

San Diego Gas & Electric Company

Volume 3-A

VOLUME 1 & BASE PERIOD COST STATEMENT WORK PAPERS

TO3-Cycle 6 Filing
(August 15, 2012)

Docket No. ER12-_____-_____

San Diego Gas & Electric Company

Volume 3A

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San Diego Gas & Electric Company

Base Period Statement – AD Cost of Plant Workpapers

Docket No. ER12-____ - ____

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 Total Electric Miscellaneous Intangible Plant ^{b, 2}	\$ 27,754	\$ 10,063	\$ 18,909	BPWP; Page AD-1; Line 3	1
2					2
3 Total Steam Production Plant ^a			380,494	BPWP; Page AD-2; Line 17	3
4					4
5 Total Nuclear Production Plant ^a			1,446,586	BPWP; Page AD-3; Line 17	5
6					6
7 Total Hydraulic Production Plant ^a			-		7
8					8
9 Total Other Production Plant ^a			325,981	BPWP; Page AD-4; Line 17	9
10					10
11 Total Production Plant and Intangible plant			\$ 2,171,969	Sum Lines 1 thru 9	11
12					12
13 Total Distribution Plant ^b	4,551,387	4,767,225	4,659,306	BPWP; Page AD-5; Line 3	13
14					14
15 Transmission Plant ^{a, 1}			1,734,087	BPWP; Page AD-6; Line 17	15
16					16
17 Total General Plant ^{b, 2}	187,234	203,698	195,466	BPWP; Page AD-7; Line 3	17
18					18
19 Total Common Plant ^{b, 2}	502,349	442,092	472,220	BPWP; Page AD-8; Line 3	19
20					20
21 Total Plant in Service	<u>\$ 5,240,969</u>	<u>\$ 5,413,016</u>	<u>\$ 9,233,049</u>	Sum Lines 11; 13; 15; 17; and 19	21
22					22
23 Transmission Wages and Salaries Allocation Factor			14.60%	Statement AI; Line 19	23
24					24
25 Transmission Plant			\$ 1,734,087	See Line 15 Above	25
26					26
27 Transmission Related Electric Miscellaneous Intangible Plant			2,761	Line 1 x Line 23	27
28					28
29 Transmission Related General Plant			28,538	Line 17 x Line 23	29
30					30
31 Transmission Related Common Plant			68,944	Line 19 x Line 23	31
32					32
33 Transmission Related Total Plant in Service			<u>\$ 1,834,330</u>	Sum Lines 25; 27; 29; 31	33
34					34
35 Transmission Plant Allocation Factor ³			<u>19.87%</u>	Line 33 / Line 21	35

NOTES:

- ^a The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month weighted average balance.
- ^b The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending balances.
- ¹ 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.
- ² 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.
- ³ Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.

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

INTANGIBLE PLANT

Line No.	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	\$ 27,754	I-wp2	1
2	10,063	I-wp1	2
3	\$ 18,909		3
	Beginning and End Period Average		

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

STEAM PRODUCTION

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Ratemaking	Reference From	Line No.
1	Dec-10	\$ 334,553	SP-wp2	\$ 342,939	SP-wp2	1
2	Jan-11	334,604	"	342,990	"	2
3	Feb	335,117	"	343,503	"	3
4	Mar	335,831	"	348,146	"	4
5	Apr	336,027	"	349,032	"	5
6	May	336,519	"	350,067	"	6
7	June	345,695	"	359,130	"	7
8	July	345,748	"	359,255	"	8
9	Aug	346,689	"	360,196	"	9
10	Sep	347,623	"	361,130	"	10
11	Oct	474,533	"	488,040	"	11
12	Nov	474,908	"	488,417	"	12
13	Dec-11	475,581	SP-wp1	489,096	SP-wp1	13
14	Total 13 Months	4,823,426		4,981,941		14
15	Less 1/2 First & Last Months	405,067		416,018		15
16	Total 12 Months Wtd. Average	4,418,359		4,565,923		16
17	Monthly Weighted Average	\$ 368,197		\$ 380,494		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.

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

NUCLEAR PRODUCTION

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Dec-10	\$ 1,362,216	NP-wp2	\$ 1,368,159	NP-wp2	1
2	Jan-11	1,371,004	"	1,376,948	"	2
3	Feb	1,444,065	"	1,450,008	"	3
4	Mar	1,446,765	"	1,452,708	"	4
5	Apr	1,447,614	"	1,453,558	"	5
6	May	1,450,074	"	1,456,018	"	6
7	June	1,451,151	"	1,457,094	"	7
8	July	1,453,195	"	1,459,139	"	8
9	Aug	1,454,341	"	1,460,285	"	9
10	Sep	1,452,914	"	1,458,858	"	10
11	Oct	1,453,197	"	1,459,141	"	11
12	Nov	1,454,002	"	1,459,946	"	12
13	Dec-11	1,456,556	NP-wp1	1,462,500	NP-wp1	13
14	Total 13 Months	18,697,094		18,774,363		14
15	Less 1/2 First & Last Months	1,409,386		1,415,330		15
16	Total 12 Months Wtd. Average	17,287,708		17,359,033		16
17	Monthly Weighted Average	\$ 1,440,642		\$ 1,446,586		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.

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

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Rate-making	Reference From	Line No.
1	Dec-10	\$ 310,501	OP-wp2	\$ 289,823	OP-wp2	1
2	Jan-11	310,964	"	289,880	"	2
3	Feb	314,246	"	289,899	"	3
4	Mar	314,976	"	290,121	"	4
5	Apr	314,981	"	290,127	"	5
6	May	316,843	"	291,989	"	6
7	June	318,242	"	293,388	"	7
8	July	318,300	"	293,445	"	8
9	Aug	319,847	"	294,399	"	9
10	Sep	320,076	"	294,549	"	10
11	Oct	481,010	"	455,190	"	11
12	Nov	481,777	"	455,957	"	12
13	Dec-11	482,923	OP-wp1	455,824	OP-wp1	13
14	Total 13 Months	4,604,686		4,284,590		14
15	Less 1/2 First & Last Months	396,712		372,823		15
16	Total 12 Months Wtd. Average	4,207,974		3,911,767		16
17	Monthly Weighted Average	\$ 350,664		\$ 325,981		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.

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

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Dec-10	\$ 4,500,399	D-wp2	\$ 4,551,387	D-wp2	1
2	Dec-11	4,704,168	D-wp1	4,767,225	D-wp1	2
3	Beginning and End Period Average	\$ 4,602,284		\$ 4,659,306		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)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-10	\$ 1,727,359	T-wp2	\$ 1,682,943	T-wp2	1
2	Jan-11	1,732,433	"	1,687,998	"	2
3	Feb	1,733,838	"	1,689,454	"	3
4	Mar	1,757,636	"	1,709,346	"	4
5	Apr	1,757,243	"	1,708,262	"	5
6	May	1,766,148	"	1,716,634	"	6
7	June	1,784,489	"	1,735,082	"	7
8	July	1,802,078	"	1,751,852	"	8
9	Aug	1,812,457	"	1,762,200	"	9
10	Sep *	1,815,987	"	1,765,731	"	10
11	Oct	1,819,414	"	1,769,068	"	11
12	Nov	1,822,235	"	1,770,151	"	12
13	Dec-11	1,858,792	T-wp1	1,803,596	T-wp1	13
14	Total 13 Months	23,190,110		22,552,319		14
15	Less 1/2 First & Last Months	1,793,075		1,743,270		15
16	Total 12 Months Wtd. Average	21,397,034		20,809,049		16
17	Monthly Weighted Average	\$ 1,783,086		\$ 1,734,087	*	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 to FERC Form 1 transmission plant.

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

GENERAL PLANT

Line No.	Adjusted FERC General Plant Balance	Reference From	Line No.
1	\$ 187,234	G-wp2	1
2	203,698	G-wp1	2
3	\$ 195,466		3
	Beginning and End Period Average		

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

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-10	\$ 502,349	C-wp2	1
2	Dec-11	442,092	C-wp1	2
3	<u>Beginning and End Period Average</u>	\$ 472,220		3

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2011/Q4
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
Intangible Plant	27,754,034	10,063,087
Steam Production Plant	342,939,020	489,096,166
Nuclear Production Plant	1,368,159,435	1,462,499,955
Other Production Plant	289,822,922	455,823,753
Transmission Plant	1,682,943,230	1,807,499,207
Distribution Plant	4,551,386,701	4,767,225,412
General Plant	187,233,998	203,697,887
Ratemaking Electric	8,450,239,340	9,195,905,467
ASC 410 (FAS 143 and FIN 47)	120,441,425	124,638,529
Electric Plant Purchased	-	23,628
Total Electric Plant-in-Service	8,570,680,765	9,320,567,624

Total Wtd. Average Plant Balance for 2011 - Steam Production	380,493,585	
Total Wtd. Average Plant Balance for 2011 - Nuclear Production	1,446,586,104	
Total Wtd. Average Plant Balance for 2011 - Other Production	325,980,595	
Total Wtd. Average Plant Balance for 2011 - Transmission Plant	1,735,238,314	see AD-14 for correction to FERC Form 1 transmission plant

20120418-8035 FERC PDF (Unofficial) 04/18/2012
 Name of Respondent: San Diego Gas & Electric Company
 Date of Report (Mo, Da, Yr): / /
 Year/Period of Report: End of 2011/Q4
 (1) An Original
 (2) A Resubmission

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

	<u>2010</u>	<u>2011</u>
Total Common Plant	Σ 651,216,752	Σ 576,466,749
Electric share (see AD10K)	<u>77.14%</u>	<u>(see AD10B) 76.69%</u>
Common Plant - Electric	<u>502,348,602</u>	<u>442,092,349</u>

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	274,140,180	34,624,014	132,856,356		(4,820,799)	171,087,039
389 Land & Land Rights	6,997,851			(304,378)		6,693,473
390 Structures & Improvements	196,234,342	26,134,032			(105,647)	222,262,727
391 Office Furniture & Equipment	77,063,474	8,297,856	8,010,367		13,861	77,364,824
392 Transportation Equipment	67,312					67,312
393 Stores Equipment	133,501	11,425				144,926
394 Tools, Shop & Garage Equip.	3,034,338	48,708	349,830			2,733,216
395 Laboratory Equipment	2,408,787		26,875		10,999	2,392,911
396 Power Operated Equipment						
397 Communication Equipment	88,877,749	10,273,890	7,661,412			91,490,227
398 Miscellaneous Equipment	2,259,218		29,124			2,230,094
FIN 47 ARC - Common	780,452					780,452
Fleet Capital Lease	26,243,856		261,563			25,982,293
TOTAL COMMON PLANT	678,241,060	79,389,925	149,195,527	(304,378)	(4,901,586)	603,229,494
Construction Work in Progress	77,268,341	31,936,980				109,205,321
TOTAL COMMON PLANT	755,509,401	111,326,905	149,195,527	(304,378)	(4,901,586)	712,434,815

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2010/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2010 Accumulated Depreciation
303 Misc. Intangible Plant	191,707,052
389 Land & Land Rights	27,275
390 Structures & Improvements	82,038,701
391 Office Furniture & Equipment	34,225,439
392 Transportation Equipment	(370,611)
393 Stores Equipment	12,343
394 Tools, Shop & Garage Equipment	532,734
395 Laboratory Equipment	870,176
396 Power Operated Equipment	(192,979)
397 Communication Equipment	47,785,635
398 Miscellaneous Equipment	592,304
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	516,167
Fleet Capital Lease	6,020,187

Total Accumulated Depreciation	363,764,423
	=====

Split of Common Utility Plant

to Departments: (excluding CWIP) (see Note 2- Page 356.2)

		December 31, 2010	
		Balance	Accumulated
		End of Year	Depreciation
Electric	77.14%	523,195,154	280,607,876
Gas	22.86%	155,045,906	83,156,547
		-----	-----
Total	100.00%	678,241,060	363,764,423
		=====	=====

slu KD 10

20120418-8035 FERC PDF (Unofficial) 04/18/2012 Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2011/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2011 Accumulated Depreciation
303 Misc. Intangible Plant	85,454,781
389 Land & Land Rights	27,275
390 Structures & Improvements	94,792,863
391 Office Furniture & Equipment	37,640,141
392 Transportation Equipment	(351,477)
393 Stores Equipment	61,321
394 Tools, Shop & Garage Equipment	410,553
395 Laboratory Equipment	949,607
396 Power Operated Equipment	(192,979)
397 Communication Equipment	45,840,831
398 Miscellaneous Equipment	768,918
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	522,651
Fleet Capital Lease	12,725,592

Total Accumulated Depreciation	278,650,077
	=====

Split of Common Utility Plant

		December 31, 2011	
to Departments: (excluding CWIP) (see Note 2- Page 356.2)		Balance	Accumulated
		End of Year	Depreciation
Electric	76.69%	462,616,699	213,696,744
Gas	23.31%	140,612,795	64,953,333

Total	100.00%	603,229,494	278,650,077
		=====	=====

see AD 10

San Diego Gas and Electric Company												
Sunrise Land Purchases												
(\$000's)												
A	B	C	D	E	F	G	H	I	J	K	L	
Line No	Work Order No	Name of Parcel	Notes	Acres	Balance As of Dec. 31, '10	Jan. '11	Feb. '11	Mar. '11	Apr. '11	May. '11	Jun. '11	Jul. '11
1		Plant in Service (FERC Account 350.1)										
2												
3	2596218	SUNCREST LAND - SUNCREST (LIGHTNER) ¹		122.97	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	2596222	SUNRISE PWRLNK - LONDONO PROP	300' ROW	4.60	432	2	1	-	0	-	-	-
5	2596231	SUNRISE-LAND PURCH. - LOVING PROP.	200' ROW	10.00	497	-	-	(19)	5	-	-	-
6	2596232	SUNRISE-LAND PURCH. - LOTTON PROP.	200' ROW	14.40	294	-	-	-	-	-	-	-
7	2596233	SUNRISE-LAND PURCH. - FROMM PROP.	200' ROW	121.00	-	-	-	-	-	-	-	193
8	2596234	SUNRISE-LAND PURCH. - FISHER PROP.	200' ROW	40.00	2	-	-	-	-	-	-	-
9	2596235	SUNRISE-LAND PURCH. - LATIF PROP.	200' ROW	5.00	-	-	-	-	-	-	-	-
10	2596236	SUNRISE-LAND PUR APN 607-021-14	200' ROW	5.00	0	-	-	-	-	-	-	-
11	2596237	SUNRISE-LAND PURCH. APN 389-041	300' ROW	0.02	3	-	-	-	-	-	-	-
12	2596238	SUNRISE-LAND PURCH. APN 391-030	300' ROW	0.14	16	-	-	-	-	-	-	-
13												
14		Total Plant in Service ²	Σ(L3...L12)		\$ 2,344	\$ 2	\$ 1	\$ (19)	\$ 5	\$ -	\$ -	\$ 193
15												
16												
17		Calculation of Weighted Average										
18												
19		Balance at end of month			\$ 2,344	\$ 2,346	\$ 2,347	\$ 2,328	\$ 2,333	\$ 2,333	\$ 2,333	\$ 2,526
20		Less 1/2 first and last months			\$ 1,172							
21		12 months	L13 - L14									
22		Weighted average	L15 / 12									
Notes:												
¹ Approximately 122.97 acres are required for the substation itself. Adjacent land, acquired for environmental mitigation, is not charged to land or land rights accounts.												
² These amounts are included in monthly balances for transmission plant shown in Workpaper AD-6. The 13-month weighted average balance shown in Workpaper AD-6 includes the 13-month weighted average balance for these Sunrise land purchases.												

