

# **San Diego Gas & Electric Company**

**Volume 3**

**Workpapers for**

**Volume 2**

**TO3-Cycle 6  
Supplemental Filing  
(October 2, 2012)**

**Docket No. ER12-2454-000**

# **San Diego Gas & Electric Company**

**Volume 3**

**Section – 2A**

## **FORMULA COST STATEMENT WORKPAPERS**

**(Includes Base & Forecast Period)**

**Docket No. ER12-2454-000**

# San Diego Gas & Electric Company Base & Forecast Period Statements Workpapers

## Volume 3 Section 2A

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# **San Diego Gas & Electric Company**

## **Base Period Statement – AD Cost of Plant Workpapers**

**Docket No. ER12-2454-000**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AD - Workpapers  
Cost of Plant  
Base Period - December 31, 2011  
(\$1,000)

Line No	(a) 31-Dec-10	(b) 31-Dec-11	(c) Average Balance	Reference	Line No
1	\$ 27,754	\$ 10,063	\$ 18,909	BPWP; Page AD-1; Line 3	1
2					2
3			380,494	BPWP; Page AD-2; Line 17	3
4					4
5			1,446,586	BPWP; Page AD-3; Line 17	5
6					6
7			-		7
8					8
9			325,981	BPWP; Page,AD-4; Line 17	9
10					10
11			\$ 2,171,969	Sum Lines 1 thru 9	11
12					12
13	4,551,264 v	4,766,938 v	4,659,101 v	BPWP; Page AD-5; Line 3	13
14					14
15			1,731,133 v	BPWP; Page AD-6; Line 17	15
16					16
17	187,205 v	203,501 v	195,353 v	BPWP; Page AD-7; Line 3	17
18					18
19	502,349	442,092	472,220	BPWP; Page AD-8; Line 3	19
20					20
21	<u>\$ 5,240,818 v</u>	<u>\$ 5,412,532 v</u>	<u>\$ 9,229,776 v</u>	Sum Lines 11; 13; 15; 17; and 19	21
22					22
23			14.60%	Statement AI; Line 19	23
24					24
25			\$ 1,731,133 v	See Line 15 Above	25
26					26
27			2,761	Line 1 x Line 23	27
28					28
29			28,522 v	Line 17 x Line 23	29
30					30
31			68,944	Line 19 x Line 23	31
32					32
33			<u>\$ 1,831,360 v</u>	Sum Lines 25; 27; 29; 31	33
34					34
35			<u>19.84% v</u>	Line 33 / Line 21	35

**NOTES:**

- <sup>a</sup> The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month weighted average balance.
- <sup>b</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending balances.
- <sup>1</sup> The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- <sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.
- <sup>3</sup> Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.
- v** Items that are in BOLD have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**PERIOD 1 - December 31, 2011 PER BOOK**  
**(\$1,000)**  
**DISTRIBUTION PLANT**

Line No.	Month	TO3 Cycle 6 Supplemental Filing		TO3 Cycle 6 Supplemental Filing		Line No.
		(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	
1	Dec-10	\$ 4,500,277	D-wp2	\$ 4,551,264	D-wp2	1
2	Dec-11	4,703,880	D-wp1	4,766,938	D-wp1	2
3	Beginning and End Period Average	\$ 4,602,079		\$ 4,659,101		3

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**PERIOD 1 - December 31, 2011 PER BOOK**  
**(\$1,000)**  
**DISTRIBUTION PLANT**

Line No.	Month	8/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		8/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		Line No.
		(1) Total Distribution Plant Per Book As Filed	(2) Total Distribution Plant Per Book Adjusted	(3) = (2) - (1) Variance	(4) Distribution Plant Ratemaking As Filed	(5) Distribution Plant Ratemaking Adjusted	(6) = (5) - (4) Variance			
1	Dec-10	\$ 4,500,399	\$ 4,500,277	\$ (122)	\$ 4,551,387	\$ 4,551,264	\$	\$ (122)	1	
2	Dec-11	4,704,168	4,703,880	(287)	4,767,225	4,766,938		(287)	2	
3	Beginning and End Period Average	\$ 4,602,284	\$ 4,602,079	\$ (205)	\$ 4,659,306	\$ 4,659,101	\$	\$ (205)	3	

1 Distribution plant variance only affects the total plant in service to derive the transmission plant allocation factor that decreased from 19.87% to 19.84% primarily due to a larger decrease in transmission cost. In a very few situations, where there were transmission projects with a distribution component, the electric transmission overhead key was assigned to the distribution internal orders. In these situations, the overhead key was the driver and thus small amounts of the wildfire insurance and damages overhead was loaded onto distribution costs. These overhead charges were also reversed as a result of the FERC Order, and the electric distribution cost statements have been adjusted to reflect these reversals.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**PERIOD 1 - December 31, 2011 PER BOOK**  
**(\$1,000)**  
**TRANSMISSION PLANT**

**TO3 Cycle 6**  
**Supplemental**  
**Filing**

**TO3 Cycle 6**  
**Supplemental**  
**Filing**

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-10	\$ 1,726,210	T-wp2	\$ 1,681,794	T-wp2	1
2	Jan-11	1,731,007	"	1,686,573	"	2
3	Feb	1,732,256	"	1,687,872	"	3
4	Mar	1,754,845	"	1,706,554	"	4
5	Apr	1,754,386	"	1,705,405	"	5
6	May	1,763,237	"	1,713,723	"	6
7	June	1,781,544	"	1,732,138	"	7
8	July	1,798,844	"	1,748,618	"	8
9	Aug	1,808,925	"	1,758,667	"	9
10	Sep *	1,812,236	"	1,761,980	"	10
11	Oct	1,815,528	"	1,765,181	"	11
12	Nov	1,818,273	"	1,766,189	"	12
13	Dec-11	1,854,786	T-wp1	1,799,591	T-wp1	13
14	Total 13 Months	23,152,075		22,514,283		14
15	Less 1/2 First & Last Months	1,790,498		1,740,692		15
16	Total 12 Months Wtd. Average	21,361,576		20,773,591		16
17	Monthly Weighted Average	\$ 1,780,131		\$ 1,731,133 *		17

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

\* See AD-14 for correction that was made to transmission plant after the FERC Form 1 April, 2012 filing.



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**PERIOD 1 - December 31, 2011 PER BOOK**  
**(\$1,000)**  
**TRANSMISSION PLANT**

Line No.	Month	8/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		8/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		Line No.
		(1) Total Transmission Plant Per Book As Filed	(2) Total Transmission Plant Per Book Adjusted	(3) = (2) - (1) Variance	(4) Transmission Plant Ratemaking As Filed	(5) Transmission Plant Ratemaking Adjusted	(6) = (5) - (4) Variance			
1	Dec-10	\$ 1,727,359	\$ 1,726,210	\$ (1,149)	\$ 1,682,943	\$ 1,681,794	\$ (1,149)			1
2	Jan-11	1,732,433	1,731,007	(1,426)	1,687,998	1,686,573	(1,426)			2
3	Feb	1,733,838	1,732,256	(1,582)	1,689,454	1,687,872	(1,582)			3
4	Mar	1,757,636	1,754,845	(2,792)	1,709,346	1,706,554	(2,792)			4
5	Apr	1,757,243	1,754,386	(2,858)	1,708,262	1,705,405	(2,858)			5
6	May	1,766,148	1,763,237	(2,911)	1,716,634	1,713,723	(2,911)			6
7	June	1,784,489	1,781,544	(2,945)	1,735,082	1,732,138	(2,945)			7
8	July	1,802,078	1,798,844	(3,234)	1,751,852	1,748,618	(3,234)			8
9	Aug	1,812,457	1,808,925	(3,533)	1,762,200	1,758,667	(3,533)			9
10	Sep	1,815,987	1,812,236	(3,752)	1,765,731	1,761,980	(3,752)			10
11	Oct	1,819,414	1,815,528	(3,886)	1,769,068	1,765,181	(3,886)			11
12	Nov	1,822,235	1,818,273	(3,962)	1,770,151	1,766,189	(3,962)			12
13	Dec-11	1,858,792	1,854,786	(4,006)	1,803,596	1,799,591	(4,006)			13
14	Total 13 Months	23,190,110	23,152,075	(38,035)	22,552,319	22,514,283	(38,035)			14
15	Less 1/2 First & Last Months	1,793,075	1,790,498	(2,577)	1,743,270	1,740,692	(2,577)			15
16	Total 12 Months Wtd. Average	21,397,034	21,361,576	(35,458)	20,809,049	20,773,591	(35,458)			16
17	Monthly Weighted Average	\$ 1,783,086	\$ 1,780,131	\$ (2,954)	\$ 1,734,087	\$ 1,731,133	\$ (2,954)			17

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**PERIOD 1 - 12/31/2011 PER BOOK**  
**(\$1,000)**  
**GENERAL PLANT**

**TO3 Cycle 6**  
**Supplemental**  
**Filing**

Line No.	Adjusted FERC General Plant Balance	Reference From	Line No.
1	\$ 187,205	G-wp2	1
2	203,501	G-wp1	2
3	\$ 195,353		3

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**PERIOD 1 - 12/31/2011 PER BOOK**  
**(\$1,000)**  
**GENERAL PLANT**

8/15/12      TO3 Cycle 6  
 Informational      Supplemental  
 Filing      Filing

Line No.	(1) Adjusted FERC General Plant Balance As Filed	(2) Adjusted FERC General Plant Balance Adjusted	(3) = (2) - (1) Variance	Line No.
1	\$ 187,234	\$ 187,205	\$ (29)	1
2	203,698	203,501	(197)	2
3	\$ 195,466	\$ 195,353	\$ (113)	3
<b>Beginning and End Period Average</b>				1

1 General plant variance at line 3 above      \$ (113)  
 Transmission wages & salaries allocation factor      14.60%  
 Transmission related general plant cost variance      \$ (16)

On many of the electric transmission projects, there is a related telecomm component that is normally charged to electric general plant. As the internal orders for the telecomm component are directly related to the transmission project, an electric transmission overhead key is assigned to the general plant internal order. As a result, there were related wildfire insurance and damages overheads loaded on these general plant orders. These overhead charges were reversed as a result of the FERC order and the impacted electric general cost statements have been adjusted to reflect these reversals.

Name of Respondent	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report 2011/Q4
San Diego Gas & Electric Company			
FOOTNOTE DATA			

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

Reclassification of 2011 Electric Plant-in-Service for Ratemaking  
Plant in Service Classified under FERC Seven  
Factor Test

In Accordance with Guidelines in FERC Order 888

	BOY 2011	EOY 2011
<u>Intangible Plant</u>	27,754,034	10,063,087
Steam Production Plant	342,939,020	489,096,166
Nuclear Production Plant	1,368,159,434 ✓	1,462,499,956 ✓
Other Production Plant	289,822,922	455,823,753
<u>Transmission Plant</u>	1,681,793,830 ✓	1,803,493,705 ✓
<u>Distribution Plant</u>	4,551,264,366 ✓	4,766,938,027 ✓
<u>General Plant</u>	187,204,623 ✓	203,501,252 ✓
Ratemaking Electric	8,448,938,229 ✓	9,191,415,946 ✓
ASC 410 (FAS 143 and FIN 47) Electric Plant Purchased	120,441,425 -	124,638,529 23,628
Total Electric Plant-in-Service	8,569,379,654 * ✓	9,316,078,103 ** ✓

\* Line 104 of FERC Form 1, page 206, col. (b).

\*\* Line 104 of FERC Form 1, page 207, col. (g).

Total Wtd. Average Plant Balance for 2011 - Steam Production  
Total Wtd. Average Plant Balance for 2011 - Nuclear Production  
Total Wtd. Average Plant Balance for 2011 - Other Production  
Total Wtd. Average Plant Balance for 2011 - Transmission Plant

380,493,585  
 1,446,586,104  
 325,980,595  
 1,732,283,499 *See AD-14*  
 for correction  
 to FERC Form  
 transmission  
 plant

✓ changed from the original T03 cycle 6 Informational Filing that was filed on August 15, 2012.

SDG&E  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS  
Balances as of 12/31/2011  
In Thousands

Line No.	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass as Generation	(5) Transmission Account 101 Plant Reclass as Nuclear	(6) Transmission Account 101 Plant Reclass as Distribution	(7) Total Transmission Plant Adjusted Book SUM 1-6	Line No.
1	Production Related to Trans	-	-	-	-	-	-	-	1
2	Intangibles	-	-	-	-	-	-	-	2
3	Land	-	4	-	-	-	-	-	3
4	Land & Land Rights	-	-	-	-	-	-	-	4
5	Structures & Improvements	-	-	3,591	-	-	-	3,591	5
6	TOTAL TRANSMISSION RELATED	-	4	4,680	-	-	-	4,684	6
7	Land & Land Rights	104,124	-	-	-	-	(4,619)	99,504	7
8	Structures & Improvements	114,210	-	-	(1,928)	-	(31,641)	80,640	8
9	Station Equipment	717,546	-	-	(11,425)	(5,944) *	(2,560)	697,618	9
10	Towers and Fixtures	110,139	✓	-	-	-	-	110,139	10
11	Poles and Fixtures	226,986	✓	-	-	-	-	226,986	11
12	OH Conductors and Device	286,130	✓	-	-	-	-	286,130	12
13	Underground Conduit	136,350	✓	-	-	-	-	136,350	13
14	UG Conductors & Devices	125,396	✓	-	(1,762)	-	-	123,634	14
15	Roads & Trails	33,905	✓	-	-	-	-	33,905	15
16	TOTAL TRANSMISSION PLANT	1,854,786	✓	-	(15,116)	(5,944)	(38,820)	1,794,907	16
17	GRAND TOTAL RECLASS TRANS PLANT	1,854,786	✓	4	(15,116)	(5,944)	(38,820)	1,799,591	17

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

✓ changed from the original TOU cycle to Informational Filing that was filed on August 15, 2012.

SDG&E  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS  
Balances as of 12/31/2010  
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass as Generation	(5) Transmission Account 101 Plant Reclass as Nuclear	(6) Transmission Account 101 Plant Reclass as Distribution	(7) Total Transmission Plant Adjusted Book SUM 1:6	Line No.
1	303.0	Production Related to Trans Intangibles	-	-	-	-	-	-	-	1
2	310.1	Land	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	4	3
4	360.0	Land & Land Rights	-	-	3,623	-	-	-	3,623	4
5	361.0	Structures & Improvements	-	-	1,090	-	-	-	1,090	5
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	4	4,712	-	-	-	4,716	6
7	350.0	Land & Land Rights	102,738	-	-	-	-	(4,619)	98,119	7
8	352.0	Structures & Improvements	100,004	-	-	(1,199)	-	(25,981)	72,824	8
9	353.0	Station Equipment	670,266	-	-	(7,024)	(5,944) *	(2,603)	654,695	9
10	354.0	Towers and Fixtures	109,041	-	-	-	-	-	109,041	10
11	355.0	Poles and Fixtures	196,980	-	-	-	-	-	196,980	11
12	356.0	OH Conductors and Device	269,750	-	-	-	-	-	269,750	12
13	357.0	Underground Conduit	132,908	-	-	-	-	-	132,908	13
14	358.0	UG Conductors & Devices	116,799	-	-	(1,762)	-	-	115,037	14
15	359.0	Roads & Trails	27,723	-	-	-	-	-	27,723	15
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	1,726,210	-	-	(9,986)	(5,944)	(33,203)	1,677,077	16
17	<b>GRAND TOTAL</b>	<b>RECLASS TRANS PLANT</b>	1,726,210	4	4,712	(9,986)	(5,944)	(33,203)	1,681,794	17

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

✓ changed from the original TOB cycle to Informational Filing that was filed on August 15, 2012.

**SAN DIEGO GAS & ELECTRIC COMPANY  
PROJECT WOOD TO STEEL POLE REPLACEMENT - TL626**

Line No	Month	A AMR 2140620 E-355		B E-355		C E-355		D AMR 2141243 E-356		E E-356		F E-356		G = A + D		H = B + E		I = C + F	
		Plant Balance	Depn. Expense	Accum. Deprn.	Plant Balance	Depn. Expense	Accum. Deprn.	Plant Balance	Depn. Expense	Accum. Deprn.	TOTAL		Plant Balance	Depn. Expense	Accum. Deprn.	Line No			
											Deprn. Expense	Accum. Deprn.							
1	Sep-11	\$ 4,242,775.47	\$ 7,760.75	\$ (7,760.75)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,242,775.47	(a) \$ 7,760.75	\$ (7,760.75)	(b)	1	
2	Oct-11	3,701,952.53	14,532.23	(22,292.98)	-	-	-	-	-	-	-	-	-	3,701,952.53	14,532.23	(22,292.98)	2		
3	Nov-11	3,712,623.18	13,562.49	(35,855.47)	163,261.31	212.92	(212.92)							3,875,884.49	13,775.41	(36,068.39)	3		
4	Dec-11	3,719,623.80	13,594.83	(49,450.30)	165,286.01	428.48	(641.40)							3,884,909.81	14,023.31	(50,091.70)	(c)	4	
5	Jan-12	3,721,316.90	13,610.72	(63,061.02)	169,237.95	436.27	(1,077.67)							3,890,554.85	14,046.99	(64,138.69)	5		
6	Feb-12	3,724,436.61	13,619.52	(76,680.54)	173,605.56	447.13	(1,524.80)							3,898,042.17	14,066.65	(78,205.34)	6		
7	Mar-12	3,740,479.75	13,654.58	(90,335.12)	193,977.27	479.40	(2,004.20)							3,934,457.02	14,133.98	(92,339.32)	7		

**Notes:**

(a) FERC Form 1 amounts indicate a 13-months transmission weighted average plant balance of \$1,732,283,499 (see AD-9). After FERC Form 1 was filed, SDG&E recognized that ~~\$4,242,775.47~~ of transmission plant was inadvertently recorded to transmission in Sept, 2011 when it should not have been recorded. To reflect the correction, the column G amounts indicated above were backed out of Col. 1 in the revised transmission plant worksheet AD-6 starting Sept'11. As a result of the above, the new 13-months transmission weighted average plant balance for the 2011 base period is equal to \$1,731,133 (in '000s) as shown in worksheet AD-6 column 2, line 17. The column G amounts changed on a monthly basis because initially the Sept, 2011 amount should have been booked to CWIP and the following month's changes were charges to the project that should have been booked to CWIP but were incorrectly booked to plant in service. These corrections were made in the books in May, 2012. The above adjustment had the affect of reducing transmission cost of service.

(b) FERC Form 1 amounts indicate a 13-months transmission weighted average accumulated depreciation balance of \$515,509,337 (see AE-5). The column I amounts indicated above were also backed out from the recorded accumulated transmission plant worksheet AE-1 to reflect the correction resulting in a new 13-months weighted average accumulated depreciation balance for the 2011 base period of \$515,502 (in '000s) as shown in worksheet AE-1 column 2, line 17.

(c) FERC Form 1 amounts indicate a per books transmission plant depreciation expense of \$46,335,695 (see AJ-5, col. f, line 7). Column I, line 4 amount indicated above of \$50,091.70 for the year ended Dec, 2011 was backed out from the recorded transmission plant depreciation expense worksheet AJ-1 to reflect the correction resulting in a revised transmission plant depreciation for the base period ended Dec, 2011 of \$46,285 (in '000s) as shown in worksheet AJ-1 column 1, line 11.

