

# **San Diego Gas & Electric Company**

## **Volume - 2**

### **TO4 - Cycle 3**

**Base Period and TU Period Work  
Papers; Forecast Period Capital  
Additions Work Papers; and  
Depreciation Error Correction Work  
Papers**

**December 1, 2015**

**Docket No. ER16-    -**

# **San Diego Gas & Electric Company**

## **Volume 2**

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# **San Diego Gas & Electric Company**

## **TO4 Cycle 3**

### **Base Period & True-Up Period**

### **Formula Cost Statement Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

# **San Diego Gas & Electric Company**

## **Base Period & True Up Period**

## **Statement - AD Cost of Plant Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AD - Workpapers**  
**Cost of Plant**

Base Period & True-Up Period 12 - Months Ending December 31, 2014  
(\$1,000)

Line No	(a) 31-Dec-13	(b) 31-Dec-14	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ 93,154	\$ 130,236	\$ 111,695	Stmt AD WP; Page AD-1; Line 3	1
2					2
3			535,521	Stmt AD WP; Page AD-2; Line 15	3
4					4
5			-	Stmt AD WP; Page AD-3; Line 15	5
6					6
7			-	Stmt AD WP; Page AD-4; Line 15	7
8					8
9			479,465	Stmt AD WP; Page AD-5; Line 15	9
10					10
11			\$ 1,126,681	Sum Lines 1 thru 9	11
12					12
13	5,209,303	5,439,809	5,324,556	Stmt AD WP; Page AD-6; Line 3	13
14					14
15			3,958,529	Stmt AD WP; Page AD-7; Line 15	15
16					16
17			-	Stmt AD WP; Page AD-8; Line 15	17
18					18
19			3,958,529	Sum Lines 15 thru 17	19
20					20
21	266,956	301,645	284,301	Stmt AD WP; Page AD-9; Line 3	21
22					22
23	533,998	619,062	576,530	Stmt AD WP; Page AD-10; Line 3	23
24					24
25			\$ 11,270,597	Sum Lines 11; 13; 19; 21; 23	25
26					26
27			17.11%	Statement AI; Line 19	27
28					28
29			\$ 3,958,529	See Line 19 Above	29
30					30
31			19,111	Line 1 x Line 27	31
32					32
33			48,644	Line 21 x Line 27	33
34					34
35			98,644	Line 23 x Line 27	35
36					36
37			\$ 4,124,928	Sum Lines 29; 31; 33; 35	37
38					38
39			36.60%	Line 37 / Line 25	39

<sup>a</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance using beginning and ending year balances.

<sup>b</sup> The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month average balance.

<sup>1</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

<sup>2</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>3</sup> The purpose of this footnote is to indicate for incentive projects the cost of the project.

<sup>4</sup> Used to allocate all elements of working capital, other than working cash.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Dec-13	\$ 93,154	I-wp2	1
2	Dec-14	130,236	I-wp1	2
3	<b>Beginning and End Period Average</b>	<b>\$ 111,695</b>		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD / TRUE UP PERIOD - 12/31/2014 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-13	\$ 505,116	SP-wp2	\$ 519,390	SP-wp2	1
2	Jan-14	505,175	"	519,449	"	2
3	Feb	505,288	"	519,562	"	3
4	Mar	505,501	"	519,774	"	4
5	Apr	525,417	"	539,691	"	5
6	May	525,958	"	540,231	"	6
7	Jun	524,270	"	538,544	"	7
8	Jul	528,931	"	543,204	"	8
9	Aug	529,308	"	543,581	"	9
10	Sep	529,205	"	543,479	"	10
11	Oct	529,224	"	543,497	"	11
12	Nov	531,075	"	545,349	"	12
13	Dec-14	531,749	SP-wp1	546,023	SP-wp1	13
14	Total 13 Months	\$ 6,776,219		\$ 6,961,773		14
15	13-Month Average Balance	\$ 521,248		\$ 535,521		15

Column 2 represents the monthly ratemaking plant balances for the base & true-up periods. 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-Element Adjustment Factor.