San Diego Gas and Electric Company

Sunrise Land Purchases

(\$000's)

Line No	Work Order No	Name of Parcel	C	D	Acres	Notes	M	Aug. '11	N	Sep. '11	O	Oct. '11	P	Nov. '11	Q	Dec. '11	R	Base Period Additions Jan. - Dec 2011	S	Balance As of Dec. 31, '11	Line No
1		Plant in Service (FERC Account 350.1)																			
2																					
3	2596218	SUNCREST LAND - SUNCREST (LIGHTNER) ¹			122.97		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100
4	2596222	SUNRISE PWRLNK - LONDONO PROP			4.60	300' ROW															435
5	2596231	SUNRISE-LAND PURCH. - LOVING PROP.			10.00	200' ROW															483
6	2596232	SUNRISE-LAND PURCH. - LOTTON PROP.			14.40	200' ROW															294
7	2596233	SUNRISE-LAND PURCH. - FROMM PROP.			121.00	200' ROW			15												209
8	2596234	SUNRISE-LAND PURCH. - FISHER PROP.			40.00	200' ROW															2
9	2596235	SUNRISE-LAND PURCH. - LATIF PROP.			5.00	200' ROW															-
10	2596236	SUNRISE-LAND PUR APN 607-021-14			5.00	200' ROW															0
11	2596237	SUNRISE-LAND PURCH. APN 389-041			0.02	300' ROW															3
12	2596238	SUNRISE-LAND PURCH. APN 391-030			0.14	300' ROW															16
13																					
14		Total Plant in Service ²				$\Sigma(L3...L12)$		\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 198	\$ -	\$ 2,542	
15																					
16																					
17		Calculation of Weighted Average																			
18																					
19		Balance at end of month					\$ 2,526	\$ 2,541	\$ 2,541	\$ 2,541	\$ 2,541	\$ 2,541	\$ 2,542	\$ 2,542	\$ 2,542	\$ 2,542	\$ 31,580				
20		Less 1/2 first and last months																			
21		12 months																			
22		Weighted average																			

Notes:

¹ Approximately 122.97 acres are required for the substation itself. Adjacent land, acquired for environmental mitigation, is not charged to land or land rights accounts.

² These amounts are included in monthly balances for transmission plant shown in Workpaper AD-6. The 13-month weighted average balance shown in Workpaper AD-6 includes the 13-month weighted average balance for these Sunrise land purchases.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 12/31/2011
 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 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	-	-	-	-	-	-	-	1
2	310.1	Intangibles	-	-	-	-	-	-	-	2
3	340.0	Land	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	4	-	-	-	-	4	4
5	361.0	Land & Land Rights	-	-	3,591	-	-	-	3,591	5
		Structures & Improvements	-	-	1,090	-	-	-	1,090	
6	TOTAL	TRANSMISSION RELATED	-	4	4,680	-	-	-	4,684	6
7	350.0	Land & Land Rights	104,124	-	-	-	-	(4,619)	99,505	7
8	352.0	Structures & Improvements	114,210	-	-	(1,928)	-	(31,641)	80,640	8
9	353.0	Station Equipment	717,546	-	-	(11,425)	(5,944) *	(2,560)	697,618	9
10	354.0	Towers and Fixtures	110,187	-	-	-	-	-	110,187	10
11	355.0	Poles and Fixtures	228,763	-	-	-	-	-	228,763	11
12	356.0	OH Conductors and Device	287,399	-	-	-	-	-	287,399	12
13	357.0	Underground Conduit	136,727	-	-	-	-	-	136,727	13
14	358.0	UG Conductors & Devices	125,793	-	-	(1,762)	-	-	124,030	14
15	359.0	Roads & Trails	34,043	-	-	-	-	-	34,043	15
16	TOTAL	TRANSMISSION PLANT	1,858,792	-	-	(15,116)	(5,944)	(38,820)	1,798,912	16
17	GRAND TOTAL RECLASS TRANS PLANT		1,858,792	4	4,680	(15,116)	(5,944)	(38,820)	1,809,592	17

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

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
1	303.0	Production Related to Trans							
2	310.1	Intangibles	-	-	-	-	-	-	-
3	340.0	Land	-	-	-	-	-	-	-
4	360.0	Land & Land Rights	-	4	-	-	-	-	4
5	361.0	Land & Land Rights Structures & Improvements	-	-	3,623 1,090	-	-	-	3,623 1,090
6	TOTAL	TRANSMISSION RELATED	-	4	4,712	-	-	-	4,716
7	350.0	Land & Land Rights	102,738	-	-	-	-	(4,619)	98,119
8	352.0	Structures & Improvements	100,004	-	-	(1,199)	-	(25,981)	72,824
9	353.0	Station Equipment	670,266	-	-	(7,024)	(5,944) *	(2,603)	654,695
10	354.0	Towers and Fixtures	109,042	-	-	-	-	-	109,042
11	355.0	Poles and Fixtures	197,529	-	-	-	-	-	197,529
12	356.0	OH Conductors and Device	270,041	-	-	-	-	-	270,041
13	357.0	Underground Conduit	133,036	-	-	-	-	-	133,036
14	358.0	UG Conductors & Devices	116,916	-	-	(1,762)	-	-	115,154
15	359.0	Roads & Trails	27,787	-	-	-	-	-	27,787
16	TOTAL	TRANSMISSION PLANT	1,727,359	-	-	(9,986)	(5,944)	(33,203)	1,678,227
17	GRAND TOTAL	RECLASS TRANS PLANT	1,727,359	4	4,712	(9,986)	(5,944)	(33,203)	1,682,943

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

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

Line No	Month	A AMR 2140620 E-355		B AMR 2141243 E-356		C		D		E		F		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.	Plant Balance	Depn. Expense	Accum. Deprn.	TOTAL		Accum. Deprn.	Line No		
														Depn. Expense	Accum. Deprn.				
1	Sep-11	\$ 4,254,061.25	\$ 7,781.39	\$ (7,781.39)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,254,061.25	\$ 7,781.39	\$ (7,781.39)	(b)	1		
2	Oct-11	3,711,882.04	14,571.04	(22,352.43)	-	-	-	-	-	-	-	-	3,711,882.04	14,571.04	(22,352.43)		2		
3	Nov-11	3,722,710.42	13,599.10	(35,951.53)	170,930.03	222.92	(222.92)	170,930.03	222.92	(222.92)			3,893,640.45	13,822.02	(36,174.45)		3		
4	Dec-11	3,729,743.90	13,631.79	(49,583.32)	172,968.57	448.50	(671.42)	172,968.57	448.50	(671.42)			3,902,712.47	14,080.29	(50,254.74)	(c)	4		
5	Jan-12	3,731,915.48	13,648.62	(63,231.94)	177,786.92	457.44	(1,128.86)	177,786.92	457.44	(1,128.86)			3,909,702.40	14,106.06	(64,360.80)		5		
6	Feb-12	3,734,774.68	13,657.82	(76,889.76)	181,630.06	468.74	(1,597.60)	181,630.06	468.74	(1,597.60)			3,916,404.74	14,126.56	(78,487.36)		6		
7	Mar-12	3,751,032.76	13,692.79	(90,582.55)	202,287.01	500.70	(2,098.30)	202,287.01	500.70	(2,098.30)			3,953,319.77	14,193.49	(92,680.85)		7		

Notes:

(a) FERC Form 1 amounts indicate a 13-months transmission weighted average plant balance of \$1,735,238,314 (see AD-9). After FERC Form 1 was filed, SDG&E recognized that \$4,254,061.25 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 \$1,734,087 (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.

(b) FERC Form 1 amounts indicate a 13-months transmission weighted average accumulated depreciation balance of \$514,921,823 (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 \$514,914 (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 \$46,441,175 (see AJ-5, col. f, line 7). Column I, line 4 amount indicated above of \$50,254.74 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 \$46,391 (in '000s) as shown in worksheet AJ-1 column 1, line 11.

San Diego Gas & Electric Company												
Sunrise Projects in Service												
TO3 Cycle 6 2011 Base Period												
\$000's												
	A	B	C	D	E	F	G	H	I			
Line	Month	Reference	South Bay 69 kV Capacitors 4138B	San Luis Rey 230/69 kV Transformer 4138E	Imp. Valley Substation 4138K	Scripps Substation 4138D	TL 639 Reconductor 4138G	TL 6916 Reconductor 4138H	Total			
1	Dec-10		\$ 886	\$ 1,304	\$ -	\$ -	\$ -	\$ -				
2	Jan-11		886	1,304	-	-	-	-				
3	Feb-11		886	1,304	-	-	-	-				
4	Mar-11		886	1,304	-	-	-	-				
5	Apr-11		886	1,303	-	-	-	-				
6	May-11		886	1,303	7,635	-	-	-				
7	Jun-11		886	1,305	8,327	-	-	-				
8	Jul-11		886	1,303	8,618	-	-	-				
9	Aug-11		886	1,312	8,671	696	-	-				
10	Sep-11		889	1,313	8,905	690	-	-				
11	Oct-11		889	1,314	8,914	690	-	-				
12	Nov-11		889	1,316	8,990	690	2,316	-				
13	Dec-11		889	1,319	16,883	690	3,310	427				
14												
15	Total 13 Months	$\Sigma (L1...L13)$	\$ 11,526	\$ 17,003	\$ 76,943	\$ 3,455	\$ 5,626	\$ 427				
16												
17	Less 1/2 First & Last Mos.	$(.5) \times (L1+L13)$	887	1,312	8,441	345	1,655	214				
18												
19	12 Months	L15 - L17	10,639	15,691	68,502	3,110	3,971	214				
20												
21	Weighted Average	L19 / 12	\$ 887	\$ 1,308	\$ 5,708	\$ 259	\$ 331	\$ 18				
22												
23	<u>Recap of Weighted Average:</u>											
24	Substations				\$ 5,708	\$ 259						
25	Overhead Lines		\$ 887	\$ 1,308			\$ 331	\$ 18				
26	Total											

San Diego Gas & Electric Company

Base Period Statement - AE Accumulated Depreciation and Amortization Workpaper

Docket No. ER12-____-____

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 Transmission Related Depreciation Reserve ^{a,1}	\$ -	\$ -	\$ 514,914	BPWP; Page AE-1; Line 17	1
2					2
3 Electric Miscellaneous Intangible Plant Amortization Reserve ^{b,2}	26,367	3,216	14,792	BPWP; Page AE-2; Line 3	3
4					4
5 General Plant Depreciation Reserve ^{b,2}	79,957	87,739	83,848	BPWP; Page AE-3; Line 3	5
6					6
7 Common Plant Depreciation Reserve ^{b,2}	275,566	203,537	239,551	BPWP; Page AE-4; Line 3	7
8					8
9 Transmission Wages and Salaries Allocation Factor			14.60%	See Statement AI; Line 19	9
10					10
11 Transmission Related Electric Miscellaneous Intangible Plant Amortization Reserve			\$ 2,160	Line 3 x Line 9	11
12					12
13 Transmission Related General Plant Depreciation Reserve			12,242	Line 5 x Line 9	13
14					14
15 Transmission Related Common Plant Depreciation Reserve			34,974	Line 7 x Line 9	15
16					16
17 Transmission Related Accumulated Depreciation Reserve			\$ 564,290	Sum Lines 1; 11; 13; 15	17

NOTES:

- ^a The depreciation reserve for transmission plant is derived based on a 13-month weighted average balance.
- ^b The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- ¹ 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.
- ² 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.

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	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-10	\$ 519,569	T-wp2	\$ 504,078	T-wp2	1
2	Jan-11	522,311	"	506,751	"	2
3	Feb	523,400	"	507,829	"	3
4	Mar	525,281	"	509,652	"	4
5	Apr	526,805	"	511,098	"	5
6	May	527,611	"	511,832	"	6
7	June	529,132	"	513,289	"	7
8	July	531,857	"	515,936	"	8
9	Aug	535,060	"	519,034	"	9
10	Sep *	536,672	"	520,588	"	10
11	Oct	539,207	"	523,048	"	11
12	Nov	538,561	"	522,097	"	12
13	Dec-11	548,106	T-wp1	531,556	T-wp1	13
14	Total 13 Months	6,903,572		6,696,787		14
15	Less 1/2 First & Last Months	533,838		517,817		15
16	Total 12 Months Wtd. Average	6,369,734		6,178,970		16
17	Monthly Weighted Average	\$ 530,811		\$ 514,914 *		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 to FERC Form 1 transmission plant accumulated depreciation.

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

INTANGIBLE PLANT

Line No.	Line No.	Adjusted FERC Intangible Reserve Balance	Reference From
1	Dec-10	\$ 26,367	I-wp2
2	Dec-11	3,216	I-wp1
3	Beginning and End Period Average	\$ 14,792	

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

GENERAL PLANT

Line No.	Line No.	Adjusted FERC General Reserve Balance	Reference From
1	Dec-10	\$ 79,957	G-wp2
2	Dec-11	87,739	G-wp1
3	Beginning and Year End Average	\$ 83,848	

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

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-10	\$ 275,566	C-wp2	1
2	Dec-11	203,537	C-wp1	2
3	Beginning and Year End Average	\$ 239,551		3

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 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>	531,606,503
Distribution Plant	1,941,082,689
<u>General Plant</u>	87,738,895
<hr/>	
Ratemaking Electric	4,741,797,065
ASC 410 (FAS 143 and FIN 47) - Electric	(614,417,502)
Capital Leases A/D	54,226,689
Total Electric	4,181,606,252
Ratemaking Gas	808,760,330
FIN 47 - Gas	(212,697,776)
Total Gas	596,062,554
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	5,056,318,883
Total Wtd. Avg. Accum. Provision for 2011 - Transmission Plant	514,921,823

Ⓚ Common Plant - 265,401,834
 Electric share - 76.69% (see KD 100)
 Common Plant-Elec. 203,576,666

see KD 44
 for correction
 to FERC Form 1
 trans. plant
 accum. depn.