# **San Diego Gas & Electric Company**

## **Base Period Statement - AE Accumulated Depreciation and Amortization Workpaper**

**Docket No. ER12-2454-000**



SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AE - Workpapers  
Accumulated Depreciation and Amortization  
Base Period - December 31, 2011  
(\$1,000)

Line No	(a) 31-Dec-10	(b) 31-Dec-11	(c) Average Balance	Reference	Line No
1	\$ -	\$ -	<u>\$ 515,502</u> v	BPWP; Page AE-1; Line 17	1
2					2
3	26,367	3,216	14,792	BPWP; Page AE-2; Line 3	3
4					4
5	79,957	<b>87,734</b> v	<b>83,845</b> v	BPWP; Page AE-3; Line 3	5
6					6
7	275,566	203,537	239,551	BPWP; Page AE-4; Line 3	7
8					8
9			14.60%	See Statement AE; Line 19	9
10					10
11			<u>\$ 2,160</u>	Line 3 x Line 9	11
12					12
13			<u>12,241</u> v	Line 5 x Line 9	13
14					14
15			<u>34,974</u>	Line 7 x Line 9	15
16					16
17			<u>\$ 564,877</u> v	Sum Lines 1; 11; 13; 15	17

**NOTES:**

- <sup>a</sup> The depreciation reserve for transmission plant is derived based on a 13-month weighted average balance.
- <sup>b</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- <sup>1</sup> The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- <sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant to these categories.
- v **Items that are in BOLD have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.**

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
PERIOD 1 - December 31, 2011 PER BOOK  
(\$1,000)  
TRANSMISSION PLANT

TO3 Cycle 6  
Supplemental  
Filing

TO3 Cycle 6  
Supplemental  
Filing

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-10	\$ 519,787	T-wp2	\$ 504,296	T-wp2	1
2	Jan-11	522,661	"	507,101	"	2
3	Feb	523,903	"	508,333	"	3
4	Mar	525,813	"	510,184	"	4
5	Apr	527,365	"	511,659	"	5
6	May	528,204	"	512,425	"	6
7	June	529,764	"	513,921	"	7
8	July	532,510	"	516,589	"	8
9	Aug	535,727	"	519,701	"	9
10	Sep *	537,361	"	521,276	"	10
11	Oct	539,902	"	523,743	"	11
12	Nov	539,264	"	522,800	"	12
13	Dec-11	548,831	T-wp1	532,281	T-wp1	13
14	Total 13 Months	6,911,094		6,704,309		14
15	Less 1/2 First & Last Months	534,309		518,289		15
16	Total 12 Months Wtd. Average	6,376,784		6,186,021		16
17	Monthly Weighted Average	\$ 531,399		\$ 515,502 *		17

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

\* See AD-14 for correction that was made to transmission plant accumulated depreciation after the FERC Form 1 April, 2012 filing.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**PERIOD 1 - December 31, 2011 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	8/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		8/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		Line No.
		(1) Total Transmission Reserves Per Book As Filed	(2) Total Transmission Reserves Per Book Adjusted	(3) = (2) - (1) Variance	(4) Transmission Reserves Ratemaking As Filed	(5) Transmission Reserves Ratemaking Adjusted	(6) = (5) - (4) Variance			
1	Dec-10	\$ 519,569	\$ 519,787	\$ 218	\$ 504,078	\$ 504,296	\$ 218			1
2	Jan-11	522,311	522,661	350	506,751	507,101	350			2
3	Feb	523,400	523,903	504	507,829	508,333	504			3
4	Mar	525,281	525,813	532	509,652	510,184	532			4
5	Apr	526,805	527,365	560	511,098	511,659	560			5
6	May	527,611	528,204	593	511,832	512,425	593			6
7	June	529,132	529,764	632	513,289	513,921	632			7
8	July	531,857	532,510	653	515,936	516,589	653			8
9	Aug	535,060	535,727	667	519,034	519,701	667			9
10	Sep	536,672	537,361	689	520,588	521,276	689			10
11	Oct	539,207	539,902	695	523,048	523,743	695			11
12	Nov	538,561	539,264	703	522,097	522,800	703			12
13	Dec-11	548,106	548,831	725	531,556	532,281	725			13
14	Total 13 Months	6,903,572	6,911,094	7,522	6,696,787	6,704,309	7,522			14
15	Less 1/2 First & Last Months	533,838	534,309	472	517,817	518,289	472			15
16	Total 12 Months Wtd. Average	6,369,734	6,376,784	7,051	6,178,970	6,186,021	7,050			16
17	Monthly Weighted Average	\$ 530,811	\$ 531,399	\$ 588	\$ 514,914	\$ 515,502	\$ 588			17

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**PERIOD 1 - 12/31/2011 PER BOOK**  
**(\$1,000)**  
**GENERAL PLANT**

		TO3 Cycle 6 Supplemental Filing		Line No.
Line No.		Adjusted FERC General Reserve Balance	Reference From	
1	Dec-10	\$ 79,957	G-wp2	1
2	Dec-11	87,734	G-wp1	2
3	Beginning and Year End Average	\$ 83,845		3

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**PERIOD 1 - 12/31/2011 PER BOOK**  
**(\$1,000)**  
**GENERAL PLANT**

Line No.	8/15/12 TO3 Cycle 6		Line No.
	Informational Filing (1)	Supplemental Filing (2)	
	Adjusted FERC General Reserve Balance As Filed	Adjusted FERC General Reserve Balance Adjusted	(3) = (2) - (1) Variance
1	\$ 79,957	\$ 79,957	\$ (0)
2	87,739	87,734	(5)
3	\$ 83,848	\$ 83,845	\$ (3)
<b>Beginning and Year End Average</b>			

\* General plant average balance at line 3 above      \$ 83,848      \$ 83,845      \$ (3)  
 Transmission wages & salaries allocation factor      14.60%      14.60%      14.60%  
 Transmission related general plant cost variance      \$ 12,242      \$ 12,241      \$ (1)

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	(Mo, Da, Yr) 10/01/2012	2011/Q4
FOOTNOTE DATA			

**Schedule Page: 200 Line No.: 4 Column: b**  
 Not included in ratebase plant amounts on page 204, accounts 300-399.

Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(51,424,003)	543,975,997
Orange Grove	123,238,342	(1,423,366)	121,814,976
El Cajon Energy	59,751,923	(1,379,320)	58,372,603
Fleet	25,982,293	(12,725,593)	13,256,700
	804,372,558	(66,952,282)	737,420,276

**Schedule Page: 200 Line No.: 14 Column: b**  
**Reclassification of 2011 Accum. Provision for Depreciation & Amortization for Ratemaking**  
 Accumulated Provision for Depreciation & Amortization Classified  
 under FERC Seven Factor Test  
 In Accordance with Guidelines in FERC Order 888

	Accumulated Provision
<u>Electric</u>	
Intangible Plant	3,216,144
Steam Production Plant	128,064,175
Nuclear Production Plant	1,944,316,028
Other Production Plant	105,772,631
<u>Transmission Plant</u>	✓ 532,331,598 <i>See AD-14</i>
Distribution Plant	✓ 1,941,090,709
<u>General Plant</u>	✓ 87,733,744
Ratemaking Electric	✓ 4,742,525,029
ASC 410 (FAS 143 and FIN 47) - Electric	(614,417,502)
Capital Leases A/D	54,226,689
Total Electric	✓ 4,182,334,216
Ratemaking Gas	808,760,330
FIN 47 - Gas	(212,697,776)
Total Gas	Ⓚ Common Plant - 265,401,874 Elec. Share - 76.69% (See AD 100) 596,062,554 Common Plant - Elec <u>203,576,666</u>
Ratemaking Common	265,401,834 Ⓚ
FIN 47 - Common	522,651
Fleet Capital Lease A/D	12,725,592
Total Common	278,650,077
Total Accumulated Provision 2011	✓ 5,057,046,847
Total Wtd. Avg. Accum. Provision for 2011 - Transmission Plant	✓ <u>515,509,337</u> <i>See AD-14</i>

✓ Changed from the original TO3 cycle & Informational Filing that was filed on August 15, 2012. AE-5

*for correction to FERC Form transmission plant accn. depn.*

# **San Diego Gas & Electric Company**

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

**Docket No. ER12-2454-000**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AF - Workpapers  
Deferred Credits  
Base Period - December 31, 2011  
(\$1,000)

Line No	(a) 31-Dec-10	(b) 31-Dec-11	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Related ADIT - Excluding Bonus Depreciation	√ \$ (138,399)	√ \$ (157,241)	√ \$ (147,820)		1
2					2
3 Transmission Related ADIT from Bonus Depreciation	√ (24,929)	√ (28,310)	√ (26,620)		3
4					4
5 Total	√ \$ (163,328) <sup>1</sup>	√ \$ (185,551) <sup>2</sup>	√ \$ (174,440)	Sum Lines 1 and 3	5

Form 1; Pg. 450.1; Sch. Pg. 274; Ln. 2; Cols. b and k

NOTE:

- <sup>1</sup> See statement AF2 from FERC Form 1 supporting the beginning accumulated deferred income tax balance.
- <sup>2</sup> See statement AF3 for the revised calculation supporting the ending accumulated deferred income tax balance as reflected on line 24.
- √ **Items that are in BOLD have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.**

*TO3 Cycle 6 Supplemental Filing*



SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AF - Workpapers  
Deferred Credits  
Base Period - December 31, 2011  
(\$1,000)

Line No	(a) 31-Dec-10	(b) 31-Dec-11	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Related ADIT - Excluding Bonus Depreciation	\$ (138,412)	\$ (157,478)	\$ (147,945)		1
2					2
3 Transmission Related ADIT from Bonus Depreciation	(25,130)	(29,269)	(27,200)		3
4					4
5 Total	<u>\$ (163,542)</u> <sup>1</sup>	<u>\$ (186,747)</u> <sup>2</sup>	<u>\$ (175,145)</u> <sup>①</sup>	Sum Lines 1 and 3	5

Form 1; Pg. 450.1; Sch. Pg. 274; Ln. 2; Cols. b and k

NOTE:

<sup>1</sup> See statement AF2 from FERC Form 1 supporting the beginning accumulated deferred income tax balance.

<sup>2</sup> See statement AF3 for the revised calculation supporting the ending accumulated deferred income tax balance as reflected on line 24.

Original TO3 cycle 6 Informational Filing	①(175,145)
TO3 cycle 6 Supplemental Filing	(174,440)
Deferred Credits Variance	<u>705</u>

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report 2011/Q4
FOOTNOTE DATA			

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

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$163,328,398.\* ✓

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the beginning of the year was \$2,701,093.

\* Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

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

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

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

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

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

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$186,247,454.\* ✓

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$2,385,608.

\* Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: b**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: e**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: h**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: j**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 12 Column: b**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 12 Column: h**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

✓ changed from the original TO3 cycle 6 Informational Filing that was filed on August 15, 2012.

SDG&E  
 Project Wood to Steel Pole Replacement  
 Calculation of Deferred taxes on Property Removed

Line No	Description	Reference	12/31/2011	Line No
1	E-355	Stmt AD-14, Col. A, Line 4	\$ 3,719,624	1
2	E-356	Stmt AD-14, Col. D, Line 4	165,286	2
3	Total Cap Adds	Line 1 + Line 2	3,884,910	3
4				4
5	Bonus Depreciation	Line 3 * 50%	1,942,455	5
6	1st yr MACRS	Line 3 * 2.5%	97,123	6
7	1st Year Depreciation	Line 5 + Line 6	2,039,578	7
8	2nd Year Depreciation			8
9	Total Tax Depreciation	Line 7 + Line 8	2,039,578	9
10				10
11	E-355	Stmt AD-14, Col. C, Line 4	49,450	11
12	E-356	Stmt AD-14, Col. F, Line 4	641	12
13	Book Depreciation	Line 11 + Line 12	50,091	13
14				14
15	Tax Over Book Depreciation	Line 9 - Line 13	1,989,487	15
16	Tax Rate	Fed Tax Rate	35%	16
17	ADIT Change	Line 15 * Line 16	\$ 696,320	17
18				18
19				19
20	Dec, 2011 Transmission Related ADIT per FERC Form 1 (in '000s)	Stmt AF2	\$ 186,247	20
21				21
22	ADIT change - based on above calculation (in '000s)	from Line 17 above	(696)	22
23				23
24	Revised Dec, 2011 Transmission Related ADIT	Stmt AF1	\$ 185,551	24
25				25

Note:  
 Please see notes in Statement AD-14 for the explanation on this transmission related Accumulated Deferred Income Taxes (ADIT) from bonus depreciation revision for Statement AF.

# **San Diego Gas & Electric Company**

## **Base Period Statement - AH Operation and Maintenance Expenses Workpapers**

**Docket No. ER12-2454-000**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AH - Workpapers  
Operation and Maintenance Expenses  
Base Period - December 31, 2011  
(\$1,000)

Line No.	Amount	Reference	Line No.
1			1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>			
2	\$ 61,402	Stmnt AH WP; Page-AH2; Line 32; Col. (a)	2
3	(8,263)	Stmnt AH WP; Page-AH2; Line 6; Col. (b)	3
4	(1,209)	Stmnt AH WP; Page-AH2; Line 10; Col. (b)	4
5	(4,262)	Stmnt AH WP; Page-AH2; Line 14; Col. (b)	5
6	(556)	Stmnt AH WP; Page-AH2; Line 15; Col. (b)	6
7	\$ 47,112	Sum Lines 2 thru 6	7
8	-		8
9	\$ 47,112	Sum Lines 7 thru 8	9
10			10
<u>Derivation of Administrative and General Expense:</u>			
12	\$ 355,448 ✓	Stmnt AH WP; Page-AH4; Line 19; Col. (a)	12
<u>Adjustments to Per Book A&amp;G Expenses:</u>			
14	(883) ✓	Stmnt AH WP; Page-AH4; Line 23; Col. (c)	14
15	(44,489) ✓	Stmnt AH WP; Page-AH4; Line 24; Col. (c)	15
16	(5,119)	Stmnt AH WP; Page-AH4; Line 25; Col. (b)	16
17	(784)	Stmnt AH WP; Page-AH4; Line 26; Col. (b)	17
18	(13,665)	Stmnt AH WP; Page-AH4; Line 28; Col. (c)	18
19	(611)	Stmnt AH WP; Page-AH4; Line 29; Col. (c)	19
20	(6)	Stmnt AH WP; Page-AH4; Line 30; Col. (c)	20
21	\$ 289,892	Sum Lines 14 thru 20	21
22	(5,160)	Stmnt AH WP; Page-AH4; Line 6; Col. (c)	22
23	\$ 284,732	Sum Lines 21 and 22	23
24	14.60%	Statement A; Page 1, Line 19	24
25	\$ 41,571	Line 23 x Line 24	25
26			26
<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			
28	\$ 1,731,133 ✓	Statement AD; Page 1; Line 25	28
29	28,522 ✓	Statement AD; Page 1; Line 29	29
30	68,944	Statement AD; Page 1; Line 31	30
31	\$ 1,828,599 ✓	Sum Lines 28; 29; 30	31
32			32
33	\$ 1,731,133 ✓	Statement AD; Page 1; Line 25	33
34	380,494	Statement AD; Page 1; Line 3	34
35	325,981	Statement AD; Page 1; Line 9	35
36	-	Not Applicable in Developing Ratio	36
37	4,659,101 ✓	Statement AD; Page 1; Line 13	37
38	195,353 ✓	Statement AD; Page 1; Line 17	38
39	472,220	Statement AD; Page 1; Line 19	39
40	\$ 7,764,281 ✓	Sum Lines (33 through 39)	40
41			41
42	23.55% ✓	Line 31 / Line 40	42
43			43
44	\$ 5,160	See Line 22 Above	44
45			45
46	1,215 ✓	Line 42 x Line 44	46
47			47
48	41,571	See Line 25 Above	48
49			49
50	\$ 42,786 ✓	Sum Lines 46 and 48	50

✓ Items that are in BOLD have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.

TO3 Cycle 6 Supplemental Filing  
Page AH1

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AH - Workpapers  
Operation and Maintenance Expenses  
Base Period - December 31, 2011  
(\$1,000)

Line No.		Amount	Reference	Line No.
1	<u>Derivation of Transmission Operation and Maintenance Expense:</u>			1
2	Total Transmission Expenses	\$ 61,402	Stmnt AH WP; Page-AH2; Line 32; Col. (a)	2
3	Less: Account (561.4) - Load Dispatching	(8,263)	Stmnt AH WP; Page-AH2; Line 6; Col. (b)	3
4	Less: Account (561.8) - Market Administration Monitor	(1,209)	Stmnt AH WP; Page-AH2; Line 10; Col. (b)	4
5	Less: Account (565) - Transmission of Electricity by Others	(4,262)	Stmnt AH WP; Page-AH2; Line 14; Col. (b)	5
6	Less: Account (566) - Miscellaneous Transmission Expenses	(556)	Stmnt AH WP; Page-AH2; Line 15; Col. (b)	6
7	Total Transmission O&M Expenses Including Intervener Compensation Costs	\$ 47,112	Sum Lines 2 thru 6	7
8	Less: CPUC Intervener Funding Expenses (See Statement BK1; Page 1; Line 6)	-		8
9	Total Transmission O&M Expense (See Statement BK1; Page 1; Line 2)	<u>\$ 47,112</u>	Sum Lines 7 thru 8	9
10				10
11	<u>Derivation of Administrative and General Expense:</u>			11
12	Total Administrative & General Expenses	\$ 339,244	Stmnt AH WP; Page-AH4; Line 19; Col. (a)	12
13	<u>Adjustments to Per Book A&amp;G Expenses:</u>			13
14	Nuclear liability insurance expenses	(853)	Stmnt AH WP; Page-AH4; Line 23; Col. (c)	14
15	Wildfire insurance premium allocation	7,554	Stmnt AH WP; Page-AH4; Line 24; Col. (c)	15
16	Wildfire damage claims allocation - TO3 Cycle 5	(39,640)	Stmnt AH WP; Page-AH4; Line 25; Col. (c)	16
17	Wildfire damage claims allocation - TO3 Cycle 6	3,772	Stmnt AH WP; Page-AH4; Line 26; Col. (c)	17
18	CPUC reimbursement fees	(5,119)	Stmnt AH WP; Page-AH4; Line 27; Col. (b)	18
19	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(784)	Stmnt AH WP; Page-AH4; Line 28; Col. (b)	19
20	CPUC energy efficiency programs	(13,665)	Stmnt AH WP; Page-AH4; Line 30; Col. (c)	20
21	Advanced Metering Infrastructure (AMI) lease facilities	(611)	Stmnt AH WP; Page-AH4; Line 31; Col. (c)	21
22	Hazardous substances - Hazardous Substance Cleanup Cost Account	(6)	Stmnt AH WP; Page-AH4; Line 32; Col. (c)	22
23	Total Adjusted A&G Expenses Before Excluding Property Insurance	\$ 289,892	Sum Lines 14 thru 22	23
24	Property Insurance (Reflected on Line 46 below due to different allocation factor)	(5,160)	Stmnt AH WP; Page-AH4; Line 6; Col. (c)	24
25	Total Adjusted A&G Expenses Excluding Property Insurance	\$ 284,732	Sum Lines 23 and 24	25
26	Transmission Wages and Salaries Allocation Factor	14.60%	Statement AI; Page 1, Line 19	26
27	Total Transmission Related Administrative and General Expenses	<u>\$ 41,571</u>	Line 25 x Line 26	27
28				28
29	<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			29
30	Transmission Plant	\$ 1,734,087	Statement AD; Page 1; Line 25	30
31	Transmission Related General Plant	28,538	Statement AD; Page 1; Line 29	31
32	Transmission Related Common Plant	68,944	Statement AD; Page 1; Line 31	32
33	Total Transmission Related Investment in Plant	<u>\$ 1,831,569</u>	Sum Lines 30; 31; 32	33
34				34
35	Total Transmission Plant	\$ 1,734,087	Statement AD; Page 1; Line 25	35
36	Total Steam Production Plant	380,494	Statement AD; Page 1; Line 3	36
37	Total Other Production Plant	325,981	Statement AD; Page 1; Line 9	37
38	Total Nuclear Production Plant	-	Not Applicable in Developing Ratio	38
39	Total Distribution plant	4,659,306	Statement AD; Page 1; Line 13	39
40	Total General Plant	195,466	Statement AD; Page 1; Line 17	40
41	Total Common Plant	472,220	Statement AD; Page 1; Line 19	41
42	Total Plant in Service Excluding SONGS	<u>\$ 7,767,554</u>	Sum Lines (35 through 41)	42
43				43
44	Transmission Plant Property Insurance Allocation Factor	<u>23.58%</u>	Line 33 / Line 42	44
45				45
46	Total Property Insurance	\$ 5,160	See Line 24 Above	46
47				47
48	Property Insurance Allocated to Transmission, General, and Common Plant	1,217	Line 44 x Line 46	48
49				49
50	Transmission Related A & G Expenses	<u>41,571</u>	See Line 27 Above	50
51				51
52	Transmission Related A & G Expenses Including Property Insurance	<u>\$ 42,788</u>	Sum Lines 48 and 50	52

original TO3 cycle 6 Informational Filing  
TO3 cycle 6 Supplemental Filing  
Transm. Related Prop. Ins. Variance