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 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-13	\$ -	NP-wp2	\$ -	NP-wp2	1
2	Jan-14	-	"	-	"	2
3	Feb	-	"	-	"	3
4	Mar	-	"	-	"	4
5	Apr	-	"	-	"	5
6	May	-	"	-	"	6
7	Jun	-	"	-	"	7
8	Jul	-	"	-	"	8
9	Aug	-	"	-	"	9
10	Sep	-	"	-	"	10
11	Oct	-	"	-	"	11
12	Nov	-	"	-	"	12
13	Dec-14	-	NP-wp1	-	NP-wp1	13
14	Total 13 Months	\$ -		\$ -		14
15	13-Month Average Balance	\$ -		\$ -		15

Column 2 represents the monthly ratemaking plant balances for the base & true-up periods. 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-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**HYDRAULIC PRODUCTION PLANT**

Line No.	Month	(1) Total Hydraulic Production Per Book	Reference From	(2) Hydraulic Production Adjusted Book	Reference From	Line No.
1	Dec-13	\$ -		\$ -		1
2	Jan-14	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-14	-		-		13
14	<b>Total 13 Months</b>	-		-		14
15	<b>13 - Month Average Balance</b>	\$ -		\$ -		15

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK  
(\$1,000)

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Dec-13	\$ 518,525	OP-wp2	\$ 478,117	OP-wp2	1
2	Jan-14	520,524	"	478,264	"	2
3	Feb	520,571	"	478,311	"	3
4	Mar	520,643	"	478,379	"	4
5	Apr	521,178	"	478,909	"	5
6	May	520,981	"	478,713	"	6
7	Jun	519,713	"	477,445	"	7
8	Jul	519,713	"	477,445	"	8
9	Aug	519,402	"	477,133	"	9
10	Sep	519,423	"	477,154	"	10
11	Oct	525,085	"	482,817	"	11
12	Nov	526,879	"	484,610	"	12
13	Dec-14	526,993	OP-wp1	485,751	OP-wp1	13
14	Total 13 Months	\$ 6,779,630		\$ 6,233,048		14
15	13-Month Average Balance	\$ 521,510		\$ 479,465		15

Column 2 represents the monthly ratemaking plant balances for the base & true-up periods. 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-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 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-13	\$ 5,127,373	D-wp2	\$ 5,209,303	D-wp2	1
2	Dec-14	5,356,715	D-wp1	5,439,809	D-wp1	2
3	Beginning and End Period Average	\$ 5,242,044		\$ 5,324,556		3

Column 2 represents the monthly ratemaking plant balances for the base & true-up periods. 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-Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 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-13	(a) \$ 3,838,064	T-wp2	\$ 3,782,491	T-wp2	1
2	Jan-14	3,841,569	"	3,786,033	"	2
3	Feb	3,848,949	"	3,793,409	"	3
4	Mar	3,850,014	"	3,794,475	"	4
5	Apr	3,854,320	"	3,798,780	"	5
6	May	3,854,597	"	3,799,054	"	6
7	Jun	4,049,317	"	3,993,368	"	7
8	Jul	4,075,396	"	4,019,448	"	8
9	Aug	4,107,864	"	4,051,915	"	9
10	Sep	4,125,863	"	4,069,943	"	10
11	Oct	4,140,727	"	4,084,829	"	11
12	Nov	4,175,529	"	4,119,629	"	12
13	Dec-14	4,423,408	T-wp1	4,367,505	T-wp1	13
14	Total 13 Months	\$ 52,185,616		\$ 51,460,881		14
15	13-Month Average Balance	\$ 4,014,278		\$ 3,958,529		15

Column 2 represents the monthly ratemaking plant balances for the base & true-up periods. 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-Element Adjustment Factor.

