steps:

1. Excluding the retirement from vintage A in activity year 1 and restating the closing balance in activity year 1 and all subsequent activity years, for that vintage, and
2. Making the retirement in vintage B in activity year 1 and restating the closing balance in activity year 1 and all subsequent activity years, for that vintage.

### Forecast of Future Activity

In general, historical data used to forecast future retirements should not contain events that are either anomalous or unlikely to recur. Therefore, in making adjustments to the data, the analyst must consider the purpose of the analysis. Often the same data and the same analysis will be used both as a statement of history and as a basis for forecasting.

A sizable benefit may be obtained for a relatively minor incremental cost if the general principles are adhered to in the initial data collection phase. This is particularly true because the time required to appropriately adjust the data benefits both the current study and all future studies.

Despite the benefits of collecting good data, often the decision is made to proceed with the data "as is." In these instances, the analyst must keep in mind the nature of any transfers,

anomalies, or adjustments present in the data; how they may affect the result; and how the result of the analysis is going to be used.

### Retirements Subject to Reimbursement

Retirements may be subject to reimbursement from various sources. For example, wood poles in either the telephone or electric industries may be retired subject to reimbursement from an insurance company (e.g., a pole damaged by an automobile) or the government (e.g., a line of poles that must be retired due to street or highway work). Depending on the accounting treatment for reimbursements related to retired property, the analyst may need to remove such plant from the database. If the reimbursement is recorded as salvage, no adjustment of retirement data would be necessary, assuming that such salvage is also considered in establishing future depreciation rates. Consistent treatment is the rule.

### **Banding**

Banding is the compositing of a number of years of data in order to merge them into a single data set for further analysis. Often, several bands are analyzed. By making determinations of the life and retirement dispersion indicated in successive bands, the analyst can get a clear indication of whether there is a trend in either the life of the plant or in the dispersion of the retirements.

In general, there are three reasons to use bands:

1. *Increase the sample size.* In statistical analyses, the larger the sample size in relation to the universe (the body of all data), the greater the reliability of the result (i.e., the greater the probability that the results will be applicable to the universe as a whole).
2. *Smooth the observed data.* Generally, the data obtained from a single activity or vintage year will not produce an observed life table that can be easily fit.
3. *Identify trends.* By looking at successive bands, the analyst may identify broad trends in the data that may be useful in projecting the future life characteristics of the property.

The following sections discuss placement bands and experience bands, as well as different types of bands—rolling, shrinking, and fixed.

### Placement Bands

Placement bands show, for a group of vintages, the composite retirement history from the property's placement in service to the present. Placement bands allow the analyst to isolate the effects of changes in technology and materials that occur in successive generations of plant. For example, consider a telephone company that installed air-core buried cable before a given year and jelly-filled cable thereafter. In order to identify the differences in service life and retirement dispersion between the two types of cable, one might want to look at a placement band consisting of all vintages prior to the changeover and a second band of all vintages after the changeover.

An advantage of placement bands is that they generally yield smooth curves when based on fairly narrow bands. Unfortunately, placement bands yield fairly complete curves only for the oldest vintages. The newest vintages, presumably of greater interest in forecasting, yield the shortest stub curves.

### Experience Bands

Experience bands show the composite retirement history for all vintages during a select set of activity years. These bands allow the analyst to isolate the effects of the operating environment over time.

Experience bands yield the most complete curves for the recent bands because they have the greatest number of vintages (ages) included. However, they may require significant smoothing because the data for each age is independent of the data for other ages. This independence can result in an erratic retirement dispersion.

Experience bands require that during the experience band, in order to construct an observed life table, at least one vintage in the band must be at age zero.

### Types of Bands

There are several ways to select placement and experience bands. Rolling bands and shrinking bands may be useful in identifying trends in the data. These bands, along with fixed bands, are discussed below.

*Rolling.* To set up rolling bands, the analyst selects beginning and ending years for the initial band. The second band has beginning and ending points  $x$  years (usually one year) later than those of the first band; the third band has beginning and ending points each  $x$  years (usually one year) later than those of the second band; and so on. The result is a series of "rolling" bands of identical width as shown in the sample three-year rolling bands below:

Band 1:	1990	1991	1992		
Band 2:		1991	1992	1993	
Band 3:			1992	1993	1994

Rolling bands are useful in isolating and identifying the effects of specific events or changes that affect the life and retirement dispersion of the plant. However, rolling placement bands have the disadvantage of producing short observed life tables for recent placement bands.

*Shrinking.* To set up shrinking bands, the analyst selects a wide band (often the band is much wider than would be used for any other type of banding). Generally, the last year in the band is the most recent year of data. Successive bands are derived by dropping one or more years from the beginning of the band.

The advantage of shrinking bands anchored at the most recent year is that all of the resulting bands contain the most recent data. Each successive band more strongly reflects the effect of the more recent data. This is especially useful with placement bands, for which the more recent bands result in shorter survivor curves.

*Fixed.* Fixed bands are generally of a selected width and are nonoverlapping. They are often selected in order to investigate the impact of certain events on the company's property. They are less useful than rolling and shrinking bands in revealing trends. However, fixed bands generate a more manageable number of bands to review.