1,217  
1,215  
(2)

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Administrative & General Expenses**  
**12 Months Ending December 31, 2011**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) + (b) Total Adjusted	Reference	Line No.
1		<i>Administrative &amp; General</i>					1
2	920	A&G Salaries	\$ 21,679	\$ -	\$ 21,679	Form 1; Pg. 323; Ln. 181; Col. (b)	2
3	921	Office Supplies & Expenses	7,664	-	7,664	Form 1; Pg. 323; Ln. 182; Col. (b)	3
4	922	Less Construction Transfer	(7,423)	-	(7,423)	Form 1; Pg. 323; Ln. 183; Col. (b)	4
5	923	Outside Services	57,371	-	57,371	Form 1; Pg. 323; Ln. 184; Col. (b)	5
6	924	Property Insurance	5,160	-	5,160	Form 1; Pg. 323; Ln. 185; Col. (b)	6
7	925	Damages & Injuries <sup>1</sup>	14,185	(883)	13,303	Form 1; Pg. 323; Ln. 186; Col. (b)	7
8	925	Damages & Injuries - Wildfire Insurance Premium <sup>2</sup>	70,673	-	70,673	Form 1; Pg. 323; Ln. 186; Col. (b)	8
9	925	Damages & Injuries - Claims - TO3 Cycle 6 <sup>3</sup>	34,603	-	34,603	Form 1; Pg. 323; Ln. 186; Col. (b)	9
10	925	Damages & Injuries - Claims - TO3 Cycle 5 <sup>3,4</sup>	44,489	(44,489)	-	Form 1; Pg. 323; Ln. 186; Col. (b)	10
11	926	Employee Pension & Benefits	59,184	(872)	58,312	Form 1; Pg. 323; Ln. 187; Col. (b)	11
12	927	Franchise Expenses	-	-	-	Form 1; Pg. 323; Ln. 189; Col. (b)	12
13	928	Regulatory Expenses	14,022	(5,903)	8,119	Form 1; Pg. 323; Ln. 189; Col. (b)	13
14	929	Company Energy Use	(1,860)	-	(1,860)	Form 1; Pg. 323; Ln. 190; Col. (b)	14
15	930	Misc. General Expenses	18,585	(12,793)	5,792	Form 1; Pg. 323; Ln. 192; Col. (b)	15
16	931	Rents	9,274	(611)	8,663	Form 1; Pg. 323; Ln. 193; Col. (b)	16
17	935	Maintenance of General Plant	7,842	(6)	7,836	Form 1; Pg. 323; Ln. 196; Col. (b)	17
18							18
19		<b>Total Administrative &amp; General Expenses</b>	<b>\$ 355,448</b>	<b>\$ (65,557)</b>	<b>\$ 289,892</b>	Sum Lines 2 thru 17	19
20							20
21		<b>Excluded Expenses:</b>					21
22	925	Nuclear liability insurance expenses		\$ (883)	\$ (883)		22
23	925	Wildfire damage claims - TO3 Cycle 5		(44,489)	(44,489)		23
24	928	CPUC reimbursement fees	\$ (5,119)		\$ (5,119)		24
25	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	(784)		(784)		25
26	926	CPUC energy efficiency programs		(872)	(872)		26
27	930	Advanced Metering Infrastructure (AMI) lease facilities	(12,793)		(12,793)		27
28	931	Hazardous substances-Hazardous Substance Cleanup Cost Account		(611)	(611)		28
29	935	Total		(6)	(6)		29
30							30
31							31
32							32

**Notes:**

- <sup>1</sup> FERC Acct 925 is shown in four parts to reflect wildfire insurance premium and damage claims separately by cycle.
- <sup>2</sup> The \$70.7M wildfire insurance premium expense was recorded during Cycle 6 Base Period that now includes the previously capitalized cost to comply with FERC Cycle 5 Order ER11-4318 to reflect all wildfire insurance premium expenses to be charged to FERC electric division act 925.
- <sup>3</sup> The \$34.6M for Cycle 6 and \$45.5M for Cycle 5 wildfire claim damages were recorded during Cycle 6 Base Period. This includes the previously capitalized cost to comply with FERC Cycle 5 Order ER11-4318 to reflect all wildfire damage claims charged to FERC electric division act 925.
- <sup>4</sup> The \$45.5M is excluded as it pertains to SDG&E's Cycle 5 filing. All other expenses are related to Cycle 6.
- <sup>v</sup> Items that are in **BOLD** have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report End of 2011/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
166	Operation			
167	(907) Supervision	13,365	206,237	
168	(908) Customer Assistance Expenses	152,960,111	127,425,498	
169	(909) Informational and Instructional Expenses	59,033	113,089	
170	(910) Miscellaneous Customer Service and Informational Expenses	1,635,671	894,345	
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	154,668,180	128,639,169	
172	7. SALES EXPENSES			
173	Operation			
174	(911) Supervision			
175	(912) Demonstrating and Selling Expenses			
176	(913) Advertising Expenses			
177	(916) Miscellaneous Sales Expenses			
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)			
179	8. ADMINISTRATIVE AND GENERAL EXPENSES			
180	Operation			
181	(920) Administrative and General Salaries	21,679,499	17,201,054	
182	(921) Office Supplies and Expenses	7,663,950	7,655,150	
183	(Less) (922) Administrative Expenses Transferred-Credit	7,422,656	5,767,358	
184	(923) Outside Services Employed	57,371,074	60,411,738	
185	(924) Property Insurance	5,159,507	3,646,154	
186	(925) Injuries and Damages	163,950,485	89,418,454	✓
187	(926) Employee Pensions and Benefits	59,183,873	51,223,161	
188	(927) Franchise Requirements	90,017,568	78,596,651	②
189	(928) Regulatory Commission Expenses	14,022,098	15,436,867	
190	(929) (Less) Duplicate Charges-Cr.	1,860,286	1,706,995	
191	(930.1) General Advertising Expenses			
192	(930.2) Miscellaneous General Expenses	18,584,549	30,023,954	
193	(931) Rents	9,273,648	8,606,273	
194	TOTAL Operation (Enter Total of lines 181 thru 193)	437,623,309	354,745,103	✓
195	Maintenance			
196	(935) Maintenance of General Plant	7,842,008	7,570,736	
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	445,465,317	362,315,839	① ✓
198	TOTAL Elec Op and Maint Exps (Total 80,112,131,156,164,171,178,197)	2,310,803,842	1,742,308,816	✓
<p>① Total A &amp; G - 445,465,317</p> <p>② Less Franch. Req. - 90,017,568</p> <p>Net A &amp; G - <u>355,447,749</u></p> <p>✓ changed from the original TO3 cycle to Informational Filing that was filed on August 15, 2012.</p>				



# **San Diego Gas & Electric Company**

## **Base Period Statement - AJ Depreciation and Amortization Expenses Workpaper**

**Docket No. ER12-2454-000**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AJ - Workpapers  
Depreciation and Amortization Expense  
Base Period - December 31, 2011  
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Transmission Depreciation Expense	\$ 45,229	BPWP; Page AJ-1; Line 11	1
2				2
3	General Plant Depreciation Expense <sup>1</sup>	\$ 8,773	BPWP; Page AJ-2; Line 1	3
4				4
5	Transmission Wages and Salaries Allocation Factor	14.60%	Statement AI; Line 19	5
6				6
7	Transmission Related General Plant Depreciation Expense	\$ 1,281	Line 3 x Line 5	7
8				8
9	Common Plant Depreciation Expense <sup>1</sup>	\$ 44,620	BPWP; Page AJ-3; Line 1	9
10				10
11	Transmission Related Common Plant Depreciation Expense	\$ 6,515	Line 5 x Line 9	11
12				12
13	Electric Miscellaneous Intangible Plant Amortization Expense <sup>1</sup>	\$ 820	BPWP; Page AJ-4; Line 1	13
14				14
15	Transmission Related Electric Miscellaneous Intangible Plant Depreciation Expense	\$ 120	Line 5 x Line 13	15
16				16
17	Transmission, Intangible, Gen. and Comm. Depr. & Amort. Exp.	\$ 53,145	Sum Lines 1; 7; 11; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense <sup>2</sup>	\$ 1,893	BPWP; Page AJ-1; Line 12	19

**NOTES:**

- <sup>1</sup> See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 336, Line 12; Column (f), as filed in SDG&E's 2011 annual FERC Form 1 filing.
- <sup>2</sup> See the attached FERC Form 1 Page 230b, Column (e), as filed in SDG&E's 2011 annual FERC Form 1 filing. In addition, see footnote data on page 450.1, Schedule Page 230, line 23, column (a).
- ✓ **Items that are in BOLD have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.**

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

In Thousands

Depreciation and Amortization Expense as of December 31, 2011

**TO3 Cycle 6 Supplemental  
Filing**

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking	Line No.
1	303	Intangibles	\$ -		1
2	350	Land and Land Rights	636		2
3	352	Structures and Improvements	2,644		3
4	353	Station Equipment	15,736		4
5	354	Towers and Fixtures	2,354		5
6	355	Poles and Fixtures	9,406		6
7	356	Overhead Conductors & Devices	8,242		7
8	357	Underground Conduit	3,436		8
9	358	Underground Conductors & Devices	3,349		9
10	359	Roads and Trails	482		10
11		Subtotal *	46,285 \$	45,229	11
12		Valley Rainbow Amortization Expense	1,893	1,893	12
13		Total Transmission Expense	\$ 48,178 \$	47,122	13

\* See AD-14 for correction to FERC Form 1 transmission plant depreciation expense.

**SDG&E STATEMENT AJ**  
**TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION**  
 In Thousands  
 Depreciation and Amortization Expense as of December 31, 2011

8/15/12      TO3 Cycle 6      TO3 Cycle 6  
 Informational      Supplemental      Supplemental  
 Filing      Filing      Filing

Line No.	Account No.	Description	(1) FERC Transmission Expense Per Book As Filed	(2) FERC Transmission Expense Per Book Adjusted	(3) = (2) - (1) Variance	(4) Transmission Expense Ratemaking As Filed	(5) Transmission Expense Ratemaking Adjusted	(6) = (5) - (4) Variance	Line No.
1	303	Intangibles	\$ -	\$ -	\$ -				1
2	350	Land and Land Rights	636	636	(0)				2
3	352	Structures and Improvements	2,644	2,644	(0)				3
4	353	Station Equipment	15,736	15,736	(0)				4
5	354	Towers and Fixtures	2,354	2,354	(1)				5
6	355	Poles and Fixtures	9,466	9,406	(60)				6
7	356	Overhead Conductors & Devices	8,271	8,242	(29)				7
8	357	Underground Conduit	3,442	3,436	(6)				8
9	358	Underground Conductors & Devices	3,357	3,349	(8)				9
10	359	Roads and Trails	484	482	(2)				10
11		Subtotal	\$ 46,391	\$ 46,285	\$ (105)	\$ 45,335	\$ 45,229	\$ (105)	11
12		Valley Rainbow Amortization Expense	1,893	1,893	-	1,893	1,893	-	12
13		Total Transmission Expense	\$ 48,284	\$ 48,178	\$ (105)	\$ 47,227	\$ 47,122	\$ (105)	13

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**PERIOD 1 - 12/31/2011 PER BOOK**  
**(\$1,000)**  
**GENERAL PLANT**

**TO3 Cycle 6**  
**Supplemental**  
**Filing**

Line No.	FERC General Plant Expense	Reference From	Line No.
1	December 31, 2011 Expense \$ 8,773	AJ1-Gwp1	1

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**PERIOD 1 - 12/31/2011 PER BOOK**  
**(\$1,000)**  
**GENERAL PLANT**

8/15/12      TO3 Cycle 6  
 Informational      Supplemental  
 Filing      Filing

Line No.	(1) FERC General Plant Expense As Filed	(2) FERC General Plant Expense Adjusted	(3) = (2) - (1) Variance	Line No.
1    December 31, 2011 Expense	\$      8,778	\$      8,773	\$      (6)	1

\* General plant average balance at line 1 above

Transmission wages & salaries allocation factor

Transmission related general plant cost variance

\$      (6)

14.60%

\$      (1)

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 10/01/2012	Year/Period of Report End of 2011/Q4
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
(Except amortization of acquisition adjustments)

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

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
	Intangible Plant			819,643		819,643
2	Steam Production Plant	11,936,330				11,936,330
3	Nuclear Production Plant	29,775,974				29,775,974
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	13,458,801				13,458,801
7	Transmission Plant	45,699,368			636,327	46,335,695
8	Distribution Plant	187,959,298			1,543,359	189,502,657
9	Regional Transmission and Market Operation					
10	General Plant	8,772,790				8,772,790
11	Common Plant-Electric	24,098,946		20,520,719		44,619,665
12	TOTAL	321,701,507		21,340,362	2,179,686	345,221,555

**B. Basis for Amortization Charges**

**Account 404**

Amortization of intangible plant (software) is based on a five-year recovery period of each software project with the exception of projects over a dollar threshold of \$10,000,000 which have a fifteen-year recovery period.

**Account 405**

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

✓ changed from the original TO3 cycle b informational filing that was filed on August 15, 2012!

⊕ see KD-14

For correction to FERC Form 1 to transmission plant depn. exp.

# **San Diego Gas & Electric Company**

## **Base Period Statement - AK Taxes Other Than Income Taxes Workpaper**

**Docket No. ER12-2454-000**



SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
Base Period - December 31, 2011  
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Total Property Taxes per FERC Form 1	\$ 51,915 v	Form 1; Page 263; Line 2; Col. i	1
2				2
3	Less: Allocation Adjustment <sup>1</sup>	(16)	See Footnote 1	3
4				4
5	Less: Other Taxes (Business license taxes) <sup>1</sup>	(15)	See Footnote 1	5
6				6
7	Net Property Taxes	\$ 51,884 v	Line 1 Minus Lines 3 and 5	7
8				8
9	Less: SONGS Property Taxes <sup>2</sup>	(3,659)	Form 1; Page 450.1; Sch. Pg 262; Line 2	9
10				10
11	Total Property Taxes Expense	\$ 48,225 v	Line 7 Minus Line 9	11
12				12
13	Transmission Related Property Tax Allocation Factor	23.53% v	Cost Statement AK; Pg 8 of 14; Line 25	13
14				14
15	Transmission Related Property Taxes Expense	\$ 11,347 v	Line 11 x Line 13	15
16				16
17				17
18	Total Payroll Taxes Expense per FERC Form 1	\$ 13,370	Form 1; Pg. 263; Line 10;18;19;20; Col. i	18
19				19
20	Add: Allocation Adjustment <sup>3</sup>	16	See Footnote 3	20
21				21
22	Total Transmission Payroll Taxes Expense	\$ 13,386	Line 18 + Line 20	22
23				23
24	Transmission Wages and Salaries Allocation Factor	14.60%	Statement AI; Line 19	24
25				25
26	Transmission Related Payroll Taxes Expense	\$ 1,954	Line 22 x Line 24	26

**NOTES:**

- <sup>1</sup> The amount of property taxes expense reflected in FERC Form 1 equals \$51.915 million and includes other taxes besides ad valorem taxes. These other taxes consists of \$15K business license taxes and an inadvertent allocation adjustment of \$16K for payroll taxes expense which was included on the property taxes expense line. The \$16K should have been included as part of payroll taxes expense in FERC Form 1 (see footnote <sup>3</sup>). **Property taxes of \$51.915 million increased slightly in this Supplemental Filing compared to the originally filed \$51.850 million last August 15, 2012 Informational Filing because of property taxes that were previously capitalized in the wildfire OH are now being expensed.**
- <sup>2</sup> The amount of property tax expense reflected in the FERC Form 1 for the SONGS facilities is \$3.659 million.
- <sup>3</sup> The total amount of payroll taxes expense reflected in FERC Form 1 equals \$13.370 million which inadvertently excluded the \$16K payroll tax mentioned in footnote 1.
- <sup>4</sup> The results of the above adjustments to the FERC Form 1 numbers for the transmission cost statements will reduce total transmission cost of service.
- v **Items that are in BOLD have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.**

TO3 cycle 6 Supplemental Filing

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
Base Period - December 31, 2011  
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Total Property Taxes per FERC Form 1	\$ 51,850	Form 1; Page 263; Line 2; Col. i	1
2				2
3	Less: Allocation Adjustment <sup>1</sup>	(16)	See Footnote 1	3
4				4
5	Less: Other Taxes (Business license taxes) <sup>1</sup>	(15)	See Footnote 1	5
6				6
7	Net Property Taxes	\$ 51,819	Line 1 Minus Lines 3 and 5	7
8				8
9	Less: SONGS Property Taxes <sup>2</sup>	(3,659)	Form 1; Page 450.1; Sch. Pg 262; Line 2	9
10				10
11	Total Property Taxes Expense	\$ 48,160	Line 7 Minus Line 9	11
12				12
13	Transmission Related Property Tax Allocation Factor	23.56%	Cost Statement AK; Pg 8 of 14; Line 25	13
14				14
15	Transmission Related Property Taxes Expense	<u>\$ 11,346</u> <sup>(1)</sup>	Line 11 x Line 13	15
16				16
17				17
18	Total Payroll Taxes Expense per FERC Form 1	\$ 13,370	Form 1; Pg. 263; Line 10;18;19;20; Col. i	18
19				19
20	Add: Allocation Adjustment <sup>3</sup>	16	See Footnote 3	20
21				21
22	Total Transmission Payroll Taxes Expense	\$ 13,386	Line 18 + Line 20	22
23				23
24	Transmission Wages and Salaries Allocation Factor	14.60%	Statement AI; Line 19	24
25				25
26	Transmission Related Payroll Taxes Expense	<u>\$ 1,954</u>	Line 22 x Line 24	26