(a) The beginning per book and ratemaking balances on December 31, 2013 for the TO4 Cycle 3 differ from the ending balances on the TO4 Cycle 2 True-Up filing as a result of the 2014 FERC audit adjustments related to AFUDC. The adjustments were booked in December, 2014 for the period covering October 2003 thru July, 2014. The monthly balances shown above reflect the actual monthly impacts of the AFUDC adjustments.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
 REVISED Balances as of 12/31/2013  
 In Thousands

Line No	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans									1
2	310 1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340 0	Land	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	4	-	-	-	-	-	3,583	4
5	361 0	Land & Land Rights Structures & Improvements	-	-	3,583	-	-	-	-	1,076	5
6	TOTAL	TRANSMISSION RELATED	-	4	4,659	-	-	-	-	4,664	6
7	350.0	Land & Land Rights	188,256	-	-	-	-	-	(5,659)	182,597	7
8	352.0	Structures & Improvements	268,604	-	-	(1,928)	-	-	(36,371)	230,305	8
9	353.0	Station Equipment	961,318	-	-	(10,619)	(1,420)	-	(2,513)	946,766	9
10	354 0	Towers and Fixtures	846,121	-	-	-	-	-	-	846,121	10
11	355.0	Poles and Fixtures	297,383	-	-	-	-	-	-	297,383	11
12	356.0	OH Conductors and Device	489,024	-	-	-	-	-	-	489,024	12
13	357.0	Underground Conduit	245,401	-	-	-	-	-	-	245,401	13
14	358.0	UG Conductors & Devices	280,816	-	-	(1,726)	-	-	-	279,090	14
15	359.0	Roads & Trails	261,142	-	-	-	-	-	-	261,142	15
16	TOTAL	TRANSMISSION PLANT	3,838,064	-	-	(14,273)	(1,420)	-	(44,543)	3,777,828	16
17	RECLASS	TRANS PLANT	\$ 3,838,064	\$ 4	\$ 4,659	\$ (14,273)	\$ (1,420)	\$ -	\$ (44,543)	\$ 3,782,491	17

These represents plant transfers to comply with FERC Order No. 888 and reflect the adjusted transmission plant balances.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
 Balances as of 12/31/2014  
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No
1	303 0	Production Related to Trans									1
2	310 1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340 0	Land	-	-	-	-	-	-	-	-	3
4	360 0	Land & Land Rights	-	4	-	-	-	-	-	3,583	4
5	361 0	Land & Land Rights Structures & Improvements	-	-	3,583	-	-	-	-	1,076	5
6	TOTAL	TRANSMISSION RELATED	-	4	4,659	-	-	-	-	4,664	6
7	350 0	Land & Land Rights	215,801	-	-	-	-	-	(5,659)	210,142	7
8	352 0	Structures & Improvements	380,558	-	-	(1,928)	-	-	(36,297)	342,333	8
9	353 0	Station Equipment	1,150,024	-	-	(10,619)	(1,420)	-	(2,917)	1,135,068	9
10	354 0	Towers and Fixtures	846,804	-	-	-	-	-	-	846,804	10
11	355.0	Poles and Fixtures	361,277	-	-	-	-	-	-	361,277	11
12	356 0	OH Conductors and Device	505,663	-	-	-	-	-	-	505,663	12
13	357 0	Underground Conduit	329,312	-	-	-	-	-	-	329,312	13
14	358.0	UG Conductors & Devices	338,228	-	-	(1,726)	-	-	-	336,502	14
15	359.0	Roads & Trails	295,741	-	-	-	-	-	-	295,741	15
16	TOTAL	TRANSMISSION PLANT	4,423,408	-	-	(14,273)	(1,420)	-	(44,873)	4,362,841	16
17	RECLASS TRANS PLANT		\$ 4,423,408	\$ 4	\$ 4,659	\$ (14,273)	\$ (1,420)	\$ -	\$ (44,873)	\$ 4,367,505	17

These represents plant transfers to comply with FERC Order No. 888 and reflect the adjusted transmission plant balances.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**INCENTIVE TRANSMISSION PLANT**

Line No.	Month	(1) Total Incentive Transmission Plant Per Book	Reference From	(2) Incentive Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-13	\$ -		-		1
2	Jan-14	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-14	-		-		13
14	Total 13 Months	-		-		14
15	13 - Month Average Balance	\$ -		-		15