San Diego Gas & Electric Company

Base Period Statement - AF Specified Deferred Credits Workpaper

Docket No. ER12-____-____

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	<u>(25,130)</u>	<u>(29,269)</u>	<u>(27,200)</u>		3
4					4
5 Total	<u>\$ (163,542)</u> ¹	<u>\$ (186,747)</u> ²	<u>\$ (175,145)</u>	Sum Lines 1 and 3	5

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

NOTE:

- ¹ See statement AF2 from FERC Form 1 supporting the beginning accumulated deferred income tax balance.
- ² See statement AF3 for the revised calculation supporting the ending accumulated deferred income tax balance as reflected on line 24.

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	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 \$163,542,183.

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.

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 \$187,446,726.

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.

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	\$ 3,729,744	1
2	E-356	Stmt AD-14, Col. D, Line 4	172,969	2
3	Total Cap Adds	Line 1 + Line 2	3,902,713	3
4				4
5	Bonus Depreciation	Line 3 * 50%	1,951,357	5
6	1st yr MACRS	Line 3 * 2.5%	97,568	6
7	1st Year Depreciation	Line 5 + Line 6	2,048,924	7
8	2nd Year Depreciation			8
9	Total Tax Depreciation	Line 7 + Line 8	2,048,924	9
10				10
11	E-355	Stmt AD-14, Col. C, Line 4	49,583	11
12	E-356	Stmt AD-14, Col. F, Line 4	671	12
13	Book Depreciation	Line 11 + Line 12	50,254	13
14				14
15	Tax Over Book Depreciation	Line 9 - Line 13	1,998,670	15
16	Tax Rate	Fed Tax Rate	35%	16
17	ADIT Change	Line 15 * Line 16	\$ 699,535	17
18				18
19				19
20	Dec, 2011 Transmission Related ADIT per FERC Form 1 (in '000s)	Stmt AF2	\$ 187,447	20
21				21
22	ADIT change - based on above calculation (in '000s)	from Line 17 above	(700)	22
23				23
24	Revised Dec, 2011 Transmission Related ADIT	Stmt AF1	\$ 186,747	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 - AG Specified Plant Account (Other than Plant in Service) and Deferred Debits Workpapers

Docket No. ER12-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period - December 31, 2011
(\$1,000)

Line No	(a) 31-Dec-10	(b) 31-Dec-11	(c) 13-Month Wtd. Average Balance	Reference	Line No
1			\$ 61,799	BPWP; Page AG2; Line 17	1
2					2
3	Total		\$ 61,799	Sum of Line 1	3

¹ The balances for Transmission Plant Held for Future Use are derived based on a 13-month weighted average balance. Plant Held for Future Use represents the parcels of land purchased for the Torrey Pines/Sorrento Mesa, Jamul and Salt Creek substations as well as various landrights acquisitions from the Bureau of Land Management, US Forest Service, and other various agencies for the Sunrise Powerlink.

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
PERIOD 1 - 12/31/2011 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-10	\$ 56,656	1
2	Jan-11	56,973	2
3	Feb	57,401	3
4	Mar	59,143	4
5	Apr	59,511	5
6	May	59,637	6
7	June	59,921	7
8	July	63,281	8
9	Aug	65,393	9
10	Sep	65,483	10
11	Oct	65,978	11
12	Nov	66,452	12
13	Dec-11	68,169	13
14	Total 13 Months	803,998	14
15	Less 1/2 First & Last Months	62,413	15
16	Total 12 Months Wtd. Average	741,586	16
17	Monthly Weighted Average	\$ 61,799	17

SAN DIEGO GAS & ELECTRIC COMPANY
 STATEMENT AG
 SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS
 12/31/2011 PER BOOK
 (\$1,000)

Line No	Description and Location of Property	Date	Bal. as of 12/31/2010	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
1	Torrey Pines/Sorrento Mesa Plant	3/31/2005	\$ 1,785						
2	Jamul Land	12/31/2006	1,188						
3	Salt Creek	7/31/2011	-						
4	Total Transmission & Distribution Plant Held for Future Use Properties (Sum Lns 1 to 3)		2,973						
5	Line 4 / 2 (50% Transmission / 50% Distribution)		\$ 1,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Sunrise:								
7	Sunrise - Land Rights - Var Agencies	11/30/2009	\$ 1,968	\$ 93	\$ 114	\$ 19	\$ (469)	\$ 31	\$ (14)
8	Sunrise - BLM Land Rights Acquisition	12/31/2009	9,059	3	4	1,412	5	4	3
9	Sunrise - Land Rights Acquisition	1/31/2010	28,904	215	302	301	824	83	289
10	Sunrise - USFS Land Rights Acquisition - Trans R/W	11/30/2010	15,238	5	8	10	8	8	5
11	Total Sunrise (Sum Lns 7 to 10)		\$ 55,170	\$ 317	\$ 428	\$ 1,742	\$ 368	\$ 126	\$ 283
12	Grand Total (Beg. Bal. + Line 5 + Line 11)		\$ 56,656	\$ 56,973	\$ 57,401	\$ 59,143	\$ 59,511	\$ 59,637	\$ 59,921

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFER
12/31/2011 PER BOOK
(\$1,000)

Line No	Description and Location of Property	Date	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Bal. as of 12/31/11	Line No
1	Torrey Pines/Sorrento Mesa Plant	3/31/2005							\$ 1,785	1
2	Jamul Land	12/31/2006							1,188	2
3	Salt Creek	7/31/2011	6,405	(400)	-	-	-	-	6,005	3
4	Total Transmission & Distribution Plant Held for Future Use Properties (Sum Lns 1 to 3)		6,405	(400)	-	-	-	-	8,978	4
5	Line 4 / 2 (50% Transmission / 50% Distribution)		\$ 3,203	\$ (200)	\$ -	\$ -	\$ -	\$ -	\$ 4,489	5
6	Sunrise:									6
7	Sunrise - Land Rights - Var Agencies	11/30/2009	\$ (177)	\$ 19	\$ 16	\$ 23	\$ 16	\$ 14	\$ 1,656	7
8	Sunrise - BLM Land Rights Acquisition	12/31/2009	4	95	4	4	4	264	10,865	8
9	Sunrise - Land Rights Acquisition	1/31/2010	322	2,189	62	460	445	1,434	35,831	9
10	Sunrise - USFS Land Rights Acquisition - Trans R/W	11/30/2010	8	8	8	8	8	5	15,328	10
11	Total Sunrise (Sum Lns 7 to 10)		\$ 158	\$ 2,311	\$ 90	\$ 496	\$ 473	\$ 1,717	\$ 63,680	11
12	Grand Total (Beg. Bal. + Line 5 + Line 11)		\$ 63,281	\$ 65,393	\$ 65,483	\$ 65,978	\$ 66,452	\$ 68,169	\$ 68,169	12

Name of Respondent 20120419-8035 FERC PDF (Unofficial) San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
- For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Electric Transmission Plant:			
4				
5	Sunrise-Land Rights-Var Agencies	11/30/2009	09/30/2012	1,656,433
6				
7	Sunrise-BLM Land Rights Acquisition	12/31/2009	09/30/2012	10,864,800
8				
9	Sunrise-Land Rights Acquisition	1/31/2010	09/30/2012	35,830,214
10				
11	Sunrise-USFS Land Rights Acq-Trans R/W	11/30/2010	09/30/2012	15,328,432
12				
13	Torrey Pines/Sorrento Mesa	3/31/2005	12/31/2013	1,785,268
14				
15	Jamul Land	12/31/2006	12/31/2014	1,187,749
16				
17	Salt Creek	7/31/2011	12/31/2015	6,005,098
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			72,657,994

San Diego Gas and Electric Company												
Sunrise Land Rights - Plant Held for Future Use												
(\$000's)												
A	B	C	D	E	F	G	H	I	J	K	L	
Line No	Work Order No	Description	Notes	Acres	Balance As of Dec. 31, '10	Jan. '11	Feb. '11	Mar. '11	Apr. '11	May. '11	Jun. '11	Jul. '11
1	<u>Plant Held for Future Use (FERC Account 105)</u>											
2												
3	2596282-0 and 2596282-1	SUNRISE-LANDRIGHTS - VAR AGENCIES	²	various	\$ 1,968	\$ 93	\$ 114	\$ 19	\$ (469)	\$ 31	\$ (14)	\$ (177)
4	2596280	SUNRISE-BLM LANDRIGHTS ACQUISITION	¹	various	9,059	3	4	1,412	5	4	3	4
5	2596219	LANDRIGHTS ACQUISITION - 80 PROPERTIES		various	28,904	215	302	301	824	83	289	322
6	2596281	SUNRISE-LANDRIGHTS - U.S. FOREST SVC.		various	15,238	5	8	10	8	8	5	8
7												
8	Total Plant Held for Future Use		$\Sigma(L3..6)$		\$ 55,170	\$ 317	\$ 428	\$ 1,742	\$ 368	\$ 126	\$ 283	\$ 158
9												
10												
11	Calculation of Weighted Average											
12												
13	Balance at end of month				\$ 55,170	\$ 55,486	\$ 55,915	\$ 57,657	\$ 58,025	\$ 58,151	\$ 58,434	\$ 58,592
14	Less 1/2 first and last months				\$ 27,585							
15	12 months		L13 - L14									
16	Weighted average		L15 / 12									
Notes:												
1	BLM landrights acquisition is for land rights obtained from the Bureau of Land Management along a length of approximately 46.5 miles of 500kV line and 2.3 miles of 230 kV line.											
2	This item includes a portion of the cost related to the acquisition of land rights along a length of about 1/4 mile from the California Department of Corrections & Rehabilitation.											

San Diego Gas and Electric Company															
Sunrise Land Rights - Plant Held for Future Use															
(\$000's)															
Line No	Work Order No	Description	Notes	A	B	C	D	M	N	O	P	Q	R	S	Line No
								Aug. '11	Sep. '11	Oct. '11	Nov. '11	Dec. '11	Σ(F..Q) Additions Jan. - Dec 2011	=E + R Balance As of Dec. 31, '11	
1		Plant Held for Future Use (FERC Account 105)													1
2															2
3	2596282-0 and 2596282-1	SUNRISE-LANDRIGHTS - VAR AGENCIES	² various	\$ 19	\$ 16	\$ 23	\$ 14	\$ 16	\$ 16	\$ 14	\$ 14	\$ 14	\$ (312)	\$ 1,656	3
4	2596280	SUNRISE-BLM LANDRIGHTS ACQUISITION	¹ various	95	4	4	264	4	4	4	4	264	1,806	10,865	4
5	2596219	LANDRIGHTS ACQUISITION - 80 PROPERTIES	various	2,189	62	460	1,434	445	445	1,434	1,434	6,927	6,927	35,831	5
6	2596281	SUNRISE-LANDRIGHTS - U.S. FOREST SVC.	various	8	8	8	5	8	8	8	8	5	90	15,328	6
7															7
8		Total Plant Held for Future Use	Σ(L3...6)	\$ 2,311	\$ 90	\$ 496	\$ 1,717	\$ 473	\$ 473	\$ 1,717	\$ 1,717	\$ 1,717	\$ 8,510	\$ 63,680	8
9															9
10															10
11		Calculation of Weighted Average											Total		11
12															12
13		Balance at end of month		\$ 60,904	\$ 60,994	\$ 61,489	\$ 63,680	\$ 61,962	\$ 61,962	\$ 63,680	\$ 63,680	\$ 63,680	\$ 766,458		13
14		Less 1/2 first and last months					31,840						59,425		14
15		12 months	L13 - L14										\$ 707,033		15
16		Weighted average	L15 / 12										\$ 58,919		16
Notes:															
1		BLM landrights acquisition is for land rights obtained from the Bureau of Land Manage along a length of approximately 46.5 miles of 500kV line and 2.3 miles of 230 kV line.													
2		This item includes a portion of the cost related to the acquisition of land rights along a length of about 1/4 mile from the California Department of Corrections & Rehabilitation													

San Diego Gas & Electric Company

Base Period Statement - AH Operation and Maintenance Expenses Workpapers

Docket No. ER12-____-____

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
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
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47			47
48			48
49			49
50			50
51			51
52			52

SAN DIEGO GAS AND ELECTRIC COMPANY
Electric Transmission O&M 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>Electric Transmission Operations</i>					1
2	560	Operation Supervision and Engineering	\$ 7,370	\$ -	\$ 7,370	Form 1, p. 321; Line 83	2
3	561.1	Load Dispatch - Reliability	448	-	448	Form 1, p. 321; Line 85	3
4	561.2	Load Dispatch - Monitor and Operate Transmission System	2,570	-	2,570	Form 1, p. 321; Line 86	4
5	561.3	Load Dispatch - Transmission Service and Scheduling	-	-	-	Form 1, p. 321; Line 87	5
6	561.4	Scheduling, System Control and Dispatch Services	8,263	(8,263)	-	Form 1, p. 321; Line 88	6
7	561.5	Reliability, Planning and Standards Development	-	-	-	Form 1, p. 321; Line 89	7
8	561.6	Transmission Service Studies	-	-	-	Form 1, p. 321; Line 90	8
9	561.7	Generation Interconnection Studies	-	-	-	Form 1, p. 321; Line 91	9
10	561.8	Reliability, Planning and Standards Development Services	1,209	(1,209)	-	Form 1, p. 321; Line 92	10
11	562	Station Expenses	2,184	-	2,184	Form 1, p. 321; Line 93	11
12	563	Overhead Line Expenses	2,156	-	2,156	Form 1, p. 321; Line 94	12
13	564	Underground Line Expenses	-	-	-	Form 1, p. 321; Line 95	13
14	565	Transmission of Electricity by Others	4,262	(4,262)	-	Form 1, p. 321; Line 96	14
15	566	Miscellaneous Transmission Expenses	9,052	(556)	8,496	Form 1, p. 321; Line 97	15
16	567	Rents	2,354	-	2,354	Form 1, p. 321; Line 98	16
17		<i>Total Operation</i>	\$ 39,868	\$ (14,290)	\$ 25,578	Sum Lines 2 thru 16	17
18							18
19		<i>Electric Transmission Maintenance</i>					19
20	568	Maintenance Supervision and Engineering	946	-	946	Form 1, p. 321; Line 101	20
21	569	Maintenance of Structures	-	-	-	Form 1, p. 321; Line 102	21
22	569.1	Maintenance of Computer Hardware	-	-	-	Form 1, p. 321; Line 103	22
23	569.2	Maintenance of Computer Software	1,135	-	1,135	Form 1, p. 321; Line 104	23
24	569.3	Maintenance of Communication Equipment	1,587	-	1,587	Form 1, p. 321; Line 105	24
25	569.4	Maintenance of Miscellaneous Regional Transmission Plant	134	-	134	Form 1, p. 321; Line 106	25
26	570	Maintenance of Station Equipment	6,189	-	6,189	Form 1, p. 321; Line 107	26
27	571	Maintenance of Overhead Lines	11,286	-	11,286	Form 1, p. 321; Line 108	27
28	572	Maintenance of Underground Lines	34	-	34	Form 1, p. 321; Line 109	28
29	573	Maintenance of Miscellaneous Transmission Plant	223	-	223	Form 1, p. 321; Line 110	29
30		<i>Total Maintenance</i>	\$ 21,534	\$ -	\$ 21,534	Sum Lines 20 thru 29	30
31							31
32		Total Transmission O&M Expenses	\$ 61,402	\$ (14,290)	\$ 47,112	Line 17 + Line 30	32