#### Selection of Bands and Band Width

The analyst must select a band width (number of activity years to include in the band) which meets two, often conflicting, constraints: (1) The band must include enough data to provide some confidence in the reliability of the resulting curve fit; and (2) the band must be narrow enough that an emerging trend can be observed. Bands of three to five years are often chosen for rolling or fixed bands. However, for longer life plant (e.g., conduit), widths of ten or more years may be necessary.

#### The Observed Life Table Exhibit

The observed life table exhibit (Table 8-1) presents the exposures, retirements, retirement ratio, survival ratio, and life table values (percent surviving) for each age interval. To illustrate

**TABLE 8-1**  
**OBSERVED LIFE TABLE EXHIBIT**  
**Band 1992 - 1994**

Age	Exposures	Retirements	Retirement Ratio	Survival Ratio	Observed Life Table
(A)	(B)	(C)	(D)=(C)/(B)	(E)=1 - (D)	(F) <sub>(x)</sub> =F <sub>(x-1)</sub> * E <sub>(x-1)</sub>
0	4,843,776	9,705	0.00200	0.99800	100,000
0.5	4,761,957	23,810	0.00500	0.99500	99,800
1.5	5,298,919	52,989	0.01000	0.99000	99,301
2.5	5,825,563	87,383	0.01500	0.98500	98,308
3.5	6,462,684	129,254	0.02000	0.98000	96,833
4.5	4,343,837	108,596	0.02500	0.97500	94,896
5.5	3,145,870	94,376	0.03000	0.97000	92,524
6.5	2,309,272	80,825	0.03500	0.96500	89,748
7.5	2,864,124	114,565	0.04000	0.96000	86,607
8.5	2,294,969	103,274	0.04500	0.95500	83,143
9.5	1,695,740	84,787	0.05000	0.95000	79,401
10.5	725,080	39,879	0.05500	0.94500	75,431
11.5	585,138	35,108	0.06000	0.94000	71,283
12.5	449,968	29,248	0.06500	0.93500	67,006
13.5	369,726	25,881	0.07000	0.93000	62,650
14.5	309,333	23,200	0.07500	0.92500	58,265
15.5	340,553	27,244	0.08000	0.92000	53,895
16.5	289,195	24,582	0.08500	0.91500	49,583
17.5	188,651	16,979	0.09000	0.91000	45,369
18.5	49,802	4,731	0.09500	0.90500	41,285
19.5					37,363
<b>Total All</b>	<b>47,154,157</b>	<b>1,116,416</b>			<b>1,482,691</b>

the development of the observed life table values, a sample chart "Summary of Historical Mortality Data" (Table 8-2) containing both exposures and retirements for each vintage from 1975 to 1994 is used. For each vintage, the investment exposed to retirement at the beginning of each age interval is shown on the same line as the year placed. On the following line, the vintage's retirements during each age interval are shown.

The half-year convention is used in Table 8-2. Retirements that occurred between age 0.0 and 0.5 years are shown under the heading  $N=0$ . Retirements that occurred between age 0.5 and 1.5 years, and the exposures that are 1.5 years old at the end of the age interval, are shown under the heading  $N=1$ , and so on. Using the half-year convention, the first age interval ( $N=0$ ) has a width of 0.5 years from age 0.0 (a new installation) to age 0.5 (the end of the calendar year in which the plant entered service). Later age intervals have a width of one year.

Consider a three-year experience band for the years 1992 through 1994. The plant exposures and retirements for this band form a diagonal strip with a width of three years through Table 8-2 ascending from the lower left to the upper right (see the data between the two double lines).

The exposures and retirements for the 1992-1994 band are summed by age interval and depicted at the bottom of Table 8-2. The data at each age relates to the activity years 1992, 1993, and 1994, as explained below:

- Age 0: The exposures (\$4,843,776) represent plant added in 1992 through 1994, and the retirements (\$9,705) represent the amount of these additions retired between 1992 and 1994 (i.e., in the same year in which they were placed).
- Age 1: The exposures (\$4,761,957) represent plant added in 1991 through 1993 that is surviving one year after placement. The retirements (\$23,810) represent the amount of these additions retired between 1992 and 1994 (i.e., one year after placement).
- Age 2: The exposures (\$5,298,919) represent plant added in 1990 through 1992 that is surviving two years after placement. The retirements (\$52,989) represent the amount of these additions retired between 1992 and 1994 (i.e., two years after placement), and so on.

Once the exposures and retirements by age interval have been developed for a band, the retirement ratios, survival ratios, and life table values (percents surviving) are calculated. The retirement ratio for an age interval is calculated by dividing the retirements during the age interval by the exposures at the beginning of the age interval. The survival ratio is one minus the retirement ratio. The percent surviving at the end of an age interval is calculated by multiplying the percent surviving for the previous age interval by the survival ratio for the current age interval. The observed life table begins with a value of 100% (or 1.0) at age zero.