**NOTES:**

- <sup>1</sup> The amount of property taxes expense reflected in FERC Form 1 equals \$51.850 million and includes other taxes besides ad valorem taxes. These other taxes consists of \$15K business license taxes and an inadvertent allocation adjustment of \$16K for payroll taxes expense which was included on the property taxes expense line. The \$16K should have been included as part of payroll taxes expense in FERC Form 1 (see footnote <sup>3</sup>).
- <sup>2</sup> The amount of property tax expense reflected in the FERC Form 1 for the SONGS facilities is \$3.659 million.
- <sup>3</sup> The total amount of payroll taxes expense reflected in FERC Form 1 equals \$13.370 million which inadvertently excluded the \$16K payroll tax mentioned in footnote 1.
- <sup>4</sup> The results of the above adjustments to the FERC Form 1 numbers for the transmission cost statements will reduce total transmission cost of service.

original TO3 cycle & Informational Filing  
TO3 cycle & Supplemental Filing  
Transmission Related Prop. Taxes Variance

① 11,346  
11,347  
1

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/28/2012	Year/Period of Report End of 2011/Q4
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL:					
2	Ad Valorem (Note 1)			61,338,852	61,341,001	
3	Sales and Use (Note 2)	16,995		196,370	241,970	-16,311
4						
5						
6	SUBTOTAL	16,995		61,535,222	61,582,971	-16,311
7						
8	STATE:					
9	Franchise (Note 3)	3,225	-2,875,085	5,722,327	17,803,677	-10,484,552
10	Unemployment (Note 4)		53,251	1,672,018	1,865,531	
11	Sales and Use (Note 2)	72,893		729,372	898,747	
12	Fuel Tax	2,731		16,615	14,572	
13						
14	SUBTOTAL	78,849	-2,821,834	8,140,332	20,582,527	-10,484,552
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)	416,404	48,868,541	-58,672,500	40,905,728	-60,673,767
18	Retirement (Note 4)		475,566	27,451,097	27,651,718	-14
19	Unemployment (Note 4)	361,323		304,438	304,239	
20	Medicare (Note 4)		332,683	7,791,080	7,768,312	
21	Fuel Tax		4,047	10,438	3,048	
22						
23						
24	SUBTOTAL	777,727	49,680,837	-23,115,447	76,633,045	-60,673,781
25						
26	Other - Foreign Tax					
27						
28						
29						
30	✓ changed from the original 103 cycle 6 Informational Filing that was filed on August 15, 2012.					
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	873,571	46,859,003	46,560,107	158,798,543	-71,174,644

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 09/28/2012	Year/Period of Report End of 2011/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot-note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (j) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
-2,149		51,915,436	✓		9,423,416	2
-12,294					196,370	3
						4
						5
-14,443		51,915,436	✓		9,619,786	6
						7
						8
1,281,512	✓	15,795,984			-11,900,641	9
	246,764	600,653	A		1,071,365	10
-96,482					729,372	11
4,774					16,615	12
						13
1,189,804	✓	246,764	16,396,637		-10,083,289	14
						15
						16
1,192,386	✓	88,548,984	-11,742,865		-45,102,651	17
	676,173	9,861,493	B		17,589,604	18
361,522		109,366	C		195,072	19
	309,915	2,798,857	D		4,992,223	20
3,343					10,438	21
						22
						23
1,557,251	✓	89,535,072	1,026,851		-22,315,314	24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
2,732,612	✓	89,781,836	69,338,924	✓	-22,778,817	✓

Total Payroll Taxes:

B State: unemployment	\$ 600,653
D Federal: Retirement	9,861,493
C unemployment	109,366
D Medicare	2,798,857
	<u>\$13,370,369</u>

✓ changed from the original TO3 cycle to Informational Filing that was filed on August 15, 2012.

# **San Diego Gas & Electric Company**

## **Base Period Statement AL - Working Capital Workpaper**

**Docket No. ER12-2454-000**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AL - Workpapers  
Working Capital  
Base Period - December 31, 2011  
(\$1,000)

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1		\$ 55,952	BPWP; Page AL-1; Line 17	1
2				2
3		<u>19.84%</u> ✓	Statement AD1; Line 35	3
4				4
5		<u>\$ 11,101</u> ✓	Line 1 x Line 3	5
6				6
7		<u>31,574</u>	BPWP; Page AL-2; Line 17	7
8				8
9		<u>\$ 6,264</u> ✓	Line 3 x Line 7	9
10				10
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			11
12	\$ 47,112		Statement AH1; Line 9	12
13	42,786 ✓		Statement AH1; Line 52	13
14	-		Statement AH1; Line 8	14
15	<u>\$ 89,898</u> ✓		Sum Lines 12; 13; 14	15
16				16
17		<u>12.50%</u>	FERC Method = 1/8 of O&M Expense	17
18				18
19	<u>\$ 11,237</u> ✓		Line 15 x Line 17	19
20				20
21	<u>\$ 11,237</u> ✓		(Line 12 + Line 13) x Line 17	21

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

<sup>b</sup> See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 227, Line 12; Column C, as filed in SDG&E's 2011 annual FERC Form 1 filing.

✓ **Items that are in BOLD have changed compared to the original TO3-Cycle 6 Informational Filing last August 15, 2012.**

TO3 Cycle 6 Supplemental Filing  
Page AL1

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AL - Workpapers  
Working Capital  
Base Period - December 31, 2011  
(\$1,000)

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1		\$ 55,952	BPWP; Page AL-1; Line 17	1
2				2
3		19.87%	Statement AD1; Line 35	3
4				4
5		\$ 11,118 <sup>①</sup>	Line 1 x Line 3	5
6				6
7		31,574	BPWP; Page AL-2; Line 17	7
8				8
9		\$ 6,274 <sup>②</sup>	Line 3 x Line 7	9
10				10
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			11
12	\$ 47,112		Statement AH1; Line 9	12
13	42,788		Statement AH1; Line 52	13
14	-		Statement AH1; Line 8	14
15	\$ 89,900		Sum Lines 12; 13; 14	15
16				16
17	12.50%		FERC Method = 1/8 of O&M Expense	17
18				18
19	\$ 11,238		Line 15 x Line 17	19
20				20
21	\$ 11,238 <sup>③</sup>		(Line 12 + Line 13) x Line 17	21

<sup>a</sup> The balances for Materials & Supplies and Prepayments are derived based on a 13-month weighted average balance.  
<sup>b</sup> See the attached FERC Form 1 Footnote Data, Page 450.1, Schedule Page 227, Line 12; Column C, as filed in SDG&E's 2011 annual FERC Form 1 filing.

Transmission Related Materials - Supplies - orig. File <sup>①</sup> 11,118  
Revised File 11,101  
Difference (17)

Transmission Related Prepayments - orig. File <sup>②</sup> 6,274  
Revised File 6,264  
Difference (10)

Transmission Related Working Capital - orig. File <sup>③</sup> 11,238  
Revised File 11,237  
Difference (1)

8/15/12 Informational Filing

# **San Diego Gas & Electric Company**

## **Base Period Statement - AV Cost of Capital and Fair Rate of Return Workpaper**

**Docket No. ER12-2454-000**



SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV  
Cost of Capital and Fair Rate of Return  
Base Period - December 31, 2011  
(\$1,000)

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

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV  
Cost of Capital and Fair Rate of Return  
Base Period - December 31, 2011  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33

# **San Diego Gas & Electric Company**

## **Summary of Weighted High Voltage – Low Voltage Transmission Forecast Plant Additions and Transmission Related General and Common Plant Additions**

**Docket No. ER12-2454-000**

San Diego Gas & Electric Company  
 Summary of HV-LV Splits for Forecast Plant Additions  
 Forecast Period from April 2012 - August 2013  
 (\$1,000)

Line No.	Line No.	Reference	(f) Weighted Total	(e) Net Wtd-LV	(d) Net Wtd-HV	(c) Unweighted Total	(b) Gross - LV	(a) Gross - HV	Line No.
1	Forecast Period - Transmission Capital Additions	See Note 1 Below	\$ 1,804,087	\$ 154,621	\$ 1,649,466	\$ 2,047,801	\$ 353,643	\$ 1,694,158	1
2									2
3	Forecast Period - General & Common & IT	See Note 2 Below	\$ 16,269	\$ 5,237	\$ 11,032	\$ 24,505	\$ 7,888	\$ 16,617	3
4									4
5									5
6	Total	Sum Lines 1 thru 4	\$ 1,820,356	\$ 159,858	\$ 1,660,498	\$ 2,072,306	\$ 361,531	\$ 1,710,775	6
7									7
8	HV-LV Ratio		100.00%	8.78%	91.22%				8

NOTES:

- 1 See Summary of Weighted Transmission Plant Additions Workpapers; Page 2; Line 19
- 2 See Summary of Weighted Transmission Related General and Common Plant Additions Workpapers; Page 3; Line 19
- ✓ The items in **BOLD** indicate change between the filing on August 15, 2012 and the instant filing. The information comes from Page 2; Line 19; of the Summary of Weighted High Voltage - Low Voltage Transmission Forecast Plant Additions. The total forecast plant additions shown on Line 6 above is carried forward to Statements BK1 and BK2, Page 4 of 5 and Page 4 of 8 respectively, to develop the Forecast Period Capital Addition Revenue Requirements for Retail and Wholesale Customers.

San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additions  
 Forecast Period April 2012 - August 2013  
 Summary of Weighted Transmission Plant Additions (\$1,000)

Line No.	Date	Gross Forecast Plant Additions <sup>1</sup>			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.	
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total		
1	Apr-12	\$ 1,522	\$ 2,025	\$ 3,547	\$ 5	6	11	\$ 1,517	\$ 2,019	\$ 3,536	1.00000	\$ 1,517	\$ 2,019	\$ 3,536	1	
2	May-12	2,302	9,344	11,646	7	28	35	2,295	9,316	11,611	1.00000	2,295	9,316	11,611	2	
3	Jun-12	1,499,115	23,515	1,522,630	4,512	71	4,583	1,494,603	23,444	1,518,047	1.00000	1,494,603	23,444	1,518,047	3	
4	Jul-12	35,872	18,508	54,380	108	56	164	35,764	18,452	54,216	1.00000	35,764	18,452	54,216	4	
5	Aug-12	5,206	8,593	13,799	16	26	42	5,190	8,567	13,757	1.00000	5,190	8,567	13,757	5	
6	Sep-12	55,227	3,703	58,930	166	11	177	55,061	3,692	58,753	1.00000	55,061	3,692	58,753	6	
7	Oct-12	(19,086)	7,134	(11,952)	(57)	21	(36)	(19,029)	7,113	(11,916)	0.91667	(17,443)	6,520	(10,923)	7	
8	Nov-12	2,741	2,084	4,825	8	6	14	2,733	2,078	4,811	0.83333	2,278	1,732	4,010	8	
9	Dec-12	79,952	8,742	88,694	241	26	267	79,711	8,716	88,427	0.75000	59,783	6,537	66,320	9	
10	Jan-13	1,946	23,554	25,500	6	71	77	1,940	23,483	25,423	0.66667	1,293	15,655	16,948	10	
11	Feb-13	865	1,370	2,235	3	4	7	862	1,366	2,228	0.58333	503	797	1,300	11	
12	Mar-13	885	41,539	42,424	3	125	128	882	41,414	42,296	0.50000	441	20,707	21,148	12	
13	Apr-13	4,054	23,427	27,481	12	71	83	4,042	23,356	27,398	0.41667	1,684	9,732	11,416	13	
14	May-13	9,693	20,417	30,110	29	61	90	9,664	20,356	30,020	0.33333	3,221	6,785	10,006	14	
15	Jun-13	12,359	14,178	26,537	37	43	80	12,322	14,135	26,457	0.25000	3,081	3,534	6,615	15	
16	Jul-13	845	60,693	61,538	3	183	186	842	60,510	61,352	0.16667	140	10,085	10,225	16	
17	Aug-13	660	84,817	85,477	2	255	257	658	84,562	85,220	0.08333	55	7,047	7,102	17	
18															18	
19	<b>Total</b>	<b>\$ 1,694,158</b>	<b>\$ 353,643</b>	<b>\$ 2,047,801</b>	<b>\$ 5,101</b>	<b>\$ 1,064</b>	<b>\$ 6,165</b>	<b>\$ 1,689,057</b>	<b>\$ 352,579</b>	<b>\$ 2,041,636</b>		<b>\$ 1,649,466</b>	<b>\$ 154,621</b>	<b>\$ 1,804,087</b>	19	
20				2,047,801	82.74%	17.26%	6,165	82.73%	17.27%	2,041,636		91.43%	8.57%	100.00%	20	
21				2,047,801											21	
22				Calculated Retirement Rate Check:												22
23				Retirement Rate (Input):												23
24				0.30%												24
25				0.30%												25
26				0.00%												26
27																27
28																28
29																29
30																30
31																31

  

Summary of Transmission Plant Additions:			
Net - Electric Transmission Plant	HV	LV	Unweighted
	\$ 1,689,057	\$ 352,579	\$ 2,041,636
<b>Total</b>	<b>\$ 1,689,057</b>	<b>\$ 352,579</b>	<b>\$ 2,041,636</b>
<b>Total</b>	<b>82.73%</b>	<b>17.27%</b>	<b>100.00%</b>

<sup>1</sup> The HV-LV Gross Forecast Plant Additions from April 2012 through August 2013 come from the Forecast Transmission Capital Additions Work Papers.

# **San Diego Gas & Electric Company**

## **Forecast of Electric Transmission Capital Plant Additions Workpapers**

**Docket No. ER12-2454-000**

**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO3 CYCLE 6**

Line #	Project Name	Voltage	Budget Code	In-Service Dates	2012 Plant Additions												Line #
					Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12				
1	<b>(A) BLANKET BUDGET PROJECTS</b>													1			
2	Electric Transmission Line Reliability Projects		100	9-mo. Avg W/O Life	1,122	1,041	1,005	937	876	821	772	728	689				
3	Transmission Substation Reliability		103	12-mo. Avg W/O Life	158	148	139	131	123	116	110	104	98				
4	Renewal of Transmission Line Easements		104	Various Months	-	-	-	-	-	-	-	-	-				
5	Transmission Infrastructure Improvements		1145	9-mo. Avg W/O Life	958	900	1,157	1,078	1,007	944	882	805	728				
6	Electric Transmission System Automation		3171	9-mo. Avg W/O Life	128	119	111	101	93	85	80	76	70				
7	Fiber Optic for Relay Protection & Telecommunication		7144	9-mo. Avg W/O Life	260	233	224	201	238	213	233	209	230				
8	Substation Security		8162	12-mo. Avg W/O Life	332	323	315	308	301	294	288	283	278				
9	Condition Based Maintenance		9144	Various Months	-	-	-	-	-	-	-	-	-				
10	Synchronized Phasor Measurement		10138	12-mo. Avg W/O Life	103	99	96	93	90	87	84	82	80				
11	Transmission Ceramic Insulator Replacement		99128	12-mo. Avg W/O Life	115	106	111	102	94	100	92	85	91				
12																	
13	<b>(B) TRANSMISSION LINE PROJECTS</b>													13			
14	Reconductor TL680A San Luis Rey to Meirose Tap	69KV	9149	May-12		6,741											
15	TL6927 EastGate-Rose Canyon	69KV	9151	Jul-12			810										
16	13835 Tap at Talega	138KV	8158	Jul-12			1,461										
17	TL626 Reconductor	69KV	11148	Oct-12							3,329						
18	TL6913 Poway - Pomerado	69KV	9138	Jan-13													
19	Ramona Transmission Reliability	69KV	10140	Jan-13													
20	TL629E- Reconductor	69KV	12135	Jan-13													
21	On Ramp Aerial Lighting	230 & 69KV	11144	Jan-13, Mar-13													
22	Laguna Niguel- TL 13835 & TL 13837 Underground Conversion	138KV	11142	Apr-13													
23	New Escondido - Ash#2	69KV	9160	May-13													
24	Replace TL617 Direct Buried Cable	69KV	11143	Jul-13													
25	Reconductor TL631 El Cajon - Los Coches	69KV	12154	Jul-13													
26	Reconductor TL644 South Bay - Sweetwater	69KV	11154	Aug-13													
27	TL13821- Fanita Junction	138KV	9166	Aug-13													
28																	
29	<b>(C) SUBSTATION PROJECTS</b>													29			
30	Sweetwater Substation Rebuild	69KV	10125	Jun-12			5,005										
31	Emergency Equipment	69KV	6254	Jun-12			798										
32	69KV Capacitor Additions	69KV	9168	Jul-12, Jan-13, Apr-13				1,100									
33	Miguel Bank 60	138KV	6133	Sep-12						2,051							
34	PICO Loop-in	138KV	12127	Oct-12, Nov-12							1,925	600					
35	69 / 138KV Breaker Upgrades	69 / 138KV	9170	Dec-12, Aug-13									4,535				
36	Desert Star Transmission	230KV	10032	Dec-12									26,527				
37	Ocean Ranch (ET) Land Purchase	69 KV	5253	Jan-13										37			
38	Telegraph Canyon- add 4th Bank	138KV	7245	Apr-13										38			
39	Los Coches Bank 50 / 51	69 / 138KV	9167	Jul-13, Aug-13										39			
40														40			