Excluded Expenses (recovery method in parentheses)

561.4	Scheduling, System Control and Dispatch Services (ERRA)	\$ (8,263)
561.8	Reliability, Planning and Standards Development Services (ERRA)	(1,209)
565	Transmission of Electricity by Others (ERRA)	(4,262)
566	<u>Miscellaneous Transmission Expenses:</u>	
	ISO Grid Management Costs (ERRA)	\$ (2,305)
	Reliability Services (RS rates)	2,190
	Other (TRBAA, TACBA)	(441)
	Total Excluded Misc. Transmission Expenses	(556)
Total		\$ (14,290)

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)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	483,615	301,020
63	(547) Fuel	6,500,695	3,371,613
64	(548) Generation Expenses	12,042	
65	(549) Miscellaneous Other Power Generation Expenses	3,472,166	3,733,843
66	(550) Rents	1,467	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	10,469,985	7,406,476
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	136	
70	(552) Maintenance of Structures	47,486	-48,078
71	(553) Maintenance of Generating and Electric Plant	19,863,636	9,199,375
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,175,793	2,942,672
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	25,087,051	12,093,969
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	35,557,036	19,500,445
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	1,182,157,477	702,474,361
77	(556) System Control and Load Dispatching	3,960,910	2,930,114
78	(557) Other Expenses	6,321,264	5,835,928
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,192,439,651	711,240,403
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,461,796,977	988,676,413
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	7,369,929	6,561,760
84	(561) Load Dispatching		
85	(561.1) Load Dispatch-Reliability	448,348	413,944
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,569,493	2,453,302
87	(561.3) Load Dispatch-Transmission Service and Scheduling	347	
88	(561.4) Scheduling, System Control and Dispatch Services	8,262,660	9,223,933
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	1,209,177	1,874,193
93	(562) Station Expenses	2,183,767	1,969,424
94	(563) Overhead Lines Expenses	2,156,297	1,274,431
95	(564) Underground Lines Expenses	32	
96	(565) Transmission of Electricity by Others	4,261,984	5,324,016
97	(566) Miscellaneous Transmission Expenses	9,052,111	40,109,324
98	(567) Rents	2,354,312	1,846,802
99	TOTAL Operation (Enter Total of lines 83 thru 98)	39,868,457	71,051,129
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	946,217	982,671
102	(569) Maintenance of Structures	-259	
103	(569.1) Maintenance of Computer Hardware	1,134,830	1,130,308
104	(569.2) Maintenance of Computer Software	1,586,956	1,634,424
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	134,111	
107	(570) Maintenance of Station Equipment	6,188,868	6,163,006
108	(571) Maintenance of Overhead Lines	11,285,765	10,813,240
109	(572) Maintenance of Underground Lines	33,845	36,814
110	(573) Maintenance of Miscellaneous Transmission Plant	223,254	306,287
111	TOTAL Maintenance (Total of lines 101 thru 110)	21,533,587	21,066,750
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	61,402,044	92,117,879

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		<u>Administrative & General</u>					
2	920	A&G Salaries	\$ 21,679	\$ -	\$ 21,679	Form 1; Pg. 323; Ln. 181; Col. (b)	1
3	921	Office Supplies & Expenses	7,664	-	7,664	Form 1; Pg. 323; Ln. 182; Col. (b)	2
4	922	Less Construction Transfer	(7,423)	-	(7,423)	Form 1; Pg. 323; Ln. 183; Col. (b)	3
5	923	Outside Services	57,371	-	57,371	Form 1; Pg. 323; Ln. 184; Col. (b)	4
6	924	Property Insurance	5,160	-	5,160	Form 1; Pg. 323; Ln. 185; Col. (b)	5
7	925	Damages & Injuries ¹	14,148	(853)	13,295	Form 1; Pg. 323; Ln. 186; Col. (b)	6
8	925	Damages & Injuries - Wildfire Ins. Premium Alloc. ²	63,127	7,554	70,681	Form 1; Pg. 323; Ln. 186; Col. (b)	7
9	925	Damages & Injuries - Claims Alloc. - TO3 Cycle 5	39,640	(39,640)	-	Form 1; Pg. 323; Ln. 186; Col. (b)	8
10	925	Damages & Injuries - Claims Alloc. - TO3 Cycle 6 ³	30,831	3,772	34,603	Form 1; Pg. 323; Ln. 186; Col. (b)	9
11	926	Employee Pension & Benefits	59,184	(872)	58,312	Form 1; Pg. 323; Ln. 187; Col. (b)	10
12	927	Franchise Expenses	-	-	-	Form 1; Pg. 323; Ln. 187; Col. (b)	11
13	928	Regulatory Expenses	14,022	(5,903)	8,119	Form 1; Pg. 323; Ln. 189; Col. (b)	12
14	929	Company Energy Use	(1,860)	-	(1,860)	Form 1; Pg. 323; Ln. 190; Col. (b)	13
15	930	Misc. General Expenses	18,585	(12,793)	5,792	Form 1; Pg. 323; Ln. 192; Col. (b)	14
16	931	Rents	9,274	(611)	8,663	Form 1; Pg. 323; Ln. 193; Col. (b)	15
17	935	Maintenance of General Plant	7,842	(6)	7,836	Form 1; Pg. 323; Ln. 196; Col. (b)	16
18							17
19							18
20		Total Administrative & General Expenses	\$ 339,244	\$ (49,352)	\$ 289,892	Sum Lines 2 thru 17	19
21							20
22		Excluded Expenses:					21
23	925	Nuclear liability insurance expenses			\$ (853)		22
24	925	Wildfire insurance premium allocation			7,554 ²		23
25	925	Wildfire damage claims allocation - TO3 Cycle 5			(39,640)		24
26	925	Wildfire damage claims allocation - TO3 Cycle 6			3,772 ³		25
27	928	CPUC reimbursement fees					26
28	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)		\$ (5,119)	(5,903)		27
29	926	CPUC energy efficiency programs		(784)			28
30	930	CPUC energy efficiency programs		(872)			29
31	931	Advanced Metering Infrastructure (AMI) lease facilities		(12,793)	(13,665)		30
32	935	Hazardous substances-Hazardous Substance Cleanup Cost Account			(611)		31
33		Total			(6)		32
34					\$ (49,352)		33

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

² The \$63.1M was recorded during Cycle 6 Base Period with SDG&E separately capitalizing \$7.5M. However, to comply with the FERC Cycle 5 Order, an adjustment of \$7.5M was made to reflect all wildfire insurance premiums being charged to FERC acct 925.

³ The \$30.8 M was recorded in December 2011 with SDG&E separately capitalizing \$3.8M. However, to comply with the FERC Cycle 5 Order, an adjustment of \$3.8M was made to reflect all wildfire damages being charged to FERC acct 925.

**San Diego Gas & Electric Company
A&G Expense Allocation
Base Period: January to December 2011**

The following workpapers indicate the applicable A & G expenses that were directly assigned to gas & electric (see AH5 page 2 of 4, Table A).

All remaining A & G expenses were allocated to gas & electric, a CPUC approved four-factor allocation mechanism (see AH5 page 3 of 4, Tables B & C).

San Diego Gas & Electric Company
A&G Expense Allocation
Base Period: January to December 2011

TOTAL 2011 - A&G DIRECT CHARGES										
Line No	FERC Account	Account Description	Electric %	Gas %	Electric	Gas	Total Elec & Gas	Line No		
1	920	A&G SALARIES	52.363%	47.637%	\$ 5,008	\$ 4,556	\$ 9,564	1		
2	921	OFFICE SUPPLIES & EXPENSES	70.174%	29.826%	2,636,494	1,120,601	3,757,095	2		
3	922	LESS CONSTRUCTION TRANSFER	8.262%	91.738%	(1,389)	(15,422)	(16,811)	3		
4	923	OUTSIDE SERVICES	75.864%	24.136%	1,395,573	444,001	1,839,574	4		
5	924	PROPERTY INSURANCE	67.176%	32.824%	1,387,209	677,828	2,065,037	5		
6	925	INJURIES & DAMAGES	99.546%	0.454%	137,783,400	628,716	138,412,116	6		
7	926	PENSIONS & BENEFITS	73.734%	26.266%	36,999,756	13,180,474	50,180,230	7		
8	927	FRANCHISE REQUIREMENTS	90.424%	9.576%	90,017,568	9,532,533	99,550,101	8		
9	928	REGULATORY EXPENSES	88.195%	11.805%	5,663,594	768,045	6,421,639	9		
10	929	DUPLICATE CHARGE	100.000%	0.000%	(1,860,286)	-	(1,860,286)	10		
11	930	MISC. GENERAL EXPENSES	101.153%	-1.153%	17,365,057	(197,894)	17,167,163	11		
12	931	RENTS	89.254%	10.746%	304,364	36,643	341,007	12		
13	935	MAINTENANCE OF GENERAL PLANT	92.826%	7.174%	116,318	8,990	125,308	13		
14	TOTAL				\$ 291,812,666	\$ 26,179,071	\$ 317,991,737	14		

A

San Diego Gas & Electric Company
A&G Expense Allocation
Base Period: January to December 2011

Line No	FERC Account	Account Description	Allocation %		A&G COMMON ALLOCATION CHARGES - JAN to MAR 2011			Line No
			Electric %	Gas %	Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	77.136%	22.864%	\$ 1,345,076	398,696	\$ 1,743,772	1
2	921	OFFICE SUPPLIES & EXPENSES	77.136%	22.864%	(715,354)	(212,039)	(927,393)	2
3	922	LESS CONSTRUCTION TRANSFER	77.136%	22.864%	(1,459,458)	(432,600)	(1,892,058)	3
4	923	OUTSIDE SERVICES	77.136%	22.864%	14,771,584	4,378,468	19,150,052	4
5	924	PROPERTY INSURANCE	77.136%	22.864%	975,055	289,018	1,264,073	5
6	925	INJURIES & DAMAGES	73.130%	26.870%	3,183,731	1,169,792	4,353,523	6
7	926	PENSIONS & BENEFITS	74.065%	25.935%	(338,320)	(118,468)	(456,788)	7
8	928	REGULATORY EXPENSES	77.136%	22.864%	2,212,120	655,698	2,867,818	8
9	930	MISC. GENERAL EXPENSES	77.136%	22.864%	635,956	188,505	824,461	9
10	931	RENTS	77.136%	22.864%	3,301,674	978,654	4,280,328	10
11	935	MAINTENANCE OF GENERAL PLANT	77.136%	22.864%	1,868,312	553,789	2,422,101	11
12	TOTAL				\$ 25,780,376	\$ 7,849,513	\$ 33,629,889	12

B

Line No	FERC Account	Account Description	Allocation %		A&G COMMON ALLOCATION CHARGES - APR to DEC 2011			Line No
			Electric %	Gas %	Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	76.692%	23.308%	\$ 20,329,415	6,178,454	\$ 26,507,869	1
2	921	OFFICE SUPPLIES & EXPENSES	76.692%	23.308%	5,742,810	1,745,338	7,488,148	2
3	922	LESS CONSTRUCTION TRANSFER	76.692%	23.308%	(5,961,809)	(1,811,895)	(7,773,704)	3
4	923	OUTSIDE SERVICES	76.692%	23.308%	41,203,917	12,522,570	53,726,487	4
5	924	PROPERTY INSURANCE	76.692%	23.308%	2,797,243	850,129	3,647,372	5
6	925	INJURIES & DAMAGES	73.511%	26.489%	6,779,363	2,442,880	9,222,243	6
7	926	PENSIONS & BENEFITS	75.222%	24.778%	22,522,437	7,418,853	29,941,290	7
8	928	REGULATORY EXPENSES	76.692%	23.308%	6,146,384	1,867,990	8,014,374	8
9	930	MISC. GENERAL EXPENSES	76.692%	23.308%	583,536	177,346	760,882	9
10	931	RENTS	76.692%	23.308%	5,667,610	1,722,483	7,390,093	10
11	935	MAINTENANCE OF GENERAL PLANT	76.692%	23.308%	5,857,378	1,780,157	7,637,535	11
12	TOTAL				\$ 111,668,284	\$ 34,894,305	\$ 146,562,589	12

C

All accounts were allocated on a CPUC approved 4-factor methodology with the exception of accounts 925 and 926.

Account 925 - Injuries and Damages is driven primarily by labor and therefore allocated based on a 5-year labor ratio.

Account 926 - Pensions & Benefits is also driven by labor and therefore allocated using the most current year's labor ratio.