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**GENERAL PLANT**

Line No.	Month	Adjusted FERC General Plant Balance	Reference From	Line No.
1	Dec-13	\$ 266,956	G-wp2	1
2	Dec-14	301,645	G-wp1	2
3	<b>Beginning and End Period Average</b>	<b>\$ 284,301</b>		3

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-13	\$ 533,999	C-wp2	1
2	Dec-14	619,062	C-wp1	2
3	Beginning and End Period Average	\$ 576,530		3

# **San Diego Gas & Electric Company**

## **Statement AD**

**The following pages come from FERC  
Form 1 & support the preceding  
pages.**

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 2014/Q4
FOOTNOTE DATA			

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

**Reclassification of 2014 Electric Plant-in-Service for Ratemaking**  
Plant in Service Classified under FERC Seven Factor Test  
In Accordance with Guidelines in FERC Order 888

	BOY 2013 <sup>4</sup>	EOY 2014
<u>Intangible Plant</u>	<u>93,153,966</u>	<u>130,236,073</u>
Steam Production Plant	519,389,793	546,022,555
Nuclear Production Plant	-	- *
Other Production Plant	478,117,192	485,750,987
Transmission Plant	3,783,948,531	4,367,504,895
<u>Distribution Plant</u>	<u>5,209,303,219</u>	<u>5,439,808,068</u>
<u>General Plant</u>	<u>266,955,906</u>	<u>301,645,135</u>
Ratemaking Electric	10,350,868,607	11,270,967,714
ASC 410 (FAS 143 and FIN 47)	7,259,719	16,178,745
Cuyamaca Permanent Adjustment	14,105,025	14,105,025
Total Electric Plant-in-Service	10,372,233,351	11,301,251,484

Total 13-Month Average Plant Balance for 2014 - Steam Production

535,521,019

Total 13-Month Average Plant Balance for 2014 - Nuclear Production

0 \*

Total 13-Month Average Plant Balance for 2014 - Other Production

479,465,243

Total 13-Month Average Plant Balance for 2014 - Transmission Plant

3,958,529,302

\* As a result of the SONGS plant closure, the December 2014 Nuclear Production Plant Balance is zero.

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>2014/Q4</u>
--------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------	---------------------------------------	------------------------------------------------

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>2013</u>	<u>2014</u>
Total common plant	Σ① 733,041,024	Σ② 827,402,190
Electric share (see AD-12A)	<u>72.85% ②</u>	<u>74.82% ③</u>
Common plant - Electric	533,998,531	<u>619,062,319</u>

Account	Balance Beg of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	① 216,257,971	49,313,481	4,248,656	78,282		261,401,078 ②
389 Land & Land Rights	8,249,876					8,249,876
390 Structures & Improvements	278,101,633	26,330,447	904,092			303,527,988
391 Office Furniture & Equipment	101,946,818	9,780,974	37,337	(702)		111,689,753
392 Transportation Equipment	67,312					67,312
393 Stores Equipment	144,926		65,785			79,141
394 Tools, Shop & Garage Equip	2,552,179	④ 2,522,179	11,128			⑤ 2,511,051
395 Laboratory Equipment	2,182,676		92,440			2,090,236
396 Power Operated Equipment						
397 Communication Equipment	121,063,010	14,674,215	23,427	(409,458)		135,304,341
398 Miscellaneous Equipment	2,474,623	6,791				2,481,414
SPL Topside				(239,322)		(239,322)
FIN 47 ARC - Common	1,088,265					1,088,265
Fleet Capital Lease	22,119,362		3,195,776	239,322		19,162,908
TOTAL COMMON PLANT	⑥ 756,218,651	100,105,908	8,578,641	(331,877)		847,414,041
Construction Work in Progress	99,590,207	50,893,540				150,483,747
TOTAL COMMON PLANT	855,808,858	150,999,448	8,578,641	(331,877)		997,897,788

② See derivation of 72.85% on page AH-4A.  
 ③ See derivation of 74.82% on page AH-5A.  
 ④ Totals are not affected. Ending balance is correct.