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO3 CYCLE 6**

Line #	Project Name	Budget Code	2013 Plant Additions												Total Plant Additions	High Voltage	Low Voltage	Line #
			Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13								
1	<b>(A) BLANKET BUDGET PROJECTS</b>																	
2	Electric Transmission Line Reliability Projects	100	723	754	781	805	827	847	864	880	\$	14,473	20%	80%				
3	Transmission Substation Reliability	103	93	89	84	80	77	73	70	67	\$	1,762	25%	75%				
4	Renewal of Transmission Line Easements	104	100	-	-	100	-	-	100	-	\$	300	45%	55%				
5	Transmission Infrastructure Improvements	1145	659	595	538	487	441	400	363	331	\$	12,276	53%	47%				
6	Electric Transmission System Automation	3171	65	60	56	52	51	50	49	48	\$	1,297	39%	61%				
7	Fiber Optic for Relay Protection & Telecommunication	7144	216	244	218	229	203	182	163	146	\$	3,641	24%	76%				
8	Substation Security	8162	205	232	207	218	193	173	155	139	\$	4,244	21%	79%				
9	Condition Based Maintenance	9144	145			156			164		\$	465	68%	32%				
10	Synchronized Phasor Measurement	10138	78	76	74	73	71	70	69	68	\$	1,394	80%	20%				
11	Transmission Ceramic Insulator Replacement	99128	84	78	72	66	61	57	52	48	\$	1,415	100%	0%				
12											\$	41,267	SUBTOTAL					
13	<b>(B) TRANSMISSION LINE PROJECTS</b>																	
14	Reconductor TL680A San Luis Rey to Melrose Tap	9149									\$	6,741	0%	100%				
15	TL6927 EastGate-Rose Canyon	9151									\$	810	0%	100%				
16	13835 Tap at Talega	8158									\$	1,461	0%	100%				
17	TL626 Reconductor	11148									\$	3,329	0%	100%				
18	TL6913 Poway - Pomerado	9138	6,209						13,497		\$	6,209	0%	100%				
19	Ramona Transmission Reliability	10140	7,560						9,517		\$	7,560	0%	100%				
20	TL6295E- Reconductor	12135	3,884							3,092	\$	3,884	0%	100%				
21	On Ramp Aerial Lighting	11144	939		69						\$	1,007	97%	3%				
22	Laguna Niguel- TL 13835 & TL 13837 Underground Conversion	11142				16,106					\$	16,106	0%	100%				
23	New Escondido - Ash#2	9160					19,138				\$	19,138	0%	100%				
24	Replace TL617 Direct Buried Cable	11143							13,497		\$	13,497	0%	100%				
25	Reconductor TL631 El Cajon - Los Coches	12154							9,517		\$	9,517	0%	100%				
26	Reconductor TL644 South Bay - Sweetwater	11154								3,092	\$	3,092	0%	100%				
27	TL13821 - Fanita Junction	9166								28,710	\$	28,710	0%	100%				
28											\$	121,061	SUBTOTAL					
29	<b>(C) SUBSTATION PROJECTS</b>																	
30	Sweetwater Substation Rebuild	10125									\$	5,005	0%	100%				
31	Emergency Equipment	6254									\$	798	0%	100%				
32	69kV Capacitor Additions	9168	2,000			1,900					\$	5,000	0%	100%				
33	Miguel Bank 60	6133									\$	2,051	0%	100%				
34	PICO Loop-in	12127									\$	2,525	0%	100%				
35	69 /138kV Breaker Upgrades	9170							2,106		\$	6,641	0%	100%				
36	Desert Star Transmission	10032									\$	26,527	98%	2%				
37	Ocean Ranch (ET) Land Purchase	5253	2,432								\$	2,432	0%	100%				
38	Telegraph Canyon- add 4th Bank	7245				919					\$	919	0%	100%				
39	Los Coches Bank 50 / 51	9167							5,688		\$	6,088	0%	100%				
40											\$	57,986	SUBTOTAL					



**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO3 CYCLE 6**

Line #	Project Name	Voltage	Budget Code	In-Service Dates	2012 Plant Additions												Line #
					Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12				
<b>(D) WOOD TO STEEL PROJECTS</b>																	
41	TL616 Rancho Santa Fe-Bernardo-Lake Hodges Pole	69KV	9135	Jul-12				9,897								41	
42	TL637 Creelman - Santa Ysabel	69KV	9125	Mar-13												42	
43	TL 6910 ES-BE Wood to Steel Pole Replacement	69KV	9134	Jul-13												43	
44	Sycamore Getaways Wood to Steel Pole Replacement	69 / 138KV	10139	Apr-13												44	
45	TL 13812 Pendleton Wood to Steel Pole Replacement	138KV	10150	Apr-13												45	
46	TL 13804 Wood to Steel Pole Replacement	138KV	11138	Jun-13												46	
47	TL649 Wood to Steel Pole Replacement	69KV	9137	Aug-13												47	
48	TL6914 Wood to Steel Pole Replacement	69KV	9136	Jul-13, Aug-13												48	
49	TL 6912 (DOD- Camp Pendleton) Wood to Steel Pole	69KV	10149	Aug-13												49	
50	TL 690C Pendleton Wood to Steel Pole Replacement	69KV	10143	Aug-13												50	
51	TL 6926 RINCON-VLY CIR Pole Replacement	69KV	9132	Aug-13												51	
52																52	
53																53	
<b>(E) GENERATOR INTERCONNECTION PROJECTS</b>																	
54	Q337- Borrego Solar	69KV	10134	Aug-12				6,833								54	
55	I.V. Bank 82	230 / 500KV	8163	Dec-12											14,743	55	
56	O510- I.V. South	230KV	11149	May-13												56	
57	O442- Centinela	230KV	11150	May-13												57	
58	O493- Ocotillo Express	500KV	11146	Dec-12, Jun-13											33,779	58	
59																59	
60																60	
<b>(F) SUNRISE PROJECTS:</b>																	
61	Pomerado Substation Upgrades - Sunrise	69KV	4138C	May-12		711										61	
62	Scripps Substation Upgrades - Sunrise	69KV	4138D	Jun-12			43									62	
63	San Luis Rey Substation Upgrades	230KV/69KV	4138E	Jun-12, Oct-12			7,962					399				63	
64	IV Substation Upgrade	500KV	4138K	Jun-12			974									64	
65	Sycamore Canyon Substation Upgrade	230/69KV	4138I	Jun-12, Oct-12			15,142					384				65	
66	Encina Substation Upgrades	230/138KV	4138J	Jun-12, Dec-12			19,343									66	
67	Suncrest Substation	500/230KV	4138M	Jun-12, Jul-12			170,931								5,939	67	
68	TL 6915 Sycamore - Pomerado	69KV	4138F	Jul-12			3,409									68	
69	TL639 Recondutor	69KV	4138G	Jun-12			81									69	
70	TL6916 Sycamore- Scripps	69KV	4138H	Jun-12			10									70	
71	Sunrise Balance of Project	500/230KV	4138L	Apr-12 through Dec-12		371	1,224	1,299,018	19,116	3,701	53,774	1,025	1,408	462		71	
72	Sunbird Helicopter Sale	500/230KV	4138L	Oct-12			(2,926)					(22,000)				72	
73	Sunrise Retention AFUDC	500/230KV	4138L	Jun-12												73	
74																74	
75																75	
<b>(G) SUNRISE FIRE MITIGATION &amp; ENVIRONMENTAL:</b>																	
76	Sunrise Fire Mitigation Payment- Apr 2012	500/230KV		Jun-12		3,091										76	
77	Sunrise Fire Mitigation Payment- Apr 2013	500/230KV		Apr-13												77	
78	Post Sunrise Construction- Environmental	500/230KV		Jul-12 through Aug-13					444	443	444	444	444	444		78	
79																79	
80																80	
81	<b>Grand Total:</b>					<b>\$3,547</b>	<b>\$11,646</b>	<b>\$1,522,630</b>	<b>\$54,380</b>	<b>\$13,799</b>	<b>\$58,930</b>	<b>(\$11,953)</b>	<b>\$4,825</b>	<b>\$88,694</b>		81	
82	<b>High Voltage:</b>					1,522	2,302	1,499,115	35,872	5,206	55,227	(19,086)	2,741	79,952		82	
83	<b>Low Voltage:</b>					2,025	9,344	23,515	18,508	8,593	3,703	7,133	2,084	8,742		83	
84	<b>Total:</b>					<b>\$ 3,547</b>	<b>\$ 11,646</b>	<b>\$ 1,522,630</b>	<b>\$ 54,380</b>	<b>\$ 13,799</b>	<b>\$ 58,930</b>	<b>(\$ 11,953)</b>	<b>\$ 4,825</b>	<b>\$ 88,694</b>		84	
85	<b>Weighted</b>															85	
86	<b>High Voltage</b>					\$ 1,522	\$ 2,302	\$ 1,499,115	\$ 35,872	\$ 5,206	\$ 55,227	\$ (17,496)	\$ 2,284	\$ 59,964		86	
87	<b>Low Voltage</b>					\$ 2,025	\$ 9,344	\$ 23,515	\$ 18,508	\$ 8,593	\$ 3,703	\$ 6,539	\$ 1,737	\$ 6,557		87	
88	<b>Total</b>					\$ 3,547	\$ 11,646	\$ 1,522,630	\$ 54,380	\$ 13,799	\$ 58,930	\$ (10,957)	\$ 4,021	\$ 66,521		88	

SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO3 CYCLE 6

Line #	Project Name	Budget Code	2013 Plant Additions												Total Plant Additions	High Voltage	Low Voltage	Line #
			Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13								
41	<b>(D) WOOD TO STEEL PROJECTS</b>																41	
42	TL616 Rancho Santa Fe-Bernardo-Lake Hodges Pole	9135												\$ 9,897	0%	100%	42	
43	TL637 Creelman - Santa Ysabel	9125			40,217									\$ 40,217	0%	100%	43	
44	TL 6910 ES-BE Wood to Steel Pole Replacement	9134								9,712				\$ 9,712	0%	100%	44	
45	Sycamore Getaways Wood to Steel Pole Replacement	10139					1,111							\$ 1,111	0%	100%	45	
46	TL 13812 Pendleton Wood to Steel Pole Replacement	10150					1,961							\$ 1,961	0%	100%	46	
47	TL 13804 Wood to Steel Pole Replacement	11138							12,938					\$ 12,938	0%	100%	47	
48	TL649 Wood to Steel Pole Replacement	9137												\$ 10,924	0%	100%	48	
49	TL6914 Wood to Steel Pole Replacement	9136							20,966					\$ 20,966	0%	100%	49	
50	TL 6912 (DOD- Camp Pendleton) Wood to Steel Pole	10149												\$ 11,869	0%	100%	50	
51	TL 690C Pendleton Wood to Steel Pole Replacement	10143												\$ 4,968	0%	100%	51	
52	TL 6926 RINCON-VLY CTR Pole Replacement	9132												\$ 15,283	0%	100%	52	
53														\$ 146,138			53	
54	<b>(E) GENERATOR INTERCONNECTION PROJECTS</b>													\$ 6,833	0%	100%	54	
55	Q337- Borrego Solar	10134												\$ 14,743	100%	0%	55	
56	I.V. Bank 82	8163												\$ 8,714	100%	0%	56	
57	Q510 - I.V. South	11149					8,714							\$ 226	100%	0%	57	
58	Q442- Centinela	11150					226							\$ 45,419	100%	0%	58	
59	Q493- Ocotillo Express	11146							11,640					\$ 75,935	100%	0%	59	
60														\$ 146,138			60	
61	<b>(F) SUNRISE PROJECTS:</b>													\$ 711	0%	100%	61	
62	Pomerado Substation Upgrades - Sunrise	4138C												\$ 43	0%	100%	62	
63	Scripps Substation Upgrades - Sunrise	4138D												\$ 8,361	57%	43%	63	
64	San Luis Rey Substation Upgrades	4138E												\$ 974	100%	0%	64	
65	IV Substation Upgrade	4138K												\$ 15,526	68%	32%	65	
66	Sycamore Canyon Substation Upgrade	4138I												\$ 25,282	62%	38%	66	
67	Encina Substation Upgrades	4138J												\$ 186,123	100%	0%	67	
68	Suncrest Substation	4138M												\$ 3,409	0%	100%	68	
69	TL 6915 Sycamore - Pomerado	4138F												\$ 81	0%	100%	69	
70	TL639 Reconductor	4138G												\$ 10	0%	100%	70	
71	TL6916 Sycamore- Scripps	4138H												\$ 1,380,099	100%	0%	71	
72	Sunrise Balance of Project	4138L												\$ (22,000)	100%	0%	72	
73	Sunbird Helicopter Sale	4138L												\$ (2,926)	100%	0%	73	
74	Sunrise Retention AFUDC	4138L												\$ 1,595,694			74	
75														\$ 9,720			75	
76	<b>(G) SUNRISE FIRE MITIGATION &amp; ENVIRONMENTAL:</b>													\$ 3,091	100%	0%	76	
77	Sunrise Fire Mitigation Payment- Apr 2012													\$ 3,111	100%	0%	77	
78	Sunrise Fire Mitigation Payment- Apr 2013													\$ 107	100%	0%	78	
79	Post Sunrise Construction- Environmental		107	107	107	107	107	107	107	107	107	107	107	\$ 9,720	100%	0%	79	
80														\$ 885,477			80	
81	<b>Grand Total:</b>		\$25,500	\$2,235	\$42,424	\$27,481	\$30,111	\$26,537	\$61,538	\$85,477	\$ 2,047,801			\$ 2,047,801			81	
82	<b>High Voltage:</b>		1,946	865	885	4,054	9,693	12,359	845	660	\$ 1,694,158			\$ 1,694,158			82	
83	<b>Low Voltage:</b>		23,554	1,370	41,539	23,427	20,418	14,178	60,693	84,817			\$ 353,643			83		
84	<b>Total:</b>		\$ 25,500	\$ 2,235	\$ 42,424	\$ 27,481	\$ 30,111	\$ 26,537	\$ 61,538	\$ 85,477			\$ 2,047,801			84		
85	<i>Weighted</i>																85	
86	<i>High Voltage</i>		\$ 1,297	\$ 505	\$ 443	\$ 1,689	\$ 3,231	\$ 3,090	\$ 141	\$ 55			\$ 1,654,447			86		
87	<i>Low Voltage</i>		\$ 15,703	\$ 799	\$ 20,769	\$ 9,762	\$ 6,806	\$ 3,544	\$ 10,115	\$ 7,068			\$ 155,087			87		
88	<b>Total</b>		\$ 17,000	\$ 1,304	\$ 21,212	\$ 11,451	\$ 10,037	\$ 6,634	\$ 10,256	\$ 7,123			\$ 1,809,534			88		

# **San Diego Gas & Electric Company**

## **Comparison of CAISO Average HV-LV Rates**

**TO3-Cycle 6  
Informational Filing**

**VS**

**TO3-Cycle 6  
Supplemental Filing**

**Docket No. ER12-2454-000**

TO3-Cycle 6 Supplemental Filing						
SAN DIEGO GAS & ELECTRIC COMPANY						
Comparison of CAISO Average HV-LV Rates						
TO3-Cycle 6 Supplemental Filing vs. TO3-Cycle 6 Informational Filing						
Line No.	Components	(1) Total High Voltage TRR	(2) Total Low Voltage TRR	(3) = (1) + (2) Combined TRR	Notes & Reference	Line No.
1					Cycle 6 Supplemental Filing	1
2	Wholesale Base TRR - Cycle 6 Supplemental Filing <sup>1</sup>	\$ 406,844,000	\$ 198,241,000	\$ 605,085,000	Vol. 1; Stmt BL-CAISO Wholesale; Page 1; Line 1	2
3	Gross Load Forecast - Cycle 5 (MWH)	21,266,400	21,266,400	21,266,400	Vol. 1; Stmt BL-CAISO Wholesale; Page 1; Line 9	3
4	Average Rate Per MWH	\$ 19.13084	\$ 9.32179	\$ 28.45263	Line 2 / Line 3	4
5						5
6					Cycle 6 - Informational Filing	6
7	Wholesale Base TRR - Cycle 6 Informational Filing <sup>2</sup>	\$ 407,112,000	\$ 201,703,000	\$ 608,815,000	Vol. 1; Stmt BK2; Page 8; Line 15	7
8	Gross Load Forecast - Cycle 5 (MWH)	21,266,400	21,266,400	21,266,400	Vol. 1; Stmt BD; Page 1; Line 14	8
9	Average Rate Per MWH	\$ 19.14344	\$ 9.48459	\$ 28.62802	Line 7 / Line 8	9
10						10
11						11
12	Difference (\$)	\$ (0.01260)	\$ (0.16280)	\$ (0.17539)	Line 4 Minus Line 9	12
13	Difference (%)	-0.07%	-1.72%	-0.61%	Line 12 / Line 9	13
14						14
1	Information comes from SDG&E's Cycle 6 Supplemental Filing to be filed with the FERC on October 2, 2012.					
2	Information comes from SDG&E's Cycle 6 Informational Filing, FERC docket number ER12-2454-000, filed with the FERC on August 15, 2012.					

# **San Diego Gas & Electric Company**

**Volume 3**

**Section – 2B**

## **FORMULA COST STATEMENT WORKPAPERS**

**(True-Up Period Only)**

**Docket No. ER12-2454-000**

# San Diego Gas & Electric Company 12-Month True-Up Period Statements Workpapers

## Volume 3

## Section 2B

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C. Statement AF – Specified Deferred Credits	Page AF1- AF2
D. Statement AH – Operation and Maintenance Expenses	Page AH1; AHWP3 - AHWP3A
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F. Statement AK – Taxes Other Than Income Taxes	Page AK1
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# San Diego Gas & Electric Company

## True-Up Period Statement AD - Cost of Plant Workpapers

**Docket No. ER12-2454-000**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AD - Workpapers**  
**Cost of Plant**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No	(a) 31-Mar-11	(b) 31-Mar-12	(c) Average Balance	Reference	Line No
1	\$ 28,082	\$ 10,111	\$ 19,096	TU-Period WP-AD-8; Line 3	1
2					2
3			416,826	TU- Period WP-AD-1; Line 17	3
4					4
5			1,459,735	TU-Period WP-AD-2; Line 17	5
6					6
7			-		7
8					8
9			369,432	TU-Period WP-AD-3; Line 17	9
10					10
11			\$ 2,265,089	Sum Lines 1 thru 9	11
12					12
13			1,764,104 v	TU-Period WP-AD-4; Line 17	13
14					14
15	4,596,269 v	4,830,524 v	4,713,396 v	TU-Period WP-AD-5; Line 3	15
16					16
17	190,096 v	207,078 v	198,587 v	TU-Period WP-AD-6; Line 3	17
18					18
19	506,529	459,412 v	482,970 v	TU-Period WP-AD-7; Line 3	19
20					20
21	\$ 5,292,894 v	\$ 5,497,014 v	\$ 9,424,146 v	Sum Lines 11 thru 19	21
22					22
23			\$ 1,764,104 v	See Line 13 Above	23
24					24
25			14.60%	Statement AI-1; Line 19	25
26					26
27			2,788	Line 1 x Line 25	27
28					28
29			28,994 v	Line 17 x Line 25	29
30					30
31			70,514	Line 19 x Line 25	31
32					32
33			\$ 1,866,400 v	Sum Lines 23; 27; 29; 31	33
34					34
35			19.80% v	Line 33 / Line 21	35
36					36
37			\$ -	N/A For True-Up Period	37

**NOTES:**

- <sup>a</sup> For the true-up period, the balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month weighted average balance.
- <sup>b</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance.
- <sup>1</sup> The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- <sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.
- <sup>3</sup> Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.

v Items that are bold have changed from the original TO3 C6 filing August 15, 2012



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - March 31, 2012 PER BOOK  
(\$1,000)**

**TO3 C6 Supplemental Filing**

**TRANSMISSION PLANT**

Line No.	Month	Reference From	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Mar-11	See AD - 9	1,754,845	T-wp2	1,706,554	T-wp2	1
2	Apr		1,754,386	"	1,705,405	"	2
3	May		1,763,237	"	1,713,723	"	3
4	Jun		1,781,544	"	1,732,138	"	4
5	Jul		1,798,844	"	1,748,618	"	5
6	Aug		1,808,925	"	1,758,667	"	6
7	Sep		1,812,236	"	1,761,980	"	7 *
8	Oct		1,815,528	"	1,765,181	"	8
9	Nov		1,818,273	"	1,766,189	"	9
10	Dec		1,854,786	"	1,799,591	"	10
11	Jan-12		1,877,520	"	1,822,200	"	11
12	Feb		1,883,135	"	1,827,781	"	12
13	Mar-12	See AD - 10	1,885,512	T-wp1	1,828,987	T-wp1	13
14	<b>Total 13 Months</b>		<b>23,608,769</b>		<b>22,937,013</b>		14
15	<b>Less 1/2 First &amp; Last Months</b>		<b>1,820,178</b>		<b>1,767,770</b>		15
16	<b>Total 12 Months Wtd. Average</b>		<b>21,788,590</b>		<b>21,169,243</b>		16
17	<b>Monthly Weighted Average</b>		<b>1,815,716</b>		<b>1,764,104</b>	<b>√</b>	17 *