San Diego Gas & Electric Company
A&G Expense Allocation
Base Period: January to December 2011

TOTAL 2011 - A&G COMMON ALLOCATION CHARGES						
Line No	FERC Account	Account Description	Electric	Gas	Total Elec & Gas	Line No
1	920	A&G SALARIES	\$ 21,674,491	\$ 6,577,150	\$ 28,251,641	1
2	921	OFFICE SUPPLIES & EXPENSES	5,027,456	1,533,299	6,560,755	2
3	922	LESS CONSTRUCTION TRANSFER	(7,421,267)	(2,244,495)	(9,665,762)	3
4	923	OUTSIDE SERVICES	55,975,501	16,901,038	72,876,539	4
5	924	PROPERTY INSURANCE	3,772,298	1,139,147	4,911,445	5
6	925	INJURIES & DAMAGES	9,963,094	3,612,672	13,575,766	6
7	926	PENSIONS & BENEFITS	22,184,117	7,300,385	29,484,502	7
8	928	REGULATORY EXPENSES	8,358,504	2,523,688	10,882,192	8
9	930	MISC. GENERAL EXPENSES	1,219,492	365,851	1,585,343	9
10	931	RENTS	8,969,284	2,701,137	11,670,421	10
11	935	MAINTENANCE OF GENERAL PLANT	7,725,690	2,333,946	10,059,636	11
12	TOTAL		\$ 137,448,660	\$ 42,743,818	\$ 180,192,478	12

D =
B + C

TOTAL 2011 COMMON & DIRECT CHARGES						
Line No	FERC Account	Account Description	Electric	Gas	Total Elec & Gas	Line No
1	920	A&G SALARIES	\$ 21,679,499	\$ 6,581,706	\$ 28,261,205	1
2	921	OFFICE SUPPLIES & EXPENSES	7,663,950	2,653,900	10,317,850	2
3	922	LESS CONSTRUCTION TRANSFER	(7,422,656)	(2,259,917)	(9,682,573)	3
4	923	OUTSIDE SERVICES	57,371,074	17,345,039	74,716,113	4
5	924	PROPERTY INSURANCE	5,159,507	1,816,975	6,976,482	5
6	925	INJURIES & DAMAGES	147,746,494	4,241,388	151,987,882	6
7	926	PENSIONS & BENEFITS	59,183,873	20,480,859	79,664,732	7
8	927	FRANCHISE REQUIREMENTS	90,017,568	9,532,533	99,550,101	8
9	928	REGULATORY EXPENSES	14,022,098	3,281,733	17,303,831	9
10	929	DUPLICATE CHARGE	(1,860,286)	-	(1,860,286)	10
11	930	MISC. GENERAL EXPENSES	18,584,549	167,957	18,752,506	11
12	931	RENTS	9,273,648	2,737,780	12,011,428	12
13	935	MAINTENANCE OF GENERAL PLANT	7,842,008	2,342,936	10,184,944	13
14	TOTAL	TIED TO FERC FORM 1 & 2	\$ 429,261,326	\$ 68,922,839	\$ 498,184,215	14

E =
A + D

927 FRANCHISE REQUIREMENTS (excl. in A&G per Transmission Formula Rate Fil (90,017,568)

NET A&G EXPENSES (See Page AH5; col. a; line 19)

\$ 339,243,758

SDG&E
COMMON ALLOCATION
4 FACTOR METHOD
2010
(2009 actual data)

	ELECTRIC	GAS	TOTAL
O&M EXPENSE	85.335%	14.665%	100.000%
NET PLANT	87.134%	12.866%	100.000%
OPERATING PAYROLL *	74.065%	25.935%	100.000%
NUMBER OF CUSTOMERS	<u>62.011%</u>	<u>37.989%</u>	<u>100.000%</u>
TOTAL PERCENTAGES	<u>308.545%</u>	<u>91.455%</u>	<u>400.000%</u>
AVERAGE *	<u>77.136%</u>	<u>22.864%</u>	<u>100.000%</u>

* The above asterisked percentages were used for the January 2011 through March 2011 period as shown in Part B, Page AH5.

SDG&E
COMMON ALLOCATION
4 FACTOR METHOD
2011
(2010 actual data)

	ELECTRIC	GAS	TOTAL
O&M EXPENSE	82.414%	17.586%	100.000%
NET PLANT	87.122%	12.878%	100.000%
OPERATING PAYROLL *	75.222%	24.778%	100.000%
NUMBER OF CUSTOMERS	<u>62.009%</u>	<u>37.991%</u>	<u>100.000%</u>
TOTAL PERCENTAGES	<u>306.767%</u>	<u>93.233%</u>	<u>400.000%</u>
AVERAGE *	<u>76.692%</u>	<u>23.308%</u>	<u>100.000%</u>

* The above asterisked percentages were used for the April 2011 through December 2011 period as shown in Part C, Page AH5.

Name of Respondent 20120419-8035 FERC PDF (Unofficial) San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
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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	147,746,494	83,781,680
187	(926) Employee Pensions and Benefits	59,183,873	51,223,161
188	(927) Franchise Requirements	90,017,568	78,596,651
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)	421,419,318	349,108,329
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)	429,261,326	356,679,065
198	TOTAL Elec Op and Maint Exprns (Total 80,112,131,156,164,171,178,197)	2,294,599,851	1,736,672,042

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2011/Q4
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	1,157,016	1,912,842	
236	905 Miscellaneous Customer Accounts Expenses	0	0	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	28,232,442	29,953,480	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	2,564	24,465	
241	908 Customer Assistance Expenses	32,939,828	27,303,579	
242	909 Informational and Instructional Expenses	12,278	12,560	
243	910 Miscellaneous Customer Service and Informational Expenses	186,335	224,858	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	33,141,005	27,565,462	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	0	0	
249	913 Advertising Expenses	0	0	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	6,581,706	5,097,271	
255	921 Office Supplies and Expenses	2,653,900	2,313,219	
256	(Less) 922 Administrative Expenses Transferred-Credit	2,259,917	1,723,095	
257	923 Outside Services Employed	17,345,039	17,940,121	
258	924 Property Insurance	1,816,975	1,397,236	
259	925 Injuries and Damages	4,241,388	5,226,097	
260	926 Employee Pensions and Benefits	20,480,859	17,562,456	
261	927 Franchise Requirements	9,532,533	9,657,641	
262	928 Regulatory Commission Expenses	3,281,733	2,991,318	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1 General Advertising Expenses	0	0	
265	930.2 Miscellaneous General Expenses	167,957	236,364	
266	931 Rents	2,737,780	2,556,050	
267	TOTAL Operation (Total of lines 254 thru 266)	66,579,953	63,254,678	
268	Maintenance			
269	932 Maintenance of General Plant	2,342,936	2,229,881	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	68,922,889	65,484,559	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	430,879,740	401,871,318	

**San Diego Gas & Electric
TO3 Cycle 6 Wildfire Insurance Premiums
2011 Base Period
\$000's**

Line No.	Month	Amount
1	Jan - Dec 2011	\$ <u>70,681</u>

**San Diego Gas & Electric
TO3 Cycle 6 Wildfire Damage Claims
2011 Base Period
\$000's**

Line No.	Month	Amount
1	September	\$ 44,489 ^a
2		
3	December	<u>34,603</u>
4		
5	Total	<u>\$ 79,092</u>

^a Sept 2011 wildfire damage claims cost of \$44.4M are excluded from Cycle 6 Base Period as this was already included in Cycle 5.

San Diego Gas & Electric Company

Base Period Statement AI - Wages and Salaries Workpaper

Docket No. ER12-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries
For 12-Months Ending - December 31, 2011
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 8,930	Form 1; Page 354; Line 20; Col. B	1
2				2
3	Transmission Wages & Salaries	17,432	Form 1; Page 354; Line 21; Col. B	3
4				4
5	Distribution Wages & Salaries	52,886	Form 1; Page 354; Line 23; Col. B	5
6				6
7	Customer Accounts Wages & Salaries	24,290	Form 1; Page 354; Line 24; Col. B	7
8				8
9	Customer Services and Informational Wages & Salaries	15,831	Form 1; Page 354; Line 25; Col. B	9
10				10
11	Sales Wages & Salaries	-	Form 1; Page 354; Line 26; Col. B	11
12				12
13	Subtotal	\$ 119,369	Sum Lines 1 thru 11	13
14				14
15	Administrative and General Wages & Salaries	30,210	Form 1; Page 354; Line 27; Col. B	15
16				16
17	Total Operating & Maintenance Wages & Salaries	<u>\$ 149,579</u>	Sum Lines 13; 15	17
18				18
19	Transmission Wages and Salaries Allocation Factor	<u>14.60%</u>	Line 3 / Line 13	19

NOTE:

¹ See the attached page from FERC Form 1 supporting the distribution of salaries and wages.

DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	7,613,930		
4	Transmission	10,163,319		
5	Regional Market			
6	Distribution	38,496,057		
7	Customer Accounts	24,290,102		
8	Customer Service and Informational	15,831,333		
9	Sales			
10	Administrative and General	28,568,929		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	124,963,670		
12	Maintenance			
13	Production	1,315,990		
14	Transmission	7,268,512		
15	Regional Market			
16	Distribution	14,390,206		
17	Administrative and General	1,640,585		
18	TOTAL Maintenance (Total of lines 13 thru 17)	24,615,293		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	8,929,920		
21	Transmission (Enter Total of lines 4 and 14)	17,431,831		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	52,886,263		
24	Customer Accounts (Transcribe from line 7)	24,290,102		
25	Customer Service and Informational (Transcribe from line 8)	15,831,333		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	30,209,514		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	149,578,963	41,036,608	190,615,571
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing	50,267		
35	Transmission	2,443,028		
36	Distribution	19,942,239		
37	Customer Accounts	12,643,727		
38	Customer Service and Informational	3,461,463		
39	Sales			
40	Administrative and General	8,598,435		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	47,139,159		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission	4,280,527		

San Diego Gas & Electric Company

Base Period Statement - AJ Depreciation and Amortization Expenses Workpaper

Docket No. ER12-____ - ____

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	\$ 45,335	BPWP; Page AJ-1; Line 11	1
2				2
3	General Plant Depreciation Expense ¹	\$ 8,778	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	\$ 1,282	Line 3 x Line 5	7
8				8
9	Common Plant Depreciation Expense ¹	\$ 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 ¹	\$ 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.	\$ 53,252	Sum Lines 1; 7; 11; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense ²	\$ 1,893	BPWP; Page AJ-1; Line 12	19

NOTES:

¹ 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.

² 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).

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

In Thousands

Depreciation and Amortization Expense as of December 31, 2011

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	9,466		6
7	356	Overhead Conductors & Devices	8,271		7
8	357	Underground Conduit	3,442		8
9	358	Underground Conductors & Devices	3,357		9
10	359	Roads and Trails	484		10
11		Subtotal *	46,391	\$ 45,335	11
12		Valley Rainbow Amortization Expense	1,893	1,893	12
13		Total Transmission Expense	\$ 48,284	\$ 47,227	13

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

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

GENERAL PLANT

Line No.	FERC General Plant Expense	Reference From	Line No.
1	December 31, 2011 Expense \$ 8,778	AJ1-Gwp1	1

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

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2011 Expense	\$ 44,620	AJ1-Cwp1	1

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

INTANGIBLE PLANT

Line No.	FERC Intangible Plant Expense	Reference From	Line No.
1	December 31, 2011 Expense	\$ 820	1
		AJ8-lwp1	

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)
1	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	45,804,848			636,327	46,441,175
8	Distribution Plant	187,968,620			1,543,359	189,511,979
9	Regional Transmission and Market Operation					
10	General Plant	8,778,494				8,778,494
11	Common Plant-Electric	24,098,946		20,520,719		44,619,665
12	TOTAL	321,822,013		21,340,362	2,179,686	345,342,061

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.

See KD-14
For correction to FERC Form 1
to transmission plant depn. exp.

UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21						
22						
23	Valley Rainbow Project	18,926,938		407	1,892,694	3,312,214
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	18,926,938			1,892,694	3,312,214

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

Schedule Page: 230 Line No.: 23 Column: a

The authorization to utilize Account 182.2 and to amortize the balance was provided by FERC in Docket No. ER03-601-000 issued May 2, 2003, which approved SDG&E's revised Transmission Owner Tariff (TO Tariff) to become effective October 1, 2003. Based on the terms of the TO Tariff, the amortization period will be the 10-year period beginning October 2003 and ending September 2013.

San Diego Gas & Electric Company

Base Period Statement - AK Taxes Other Than Income Taxes Workpaper

Docket No. ER12-____-____

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 ¹	(16)	See Footnote 1	3
4				4
5	Less: Other Taxes (Business license taxes) ¹	(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 ²	(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	\$ 11,346	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 ³	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:

- ¹ 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 ³).
- ² The amount of property tax expense reflected in the FERC Form 1 for the SONGS facilities is \$3.659 million.
- ³ 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.
- ⁴ The results of the above adjustments to the FERC Form 1 numbers for the transmission cost statements will reduce total transmission cost of service.

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)		-2,875,085	5,722,327	17,803,677	-10,480,891
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	75,624	-2,821,834	8,140,332	20,582,527	-10,480,891
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)	205,844	48,868,541	-58,672,500	40,905,728	-59,691,941
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	567,167	49,680,837	-23,115,447	76,633,045	-59,691,955
25						
26	Other - Foreign Tax					
27						
28						
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	659,786	46,859,003	46,560,107	158,798,543	-70,189,157

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		51,850,197			9,488,655	2
-12,294					196,370	3
						4
						5
-14,443		51,850,197			9,685,025	6
						7
						8
1,274,626		15,795,984			-11,900,641	9
	246,764	600,653			1,071,365	10
-96,482					729,372	11
4,774					16,615	12
						13
1,182,918	246,764	16,396,637			-10,083,289	14
						15
						16
	88,548,984	-11,742,865			-45,102,651	17
	676,173	9,861,493			17,589,604	18
361,522		109,366			195,072	19
	309,915	2,798,857			4,992,223	20
3,343					10,438	21
						22
						23
364,865	89,535,072	1,026,851			-22,315,314	24
						25
						26
						27
		Total Payroll Taxes:				28
		(B) State: unemployment		\$ 600,653		29
		(C) Federal: Retirement		9,861,493		30
		(D) unemployment		109,366		31
		(E) Medicare		2,798,857		32
						33
						34
						35
						36
						37
						38
					<u>\$12,270,369</u>	39
						40
1,533,340	89,781,836	69,273,685			-22,713,578	41

San Diego Gas & Electric Company

Base Period Statement - AK Taxes Other Than Income Taxes Workpaper

Docket No. ER12-____-____

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 ¹	(16)	See Footnote 1	3
4				4
5	Less: Other Taxes (Business license taxes) ¹	(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 ²	(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	\$ 11,346	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 ³	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:

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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.
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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)
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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)		-2,875,085	5,722,327	17,803,677	-10,480,891
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	75,624	-2,821,834	8,140,332	20,582,527	-10,480,891
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)	205,844	48,868,541	-58,672,500	40,905,728	-59,691,941
18	Retirement (Note 4)		475,566	27,451,097	27,651,718	-14
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21	Fuel Tax		4,047	10,438	3,048	
22						
23						
24	SUBTOTAL	567,167	49,680,837	-23,115,447	76,633,045	-59,691,955
25						
26	Other - Foreign Tax					
27						
28						
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	659,786	46,859,003	46,560,107	158,798,543	-70,189,157

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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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		51,850,197			9,488,655	2	
-12,294					196,370	3	
						4	
						5	
-14,443		51,850,197			9,685,025	6	
						7	
						8	
1,274,626		15,795,984			-11,900,641	9	
	246,764	600,653			1,071,365	10	
-96,482					729,372	11	
4,774					16,615	12	
						13	
1,182,918	246,764	16,396,637			-10,083,289	14	
						15	
						16	
	88,548,984	-11,742,865			-45,102,651	17	
	676,173	9,861,493			17,589,604	18	
361,522		109,366			195,072	19	
	309,915	2,798,857			4,992,223	20	
3,343					10,438	21	
						22	
						23	
364,865	89,535,072	1,026,851			-22,315,314	24	
						25	
						26	
						27	
		Total Payroll Taxes:					28
		State: unemployment			\$ 600,653		29
		Federal: Retirement			9,861,493		30
		unemployment			109,366		31
		Medicare			2,798,857		32
							33
							34
							35
							36
							37
							38
					<u>\$13,270,369</u>		39
							40
1,533,340	89,781,836	69,273,685			-22,713,578		41

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

Schedule Page: 262 Line No.: 2 Column: i

Amount includes Ad Valorem taxes on SONGS in amount of \$3,658,789.