PUBLIC UTILITY DEPRECIATION PRACTICES

TABLE 8-2  
SUMMARY OF HISTORICAL MORTALITY DATA

Year Placed	Total Amount of Plant Placed	Total Amount of Plant Retired	Total Amount of Plant Still in Service	Nth Year After Year of Placing	UPPER FIGURES: Plant Remaining in Service At Beginning of Nth Calendar Year After Year of Placing						
					LOWER FIGURES: Plant Retired During Nth Year After Year of Placing						
					N = 0	1	2	3	4	5	6
1975	120,672	75,601	45,071	-	120,387	119,785	118,587	116,808	114,472	111,610	108,262
				285	602	1,198	1,779	2,336	2,862	3,348	3,789
1976	295,287	173,417	121,870	-	294,597	293,124	290,193	285,840	280,123	273,120	264,926
				690	1,473	2,931	4,353	5,717	7,003	8,194	9,272
1977	167,490	91,528	75,962	-	167,098	166,263	164,600	162,131	158,888	154,916	150,269
				392	835	1,663	2,469	3,243	3,972	4,647	5,259
1978	169,323	85,397	83,926	-	168,923	168,078	166,398	163,902	160,624	156,608	151,910
				400	845	1,681	2,496	3,278	4,016	4,698	5,317
1979	194,280	89,609	104,671	-	193,825	192,856	190,927	188,063	184,302	179,695	174,304
				455	969	1,929	2,864	3,761	4,608	5,391	6,101
1980	226,742	94,676	132,066	-	226,212	225,081	222,830	219,488	215,098	209,720	203,429
				530	1,131	2,251	3,342	4,390	5,377	6,292	7,120
1981	250,743	93,705	157,038	-	250,156	248,905	246,416	242,720	237,866	231,919	224,961
				587	1,251	2,489	3,696	4,854	5,947	6,958	7,874
1982	343,663	113,468	230,195	-	342,858	341,144	337,732	332,666	326,013	317,863	308,327
				805	1,714	3,411	5,066	6,653	8,150	9,536	10,791
1983	367,167	105,531	261,636	-	366,306	364,474	360,830	355,417	348,309	339,601	329,413
				860	1,832	3,645	5,412	7,108	8,708	10,188	11,529
1984	1,423,589	348,641	1,074,948	-	1,422,214	1,415,103	1,400,952	1,379,938	1,352,339	1,318,530	1,278,974
				1,375	7,111	14,151	21,014	27,599	33,808	39,556	44,764
1985	968,495	199,759	768,736	-	966,225	961,394	951,780	937,503	918,753	895,784	868,911
				2,270	4,831	9,614	14,277	18,750	22,969	26,874	30,412
1986	914,111	154,353	759,758	-	911,969	907,409	898,335	884,860	867,163	845,484	820,119
				2,142	4,560	9,074	13,475	17,697	21,679	25,365	28,704
1987	691,326	92,793	598,533	-	689,706	686,257	679,395	669,204	655,820	639,424	620,242
				1,620	3,449	6,863	10,191	13,384	16,395	19,183	21,708
1988	1,794,969	183,836	1,611,133	-	1,791,573	1,782,615	1,764,789	1,738,317	1,703,551	1,660,962	1,611,133
				3,396	8,958	17,826	26,472	34,766	42,589	49,829	
1989	2,091,388	156,534	1,934,854	-	2,087,003	2,076,568	2,055,802	2,024,965	1,984,466	1,934,854	
				4,385	10,435	20,766	30,837	40,499	49,612		
1990	2,786,937	141,523	2,645,414	-	2,782,102	2,768,191	2,740,510	2,699,402	2,645,414		
				4,835	13,911	27,682	41,108	53,988			
1991	1,047,328	33,516	1,013,812	-	1,044,872	1,039,648	1,029,251	1,013,812			
				2,456	5,224	10,396	15,439				
1992	1,501,303	25,134	1,476,169	-	1,498,573	1,491,080	1,476,169				
				2,730	7,493	14,911					
1993	2,222,862	15,443	2,207,419	-	2,218,512	2,207,419					
				4,350	11,093						
1994	1,119,611	2,625	1,116,986	-	1,116,986						
				2,625							
TOTAL	18,697,286	2,277,085	16,420,201								
Three-Year Bands				Age of Plant Remaining January 1 of any year							
				0.0	0.5	1.5	2.5	3.5	4.5	5.5	6.5
1992-1994 Exposures				4,843,776	4,761,957	5,298,919	5,825,563	6,462,684	4,343,837	3,145,870	2,309,272
Between = Lines Retirements				9,705	23,810	52,989	87,383	129,254	108,596	94,376	80,825