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

\* Transmission plant balance reflects a (\$4.25M) credit correction made starting in September 2011

See AD4-A workpaper for corrections made after FERC Form 1 filed in April 2012

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - March 31, 2012 PER BOOK  
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	TO3 Cycle 6 Supplemental Filing			TO3 Cycle 6 Supplemental Filing			Line No.
		08/15/12 Informational Filing	(1) Total Transmission Plant Per Book As Filed	(2) Total Transmission Plant Per Book Adjusted	(3) Col. 2 - Col. 1 Variance	08/15/12 Informational Filing	(4) Transmission Plant Ratemaking As Filed	
1	Mar-11	1,757,636	1,754,845	(2,792)	1,709,346	1,706,554	(2,792)	1
2	Apr	1,757,243	1,754,386	(2,858)	1,708,262	1,705,405	(2,858)	2
3	May	1,766,148	1,763,237	(2,911)	1,716,634	1,713,723	(2,911)	3
4	Jun	1,784,489	1,781,544	(2,945)	1,735,082	1,732,138	(2,945)	4
5	Jul	1,802,078	1,798,844	(3,234)	1,751,852	1,748,618	(3,234)	5
6	Aug	1,812,457	1,808,925	(3,533)	1,762,200	1,758,667	(3,533)	6
7	Sep	1,815,987	1,812,236	(3,752)	1,765,731	1,761,980	(3,752)	7
8	Oct	1,819,414	1,815,528	(3,886)	1,769,068	1,765,181	(3,886)	8
9	Nov	1,822,235	1,818,273	(3,962)	1,770,151	1,766,189	(3,962)	9
10	Dec	1,858,792	1,854,786	(4,006)	1,803,596	1,799,591	(4,006)	10
11	Jan-12	1,882,176	1,877,520	(4,655)	1,826,855	1,822,200	(4,655)	11
12	Feb	1,888,039	1,883,135	(4,904)	1,832,685	1,827,781	(4,904)	12
13	Mar-12	1,890,631	1,885,512	(5,118)	1,834,105	1,828,987	(5,118)	13
14	Total 13 Months	23,657,325	23,608,769	(48,556)	22,985,569	22,937,013	(48,556)	14
15	Less 1/2 First & Last Months	1,824,134	1,820,178	(3,955)	1,771,725	1,767,770	(3,955)	15
16	Total 12 Months Wtd. Average	21,833,191	21,788,591	(44,601)	21,213,843	21,169,243	(44,601)	16
17	Monthly Weighted Average	1,819,433	1,815,716	(3,717)	1,767,820	1,764,104	(3,717)	17

SAN DIEGO GAS & ELECTRIC COMPANY  
PROJECT WOOD TO STEEL POLE REPLACEMENT - TL626

Line No.	Month	A AMR 2140620 E-355		B		C		D AMR 2141243 E-356		E		F		G = A+D		H = B+E		I = C+F	
		Plant Balance	Deprn. Expense	Accum. Deprec.	Plant Balance	Deprn. Expense	Accum. Deprec.	Plant Balance	Deprn. Expense	Accum. Deprec.	Plant Balance	Deprn. Expense	Accum. Deprec.	Plant Balance	Deprn. Expense	Accum. Deprec.	Plant Balance	Deprn. Expense	Accum. Deprec.
1	Sep-11	4,242,775.47	7,760.75	(7,760.75)	-	-	-	-	-	-	-	-	4,242,775.47	(a) 7,760.75	(b) (7,760.75)				
2	Oct-11	3,701,952.53	14,532.23	(22,292.98)	-	-	-	-	-	-	-	-	3,701,952.53	14,532.23	(22,292.98)				
3	Nov-11	3,712,623.18	13,562.49	(35,855.47)	163,261.31	212.92	(212.92)	163,261.31	212.92	(212.92)			3,875,884.49	13,775.41	(36,068.39)				
4	Dec-11	3,719,623.80	13,594.83	(49,450.30)	165,286.01	428.48	(641.40)	165,286.01	428.48	(641.40)			3,884,909.81	14,023.31	(50,091.70)	(c)			
5	Jan-12	3,721,316.90	13,610.72	(63,061.02)	169,237.95	436.27	(1,077.67)	169,237.95	436.27	(1,077.67)			3,890,554.85	14,046.99	(64,138.69)				
6	Feb-12	3,724,436.61	13,619.52	(76,680.54)	173,605.56	447.13	(1,524.80)	173,605.56	447.13	(1,524.80)			3,898,042.17	14,066.65	(78,205.34)				
7	Mar-12	<b>3,740,479.75</b>	13,654.58	(90,335.12)	<b>193,977.27</b>	479.40	(2,004.20)	<b>193,977.27</b>	479.40	(2,004.20)			3,934,457.02	14,133.98	(92,339.32)				
<b>Notes:</b>																			
<p>(a) After FERC Form 1 was filed, SDG&amp;E recognized that \$4,242,775 of transmission plant was inadvertently recorded to transmission plant in Sept, 2011 when it should not have been recorded. To reflect the correction, the column G amounts indicated above were backed out of Col. 1 in the revised transmission plant worksheet AD-4 starting Sept' 11. As a result of the above, the new 13-months transmission weighted average plant balance for the true-up period is equal to \$1,764,104 (in 000's) as shown in AD-4 column 2, line 17. The column G amounts changed on a monthly basis because initially the Sept 2011 amount should have been booked to CWIP and the following month's changes were charged to the project that should have been booked to CWIP but were incorrectly booked to plant in service. These corrections were made in the books in May 2012. <b>The above adjustments had the affect of reducing transmission cost of service.</b></p>																			
<p>(b) 13 months of recorded cost data from the general ledger are taken to calculate a 13 months transmission accumulated depreciation weighted average balance. The column I amounts indicated above were also backed out from recorded accumulated depreciation transmission plant worksheets AE-4 to reflect the correction resulting in a new 13-month weighted average accumulated depreciation balance for the true-up period of \$522,931 (in 000's) as shown in worksheet AE-4 column 2, line 17.</p>																			
<p>(c) 13 months of recorded cost data from the general ledger are taken to calculate transmission plant depreciation expense of \$46,217 (see AJ-4, line 11). Column I, line 7 amount indicated above of (\$92,339.32) for the true-up period ending March 31, 2012 was backed out from recorded transmission plant depreciation expense worksheet AJ-4 to reflect the correction resulting in a revised transmission plant depreciation for the true-up period ended Mar 2012 of \$46,217 (in 000's) as shown in worksheet AJ-4, line 11.</p>																			

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 03/31/2012 PER BOOK  
(\$1,000)**

**TO3 Supplemental Filing**

**DISTRIBUTION PLANT**

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Mar-11	4,541,160	D-wp2	4,596,269	D-wp2	1
2	Mar-12	4,760,131	D-wp1	4,830,524	D-wp1	2
3	Beginning and End Period Average	4,650,646		4,713,396	v	3

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 03/31/2012 PER BOOK**  
**(\$1,000)**

**DISTRIBUTION PLANT**

Line No.	Month	08/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		08/15/12 Informational Filing		TO3 Cycle 6 Supplemental Filing		Line No.
		(1) Total Distribution Plant Per Book As Filed	(2) Total Distribution Plant Per Book Adjusted	(3) Col. 2 - Col. 1 Variance	(4) Distribution Plant Ratemaking As Filed	(5) Distribution Plant Ratemaking Adjusted	(6) Col. 5 - Col. 6 Variance			
1	Mar-11	4,541,315	4,541,160	(155)	4,596,424	4,596,269	(155)	1		
2	Mar-12	4,760,484	4,760,131	(353)	4,830,877	4,830,524	(353)	2		
3	<b>Beginning and End Period Avera</b>	<b>4,650,900</b>	<b>4,650,646</b>	<b>(254)</b>	<b>4,713,651</b>	<b>4,713,396</b>	<b>(254)</b>	<b>3</b>		

\* Distribution plant variance only affects the total plant in service to derive the transmission plant allocation factor which changed from 19.84% to 19.80%

\*\* In very few situations, where there were transmission projects with a distribution component, the electric transmission overhead key was assigned to the distribution internal orders. In these situations, the overhead key was the driver and thus small amounts of the wildfire insurance and damages overhead was loaded onto distribution costs. These overhead charges were also reversed as a result of the FERC Order, and the electric distribution cost statement have been adjusted to reflect these reversals.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 03/31/2012 PER BOOK**

(\$1,000)

**TO3 C6 Supplemental Filing**

**GENERAL PLANT**

Line No.		Adjusted FERC General Plant Balance	Reference From	Line No.
1	Mar-11	190,096	G-wp2	1
2	Mar-12	207,078	G-wp1	2
3	Beginning and End Period Average	198,587	√	3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 03/31/2012 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.		08/15/12 Informational Filing	TO3 Cycle 6 Supplemental Filing	(3) Col 2 - Col. 1 Variance	Line No.
		(1) Adjusted FERC General Plant Balance As Filed	(2) Adjusted FERC General Plant Balance Adjusted		
1	Mar-11	190,162	190,096	(66)	1
2	Mar-12	207,281	207,078	(202)	2
3	<b>Beginning and End Period Average</b>	<b>198,722</b>	<b>198,587</b>	<b>(134)</b>	3

\* General Plant variance on line 3 above (134)

Transmission Wages & Salaries allocation Factor 14.60%

Transmission Related General Plant Cost Variance (20)

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On many of the electric transmission projects, there is a related telecomm component that is normally charged to electric general plant. As the internal orders for the telecomm component are directly related to the transmission project, an electric transmission overhead key is assigned to the general plant internal order. As a result, there were related wildfire insurance and damages overheads loaded on these general plant orders. These overhead charges were reversed as a result of the FERC Order and the impacted electric general cost statement have been adjusted to reflect these reversals.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 03/31/2012 PER BOOK**  
**(\$1,000)**

**TO3 C6 Supplemental Filing**

**COMMON PLANT**

Line No.	Month		Total Common Plant to Electric Per Book	Reference From	Line No.
1	Mar-11	See AD -11	506,529	C-wp2	1
2	Mar-12	See AD - 12	459,412	C-wp1	2
3	Beginning and End Period Average		482,970	√	3



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 03/31/2012 PER BOOK  
(\$1,000)**

**COMMON PLANT**

Line No.	Month	08/15/12 Informational Filing	TO3 Cycle 6 Supplemental Filing	(3) Col. 2 - Col.1 Variance	Line No.
		(1) Total Common Plant to Electric Per Book As Filed	(2) Total Common Plant to Electric Per Book Adjusted		
1	Mar-11	506,529	506,529	-	1
2	Mar-12	459,414	459,412	(2)	2
3	<b>Beginning and End Period Average</b>	<b>482,971</b>	<b>482,970</b>	<b>(1)</b>	3

* Common Plant variance on line 3 above	(1)
Transmission Wages & Salaries allocation Factor	<u>14.60%</u>
Transmission Related Common Plant Cost Variance	(0)

In very few situations, where there were transmission projects with a common component, the electric transmission overhead key was assigned to the common plant internal orders. In these situations, the overhead key was the driver and thus small amounts of the wildfire insurance and damages overhead was loaded onto common plant. These overhead charges were also reversed as a result of the FERC Order, and the common cost statements have been adjusted to reflect these reversals.

SDG&E  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS  
Balances as of 03/31/2011  
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	-	4	3
4	360.0	Land & Land Rights	-	-	3,623	-	-	-	-	3,623	4
5	361.0	Structures & Improvements	-	-	1,090	-	-	-	-	1,090	5
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	4	4,712	-	-	-	-	4,716	6
7	350.0	Land & Land Rights	103,589	-	-	-	-	-	(4,619)	98,970	7
8	352.0	Structures & Improvements	101,011	-	-	(1,801)	-	-	(25,952)	73,258	8
9	353.0	Station Equipment	676,467	-	-	(8,752)	(1,600)	(5,944)	(2,577)	657,595	9
10	354.0	Towers and Fixtures	109,109	-	-	-	-	-	-	109,109	10
11	355.0	Poles and Fixtures	210,030	-	-	-	-	-	-	210,030	11
12	356.0	OH Conductors and Device	275,748	-	-	-	-	-	-	275,748	12
13	357.0	Underground Conduit	133,425	-	-	-	-	-	-	133,425	13
14	358.0	UG Conductors & Devices	117,011	-	-	(1,762)	-	-	-	115,248	14
15	359.0	Roads & Trails	28,454	-	-	-	-	-	-	28,454	15
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	1,754,845	-	-	(12,316)	(1,600)	(5,944)	(33,148)	1,701,837	16
17	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		1,754,845	4	4,712	(12,316)	(1,600)	(5,944)	(33,148)	1,706,554	17

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

v Changed from Original August 15, 2012 - TO3 Cycle 6 Filing.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
 Balances as of 03/31/2012  
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans	-	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	-	2
3	340.0	Land	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	4	-	-	-	-	-	3,591	4
5	361.0	Land & Land Rights	-	-	3,591	-	-	-	-	1,084	5
		Structures & Improvements	-	-	1,084	-	-	-	-		
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	4	4,675	-	-	-	-	4,679	6
7	350.0	Land & Land Rights	104,296	-	-	-	-	-	(5,659)	98,637	7
8	352.0	Structures & Improvements	115,477	-	-	(1,928)	-	-	(31,856)	81,693	8
9	353.0	Station Equipment	720,141	-	-	(9,897)	(1,600)	(5,944)	(2,560)	700,141	9
10	354.0	Towers and Fixtures	110,474	-	-	-	-	-	-	110,474	10
11	355.0	Poles and Fixtures	239,803	-	-	-	-	-	-	239,803	11
12	356.0	OH Conductors and Device	291,602	-	-	-	-	-	-	291,602	12
13	357.0	Underground Conduit	140,919	-	-	-	-	-	-	140,919	13
14	358.0	UG Conductors & Devices	126,987	-	-	(1,762)	-	-	-	125,225	14
15	359.0	Roads & Trails	35,813	-	-	-	-	-	-	35,813	15
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	1,885,512	-	-	(13,587)	(1,600)	(5,944)	(40,074)	1,824,308	16
17	<b>GRAND TOTAL</b>	<b>RECLASS TRANS PLANT</b>	1,885,512	4	4,675	(13,587)	(1,600)	(5,944)	(40,074)	1,828,987	17

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

v Changed from Original August 15, 2012 - TO3 Cycle 6 Filing.

SDG&E - Common Plant Functionalization Study  
In Thousands

Common Plant Balances as of March 31, 2011

Line No.	Acct. No	Common Plant	(1)		(2)		(3)		(4)		(5)	
			GENERATION	TRANSMISSION	DISTRIBUTION	GAS	Total FERC Per Book					
1	303	Misc Intangible Plant	-	-	-	-	-	-	-	-	277,685	
2	389	Land and Land Rights	-	-	-	-	-	-	-	-	6,693	
3	390	Structures and Improvements	-	-	-	-	-	-	-	-	200,829	
4	391	Office Furniture and Equipment	-	-	-	-	-	-	-	-	77,971	
5	392	Transportation and Equipment	-	-	-	-	-	-	-	-	67	
6	393	Stores and Equipment	-	-	-	-	-	-	-	-	134	
7	394	Tools, Shop, and Garage Equipment	-	-	-	-	-	-	-	-	3,064	
8	395	Laboratory Equipment	-	-	-	-	-	-	-	-	2,409	
9	396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	
10	397	Communication Equipment	-	-	-	-	-	-	-	-	89,378	
11	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	2,259	
12		Subtotal	-	-	-	-	-	-	-	-	660,489	
13		Common Allocation Factors			76.69%				23.31%			
14		Allocation of Common to Electric / Gas			506,529				153,960		660,489	

**SDG&E - Common Plant Functionalization Study**  
In Thousands

Common Plant Balances as of March 31, 2012

Line No.	Acct. No	Common Plant	(1)	(2)	(3)	(4)	(5)
			GENERATION	TRANSMISSION	DISTRIBUTION	GAS	Total FERC Per Book
1	303	Misc Intangible Plant	-	-	-	-	183,447
2	389	Land and Land Rights	-	-	-	-	6,693
3	390	Structures and Improvements	-	-	-	-	229,033
4	391	Office Furniture and Equipment	-	-	-	-	85,144
5	392	Transportation and Equipment	-	-	-	-	67
6	393	Stores and Equipment	-	-	-	-	145
7	394	Tools, Shop, and Garage Equipment	-	-	-	-	2,745
8	395	Laboratory Equipment	-	-	-	-	2,393
9	396	Power Operated Equipment	-	-	-	-	-
10	397	Communication Equipment	-	-	-	-	93,442
11	398	Miscellaneous Equipment	-	-	-	-	2,415
12		Subtotal	-	-	-	-	605,525
13		Common Allocation Factors			75.87%	24.13%	
14		Allocation of Common to Electric / Gas			459,412	146,113	605,525

# San Diego Gas & Electric Company

## True-Up Period Statement – AE Accumulated Depreciation and Amortization Workpapers

**Docket No. ER12-2454-000**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE - Workpapers**  
**Accumulated Depreciation and Amortization**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No	(a) 31-Mar-11	(b) 31-Mar-12	(c) Average Balance	Reference	Line No
1			\$ 522,931	TU-Period WP-AE4; Line 17	1
2					2
3	26,573	3,675	15,124	TU-Period WP-AE8; Line 3	3
4					4
5	<b>82,058</b>	<b>89,555</b>	<b>85,807</b>	TU-Period WP-AE6; Line 3	5
6					6
7	283,900	212,951	248,426	TU-Period WP-AE7; Line 3	7
8					8
9			14.60%	See Statement AI; Line 19	9
10					10
11			\$ 2,208	Line 3 x Line 9	11
12					12
13			12,528	Line 5 x Line 9	13
14					14
15			36,270	Line 7 x Line 9	15
16					16
17			<b>\$ 573,937</b>	Sum Lines 1; 11; 13; 15	17

**NOTES:**

- <sup>a</sup> The depreciation reserve for transmission plant is derived based on a 13-month weighted average balance.
- <sup>b</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- <sup>1</sup> The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- <sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant to these categories.

**v** Items that are bold have changed from the original TO3 C6 filing August 15, 2012

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - March 31, 2012 PER BOOK  
(\$1,000)**

**TO3 C6 Supplemental Filing**

**TRANSMISSION PLANT**

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Mar-11      See AE - 9	525,813	T-wp2	510,184	T-wp2	1
2	Apr	527,365	"	511,659	"	2
3	May	528,204	"	512,425	"	3
4	Jun	529,764	"	513,921	"	4
5	Jul	532,510	"	516,589	"	5
6	Aug	535,727	"	519,701	"	6
7	Sep	537,361	"	521,276	"	7
8	Oct	539,902	"	523,743	"	8
9	Nov	539,264	"	522,800	"	9
10	Dec	548,831	"	532,281	"	10
11	Jan-12	552,048	"	535,355	"	11
12	Feb	555,676	"	538,882	"	12
13	Mar-12      See AE - 10	559,787	T-wp1	542,895	T-wp1	13
14	<b>Total 13 Months</b>	<b>7,012,253</b>		<b>6,801,712</b>		14
15	<b>Less 1/2 First &amp; Last Months</b>	<b>542,800</b>		<b>526,539</b>		15
16	<b>Total 12 Months Wtd. Average</b>	<b>6,469,452</b>		<b>6,275,173</b>		16
17	<b>Monthly Weighted Average</b>	<b>539,121</b>		<b>522,931</b>	√	17

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

See AD4-A workpaper as it relates to corrections to transmission plant accumulated depreciation made after FERC Form filed April 2012.