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
--------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	------------------------------------------------

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, 2013 Accumulated Depreciation
303 Misc. Intangible Plant	139,603,548
389 Land & Land Rights	27,275
390 Structures & Improvements	116,248,552
391 Office Furniture & Equipment	60,437,123
392 Transportation Equipment	(322,395)
393 Stores Equipment	113,350
394 Tools, Shop & Garage Equipment	343,576
395 Laboratory Equipment	929,696
396 Power Operated Equipment	(192,979)
397 Communication Equipment	53,080,042
398 Miscellaneous Equipment	1,212,198
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	673,573
Fleet Capital Lease	18,618,389
Total Accumulated Depreciation	390,771,948 =====

<u>Split of Common Utility Plant</u> to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2013	
		Balance End of Year	Accumulated Depreciation
<u>Electric</u>	72.85%	550,905,287	284,677,364
Gas	27.15%	205,313,364	106,094,584
Total	100.00%	756,218,651 =====	390,771,948 =====

See AD-12

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>2014/Q4</u>
--------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------	---------------------------------------	------------------------------------------------

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.

ACCOUNT	December 31, 2014 Accumulated Depreciation
303 Misc. Intangible Plant	169,387,320
389 Land & Land Rights	27,776
390 Structures & Improvements	130,654,027
391 Office Furniture & Equipment	73,437,832
392 Transportation Equipment	(315,661)
393 Stores Equipment	57,096
394 Tools, Shop & Garage Equipment	489,284
395 Laboratory Equipment	927,472
396 Power Operated Equipment	(192,979)
397 Communication Equipment	62,321,488
398 Miscellaneous Equipment	1,448,084
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	674,032
Fleet Capital Lease	17,828,995
	-----
Total Accumulated Depreciation	456,744,766 =====

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2014	
		Balance End of Year	Accumulated Depreciation
Electric	74.82%	634,035,185	341,736,434
Gas	25.18%	213,378,856	115,008,332
		-----	-----
Total	100.00%	847,414,041 =====	456,744,766 =====

See AD-12

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 2014/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3 TRANSMISSION PLANT			
48	(350) Land and Land Rights	188,318,356	27,605,048	
49	(352) Structures and Improvements	268,634,128	112,735,857	
50	(353) Station Equipment	961,834,651	194,505,776	
51	(354) Towers and Fixtures	846,137,840	684,220	
52	(355) Poles and Fixtures	297,939,390	69,962,070	
53	(356) Overhead Conductors and Devices	489,095,724	17,958,089	
54	(357) Underground Conduit	245,528,034	84,289,936	
55	(358) Underground Conductors and Devices	280,882,387	57,673,306	
56	(359) Roads and Trails	261,150,443	34,677,374	
57	(359 1) Asset Retirement Costs for Transmission Plant	2,199,522		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	3,841,720,475	599,991,676	
59	4 DISTRIBUTION PLANT			
60	(360) Land and Land Rights	93,260,207	4,920,945	
61	(361) Structures and Improvements	3,986,700	32,170	
62	(362) Station Equipment	427,752,901	39,776,620	
63	(363) Storage Battery Equipment	6,219,012	673,552	
64	(364) Poles, Towers, and Fixtures	554,252,919	44,940,737	
65	(365) Overhead Conductors and Devices	432,249,624	37,422,969	
66	(366) Underground Conduit	1,017,150,649	41,227,036	
67	(367) Underground Conductors and Devices	1,333,219,834	45,203,246	
68	(368) Line Transformers	539,718,902	26,168,397	
69	(369) Services	443,310,115	14,403,208	
70	(370) Meters	243,678,889	2,825,040	
71	(371) Installations on Customer Premises	6,705,265	1,162,271	
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	25,868,159	793,047	
74	(374) Asset Retirement Costs for Distribution Plant	3,680,346		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	5,131,053,522	259,549,238	
76	5 REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6 GENERAL PLANT			
86	(389) Land and Land Rights	7,312,143		
87	(390) Structures and Improvements	32,162,357	311,312	
88	(391) Office Furniture and Equipment			
89	(392) Transportation Equipment	58,146		
90	(393) Stores Equipment	17,466		
91	(394) Tools, Shop and Garage Equipment	22,313,141	713,031	
92	(395) Laboratory Equipment	277,000	1,870,777	
93	(396) Power Operated Equipment	92,162		
94	(397) Communication Equipment	203,362,732	32,175,584	
95	(398) Miscellaneous Equipment	1,360,761	155,042	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	266,955,908	35,225,746	
97	(399) Other Tangible Property			
98	(399 1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	266,955,908	35,225,746	
100	TOTAL (Accounts 101 and 106)	10,372,233,351	968,255,235	
101	(102) Electric Plant Purchased (See Instr 8)			
102	(Less) (102) Electric Plant Sold (See Instr 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	10,372,233,351	968,255,235	