TABLE 8-2 (continued)  
SUMMARY OF HISTORICAL MORTALITY DATA

Year Placed	UPPER FIGURES: Plant Remaining in Service At Beginning of Nth Calendar Year After Year of Placing												
	LOWER FIGURES: Plant Retired During Nth Year After Year of Placing												
	8	9	10	11	12	13	14	15	16	17	18	19	20
1975	104,473	100,294	95,781	90,992	85,987	80,828	75,574	70,284	65,013	59,812	54,728	49,802	45,071
	4,179	4,513	4,789	5,005	5,159	5,254	5,290	5,271	5,201	5,084	4,925	4,731	
1976	255,654	245,428	234,384	222,664	210,418	197,793	184,936	171,991	159,091	146,364	133,923	121,870	
	10,226	11,044	11,719	12,247	12,625	12,857	12,946	12,899	12,727	12,441	12,053		
1977	145,009	139,209	132,944	126,297	119,351	112,190	104,897	97,555	90,238	83,019	75,962		
	5,800	6,264	6,647	6,946	7,161	7,292	7,343	7,317	7,219	7,057			
1978	146,593	140,729	134,396	127,677	120,654	113,415	106,043	98,620	91,224	83,926			
	5,864	6,333	6,720	7,022	7,239	7,372	7,423	7,397	7,298				
1979	168,203	161,475	154,209	146,498	138,441	130,134	121,676	113,158	104,671				
	6,728	7,266	7,710	8,057	8,306	8,459	8,517	8,487					
1980	196,309	188,456	179,976	170,977	161,573	151,879	142,007	132,066					
	7,852	8,481	8,999	9,404	9,694	9,872	9,940						
1981	217,088	208,404	199,026	189,075	178,676	167,955	157,038						
	8,684	9,378	9,951	10,399	10,721	10,917							
1982	297,535	285,634	272,780	259,141	244,889	230,195							
	11,901	12,854	13,639	14,253	14,693								
1983	317,884	305,168	291,436	276,864	261,636								
	12,715	13,733	14,572	15,228									
1984	1,234,210	1,184,842	1,131,524	1,074,948									
	49,368	53,318	56,576										
1985	838,499	804,959	768,736										
	33,540	36,233											
1986	791,415	759,758											
	31,657												
1987	598,533												
1988													
1989													
1990													
1991													
1992													
1993													
1994													
TOTAL													
3-year bands	7.5	8.5	9.5	10.5	11.5	12.5	13.5	14.5	15.5	16.5	17.5	18.5	
1992-1994	2,864,124	2,294,969	1,695,740	725,080	585,138	449,968	369,726	309,333	340,553	289,193	188,651	49,802	
between ==	114,565	103,274	84,787	39,879	35,108	29,248	25,881	23,200	27,244	24,582	16,979	4,731	

The calculations discussed above are summarized below:

1. Retirement Ratio for age interval (n):  

$$\text{Retirement Ratio}_n = \text{Retirements}_n / \text{Exposures}_n$$
2. Survival Ratio for age interval (n):  

$$\text{Survival Ratio}_n = 1 - \text{Retirement Ratio}_n$$
3. Percent Surviving at end of age interval (n):  

$$\text{Percent Surviving}_n = \text{Percent Surviving}_{n-1} \times \text{Survival Ratio}_{n-1}$$

### Curve Fitting Techniques

#### Plotting the Survivor Curve

Although the analyst may find it helpful to plot the retirement ratios and survival ratios from the observed life table, generally, the percents surviving are plotted. These points may be connected to form an observed survivor curve as shown in Figure 8-1. The most common difficulties in using this curve are discussed in the following sections.

#### Stub Curve

An observed survivor curve that does not reach 0% surviving is a stub. Because the average life associated with a survivor curve is represented by the area under the *complete* curve, the observed survivor curve must be smoothed and extended to 0% surviving, as discussed later in this chapter. The longer the stub, the more reliable the resulting curve fit and extension. As a result, the analyst may be forced to choose between a more reliable longer stub, which by necessity reflects older data, and a less reliable shorter stub, which reflects more recent vintages and, therefore, is more likely to reflect the future.

It is generally considered desirable to have the stub curve drop below 50% surviving. It is understood, however, that this is not always possible since some accounts have so few retirements that none of the placement or experience bands produces survivor curves that meet this test.