Schedule Page: 262 Line No.: 9 Column: f

State

Description	Adjustment Amount
Intercompany Receivable - Tax-Sharing Adjustment	(26,167,356)
Prior Period Adjustment	15,686,465
Total - Federal Income Tax Adjustment	(10,480,891)

Schedule Page: 262 Line No.: 17 Column: f

Federal

Description	Adjustment Amount
Intercompany Receivable - Tax-Sharing Adjustment	(35,823,950)
Prior Period Adjustment	(23,867,991)
Total - California Corporation Franchise Tax Adjustment	(59,691,941)

Schedule Page: 262 Line No.: 33 Column: a

Note 1:

Ad Valorem taxes are allocated based on the type of assets in each taxing jurisdiction.

Schedule Page: 262 Line No.: 35 Column: a

Note 2:

Sales and Use taxes are allocated based on the Common Allocation Factor.

Schedule Page: 262 Line No.: 37 Column: a

Note 3:

State Franchise Tax and Federal Income Tax are charged to departments based upon total taxable income generated by each department.

Schedule Page: 262 Line No.: 39 Column: a

Note 4:

Retirement, Unemployment and Medicare taxes are charged to departments as a percentage of total taxable labor charged.

San Diego Gas & Electric Company

Base Period Statement AL - Working Capital Workpaper

Docket No. ER12-____-____

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	Line 1 x Line 3	5
6				6
7		31,574	BPWP; Page AL-2; Line 17	7
8				8
9		\$ 6,274	Line 3 x Line 7	9
10				10
11				11
11	<u>Derivation of Transmission Related Cash Working Capital:</u>			
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		(Line 12 + Line 13) x Line 17	21

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

^b 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.

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
PERIOD 1 - 12/31/2011 PER BOOKS
(\$1,000)

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

Line No.	Month	Total Electric Plant Materials & Supplies	Line No.
1	Dec-10	\$ 53,978	1
2	Jan-11	53,876	2
3	Feb	54,327	3
4	Mar	54,437	4
5	Apr	54,084	5
6	May	53,592	6
7	June	53,683	7
8	July	54,647	8
9	Aug	55,504	9
10	Sep	55,278	10
11	Oct	63,333	11
12	Nov	63,490	12
13	Dec-11	56,372	13
14	Total 13 Months	726,600	14
15	Less 1/2 First & Last Months	55,175	15
16	Total of 12 Monthly Averages	671,425	16
17	Monthly-Weighted Average	\$ 55,952	17

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
PERIOD 1 - 12/31/2011 PER BOOKS
(\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-10	\$ 33,927	1
2	Jan-11	30,232	2
3	Feb	25,063	3
4	Mar	24,193	4
5	Apr	27,960	5
6	May	20,285	6
7	June	16,184	7
8	July *	45,439	8
9	Aug	42,296	9
10	Sep	42,067	10
11	Oct	37,304	11
12	Nov	33,931	12
13	Dec-11	33,945	13
14	Total 13 Months	412,826	14
15	Less 1/2 First & Last Months	33,936	15
16	Total of 12 Monthly Averages	378,890	16
17	Monthly-Weighted Average	\$ 31,574	17

* The balance shown in July'11 increased primarily due to wildfire insurance premiums being booked in this month.

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

Schedule Page: 227 Line No.: 12 Column: c

Reclassification of FERC Form 1 Materials & Supplies for Ratemaking

Materials and Supplies Classified In Accordance with Guidelines in FERC Order 888

	BOY 2011	EOY 2011
Total FERC 154 Plant Materials and Operating Supplies	63,649,793	73,377,571
As Assigned to Department for Ratemaking		
Electric Department	60,676,579	70,360,667
Gas Department	2,973,214	3,016,904
Less Line 5 (Construction Estimate)		
Electric Department	(6,698,804)	(13,988,460)
Gas Department	(19,227)	(62,933)
Total Allowable Materials and Supplies		
Electric Department	53,977,775	56,372,207
Gas Department	2,953,987	2,953,971
Total Allowable M&S per FERC Formula	56,931,762	59,326,178
Total Wtd. Average Electric M&S for 2011		55,952,109

San Diego Gas & Electric Company

Base Period Statement - AQ Federal Income Tax Deductions – Other Than Interest

Docket No. ER12-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AQ
Federal Income Tax Deductions, Other Than Interest
Base Period - December 31, 2011
(\$1,000)

<u>Line No.</u>	<u>Amount</u>	<u>Reference</u>	<u>Line No.</u>
1 South Georgia Income Tax Adjustment	<u>\$ 2,333</u>		1

San Diego Gas & Electric Company

Base Period Statement - AR Federal Income Tax Adjustments Workpaper

Docket No. ER12-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
 Statement AR
 Federal Tax Adjustments
 Base Period - December 31, 2011
 (\$1,000)

Line No.		Amount	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)		1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities	-	Form 1; Page 450.1; Sch. Pg 234; Line 2	3
4				4
5	Total	<u>\$ (265)</u>	Sum Lines 1; 3	5

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

Schedule Page: 234 Line No.: 2 Column: c

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$235.

AR2

San Diego Gas & Electric Company

Base Period Statement AU - Revenue Credits Workpaper

Docket No. ER12-____-____

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

Line No.		Amount	Reference	Line No.
1	(451) Miscellaneous Service Revenues	\$ -		1
2				2
3	(453) Sales of Water and Water Power	-		3
4				4
5	(454) Rent from Electric Property	616	BPWP-AU2; Line 4	5
6				6
7	(455) Interdepartmental Rents	-		7
8				8
9	(456) Other Electric Revenues	<u>1,931</u>	BPWP-AU2; Line 19	9
10				10
11	Transmission Related Revenue Credits	<u>\$ 2,547</u>	Sum Lines 1 thru 9	11
12				12
13	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	13

San Diego Gas and Electric Company
Revenue Credits
January - December 2011

Line No	SAP Account #	FERC Account #	SAP Account Description	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11
1	4371049	454	Rents	\$ (32,979)	\$ (30,463)	\$ (31,911)	\$ (30,760)	\$ (32,683)	\$ (33,689)
2	4371050	454	Rent - Electric Property	(14,849)	(8,171)	(51,690)	(8,171)	(8,171)	(6,497)
3									
4			Total Rent from Electric Property	(47,828)	(38,634)	(83,601)	(38,931)	(40,854)	(40,186)
5									
6	4371016	456	Generation Interconnection	(251,246)	-	-	-	-	-
7	4371040	456	Revenue Enhancement	605	(14,723)	(31,909)	(218)	-	(800)
8	4371055	456	Shared Asset Revenue	(61,924)	(62,532)	(62,130)	(63,807)	(63,869)	(66,400)
9	4371058	456	Elec Trans Joint Pole Activity	-	(11,104)	-	(672)	(736)	-
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,438)	(1,439)
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-
14	4371076	456	Environmental Lab - Elec Tran	(3,504)	(1,712)	(1,285)	(4,707)	(3,174)	(6,633)
15	4371082	456	Other Elec Rev-SDGE Gen	(116,328)	-	-	-	-	-
16	4371084	456	IID (Imperial Irrigation District) O&M Service Reimb.	-	-	(12,980)	(45,913)	58,893	-
17	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	-	-
18									
19			Total Other Electric Revenues	(433,836)	(91,509)	(109,743)	(116,755)	(10,324)	(75,272)
20									
21			Total Miscellaneous Revenue	\$ (481,664)	\$ (130,143)	\$ (193,344)	\$ (155,686)	\$ (51,178)	\$ (115,458)

San Diego Gas and Electric Company
Revenue Credits
January - December 2011

Line No	SAP Account #	FERC Account #	SAP Account Description	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	TOTAL	Line No
1	4371049	454	Rents	\$ (30,624)	\$ (30,707)	\$ (125,331)	\$ (31,045)	\$ (27,046)	\$ (30,904)	\$ (468,142)	1
2	4371050	454	Rent - Electric Property	(9,171)	(8,171)	(8,171)	(8,171)	(8,189)	(8,402)	(147,824)	2
3											3
4											4
5			Total Rent from Electric Property	(39,795)	(38,878)	(133,502)	(39,216)	(35,235)	(39,306)	(615,966)	5
6	4371016	456	Generation Interconnection	-	-	(53,935)	-	-	-	(305,181)	6
7	4371040	456	Revenue Enhancement	(198)	(93,527)	(214)	-	(30,735)	(29,917)	(201,636)	7
8	4371055	456	Shared Asset Revenue	(60,880)	(66,446)	(49,539)	(58,002)	(57,358)	(57,142)	(730,029)	8
9	4371058	456	Elec Trans Joint Pole Activity	(174)	88	-	(57)	-	-	(12,655)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,439)	(1,438)	(1,439)	(1,439)	(17,263)	10
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	(82,000)	(82,000)	11
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	(489,000)	(489,000)	12
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	67,000	67,000	13
14	4371076	456	Environmental Lab - Elec Tran	(434)	(892)	(123)	(2,779)	(692)	(2,695)	(28,630)	14
15	4371082	456	Other Elec Rev-SDGE Gen	-	-	-	-	-	-	(116,328)	15
16	4371084	456	IID (Imperial Irrigation District) O&M Service Reimb.	-	-	-	-	-	-	-	16
17	4371806	456	Elec-Trans Fees/Rev	(10,000)	-	(5,000)	-	-	-	(15,000)	17
18											18
19			Total Other Electric Revenues	(73,124)	(162,216)	(110,250)	(62,276)	(90,224)	(595,193)	(1,930,722)	19
20											20
21			Total Miscellaneous Revenue	\$ (112,919)	\$ (201,094)	\$ (243,752)	\$ (101,492)	\$ (125,459)	\$ (634,499)	\$ (2,546,688)	21

San Diego Gas & Electric Company

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

Docket No. ER12-____-____

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	<u>Long-Term Debt Component - Denominator:</u>		1				
2	(Plus) Bonds (Acct. 221) (p112.Line18c)	\$ 3,286,905	Form 1; Page 112; Line 18c	2			
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19c)	-	Form 1; Page 112; Line 19c	3			
4	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21c)	253,720	Form 1; Page 112; Line 21c	4			
5	(Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22c)	-	Form 1; Page 112; Line 22c	5			
6	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23c)	11,024	Form 1; Page 112; Line 23c	6			
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	<u>\$ 3,529,601</u>	Line 2 Minus Line 3 Plus Lines 4 & 5 Minus Line 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>		9				
10	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$ 153,083	Form 1; Page 117; Line 62c	10			
11	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	2,349	Form 1; Page 117; Line 63c	11			
12	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	3,388	Form 1; Page 117; Line 64c	12			
13	(Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)	-	Form 1; Page 117; Line 65c	13			
14	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)	-	Form 1; Page 117; Line 66c	14			
15	i = LTD interest (p117, sum of Line56c thru Line60c, details on p257))	<u>\$ 158,820</u>	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	<u>4.50%</u>	Line 15 / Line 7	17			
18				18			
19				19			
20	<u>Preferred Equity Component:</u>		20				
21	PF = Preferred Stock - Acct 204 (p112.3c)	\$ 78,475	Form 1; Page 112; Line 3c	21			
22	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	4,820	Form 1; Page 118; Line 29c	22			
23	Cost of Preferred Equity	<u>6.14%</u>	Line 22 / Line 21	23			
24				24			
25				25			
26	<u>Common Equity Component:</u>		26				
27	Proprietary Capital (p112.16c)	\$ 3,818,093	Form 1; Page 112; Line 16c	27			
28	(Less) Preferred Stock - Acct 204 (p112.3c)	78,475	Form 1; Page 112; Line 3c	28			
29	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12c)	-	Form 1; Page 112; Line 12c	29			
30	CS = Common Stock	<u>\$ 3,739,618</u>	Line 27 Minus Lines 28 & 29	30			
31				31			
32	<u>Cost of Common Equity:</u>	<u>11.35%</u>	Offer of Settlement; Article II Return on Equity	32			
33	(a)	(b)	(c)	(d) = (b) x (c)	33		
34		Cap. Struct.		Weighted Average	34		
35	<u>Weighted Average Cost of Capital:</u>	Amount	Ratio	Cost of Capital	35		
36					36		
37	Long-Term Debt	\$ 3,529,601	48.04%	4.50%	2.16%	Col. C = Line 17 Above	37
38	Preferred Equity	78,475	1.07%	6.14%	0.07%	Col. C = Line 23 Above	38
39	Common Equity	3,739,618	50.90%	11.35%	5.78%	Col. C = Line 32 Above	39
40	Total Capital	<u>\$ 7,347,694</u>	<u>100.00%</u>		<u>8.01%</u>	Sum Lines 37; 38; 39	40
41							41
42							42
43	<u>Cost of Equity Component:</u>			<u>5.85%</u>		Sum Lines 38; 39	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