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**TRUE UP PERIOD - March 31, 2012 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	TO3 Cycle 6 Supplemental Filing			TO3 Cycle 6 Supplemental Filing			Line No.
		08/15/12 Informational Filing	08/15/12 Informational Filing	08/15/12 Informational Filing	08/15/12 Informational Filing	08/15/12 Informational Filing	08/15/12 Informational Filing	
		(1) Total Transmission Reserves Per Book As Filed	(2) Total Transmission Reserves Per Book Adjusted	(3) Variance	(4) Transmission Reserves Ratemaking As Filed	(5) Transmission Reserves Ratemaking Adjusted	(6) Variance	
1	Mar-11	525,281	525,813	(532)	509,652	510,184	(532)	1
2	Apr	526,805	527,365	(560)	511,098	511,659	(560)	2
3	May	527,611	528,204	(593)	511,832	512,425	(593)	3
4	Jun	529,132	529,764	(632)	513,289	513,921	(632)	4
5	Jul	531,857	532,510	(653)	515,936	516,589	(653)	5
6	Aug	535,060	535,727	(667)	519,034	519,701	(667)	6
7	Sep	536,672	537,361	(689)	520,588	521,276	(689)	7
8	Oct	539,207	539,902	(695)	523,048	523,743	(695)	8
9	Nov	538,561	539,264	(703)	522,097	522,800	(703)	9
10	Dec	548,106	548,831	(725)	531,556	532,281	(725)	10
11	Jan-12	551,281	552,048	(767)	534,589	535,355	(767)	11
12	Feb	554,937	555,676	(739)	538,144	538,882	(739)	12
13	Mar-12	559,010	559,787	(777)	542,118	542,895	(777)	13
14	Total 13 Months	7,003,521	7,012,253	(8,732)	6,792,980	6,801,712	(8,732)	14
15	Less 1/2 First & Last Months	542,146	542,800	(655)	525,885	526,539	(655)	15
16	Total 12 Months Wtd. Average	6,461,374	6,469,452	(8,079)	6,267,095	6,275,173	(8,078)	16
17	Monthly Weighted Average	538,448	539,121	(673)	522,258	522,931	(673)	17

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - 03/31/2012 PER BOOK**

(\$1,000)

**TO3 C6 Supplemental Filing**

**GENERAL PLANT**

Line No.		Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Mar-11	82,058	G-wp2	1
2	Mar-12	89,555	G-wp1	2
3	Beginning and Year End Average	85,807	√	3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - 03/31/2012 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.		08/15/12 Informational Filing	TO3 Cycle 6 Supplemental Filing	(3) Col. 2 - Col. 1 Variance	Line No.
		(1) Adjusted FERC General Reserve Balance As Filed	(2) Adjusted FERC General Reserve Balance Adjusted		
1	Mar-11	82,059	82,058	(1)	1
2	Mar-12	89,563	89,555	(7)	2
3	<b>Beginning and Year End Average</b>	<b>85,811</b>	<b>85,807</b>	<b>(4)</b>	3

\* General Plant variance as shown on line 3 (4)

Transmission Wages & Labor Allocation Factor 14.60%

Transmission Related General Plant Cost Variance (1)

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
 Balances as of 03/31/2011  
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclassified as Transmission	(3) Distribution Account 108 Reserves Reclassified to Transmission	(4) Transmission Account 108 Reserves Reclassified as Steam Prod.	(5) Transmission Account 108 Reserves Reclassified as Other Prod.	(6) Transmission Account 108 Reserves Reclassified as Nuclear	(7) Transmission Account 108 Reserves Reclassified as Distribution	(8) Total Transmission Reserves Reclassified as Distribution SUM 1:7	Line No.
1	303.0	Production Related to Trans Intangibles	-	-	-	-	-	-	-	-	1
2	310.1	Land	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	1	3
4	360.0	Land & Land Rights	-	-	70	-	-	-	-	70	4
5	361.0	Structures & Improvements	-	-	416	-	-	-	-	416	5
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	1	486	-	-	-	-	486	7
7	350.0	Land & Land Rights	11,383	-	-	-	-	-	(247)	11,136	8
8	352.0	Structures & Improvements	31,999	-	-	(138)	-	-	(7,786)	24,075	9
9	353.0	Station Equipment	145,034	-	-	(477)	(251)	(5,944)	(1,020)	137,341	10
10	354.0	Towers and Fixtures	82,911	-	-	-	-	-	-	82,911	11
11	355.0	Poles and Fixtures	43,880	-	-	-	-	-	-	43,880	12
12	356.0	OH Conductors and Device	162,906	-	-	-	-	-	-	162,906	13
13	357.0	Underground Conduit	19,642	-	-	-	-	-	-	19,642	14
14	358.0	UG Conductors & Devices	21,930	-	-	(253)	-	-	-	21,678	15
15	359.0	Roads & Trails	6,128	-	-	-	-	-	-	6,128	16
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	525,813	-	-	(868)	(251)	(5,944)	(9,053)	509,698	17
17	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		525,813	1	486	(868)	(251)	(5,944)	(9,053)	510,184	16

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

v Changed from Original August 15, 2012 - TO3 Cycle 6 Filing

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
 Balances as of 03/31/2012  
 In Thousands

Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclasse as Transmission	(3) Distribution Account 108 Reserves Reclasse to Transmission	(4) Transmission Account 108 Reserves Reclasse as Steam Prod.	(5) Transmission Account 108 Reserves Reclasse as Other Prod.	(6) Transmission Account 108 Reserves Reclasse as Nuclear	(7) Transmission Account 108 Reserves Reclasse as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Line No.
303.0	Production Related to Trans									1
310.1	Intangibles	-	-	-	-	-	-	-	-	2
340.0	Land	-	-	-	-	-	-	-	-	3
360.0	Land & Land Rights	-	1	-	-	-	-	-	1	4
361.0	Land & Land Rights	-	-	47	-	-	-	-	47	5
	Structures & Improvements	-	-	428	-	-	-	-	428	7
<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	1	475	-	-	-	-	476	
350.0	Land & Land Rights	12,020	-	-	-	-	-	(259)	11,761	8
352.0	Structures & Improvements	35,238	-	(189)	-	-	-	(8,673)	26,376	9
353.0	Station Equipment	155,353	-	(656)	(288)	(5,944)	*	(1,057)	147,408	10
354.0	Towers and Fixtures	85,230	-	-	-	-	-	-	85,230	11
355.0	Poles and Fixtures	48,236	-	-	-	-	-	-	48,236	12
356.0	OH Conductors and Device	168,601	-	-	-	-	-	-	168,601	13
357.0	Underground Conduit	23,121	-	-	-	-	-	-	23,121	14
358.0	UG Conductors & Devices	25,351	-	(302)	-	-	-	-	25,049	15
359.0	Roads & Trails	6,638	-	-	-	-	-	-	6,638	16
<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	559,787	-	(1,148)	(288)	(5,944)	(9,989)	542,419		17
<b>GRAND TOTAL RECLASS TRANS PLANT</b>		559,787	1	475	(1,148)	(288)	(5,944)	(9,989)	542,895	16

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

v Changed from Original August 15, 2012 - TO3 Cycle 6 Filing

# San Diego Gas & Electric Company

## True-Up Period Statement – AF Specified Deferred Credits Workpapers

**Docket No. ER12-2454-000**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AF - Workpapers**  
**Deferred Credits**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No	(a) 31-Mar-11	(b) 31-Mar-12	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Related ADIT - Excluding Bonus Depreciation	\$ (142,465)	\$ (165,319)	\$ (153,892) ✓		1
2					2
3 Transmission Related ADIT from Bonus Depreciation	<u>(25,948)</u>	<u>(31,828)</u>	<u>(28,888) ✓</u>		3
4					4
5 Total	<u>\$ (168,413)</u>	<u>\$ (197,147)</u>	<u>\$ (182,780) ✓</u>	Sum Lines 1 and 3 TU-Period WP-AF1; Line 1	5

See AF2 for calculation which supports Transmission Related ADIT from Bonus Depreciation of (\$31,828)

✓ Items that are bold have changed from the original TO3 C6 filing August 15, 2012

6 <b>As Filed in TO3 C6 filing dated August 15, 2012</b>					6
7 Transmission Related ADIT - Excluding Bonus Depreciation	(142,534)	(165,807)	(154,171)		7
8 Transmission Related ADIT from Bonus Depreciation	<u>(26,340)</u>	<u>(32,595)</u>	<u>(29,468)</u>		8
9 Total	<u>(168,874)</u>	<u>(198,402)</u>	<u>(183,638)</u>		9
10 Difference - Transmission Related ADIT - Excluding Bonus Depreciation			\$ 278	Col. C Line 1 minus Line 7	10
11 Difference - Transmission Related ADIT from Bonus Depreciation			<u>579</u>	Col. C Line 3 minus Line 8	11
12 Total Difference			\$ 858	Col. C Line 5 minus Line 9	12

*Supplemental Filing*

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AF - Workpapers**  
**Deferred Credits**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No	(a) 31-Mar-11	(b) 31-Mar-12	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1 Transmission Related ADIT - Excluding Bonus Depreciation	\$ (142,534)	\$ (165,807)	\$ (154,171)		1
2					2
3 Transmission Related ADIT from Bonus Depreciation	<u>(26,340)</u>	<u>(32,595)</u>	<u>(29,468)</u>		3
4					4
5 Total	<u>\$ (168,874)</u>	<u>\$ (198,402)</u>	<u>\$ (183,638)</u>	Sum Lines 1 and 3 TU-Period WP-AF1; Line 1	5

See AF2 for calculation which supports Transmission Related ADIT from Bonus Depreciation of (\$32,595).

*8-15-12 Informational Filing*



**SDG&E**

**Transmission Deferred Taxes in Ratebase**

	<b>3/31/2011</b>	<b>3/31/2012</b>
1 ADIT in Ratebase at 3/31/2012		
2	(142,465)	(165,319)
3 Transmission ADIT excluding bonus depreciation:		
4 Transmission ADIT from Bonus Depreciation:	(25,948)	(32,531)
5 Less Wood to Steel Pole TL626 Correction	0	703
6 Transmission ADIT for Plant In Service	(168,413)	(197,147)
		31,828

# San Diego Gas & Electric Company

## True-Up Period Statement – AH Operation and Maintenance Expenses Workpapers

**Docket No. ER12-2454-000**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AH - Workpapers**  
**Operation and Maintenance Expenses**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
<u>Derivation of Transmission Operation and Maintenance Expense:</u>			
2	\$ 64,368	Page AHWP2; Line 31; Col A	2
3	(9,520)	Page AHWP2; Line 6&10; Col B	3
4	(5,086)	Page AHWP2; Line 14; Col B	4
5	(2,822)	Page AHWP2; Line 15; Col B	5
6	-	Page AHWP2; Line 16; Col B	6
7			7
8	\$ 46,940	Sum Lines 2 thru 7	8
9	-		9
10	\$ 46,940	Sum Lines 8 thru 9	10
11			11
<u>Derivation of Administrative and General Expense:</u>			
12			12
13	\$ 471,121 v	Page AHWP3; Line 25; Col A	13
14			14
Adjustments to Per Book A&G expenses:			
15	-	Page AHWP3; Line 30; Col B	15
16	(788)	Page AHWP3; Line 31; Col B	16
17	(44,489) v	Page AHWP3; Line 35; Col B	17
18	13,580 v	Page AHWP3; Line 36; Col B	18
19	(1,852) v	Page AHWP3; Line 37; Col B	19
20	2,174 v	Page AHWP3; Line 38; Col B	20
21	(4,826)	Page AHWP3; Line 32; Col A	21
22	(424)	Page AHWP3; Line 33; Col A	22
23	(10,534)	Page AHWP3; Line 42; Col B	23
24	(417)	Page AHWP3; Line 43; Col B	24
25	(6)	Page AHWP3; Line 29; Col B	25
26	\$ 423,539	Sum Lines 13 thru 25	26
27	(6,127)	Page AHWP3; Line 9; Col C	27
28	\$ 417,412	Sum Lines 26 thru 27	28
29	14.60%	Statement AI; Page 1, Line 19	29
30	\$ 60,942	Line 28 x Line 29	30
31			31
<u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u>			
32			32
33	\$ 1,764,104 v	Statement AD-WP; Line 23	33
34	28,994 v	Statement AD-WP; Line 29	34
35	70,514	Statement AD-WP; Line 31	35
36	\$ 1,863,612	Sum Lines 33; 34; 35	36
37			37
38	\$ 1,764,104 v	Statement AD-WP; Line 23	38
39	416,826	Statement AD-WP; Line 3	39
40	369,432	Statement AD-WP; Line 9	40
41	-	Not Applicable in Developing Ratio	41
42	4,713,396	Statement AD-WP; Line 15	42
43	198,587	Statement AD-WP; Line 17	43
44	482,970	Statement AD-WP; Line 19	44
45	\$ 7,945,316 v	Sum Lines 38 thru 44	45
46			46
47	23.46% v	Line 36 / Line 45	47
48			48
49	\$ 6,127	See Line 27 Above	49
50			50
51	1,437 v	Line 47 x Line 49	51
52			52
53	60,942	See Line 30 Above	53
54			54
55	\$ 62,379 v	Line 51 + Line 53	55

v Items that are bold have changed from the original TO3 C6 filing August 15, 2012

Original TO3 Cycle 6 Informational Filing	1,437
TO3 Cycle 6 Supplemental Filing	1,439
Transmission Related Property Insurance Variance	(2)

San Diego Gas & Electric  
Administrative & General Expenses  
12-Months True-Up Ending March 31, 2012  
(In thousands of Dollars)

Line No.	Description	A	B	C	Line No.
1		<b>12 MTD True-Up Apr '10 to Mar '12</b>			1
2		Total	Excluded	Total	2
3	<b>Administrative General</b>	Per Books	Expenses	Adjusted	3
4					4
5	920 A&G Salaries	22,955	0	22,955	5
6	921 Office Supplies & Expenses	11,227	0	11,227	6
7	922 Less Construction Transfer	(8,002)	0	(8,002)	7
8	923 Outside Services	57,854	0	57,854	8
9	924 Property Insurance	6,127	0	6,127	9
10	925 Damages & Injuries	13,548	(788)	12,760	10
11	<b>925 Wildfire Damage Claims Alloc (cycle 5)</b> ✓	<b>44,489</b>	<b>(44,489)</b>	<b>0</b>	11
12	<b>925 Wildfire Damage Claims April-Dec 11 (C6)</b> ✓	<b>34,603</b>	<b>0</b>	<b>34,603</b>	12
13	<b>925 Wildfire Damage Claims Jan-Mar 12 (C6)</b> ✓	<b>111,011</b>	<b>13,580</b>	<b>124,591</b>	13
14	<b>925 Wildfire Ins Prem Jan-Mar 11 (C5)</b> ✓	<b>1,852</b>	<b>(1,852)</b>	<b>0</b>	14
15	<b>925 Wildfire Ins Prem April-Dec 11 (C6)</b> ✓	<b>52,580</b>	<b>0</b>	<b>52,580</b>	15
16	<b>925 Wildfire Ins Prem Jan-Mar 12 (C6)</b> ✓	<b>17,767</b>	<b>2,174</b>	<b>19,941</b>	16
17	926 Employee Pension & Benefits	59,014	(891)	58,123	17
18	927 Franchise Expenses	0	0		18
19	928 Regulatory Expenses	14,234	(5,250)	8,983	19
20	929 Company Energy Use	(1,837)	0	(1,837)	20
21	930 Misc. General Expenses	16,172	(9,643)	6,529	21
22	931 Rents	9,430	(417)	9,013	22
23	935 Maintenance of General Plant	8,098	(6)	8,091	23
24					24
25	<b>Total</b>	<b>471,121</b>	<b>(47,582)</b>	<b>423,539</b>	25
26					26
27				<b>FERC</b>	27
28	<b>Excluded Expenses</b>		<u>Current Year</u>	<u>Account</u>	28
29	Hazardous Substances		(6)	935	29
30	Nuclear property insurance expenses		0	924	30
31	Nuclear liability insurance expenses		(788)	925	31
32	CPUC reimbursement fees	(4,826)		928	32
33	Litigation Expense (LCMA)	(424)		928	33
34		(5,250)	(5,250)		34
35	<b>Wildfire Damage Claims Alloc (cycle 5)</b> ✓		<b>(44,489)</b>	925	35
36	<b>Wildfire Damage Claims Alloc (C6)</b> ✓		<b>13,580</b>	925	36
37	<b>Wildfire Ins Premium Jan-Mar 11 (C5)</b> ✓		<b>(1,852)</b>	925	37
38	<b>Wildfire Ins Premium Jan-Mar 12 (C6)</b> ✓		<b>2,174</b>		38
39	CPUC energy efficiency programs		0	925	39
40	CPUC energy efficiency programs	(891)		926	40
41	CPUC energy efficiency programs	(9,643)		930	41
42		(10,534)	(10,534)		42
43	AMI Lease Facilities		(417)	931	43
44					44
45	Total Excluded Expenses		<u>(47,582)</u>		45

✓ Items that are bold have changed from the original TO3 C6 filing August 15, 2012

The amounts shown in lines 11 thru 16 as reflected in column C reflect wildfire insurance premiums and damages that are applicable to C6 electric division 925 costs. Column B (Excluded Expenses) excludes costs that are not applicable to C6 period pursuant to the Compliance Order.