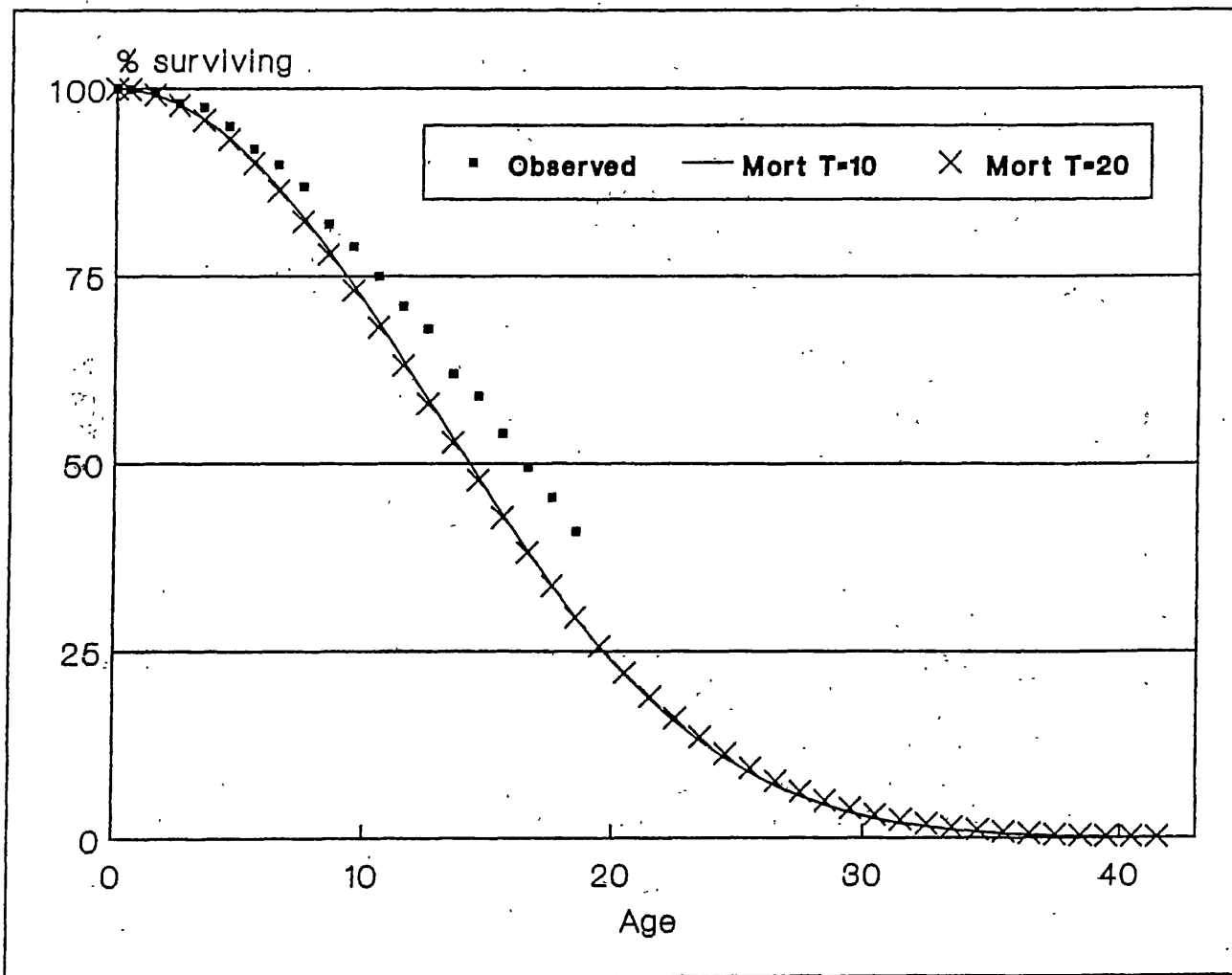


Fig. 8-1 Comparison of Observed Data and Graduated Survivor Curves.

### Data Irregularities

Property that exhibits homogenous life characteristics produces smooth survivor curves. Many of a utility's property accounts, however, have experienced change in the forces of retirement due to, for example, changes in a utility's services or capital budgets. These accounts may exhibit a number of irregularities. For example, the survivor curves may look like stair steps as the different changes take effect. Extended leveling-off periods may result from reasons such as delayed booking of retirements during an accounting system conversion. Irregularities at the older ages of the survivor curve often result from inadequate exposures.

*Bimodality.* Bimodality, the presence of two peaks on the retirement frequency curve, was once considered to be a new curve shape. Later study, however, revealed that bimodality results from superimposing two distinct retirement frequency curves, each with its own mode. This results from a lack of homogeneity in the property, such as occurs when low-volume and high-volume gas meters with different retirement dispersions are included in one account.

Bimodality should be investigated by attempting to separate the two groups by either selecting different placement or experience bands (assuming the lack of homogeneity is due to differences in technologies or environments over time) or segregating the raw data (as would be required in the above gas meters example). Minor stair steps or flat areas of curves may be ignored. Where appropriate, significant occurrences should be removed from consideration either through the selection of different bands or through the use of a Truncation-cut (T-cut).

*T-cuts.* A T-cut is a truncation of the observed life table values and is generally used in a mathematical fitting of a curve to the observed values. A T-cut is used to mathematically perform a function that is automatic in visual fitting (i.e., setting a point beyond which the observed data are considered irrelevant or unreliable and are, therefore, ignored).

Careful selection of a T-cut can greatly enhance the reliability of the resulting analysis. Conversely, since the use of a T-cut involves truncating the observed data, careless selection can impair the reliability of subsequent work.

In Figure 8-1, two different "best fits" of Gompertz-Makeham curves based on the least sum of squared deviations are shown. The difference between the two best fits is that one is based on the entire observed survivor curve and the other has a T-cut established at 13 years. The location of the T-cut can affect the resulting best fit curve. By excluding only a few ages by a T-cut, the shape and remaining life of the best fit curve may change.

The use of a T-cut can also have an adverse effect on reliability by creating a stub curve. The observed survivor curve at the early ages fits a large number of curves. This is particularly true where the mode of the retirement frequency curve is greater than the average life (i.e., the majority of retirements occur at later ages).

Both of the problems mentioned above are exacerbated when the T-cut occurs near the mode of the retirement frequency curve, i.e., the steepest portion of the survivor curve. Therefore, T-cuts near or at the mode of the retirement frequency curve should be avoided.