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	291,458,395	291,458,395
3	Preferred Stock Issued (204)	250-251	78,475,400	78,475,400
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		592,222,753	592,222,753
7	Other Paid-In Capital (208-211)	253	479,672,485	279,665,368
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	25,688,571	25,688,571
11	Retained Earnings (215, 215.1, 216)	118-119	2,412,437,103	1,981,155,383
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-10,484,701	-10,205,470
16	Total Proprietary Capital (lines 2 through 15)		3,818,092,864	3,187,083,258
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,286,905,000	2,886,905,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	253,720,000	253,720,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		11,024,429	9,377,433
24	Total Long-Term Debt (lines 18 through 23)		3,529,600,571	2,931,247,567
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		702,255,240	737,137,833
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		51,806,170	47,751,904
29	Accumulated Provision for Pensions and Benefits (228.3)		350,773,481	317,947,271
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		177,994,470	207,304,206
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		696,986,890	621,510,132
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,979,816,251	1,931,651,346
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		404,688,334	327,706,374
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		14,213,562	17,892,515
41	Customer Deposits (235)		61,588,110	54,158,079
42	Taxes Accrued (236)	262-263	1,533,340	659,786
43	Interest Accrued (237)		38,983,651	32,471,388
44	Dividends Declared (238)		1,204,917	1,204,917
45	Matured Long-Term Debt (239)		0	0

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		435,372,231	448,424,466		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)					
34	(Less) Expenses of Nonutility Operations (417.1)		35,466	63,472		
35	Nonoperating Rental Income (418)		425,858	444,725		
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		3,105,382	3,623,576		
38	Allowance for Other Funds Used During Construction (419.1)		79,674,257	43,230,379		
39	Miscellaneous Nonoperating Income (421)		1,434,240	867,654		
40	Gain on Disposition of Property (421.1)		289,569			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		84,893,840	48,102,862		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)		3,979,695	1,349,663		
46	Life Insurance (426.2)		-3,832,316	-3,672,520		
47	Penalties (426.3)		71,585	89,527		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,625,507	1,468,435		
49	Other Deductions (426.5)		882,331	1,176,643		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		2,726,802	411,748		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	503,107	434,014		
53	Income Taxes-Federal (409.2)	262-263	-50,570,095	-7,525,669		
54	Income Taxes-Other (409.2)	262-263	-14,048,118	-2,068,613		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	13,349,882	8,070,975		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277		669,017		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-50,765,224	-1,758,310		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		132,932,262	49,449,424		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		153,082,656	129,011,044		
63	Amort. of Debt Disc. and Expense (428)		2,349,110	1,916,021		
64	Amortization of Loss on Reaquired Debt (428.1)		3,387,939	3,601,506		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)					
68	Other Interest Expense (431)		6,122,060	6,683,796		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		32,738,661	17,483,262		
70	Net Interest Charges (Total of lines 62 thru 69)		132,203,104	123,729,105		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		436,101,389	374,144,785		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		436,101,389	374,144,785		

STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,981,155,383	1,611,830,266
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		436,101,389	374,144,785
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24			-4,819,669	(4,819,668)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-4,819,669	(4,819,668)
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		2,412,437,103	1,981,155,383
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

San Diego Gas & Electric Company

Base Period Statement – BB Allocation Demand and Capability Data Workpaper

Docket No. ER12-____-____

SDG&E Load Research Data: 2005-2009
Sum of 12 Coincident Peaks By Customer Class

Customer Class	2005	2006	2007	2008	2009	5-Year Average
KW						
Residential	13,568,601	15,466,619	15,053,564	16,484,543	15,850,027	15,284,671
Small Commercial	4,610,933	4,506,744	4,534,122	4,742,243	4,378,609	4,554,530
Med & Large Comm/Ind	18,329,011	18,160,111	18,811,717	19,103,405	18,293,083	18,539,465
Lighting	119,810	155,706	163,884	134,715	139,195	142,662
Total System	36,628,355	38,289,180	38,563,287	40,464,906	38,660,914	38,521,328
% of Total System						
Residential	37.0%	40.4%	39.0%	40.7%	41.0%	39.7%
Small Commercial	12.6%	11.8%	11.8%	11.7%	11.3%	11.8%
Med & Large Comm/Ind	50.0%	47.4%	48.8%	47.2%	47.3%	48.1%
Lighting	0.3%	0.4%	0.4%	0.3%	0.4%	0.4%
Total System	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand

Customer Class	5-Year Average
KW	
Med & Large Comm/Ind	13,371,083
Secondary	3,281,126
Primary	1,346,288
Transmission	17,998,497
Subtotal	
Standby	
Secondary	39,694
Primary	296,028
Transmission	205,246
Subtotal	540,968
Total	18,539,465

San Diego Gas & Electric Company

Base Period Statement – BD Allocation Energy and Supporting Data Workpaper

Docket No. ER12-____-____

Statement - BD
SAN DIEGO GAS & ELECTRIC COMPANY
Allocation Energy and Supporting Data
September 2012 - August 2013
Sales Forecast

Line No.	Rate Effective Period	(a) Total MWh Sales	(b) Sale for Resale (City of Escondido)	(c) = (a) - (b) Retail Energy Sales @ Meter Level	(d) = (c) x Line 15 Energy Sales @ Transmission Level	Line No.
1	September-12	1,925,668	2	1,925,666	2,003,883	1
2	October-12	1,694,407	2	1,694,405	1,763,230	2
3	November-12	1,646,472	2	1,646,470	1,713,347	3
4	December-12	1,695,054	2	1,695,052	1,763,903	4
5	January-13	1,772,263	2	1,772,261	1,844,248	5
6	February-13	1,659,684	2	1,659,682	1,727,096	6
7	March-13	1,628,624	2	1,628,622	1,694,774	7
8	April-13	1,571,882	2	1,571,880	1,635,728	8
9	May-13	1,573,699	2	1,573,697	1,637,618	9
10	June-13	1,657,157	2	1,657,155	1,724,466	10
11	July-13	1,795,299	2	1,795,297	1,868,219	11
12	August-13	1,816,123	2	1,816,121	1,889,889	12
13		20,436,332	23	20,436,308	21,266,400	13
14	Retail Sales Forecast @ Meter Level			20,436,308	Col. C; Line 13	14
15	Adjustment Factor (See Statement BB)	38,521,328	40,086,005	1.04062	Column B/Column A	15
16	Retail Sales Forecast @ Transmission Level			21,266,400	21,266,400	16

**San Diego Gas & Electric
FERC Forecast Period: September 2012 - August 2013**

<u>SDG&E: System Delivery Determinants</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Total</u>
Customer Class Deliveries (MWh)													
Residential	746,928	640,536	616,602	687,771	758,161	669,794	629,655	583,726	574,992	599,316	666,433	692,867	7,866,781
Small Commercial	188,220	166,792	159,904	156,077	162,609	157,129	156,245	151,974	152,228	163,021	176,532	175,947	1,966,678
Med. & Large Comm./Ind. (AD + PA-T-1)	29,777	26,191	23,531	20,211	17,184	16,526	17,495	20,904	22,594	25,850	28,747	28,211	277,221
Med. & Large Comm./Ind. (AY + AL + DGR)	893,886	794,017	779,549	764,094	767,349	749,252	758,223	748,251	756,834	801,897	856,493	851,980	9,521,826
Med. & Large Comm./Ind. (A6)	57,357	57,374	57,391	57,407	57,424	57,441	57,458	57,474	57,491	57,508	57,525	57,541	689,392
Lighting	9,497	9,495	9,493	9,491	9,535	9,540	9,546	9,552	9,557	9,563	9,568	9,574	114,411
Sale for Resale	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	23.18
Total System	1,925,668	1,694,407	1,646,472	1,695,054	1,772,263	1,659,684	1,628,624	1,571,882	1,573,699	1,657,157	1,795,299	1,816,123	20,436,332
Med. & Large Comm./Ind. Rate Schedule Billing Determinants													
Schedules AD / PA-T-1: Total Deliveries (MWh)	29,777	26,191	23,531	20,211	17,184	16,526	17,495	20,904	22,594	25,850	28,747	28,211	277,221
Total Deliveries (%)	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%
% @ Secondary Service	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%
% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% @ Transmission Service	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Deliveries (MWh)	26,776	23,551	21,159	18,174	15,451	14,861	15,732	18,797	20,316	23,244	25,849	25,367	249,277
MWh @ Secondary Service	3,002	2,640	2,372	2,037	1,732	1,666	1,764	2,107	2,277	2,606	2,898	2,844	27,944
MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
MWh @ Transmission Service	29,777	26,191	23,531	20,211	17,184	16,526	17,495	20,904	22,594	25,850	28,747	28,211	277,221
Non-Coincident Demand (%)	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%
% @ Secondary Service	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%
% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% @ Transmission Service													
Non-Coincident Demand (MW)	105.442	92.745	83.323	71.569	60.848	58.521	61.951	74.021	80.005	91.537	101.793	99.897	981.652
MW @ Secondary Service	15.134	13.311	11.959	10.272	8.733	8.399	8.892	10.624	11.483	13.138	14.610	14.338	140.893
MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MW @ Transmission Service	120.576	106.056	95.282	81.841	69.581	66.920	70.843	84.645	91.488	104.675	116.403	114.235	1,122.545

<u>Schedules AL-TOU / AY-TOU / DG-R:</u>													
<u>Total Deliveries (MWh)</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Total</u>
	893,886	794,017	779,549	764,094	767,349	749,252	758,223	748,251	756,834	801,897	856,493	851,980	9,521,826
<u>Total Deliveries (%)</u>													
% @ Secondary Service	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%
% @ Primary Service	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%
% @ Transmission Service	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<u>Total Deliveries (MWh)</u>													
MWh @ Secondary Service	711,801	632,276	620,755	608,448	611,040	596,629	603,773	595,832	602,667	638,551	682,026	678,432	7,582,230
MWh @ Primary Service	169,213	150,307	147,569	144,643	145,259	141,833	143,532	141,644	143,269	151,799	162,134	161,280	1,802,482
MWh @ Transmission Service	12,872	11,434	11,226	11,003	11,050	10,789	10,918	10,775	10,898	11,547	12,334	12,269	137,114
	893,886	794,017	779,549	764,094	767,349	749,252	758,223	748,251	756,834	801,897	856,493	851,980	9,521,826
<u>Non-Coincident Demand (%)</u>													
% @ Secondary Service	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%
% @ Primary Service	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%
% @ Transmission Service	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%
<u>Non-Coincident Demand (MW)</u>													
MW @ Secondary Service	1,978.807	1,757.727	1,725.700	1,691.486	1,698.691	1,658.630	1,678.489	1,656.413	1,675.415	1,775.171	1,896.031	1,886.041	21,078.601
MW @ Primary Service	390.035	346.459	340.146	333.402	334.822	326.926	330.840	326.489	330.234	349.897	373.719	371.750	4,154.720
MW @ Transmission Service	26.645	23.668	23.237	22.776	22.873	22.334	22.601	22.304	22.560	23.903	25.530	25.396	283.827
	2,395.487	2,127.854	2,089.082	2,047.664	2,056.387	2,007.889	2,031.930	2,005.206	2,028.209	2,148.971	2,295.281	2,283.187	25,517.148
<u>On-Peak Demand (%)</u>													
% @ Secondary Service	0.2530%	0.2266%	0.2266%	0.2266%	0.2266%	0.2266%	0.2266%	0.2266%	0.2530%	0.2530%	0.2530%	0.2530%	0.2381%
% @ Primary Service	0.2318%	0.2084%	0.2084%	0.2084%	0.2084%	0.2084%	0.2084%	0.2084%	0.2318%	0.2318%	0.2318%	0.2318%	0.2186%
% @ Transmission Service	0.3219%	0.3165%	0.3165%	0.3165%	0.3165%	0.3165%	0.3165%	0.3165%	0.3219%	0.3219%	0.3219%	0.3219%	0.3189%
<u>On-Peak Demand (MW)</u>													
MW @ Secondary Service	1,800.857	1,432.737	1,406.631	1,378.743	1,384.617	1,351.962	1,368.149	1,350.156	1,524.748	1,615.533	1,725.525	1,716.433	18,056.092
MW @ Primary Service	392.235	313.241	307.533	301.436	302.720	295.581	299.120	295.186	332.097	351.870	375.827	373.847	3,940.692
MW @ Transmission Service	41.455	36.188	35.529	34.824	34.973	34.148	34.557	34.102	35.082	37.171	39.702	39.492	437.202
	2,234.526	1,782.166	1,749.693	1,715.004	1,722.309	1,681.691	1,701.826	1,679.444	1,891.927	2,004.574	2,141.053	2,129.772	22,433.987

<u>Schedule A6-TOU:</u>		<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>	<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Total</u>
Total Deliveries (MWh)		57,357	57,374	57,391	57,407	57,424	57,441	57,458	57,474	57,491	57,508	57,525	57,541	689,392
Total Deliveries (%)														
% @ Secondary Service		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% @ Primary Service		12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%
% @ Transmission Service		87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%
Total Deliveries (MWh)														
MWh @ Secondary Service		0	0	0	0	0	0	0	0	0	0	0	0	0
MWh @ Primary Service		7,089	7,091	7,093	7,096	7,098	7,100	7,102	7,104	7,106	7,108	7,110	7,112	85,209
MWh @ Transmission Service		50,268	50,283	50,297	50,312	50,327	50,341	50,356	50,371	50,385	50,400	50,415	50,429	604,183
		57,357	57,374	57,391	57,407	57,424	57,441	57,458	57,474	57,491	57,508	57,525	57,541	689,392
Non-Coincident Demand (%)														
% @ Secondary Service		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% @ Primary Service		0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%
% @ Transmission Service		0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%
Non-Coincident Demand (MW)														
MW @ Secondary Service		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MW @ Primary Service		13.661	13.665	13.669	13.673	13.677	13.681	13.685	13.689	13.693	13.697	13.701	13.705	164,197
MW @ Transmission Service		95.610	95.637	95.665	95.693	95.721	95.749	95.777	95.805	95.833	95.861	95.889	95.917	1,149,156
		109.271	109.303	109.334	109.366	109.398	109.430	109.462	109.494	109.526	109.558	109.590	109.622	1,313,353
Coincident Peak Demand (%)														
% @ Secondary Service		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% @ Primary Service		0.1604%	0.1546%	0.1546%	0.1546%	0.1546%	0.1546%	0.1546%	0.1546%	0.1604%	0.1604%	0.1604%	0.1604%	0.1570%
% @ Transmission Service		0.1550%	0.1468%	0.1468%	0.1468%	0.1468%	0.1468%	0.1468%	0.1468%	0.1550%	0.1550%	0.1550%	0.1550%	0.1502%
Coincident Peak Demand (MW)														
MW @ Secondary Service		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MW @ Primary Service		11.371	10.963	10.967	10.970	10.973	10.976	10.979	10.983	11.398	11.401	11.405	11.408	133,793
MW @ Transmission Service		77.915	73.815	73.836	73.858	73.879	73.901	73.922	73.944	78.097	78.120	78.143	78.165	907,596
		89.287	84.778	84.803	84.828	84.852	84.877	84.902	84.927	89.495	89.521	89.547	89.573	1,041,389
Schedule S: Standby Determinants:														
Contracted Standby Demand (MW)														
MW @ Secondary Service		11.518	11.518	11.518	11.518	11.518	11.518	11.518	11.518	11.518	11.518	11.518	11.518	138,216
MW @ Primary Service		85.898	85.898	85.898	85.898	85.898	85.898	85.898	85.898	85.898	85.898	85.898	85.898	1,030,776
MW @ Transmission Service		59.556	59.556	59.556	59.556	59.556	59.556	59.556	59.556	59.556	59.556	59.556	59.556	714,672
		156.972	156.972	156.972	156.972	156.972	156.972	156.972	156.972	156.972	156.972	156.972	156.972	1,883,664

The forecast of electricity sales is based on the energy demand forecast adopted by the California Energy Commission on June 13, 2012, supporting the analysis and recommendations of the 2011 Integrated Energy Policy Report and the 2012 Integrated Energy Policy Report Update. (California Energy Demand 2012-2022 Final Forecast, Volume 2, Electricity Demand by Utility Planning Area, <http://www.energy.ca.gov/2012publications/CEC-200-2012-001-CEC-200-2012-001-SF-V2.pdf>). Sales and billing determinants by month and by rate schedule for the subject forecast period in this filing (September 2012 - August 2013) are based on historical billing determinant factors developed by SDG&E.