AHWP3

**San Diego Gas & Electric**  
**Administrative & General Expenses**  
**12-Months True-Up Ending March 31, 2012**  
*(In thousands of Dollars)*

Line No.	FERC Acct	Description	A	B	C = A-B	Line No.
1			<b>12 MTD True-Up Apr '11 to Mar '12</b>			1
2			Total	Excluded	Total	2
3		<b>Administrative General</b>	Per Books	Expenses	Adjusted	3
4						4
5	920	A&G Salaries	\$ 22,955	\$ -	\$ 22,955	5
6	921	Office Supplies & Expenses	11,227	-	11,227	6
7	922	Less Construction Transfer	(8,002)	-	(8,002)	7
8	923	Outside Services	57,854	-	57,854	8
9	924	Property Insurance	6,127	-	6,127	9
10	925	Damages & Injuries <sup>1</sup>	13,548	(788)	12,760	10
11	925	<b>Damages &amp; Injuries - Wildfire Damage Claims Alloc - Cycle 5</b>	<b>39,640</b>	<b>(39,640)</b>	-	v 11
12	925	<b>Damages &amp; Injuries - Wildfire Damage Claims Alloc - Cycle 6 <sup>2</sup></b>	<b>141,842</b>	<b>17,352</b>	<b>159,194</b>	v 12
13	925	<b>Damages &amp; Injuries - Wildfire Ins Premium Alloc. <sup>3</sup></b>	<b>64,616</b>	<b>7,905</b>	<b>72,521</b>	v 13
14	926	Employee Pension & Benefits	59,014	(891)	58,123	14
15	927	Franchise Expenses	-	-	-	15
16	928	Regulatory Expenses	14,233	(5,250)	8,983	16
17	929	Company Energy Use	(1,837)	-	(1,837)	17
18	930	Misc. General Expenses	16,172	(9,643)	6,529	18
19	931	Rents	9,430	(417)	9,013	19
20	935	Maintenance of General Plant	8,098	(6)	8,092	20
21						21
22		<b>Total</b>	<b>\$ 454,917</b>	<b>\$ (31,378)</b>	<b>\$ 423,539</b>	22
23						23
24						24
25		<b><u>Excluded Expenses</u></b>				25
26	924	Nuclear property insurance expenses		\$ -		26
27	925	Nuclear liability insurance expenses		(788)		27
28	925	<b>Wildfire Damage Claims Alloc - Cycle 5</b>		<b>(39,640)</b>		28
29	925	<b>Wildfire Damage Claims Alloc - Cycle 6</b>		<b>17,352 <sup>2</sup></b>		29
30	925	<b>Wildfire Ins Premium Allocation</b>		<b>7,905 <sup>3</sup></b>		30
31	925	CPUC energy efficiency programs		-		31
32	926	CPUC energy efficiency programs		(891)		32
33	928	CPUC reimbursement fees	\$ (4,826)			33
34	928	Litigation Expense (LCMA)	(424)			34
35			(5,250)	(5,250)		35
36	930	CPUC energy efficiency programs		(9,643)		36
37	931	AMI Lease Facilities		(417)		37
38	935	Hazardous Substances		(6)		38
39						39
40		Total Excluded Expenses		<u>\$ (31,378)</u>		40

<sup>1</sup> FERC Acct 925 is shown in four parts to reflect wildfire insurance premium and damage claims allocations separately.

<sup>2</sup> The \$141.8 M was recorded during the Cycle 6 True-Up Period ending March 2012 with SDG&E separately capitalizing \$17.4M. However, to comply with the FERC Cycle 5 Order, an adjustment of \$17.4M was made to reflect all wildfire damages being charged to FERC acct 925.

<sup>3</sup> The \$64.6M was recorded during the Cycle 6 True-Up Period ending March 31, 2012 with SDG&E separately capitalizing \$7.9M. However, to comply with the FERC Cycle 5 Order, an adjustment of \$7.9M was made to reflect all wildfire insurance premiums being charged to FERC acct 925.

# San Diego Gas & Electric Company

## True-Up Period Statement – AJ Depreciation and Amortization Expenses Workpapers

**Docket No. ER12-2454-000**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**Depreciation and Amortization Expense**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No.	Amount	Reference	Line No.
1 Depreciation Expense for Transmission Plant	<u>\$ 46,217</u> ✓	TU-Period WP-AJ4; Line 11	1
2			2
3 General Plant Depreciation Expense	<u>\$ 8,952</u> ✓	TU-Period WP-AJ6; Line 1	3
4			4
5 Transmission Wages and Salaries Allocation Factor	<u>14.60%</u>	Statement AI; Line 19	5
6			6
7 Transmission Related General Plant Depreciation Expense	<u>\$ 1,307</u> ✓	Line 3 x Line 5	7
8			8
9 Common Plant Depreciation Expense	\$ 45,443	TU-Period WP-AJ7; Line 1	9
10			10
11 Transmission Related Common Plant Depreciation Expense	<u>\$ 6,635</u>	Line 5 x Line 9	11
12			12
13 Electric Miscellaneous Intangible Plant Amortization Expense	\$ 1,073	TU-Period WP-AJ8; Line 1	13
14			14
15 Transmission Related Electric Miscellaneous Intangible Plant Depreciation Expense	<u>\$ 157</u>	Line 5 x Line 13	15
16			16
17 Transmission, Intangible, General and Common Depreciation & Amortization Exp	<u>\$ 54,316</u> ✓	Sum Lines (1; 7; 11; 15)	17
18			18
19 Valley Rainbow Project Cost Amortization Expense	<u>\$ 1,893</u>	TU-Period WP-AJ4; Line 12	19

✓ Items that are bold have changed from the original TO3 C6 filing August 15, 2012

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

**Depreciation and Amortization Expense as of March 31, 2012**

**TO3 C6 Supplemental Filing**

Line No.	Account No.	Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking	Line No.
1	303	Intangibles	-		1
2	350	Land and Land Rights	637		2
3	352	Structures and Improvements	2,740		3
4	353	Station Equipment	16,002		4
5	354	Towers and Fixtures	2,361		5
6	355	Poles and Fixtures	9,808		6
7	356	Overhead Conductors & Devices	8,379		7
8	357	Underground Conduit	3,479		8
9	358	Underground Conductors & Devices	3,420		9
10	359	Roads and Trails	510		10
11		<b>Subtotal</b>	<b>47,337</b>	<b>46,217</b>	11 <b>√</b> *
12		Valley Rainbow Amortization Expense	1,893	1,893	12
13		<b>Total Transmission Expense</b>	<b>49,230</b>	<b>48,109</b>	13

\* See workpaper AD4-A as it relates to correction to transmission plant depreciation



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

Depreciation and Amortization Expense as of March 31, 2012

08/15/12 Informational Filing      TO3 Cycle 6 Supplemental Filing      08/15/12 Informational Filing      TO3 Cycle 6 Supplemental Filing

Account No.	Description	(1) FERC Transmission Expense Per Book As Filed	(2) FERC Transmission Expense Per Book Adjusted	(3) Col.2 - Col. 1 Variance	(4) Transmission Expense Ratemaking As Filed	(5) Transmission Expense Ratemaking Adjusted	(6) Col. 5 - Col. 4 Variance
303	Intangibles	-	-	-			
350	Land and Land Rights	637	637	(0)			
352	Structures and Improvements	2,740	2,740	(0)			
353	Station Equipment	16,002	16,002	(0)			
354	Towers and Fixtures	2,362	2,361	(1)			
355	Poles and Fixtures	9,883	9,808	(75)			
356	Overhead Conductors & Devices	8,415	8,379	(36)			
357	Underground Conduit	3,487	3,479	(8)			
358	Underground Conductors & Devices	3,430	3,420	(10)			
359	Roads and Trails	513	510	(2)			
	Subtotal	47,470	47,337	(132)	46,349	46,217	(132)
	Valley Rainbow Amortization Expense	1,893	1,893	-	1,893	1,893	-
	Total Transmission Expense	49,362	49,230	(132)	48,242	48,109	(132)

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
TRUE UP PERIOD - 03/31/2012 PER BOOK**

(\$1,000)

**TO3 C6 Supplemental Filing**

**GENERAL PLANT**

Line No.		FERC General Plant Expense	Reference From	Line No.
1	March 31, 2012 Expense	8,952	AJ1-Gwp1	1

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
TRUE UP PERIOD - 03/31/2012 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.	08/15/12 Informational Filing (1) FERC General Plant Expense As Filed	TO3 Cycle 6 Supplemental Filing (2) FERC General Plant Expense Adjusted	(3) Col.2 - Col.1 Variance	Line No.
1	March 31, 2012 Expense 8,959	8,952	(8)	1

\* General Plant variance as shown on line 1 (8)

Transmission Wages & Allocation Factor 14.60%

Transmission Related General Plant Cost Variance (1)

# San Diego Gas & Electric Company

## True-Up Period Statement – AK Taxes Other Than Income Taxes Workpapers

**Docket No. ER12-2454-000**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AK - Workpapers**  
**Taxes Other Than Income Taxes**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No.	Amount	Reference	Line No.
1 Total Property Taxes	\$ 52,251 <b>v</b>		1
2			2
3 Less: Other Taxes ( Business license taxes) <sup>1</sup>	\$ (15)	See Footnote 1	3
4			4
5 Net Property Taxes	52,236 <b>v</b>	Sum of Lines 1 thru 3	5
6			6
7 Less: SONGS Property Taxes <sup>2</sup>	3,922	See Footnote 2	7
8			8
9 Total Property Taxes Less SONGS	\$ 48,314 <b>v</b>	Line 5 Minus Line 7	9
10			10
11 Transmission Related Property Tax Allocation Factor	23.43% <b>v</b>	Statement AK; Page 8 of 14; Line 27	11
12			12
13 Transmission Related Property Tax Allocation Expense	\$ 11,320 <b>v</b>	Line 9 x Line 11	13
14			14
15			15
16 Payroll Taxes Expense:	\$ 13,744		16
17			17
18 Transmission Wages and Salaries Allocation Factor	14.60%	Statement AI; Line 19	18
19			19
20 Transmission Related Payroll Taxes Expense	\$ 2,007	Line 11 x Line 13	20

**v Items that are bold have changed from the original TO3 C6 filing August 15, 2012**

1. The amount of property taxes expense reflected in the general ledger for the true-up period equals \$52,251 million and includes other taxes besides ad valorem taxes. These other taxes consists of \$15K business license taxes.

2. The amount of property tax expense reflected in the general ledger for the true-up period for SONGS facilities is \$3.922 million.

v Property Taxes of \$52,251 million increased slightly in this Supplemental Filing compared to the original filing of \$52,163 million last August 15, 2012 Informational Filing because of property taxes that were previously capitalized in the wildfire overhead are no being expensed.

*TO3 C6 Supplemental Filing*

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AK - Workpapers**  
**Taxes Other Than Income Taxes**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No.		Amount	Reference	Line No.
1	Total Property Taxes	\$ 52,163		1
2				2
3	Less: Other Taxes ( Business license taxes) <sup>1</sup>	\$ (15)	See Footnote 1	3
4				4
5	Net Property Taxes	52,148	Sum of Lines 1 thru 3	5
6				6
7	Less: SONGS Property Taxes <sup>2</sup>	3,922	See Footnote 2	7
8				8
9	Total Property Taxes Less SONGS	\$ 48,226	Line 5 Minus Line 7	9
10				10
11	Transmission Related Property Tax Allocation Factor	23.47%	Statement AK; Page 8 of 14; Line 27	11
12				12
13	Transmission Related Property Tax Expense	\$ 11,319 (1)	Line 9 x Line 11	13
14				14
15				14
16	Payroll Taxes Expense:	\$ 13,744		15
17				16
18	Transmission Wages and Salaries Allocation Factor	14.60%	Statement AI; Line 19	17
19				18
20	Transmission Related Payroll Taxes Expense	\$ 2,007	Line 11 x Line 13	19

1. The amount of property taxes expense reflected in the general ledger for the true-up period equals \$52,163 million and includes other taxes besides ad valorem taxes. These other taxes consists of \$15K business license taxes.

2. The amount of property tax expense reflected in the general ledger for the true-up period for SONGS facilities is \$3.922 million.

Original TO3 Cycle 6 Informational Filing	\$ 11,319 (1)
TO3 Cycle 6 Supplemental Filing	<u>11,320</u>
Transmission Related Property Tax Variance	<u>\$ (1)</u>

*8-15-12 Informational Filing*

# San Diego Gas & Electric Company

## True-Up Period Statement AL - Working Capital Workpapers

**Docket No. ER12-2454-000**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AL - Workpapers  
Working Capital  
True Up Period (4/1/2011 - 3/31/2012)  
(\$1,000)

Line No.		13 Month Wtd Average Balance	Reference	Line No.
1	Plant Materials and Operating Supplies <sup>a</sup>	\$ 56,587	TU-Period WP; Page AL2; Line 17	1
2				2
3	Transmission Plant Allocation Factor	<u>19.80% v</u>	Statement AD; Line 35	3
4				4
5	Transmission Related Materials and Supplies	<u>\$ 11,204 v</u>	Line 1 x Line 3	5
6				6
7	Prepayment <sup>a</sup>	<u>\$ 31,241</u>	TU-Period WP; Page AL3; Line 17	7
8				8
9	Transmission Related Prepayments	<u>\$ 6,186 v</u>	Line 3 x Line 7	9
10				10
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			11
12	Transmission Operation & Maintenance Expense	\$ 46,940	Statement AH; Page-AH1; Line 10	12
13	Transmission Related Administrative & General Expenses	62,379 v	Statement AH; Page-AH1; Line 55	13
14	Intervenor Compensation Expenses	-	Statement AH; Page-AH1; Line 9	14
15	Total	<u>\$ 109,319 v</u>	Sum Lines 12; 13; 14	15
16				16
17	One Eighth of O & M Percentage Rate	12.50%	FERC Method = 1/8 of O & M	17
18				18
19	Adjust O&M Percentage Rate to Account for 12-Month Period	<u>12.50%</u>	Line 17 / 1.0	19
20				20
21	Transmission Related Cash Working Capital - Retail Customers	<u>\$ 13,665</u>	Line 15 x Line 19	21
22				22
23	Transmission Related Cash Working Capital - Wholesale Customers	<u>\$ 13,665</u>	(Line 12 + Line 13) x Line 19	23

v Items that are bold have changed from the original TO3 C6 filing August 15, 2012

NOTES:

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

*Supplemental Filing*



SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AL - Workpapers  
Working Capital  
True Up Period (4/1/2011 - 3/31/2012)  
(\$1,000)

Line No.		13 Month Wtd Average Balance	Reference	Line No.
1	Plant Materials and Operating Supplies <sup>a</sup>	\$ 56,587	TU-Period WP; Page AL2; Line 17	1
2				2
3	Transmission Plant Allocation Factor	<u>19.84%</u>	Statement AD; Line 35	3
4				4
5	Transmission Related Materials and Supplies	<u>\$ 11,227 (1)</u>	Line 1 x Line 3	5
6				6
7	Prepayment <sup>a</sup>	<u>\$ 31,241</u>	TU-Period WP; Page AL3; Line 17	7
8				8
9	Transmission Related Prepayments	<u>\$ 6,198 (2)</u>	Line 3 x Line 7	9
10				10
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			11
12	Transmission Operation & Maintenance Expense	\$ 46,940	Statement AH; Page-AH1; Line 10	12
13	Transmission Related Administrative & General Expenses	62,381	Statement AH; Page-AH1; Line 54	13
14	Intervenor Compensation Expenses	-	Statement AH; Page-AH1; Line 9	14
15	Total	<u>\$ 109,321</u>	Sum Lines 12; 13; 14	15
16				16
17	One Eighth of O & M Percentage Rate	12.50%	FERC Method = 1/8 of O & M	17
18				18
19	Adjust O&M Percentage Rate to Account for 12-Month Period	<u>12.50%</u>	Line 17 / 1.0	19
20				20
21	Transmission Related Cash Working Capital - Retail Customers	<u>\$ 13,665</u>	Line 15 x Line 19	21
22				22
23	Transmission Related Cash Working Capital - Wholesale Customers	<u>\$ 13,665</u>	(Line 12 + Line 13) x Line 19	23

**NOTES:**

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

(1) Transmission Related Materials/Supplies - C6 Original Filing	11,227	
Transmission Related Materials/Supplies - C6 Supplemental Filing	<u>11,204</u>	
	<u>(23)</u>	Difference
(2) Transmission Related Payments - C6 Original Filing	6,198	
Transmission Related Payments - C6 Supplemental Filing	<u>6,186</u>	
	<u>(12)</u>	Difference

8-15-12 Informational Filing

# San Diego Gas & Electric Company

## True-Up Period Statement – AV Cost of Capital and Fair Rate of Return Workpapers

**Docket No. ER12-2454-000**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.			
1	<b><u>Long-Term Debt Component - Denominator:</u></b>		1			
2	\$ 3,536,905		2			
3			3			
4	253,720		4			
5			5			
6	12,165		6			
7	\$ 3,778,460	Lines 2-3+4+5-6	7			
8			8			
9	<b><u>Long-Term Debt Component - Numerator:</u></b>		9			
10	\$ 158,538		10			
11	2,494		11			
12	3,388		12			
13	-		13			
14	-		14			
15	\$ 164,420	Lines 10+11+12-13-14	15			
16			16			
17	4.35%	Line 15 / Line 7	17			
18			18			
19			19			
20	<b><u>Preferred Equity Component:</u></b>		20			
21	\$ 78,475		21			
22	4,820		22			
23	6.14%	Line 22 / Line 21	23			
24			24			
25			25			
26	<b><u>Common Equity Component:</u></b>		26			
27	\$ 3,923,527		27			
28	78,475		28			
29	-		29			
30	\$ 3,845,052	Line 27 - Line 28 - Line 29	30			
31			31			
32	11.35%	Appendix 8; Page 28; Item (a) iii	32			
33	(a)	(b)	(c)	(d) = (b) x (c)		
34		Cap. Struct.		Weighted		
35	<b><u>Weighted Cost of Capital:</u></b>	Amount	Ratio	Cost of Capital	Cost of Capital	
36						
37	Long-Term Debt	\$ 3,778,460	49.06%	4.35%	2.13%	Col. C = Line 17 Above
38	Preferred Equity	78,475	1.02%	6.14%	0.06%	Col. C = Line 23 Above
39	Common Equity	3,845,052	49.92%	11.35%	5.67%	Col. C = Line 32 Above
40	Total Capital	\$ 7,701,987	100.00%		7.86%	Sum Lines 37; 38; 39
41						
42						
43	<b><u>Cost of Equity Component:</u></b>			5.73%		Sum Lines 38; 39

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**True Up Period (4/1/2011 - 3/31/2012)**  
**(\$1,000)**

Line No.		Amounts	Amounts	Line No.
1	Derivation of Cost of Capital Rate			1
2				2
3	A. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.73%	Statement AV-WP; Page AV-1; Line 43	6
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ 265	Statement AR; Page 11; Line 5	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		8
9	D = Transmission Rate Base	\$ 1,205,358 v	Statement BK1; Page 2; Line 20	9
10				10
11	FT = Federal Income Tax Rate July 1, 2010	35%	Federal Income Tax Rate	11
12				12
13	Federal Income Tax <sup>2</sup> = $\frac{(A + [(C - B) / D]) (FT) =}{1 - FT}$	3.0735% v		13
14				14
15				15
16				16
17	B. State Income Tax Component:			17
18				18
19	Where:			19
20	A = Sum of Preferred Stock and Return on Equity Component	5.73%	Statement AV-WP; Page AV-1; Line 43	20
21	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ 265	Statement AR; Page 11; Line 5	21
22	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -		22
23	D = Transmission Rate Base	\$ 1,205,358	Statement BK1; Page 2; Line 20	23
24				24
25	FT = Federal Income Tax Rate July 1, 2010	3.0735%	Statement AV-WP; Page AV2, Line 13	25
26	ST = State Income Tax Rate July 1, 2010	8.84%	State Income Tax Rate	26
27				27
28	State Income Tax = $\frac{(A + [(C - B) / D] + \text{Federal Income Tax}) (ST) =}{1 - FT}$	0.8516%		28
29				29
30				30
31	C. Total Federal & State Income Tax Rate:	3.9251% v	Line 13 + Line 28	31
32				32
33	D. Total Weighted Cost of Capital After Federal & State Income Taxes:	7.8600%	Statement AV-WP; Page AV-1; Line 40	33
34				34
35	E. Cost of Capital Rate Before Federal & State Income Taxes:	<u>11.7851% v</u>	Line 31 + Line 33	35