The following methods are generally used to smooth irregularities in the observed data or to extend a curve where data are lacking: (1) smoothing and extending the observed life table values, (2) smoothing and extending the retirement frequency curve, (3) smoothing and

extending the retirement ratio curve, and (4) matching generalized survivor curves to the observed life table values. Each of these methods is discussed briefly below.

#### 1. Smoothing and Extending the Observed Life Table Values

The Gompertz-Makeham formula, originally developed in connection with studies of human mortality, may be used to smooth and extend the observed life table values. The Gompertz-Makeham formula is:

$$l_x = k * s^{x} * g^{c^x} \quad (1)$$

where  $l_x$  is the number surviving at age  $x$

The parameters  $k$ ,  $s$ ,  $g$ , and  $c$  are derived from the data in the observed life table. For further discussion of the derivation and application of the Gompertz-Makeham formula, see Appendix A, part 1.

#### 2. Smoothing and Extending the Retirement Frequency Curve

This method is seldom used today. It is discussed to a limited degree in both the *1943 NARUC Report* and the *1968 NARUC Manual*.

#### 3. Smoothing and Extending the Retirement Ratios

The Exposure-Weighted Gompertz-Makeham method graduates the observed mortality ratios, rather than the percents surviving, to determine the best fit. This application of the Gompertz-Makeham formula is mathematically superior to the original unweighted formula because retirement ratios are independent of observations at prior ages. The method is explained in detail in Appendix A, part 2.

There is another method of smoothing and extending the retirement ratios that predates the Exposure-Weighted Gompertz-Makeham method and has been in use for many years. This method is referred to simply as "smoothing the retirement ratios." It involves fitting a smooth curve to the observed retirement ratios and then extending the curve. The extended fitted curve is used to develop the smoothed survivor curve. Originally, an unweighted fit to the retirement ratios was used but a weighted fit process was later developed. This method is also further discussed in Appendix A, part 4.

#### 4. Matching Generalized Curves to the Observed Life Table Values

In lieu of using mathematical models to smooth and extend the observed percents surviving, one may match generalized curve shapes to the observed life table values.

*Iowa Curves.* Probably the most widely used of the standard curve sets, the Iowa curves were originally conceived by Edwin Kurtz and developed by Robley Winfrey. They may be found in *Bulletin 125* published by the Iowa Engineering Station (now the Engineering Research Institute) of Iowa State University. Based on empirical analyses of the retirement histories of various forms of utility, railroad, industrial, and agricultural equipment, Winfrey derived three general classes of curves—L, S, and R. Frank Couch, Industrial Engineering Department, Iowa State University, expanded the family of Iowa curves by adding the O curves.

*Bell Curves.* The Bell curves, developed by the Bell telephone companies, are standardized Gompertz-Makeham curves and are largely used only in the telephone industry. Each Bell curve (from 0.0 through 5.5) has a set of c, G, and S values.

*h Curves.* The h curves, published in 1947, were developed by Bradford Kimball of the New York Public Service Commission staff. They are based on a normal statistical distribution of retirements (bell-shaped curve), with the tail truncated at various standard deviations.

For a more detailed discussion of generalized curves, see Appendix A, parts 3 and 5.

#### Visual Matching

Graphs of the various standard curves are available. While visual matching is still used, it is more time consuming than mathematical matching and so is generally used only in educational settings or as an adjunct to mathematical matching.

First, the observed life table is plotted to the same scale as one of the available published overlays. Successive overlays are then applied to the plotted survivor curve until a good correlation between the observed data points and the published curve is noted. An experienced eye can often cut this process short by eliminating certain classes of standard curves. Elimination is based on the appearance of the observed data once plotted. High resolution computer graphics have automated the visual matching process.

#### Mathematical Matching

Without the use of computers, mathematical matching would be impractical due to the number of calculations involved in determining the goodness of fit of a single curve. Since the Bell curves are essentially Gompertz-Makeham curves, the mathematical matching proceeds similarly for both types of curves. For the Iowa and h curves, mathematical matching consists of comparing the observed data to standard tables of the percent surviving at each age and calculating the goodness of fit between the observed data and the standardized curves.

Generally, the goodness of fit criterion is the least sum of squared deviations. The difference between the observed and projected data is calculated for each data point in the observed data. This difference is squared, and the resulting amounts are summed to provide a single statistic that represents the quality of the fit between the observed and projected curves.

The difference between the observed and projected data points is squared for two reasons:

(1) the importance of large differences is increased, and (2) the result is a positive number, hence the squared differences can be summed to generate a measure of the total absolute difference between the two curves. The curves with the least sum of squared deviations are considered the best fits. The intent is not to select the one *best* curve but to consider the indicated patterns.

### Interpreting the Results

Once data assembly and property grouping have been completed, the next step is to determine how to use this information. Several techniques are available to detect changes in the property. For example, placement bands may be used to show the effects of technological and material changes, whereas experience bands are used to show the effects of business and operational changes. Such banding is necessary because the analyst does not have access to a database wherein each factor (e.g., change in materials/technology or operational environment) is held constant.