San Diego Gas & Electric Company

Base Period Statement – BG Revenue Data to Reflect Changed Rates Workpapers

Docket No. ER12-____-____

San Diego Gas & Electric Company
FERC Forecast Period: September 2012 - August 2013

Line No.	System Delivery Determinants	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
1	Customer Class	746,928	640,536	616,602	687,771	758,161	669,794	629,655	583,726	574,992	599,316	666,433	692,867	7,866,781
2	Deliveries (MWh)	188,220	166,792	159,904	156,077	162,609	157,129	156,245	151,974	152,228	163,021	176,532	175,947	1,966,678
3	Residential	29,777	26,191	23,531	20,211	17,184	16,526	17,495	20,904	22,594	25,850	28,747	28,211	277,221
4	M.& L. C./I. (AD, PA-T-1)	893,886	794,017	779,549	764,094	767,349	749,252	758,223	748,251	756,834	801,897	856,493	851,980	9,521,826
5	M.& L. C./I. (AY, AL, DG-R)	57,357	57,374	57,391	57,407	57,424	57,441	57,458	57,474	57,491	57,508	57,525	57,541	689,392
6	M.& L. C./I. (A6)	9,497	9,495	9,493	9,491	9,535	9,540	9,546	9,552	9,557	9,563	9,568	9,574	114,411
7	Lighting	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	23.2
8	Sale for Resale	1,925,668	1,694,407	1,646,472	1,695,054	1,772,263	1,659,684	1,628,624	1,571,882	1,573,699	1,657,157	1,795,299	1,816,123	20,436,332
9	Total System	29,777	26,191	23,531	20,211	17,184	16,526	17,495	20,904	22,594	25,850	28,747	28,211	277,221
10	% @ Secondary Service	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%	89.92%
11	% @ Primary Service	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%	10.08%
12	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	Total Deliveries (MWh)	26,776	23,551	21,159	18,174	15,451	14,861	15,732	18,797	20,316	23,244	25,849	25,367	249,277
14	MWh @ Secondary Service	3,002	2,640	2,372	2,037	1,732	1,666	1,764	2,107	2,277	2,606	2,898	2,844	27,944
15	MWh @ Primary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
16	MWh @ Transmission Service	29,777	26,191	23,531	20,211	17,184	16,526	17,495	20,904	22,594	25,850	28,747	28,211	277,221
17	Non-coincident Demand (%)	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%	0.3938%
18	% @ Secondary Service	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%	0.5042%
19	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
20	% @ Transmission Service	105.442	92.745	83.323	71.569	60.848	58.521	61.951	74.021	80.005	91.537	101.793	99.897	981.652
21	MW @ Secondary Service	15.134	13.311	11.959	10.272	8.733	8.399	8.892	10.624	11.483	13.138	14.610	14.338	140.893
22	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
23	MW @ Transmission Service	120.576	106.056	95.282	81.841	69.581	66.920	70.843	84.645	91.488	104.675	116.403	114.235	1,122.545
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25														
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41														
42														
43														
44														

Line No.	Schedules	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
45	AL-TOU / AY-TOU / DG-R:													
46	Total Deliveries (MWh)	893,886	794,017	779,549	764,094	767,349	749,252	758,223	748,251	756,834	801,897	856,493	851,980	9,521,826
47														
48														
49	Total Deliveries (%)													
50	% @ Secondary Service	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%	79.63%
51	% @ Primary Service	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%	18.93%
52	% @ Transmission Service	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%	1.44%
53	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
54	Total Deliveries (MWh)													
55	MWh @ Secondary Service	711,801	632,276	620,755	608,448	611,040	596,629	603,773	595,832	602,667	638,551	682,026	678,432	7,582,230
56	MWh @ Primary Service	169,213	150,307	147,569	144,643	145,259	141,833	143,532	141,644	143,269	151,799	162,134	161,280	1,802,482
57	MWh @ Transmission Service	12,872	11,434	11,226	11,003	11,050	10,789	10,918	10,775	10,898	11,547	12,334	12,269	137,114
58	893,886	794,017	779,549	764,094	767,349	749,252	758,223	748,251	748,251	756,834	801,897	856,493	851,980	9,521,826
59	Non-coincident Demand (%)													
60	% @ Secondary Service	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%	0.2780%
61	% @ Primary Service	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%	0.2305%
62	% @ Transmission Service	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%	0.2070%
63														
64	Non-coincident Demand (MW)													
65	MW @ Secondary Service	1,978.807	1,757.727	1,725.700	1,691.486	1,698.691	1,658.630	1,678.489	1,656.413	1,675.415	1,775.171	1,896.031	1,886.041	21,078.601
66	MW @ Primary Service	390.035	346.459	340.146	333.402	334.822	326.926	330.840	326.489	330.234	349.897	373.719	371.750	4,154.720
67	MW @ Transmission Service	26.645	23.668	23.237	22.776	22.873	22.334	22.601	22.304	22.560	23.903	25.530	25.396	283.827
68	2,395.487	2,127.854	2,089.082	2,047.664	2,056.387	2,007.889	2,031.930	2,031.930	2,005.206	2,028.209	2,148.971	2,295.281	2,283.187	25,517.148
69	On-peak Demand (%)													
70	% @ Secondary Service	0.2530%	0.2266%	0.2266%	0.2266%	0.2266%	0.2266%	0.2266%	0.2266%	0.2530%	0.2530%	0.2530%	0.2530%	0.2381%
71	% @ Primary Service	0.2318%	0.2084%	0.2084%	0.2084%	0.2084%	0.2084%	0.2084%	0.2084%	0.2318%	0.2318%	0.2318%	0.2318%	0.2186%
72	% @ Transmission Service	0.3219%	0.3165%	0.3165%	0.3165%	0.3165%	0.3165%	0.3165%	0.3165%	0.3219%	0.3219%	0.3219%	0.3219%	0.3189%
73														
74	On-peak Demand (MW)													
75	MW @ Secondary Service	1,800.857	1,432.737	1,406.631	1,378.743	1,384.617	1,351.962	1,368.149	1,350.156	1,524.748	1,615.533	1,725.525	1,716.433	18,056.092
76	MW @ Primary Service	392.235	313.241	307.533	301.436	302.720	295.581	299.120	295.186	332.097	351.870	375.827	373.847	3,940.692
77	MW @ Transmission Service	41.433	36.188	35.529	34.824	34.973	34.148	34.537	34.102	35.082	37.171	39.702	39.492	437.202
78	2,234.526	1,782.166	1,749.693	1,715.004	1,722.309	1,681.691	1,679.444	1,701.826	1,679.444	1,891.927	2,004.574	2,141.053	2,129.772	22,433.987
79														
80														
81														

San Diego Gas & Electric Company

FERC Forecast Period: September 2012 - August 2013

Line No.	Schedule A6-TOU: Total Deliveries (MWh)	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
82		57,357	57,374	57,391	57,407	57,424	57,441	57,458	57,474	57,491	57,508	57,525	57,541	689,392
83														
84														
85	Total Deliveries (%)													
86	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
87	% @ Primary Service	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%	12.36%
88	% @ Transmission Service	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%	87.64%
89		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
90	Total Deliveries (MWh)													
91	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
92	MWh @ Primary Service	7,089	7,091	7,093	7,096	7,098	7,100	7,102	7,104	7,106	7,108	7,110	7,112	85,209
93	MWh @ Transmission Service	50,268	50,283	50,297	50,312	50,327	50,341	50,356	50,371	50,385	50,400	50,415	50,429	604,183
94		57,357	57,374	57,391	57,407	57,424	57,441	57,458	57,474	57,491	57,508	57,525	57,541	689,392
95	Non-coincident Demand (%)													
96	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
97	% @ Primary Service	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%	0.1927%
98	% @ Transmission Service	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%	0.1902%
99														
100	Non-coincident Demand (MW)													
101	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
102	MW @ Primary Service	13.661	13.665	13.669	13.673	13.677	13.681	13.685	13.689	13.693	13.697	13.701	13.705	164,197
103	MW @ Transmission Service	95.610	95.637	95.665	95.693	95.721	95.749	95.777	95.805	95.833	95.861	95.889	95.917	1,149,156
104		109.271	109.303	109.334	109.366	109.398	109.430	109.462	109.494	109.526	109.558	109.590	109.622	1,313,353
105	Coincident Peak Demand (%)													
106	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
107	% @ Primary Service	0.1604%	0.1546%	0.1546%	0.1546%	0.1546%	0.1546%	0.1546%	0.1546%	0.1604%	0.1604%	0.1604%	0.1604%	0.1570%
108	% @ Transmission Service	0.1550%	0.1468%	0.1468%	0.1468%	0.1468%	0.1468%	0.1468%	0.1468%	0.1550%	0.1550%	0.1550%	0.1550%	0.1502%
109														
110	Coincident Peak Demand (MW)													
111	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
112	MW @ Primary Service	11.371	10.963	10.967	10.970	10.973	10.976	10.979	10.983	11.398	11.401	11.405	11.408	133,793
113	MW @ Transmission Service	77.915	73.815	73.836	73.858	73.879	73.901	73.922	73.944	78.097	78.120	78.143	78.165	907,596
114		89.287	84.778	84.803	84.828	84.852	84.877	84.902	84.927	89.495	89.521	89.547	89.573	1,041,389
115														
116														
117														

San Diego Gas & Electric Company														Line
FERC Forecast Period: September 2012 - August 2013														No.
Line No.	Med. & Large Comm./Ind. Class Total:	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
118	Total Deliveries (MWh)	981,020	877,583	860,471	841,713	841,957	823,219	833,176	826,629	836,919	885,255	942,764	937,733	10,488,439
119														
120														
121														
122	Total Deliveries (MWh)	738,577	655,827	641,914	626,622	626,491	611,490	619,505	614,629	622,983	661,795	707,874	703,799	7,831,507
123	MWh @ Secondary Service	179,303	160,039	157,034	153,776	154,089	150,599	152,397	150,855	152,652	161,513	172,142	171,236	1,915,634
124	MWh @ Primary Service	63,140	61,716	61,523	61,315	61,376	61,130	61,274	61,145	61,284	61,947	62,748	62,698	741,297
125	MWh @ Transmission Service	981,020	877,583	860,471	841,713	841,957	823,219	833,176	826,629	836,919	885,255	942,764	937,733	10,488,439
126														
127	Non-coincident Demand (MW)	2,084,250	1,850,472	1,809,023	1,763,055	1,759,539	1,717,150	1,740,440	1,730,435	1,755,420	1,866,708	1,997,824	1,985,938	22,060,253
128	MW @ Secondary Service	418,830	373,435	365,774	357,347	357,233	349,006	353,417	350,802	355,410	376,732	402,030	399,793	4,459,811
129	MW @ Primary Service	122,255	119,305	118,902	118,469	118,594	118,083	118,378	118,109	118,392	119,764	121,419	121,312	1,432,983
130	MW @ Transmission Service	2,625,334	2,343,213	2,293,699	2,238,871	2,235,366	2,184,240	2,212,235	2,199,346	2,229,223	2,363,203	2,521,273	2,507,044	27,953,046
131														
132	Schedule S													
133	Standby Determinants:													
134	Standby Demand (MW)	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	11,518	138,216
135	MW @ Secondary Service	85,898	85,898	85,898	85,898	85,898	85,898	85,898	85,898	85,898	85,898	85,898	85,898	1,030,776
136	MW @ Primary Service	59,556	59,556	59,556	59,556	59,556	59,556	59,556	59,556	59,556	59,556	59,556	59,556	714,672
137	MW @ Transmission Service	156,972	156,972	156,972	156,972	156,972	156,972	156,972	156,972	156,972	156,972	156,972	156,972	1,883,664
138														
139														
140														

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
 Transmission Revenues Data to Reflect Changed Rates
 Calculation of Total Rate Impact
 Rate Effective Period - Twelve Months Ending August 31, 2013

Line No.	Description	Reference	Line No.
1	System Sales (kWh)	CPUC-adopted 2009 sales.	1
2			2
3	Transmission Revenues under Changed Rates	Statement BG, Page BG-2, Line 22	3
4			4
5	Transmission Revenues under Present Rates	Statement BH, Page BH-1, Line 22	5
6			6
7	Incremental Transmission Revenue Change	Line 3 Less Line 5 * (Page BG-16 Line 17 / Page BGWP-5 Line 1)	7
8			8
9	Incremental Transmission Rate Change (cents / kWh)	Line 7 / Line 1 x 100	9
10			10
11	Present Base Transmission Rate (cents / kWh)	Current system transmission rate excluding TRBAA and TACBAA rate components.	11
12			12
13	Proposed Base Transmission Rate (cents / kWh)	Line 9 + Line 11	13

20,890,000,000

\$ 578,753,680

\$ 398,505,464

\$ 176,333,563

0.844

1.670

2.514