In order to help identify the effect of trends in the historical data, analysts in the telecommunications field often use "worm charts," so called for their resemblance to the shape of a worm. Figure 8-2, a worm chart, shows the indicated life obtained from each band.

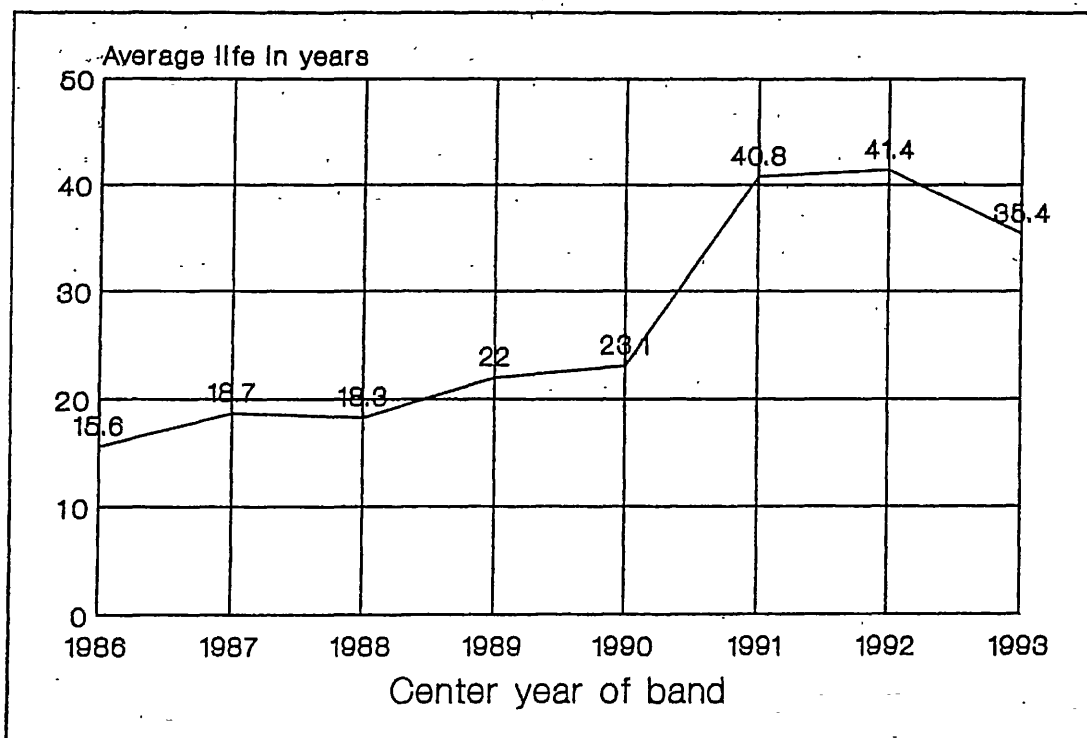


Figure 8-2. Worm Chart—Three-Year Band.

### Selecting the Projection Life Curve

The projection life is a projection, or forecast, of the future of the property. Historical indications may be useful in estimating a projection life curve. Certainly the observations based on the property's history are a starting point. Trends in life or retirement dispersion can often be expected to continue. Likewise, unless there is some reason to expect otherwise, stability in life or retirement dispersion can be expected to continue, at least in the near term.

Depreciation analysts should avoid becoming ensnared in the mechanics of the historical life study and relying solely on mathematical solutions. The reason for making an historical life analysis is to develop a sufficient understanding of history in order to evaluate whether it is a reasonable predictor of the future. The importance of being aware of circumstances having direct bearing on the reason for making an historical life analysis cannot be understated. These circumstances, when factored into the analysis, determine the application and limitations of an historical life analysis.

### Past Indications as a Measure of Future Activity

How well does an historical life analysis reflect what may happen in the future? Will history repeat itself? These questions must be answered in order to use the results of an historical life analysis. The analyst should become familiar with the physical plant under study and its operating environment, including talking with the field people who use the equipment being studied. For example, such discussions could reveal unique circumstances that brought about premature retirement of certain property. If these circumstances are not likely to happen again, the analyst should modify the study to reflect what would likely happen based on present operating conditions. For example, if the analyst discovers that corrosive material used in equipment was used in a certain past period and noncorrosive improved material which lasts much longer is predominantly used now, the analyst should discount the period in which corrosive material was used as not being representative of future activity. For further discussion, see Chapter II.

### Other Factors to be Considered

#### Company Plans

In addition to talking with field people, the analyst should talk with management. Understanding past and present company policies concerning maintenance practices and retirements will determine how well historical retirement patterns will be repeated in the future. A company might retire automobiles every three years and trucks every five years. This pattern would be present in the historical data; however, if management changes its policy, this retirement pattern would also change. Management might also reveal planned future retirements that follow no historical pattern. In such a case, the analyst could modify the historical retirement pattern to reflect management's plans for retirement of certain facilities. If



management has chosen a specific date for the retirement of certain facilities, then these facilities would comprise a life span group.

### Technical and Economic Obsolescence

Technical and economic obsolescence are ongoing and an historical life analysis will reflect these factors to the extent that they were present in the past. Knowing the types of property susceptible to obsolescence will help determine the applicability of the historical retirement patterns to depict future plant life. For example, computer equipment is susceptible to technical obsolescence. Its historical, present, and future usage should be considered. When a utility has a continuing discernable pattern of updating its computer equipment, the historical life analysis will reflect technical obsolescence. However, when this pattern is broken, historical retirement patterns should be altered to reflect future use.

An example of economic obsolescence in the gas industry is products extraction equipment. This type of equipment is used to extract marketable byproducts sometimes present in natural gas production. The life of this equipment will partly depend on the market for the byproducts. With no available market this equipment will not follow the historical retirement pattern.

### Regulatory and Customer Requirements

The effects of regulation and customer requirements, the costs of which may be hard to quantify, should also be considered. Regulatory requirements can cause both inadequacy and obsolescence, e.g., specifying that gas mains must be made from specific material or that telecommunications cables and electric distribution lines must be placed underground.

The two requirements can sometimes combine to cause change. An example of this may be a zoning conversion from an industrial to a residential area, which would result in changes in customer service requirements. The old electric power distribution system, e.g., lines, poles, and transformers, might be subject to premature retirement as the system is replaced with perhaps an underground residential distribution system. Public authorities can require plant to be relocated because of its interference with planned public uses, such as highway or other public transportation projects. Plant may also be replaced because its design fails to meet public standards of safety or appearance (aesthetics).

Most utilities use public rights-of-way. Consequently, municipalities or other owners of these rights-of-way may require the utility to move its facilities. Again, this usually results in premature retirement of utility plant. Therefore, if a utility is conducting a depreciation study, and there are known or anticipated public improvements involving loss of rights-of-way (for which the utility will not be reimbursed), consideration of this fact should be given by the analyst in developing service lives.

Obsolescence may cause retirements of plant items by rendering them uneconomical, inefficient, or otherwise unfit for service because of improvement in the art and technology, or because of changes in function. Retirements of this sort are especially relevant in the telecommunications industry, as competition forces change to more efficient and technologically

superior equipment. For example, the replacement of copper cable with fiber optic cable not only enhances the operational efficiency but also provides the potential for future applications mandated by the changing requirements of customers and market forces.

### Growth

Growth in demand for utility service may cause present facilities to become inadequate. The service life of longer life property may be shortened because of the need for capacity to carry a greater load. Growth in demand should be examined for the impact on past retirements and the analyst should consider whether future growth will alter the historical trend of retirements. If growth was present in the past and is expected to be slow in the future, then the analyst might expect service lives in the future to be greater than in the past. The historical period might be filled with replacements that were improvements over the property being retired. On the other hand, if future growth is expected to be greater than past growth, service lives may decrease because present property might not be adequate to handle future demand.

### Informed Judgment

A depreciation study is commonly described as having three periods of analysis: the past, present, and future. The past and present can usually be analyzed with great accuracy using many currently available analytical tools. The future still must be predicted and must largely include some subjective analysis. *Informed judgment* is a term used to define the subjective portion of the depreciation study process. It is based on a combination of general experience, knowledge of the properties and a physical inspection, information gathered throughout the industry, and other factors which assist the analyst in making a knowledgeable estimate.

The use of informed judgment can be a major factor in forecasting. A logical process of examining and prioritizing the usefulness of information must be employed, since there are many sources of data that must be considered and weighed by importance. For example, the following forces of retirement need to be considered: Do the past and current service life dispersions represent the future? Will scrap prices rise or fall? What will be the impact of future technological obsolescence? Will the company be in existence in the future? The analyst must rank the factors and decide the relative weight to apply to each. The final estimate might not resemble any one of the specific factors; however, the result would be a decision based upon a combination of the components.

Judgment is not necessarily limited to forecasting and is used in situations where little current data are available. The analyst gathers what is known about a particular situation and modifies and refines the data to reflect the actual circumstances. The analyst's role in performing the study is to review the results and determine if they represent the mortality characteristics of the property. Using judgment, the analyst considers such things as personal experience, maintenance policies, past company studies, and other company owned equipment to determine if the stub curve represents this class of property.

The use of informed judgment sometimes becomes a point of controversy in the regulatory setting because some of the analyst's opinions cannot be quantified or easily supported. It is sometimes impossible to pinpoint the reasons for making a decision that diverges from a company's historical data or standard reference material. For instance, limited retirement data show that a new transformer design appears to have a significantly shorter service life; this would result in a significantly higher depreciation rate. Since this is a new design, there is no field experience to apply to the estimate, other than the scant data. Should the rate be based solely on the data? In the other extreme, should this preliminary data be given little weight and should the rate be based upon other types of transformers as reasonable indicators of the life of this new design? It is the analyst's responsibility to apply any additional known factors that would produce the best estimate of the service life. The analyst's judgment, comprised of a combination of experience and knowledge, will determine the most reasonable estimate.

In summary, several factors should be considered in estimating property life. Some of these factors are:

1. Observable trends reflected in historical data,
2. Potential changes in the type of property installed,
3. Changes in the physical environment,
4. Changes in management requirements,
5. Changes in government requirements, and
6. Obsolescence due to the introduction of new technologies.