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 2014/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No
					47
	-122,726		<del>215,800,678</del>		48
479,327	-380,889	48,648	<del>380,558,417</del>		49
4,465,972	-2,122,579	272,016	<del>1,150,023,892</del>		50
	-18,109		<del>846,803,951</del>		51
4,830,872	-1,793,984		<del>361,276,604</del>		52
1,139,700	-251,394		<del>605,662,719</del>		53
	-505,822		<del>629,312,148</del>		54
	-227,413		<del>338,228,280</del>		55
	-86,972		<del>295,740,845</del>		56
	4,573,701		<del>6,773,223</del>		57
<del>10,915,872</del>	<del>-936,187</del>	<del>320,664</del>	<del>4,430,180,757</del>		58
					59
44,314	25,480		98,162,318		60
			4,018,870		61
636,726	-549,265	-535,726	465,807,804		62
			6,892,564		63
8,941,823		44,019	590,295,852		64
2,553,380			467,119,213		65
2,494,382			1,055,883,303		66
6,190,117	-1,036		1,372,231,927		67
5,384,822			560,502,477		68
2,126,166		-44,019	455,543,138		69
625,744			245,878,185		70
32,607		-7,104	7,827,825		71
					72
117,595		7,104	26,550,715		73
	4,345,324		8,025,670		74
29,147,676	3,820,503	-535,726	5,364,739,861		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			7,312,143		86
			32,473,669		87
					88
			58,146		89
1,745	-1		15,720		90
253,246	398		22,773,324		91
			2,147,777		92
31,633			60,529		93
317,399	-148,635	215,743	235,288,025		94
			1,515,803		95
604,023	-148,238	215,743	301,645,136		96
					97
					98
604,023	-148,238	215,743	301,645,136		99
40,906,509	1,669,407		11,301,251,484		100
					101
					102
					103
40,906,509	1,669,407		11,301,251,484		104

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Dec-13 Balance Beg. Of Year	2 Jan-14 Additions	3 Jan-14 Retirements	4 Jan-14 AFUDC Audit Adjustments <sup>D</sup>	5 Jan-14 Adjustments <sup>E</sup>	6 Jan-14 Transfers	7 (Sum Col 1-6) Jan-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 188,255,508	\$ 350,010	\$ -	\$ -	\$ (48,748)	\$ -	\$ 188,556,770	2
3	(352)	Structures and Improvements	268,603,956	55,347	(133,876)	-	(7,152)	-	268,518,275	3
4	(353)	Station Equipment	961,318,244	2,610,814	(1,390,927)	(7,564)	(1,387,041)	-	961,143,527	4
5	(354)	Towers and Fixtures	846,120,910	19,287	-	-	(1,180)	-	846,139,018	5
6	(355)	Poles and Fixtures	297,382,860	2,224,767	(47,269)	(293)	(1,035,748)	-	298,524,316	6
7	(356)	Overhead Conductors and Devices	489,023,663	1,663,263	(1,925)	(326)	(171,694)	-	490,512,980	7
8	(357)	Underground Conduit	245,400,504	476,353	-	-	(291,332)	-	245,585,526	8
9	(358)	Underground Conductors and Devices	280,816,440	660,451	-	-	(36,355)	-	281,440,536	9
10	(359)	Roads and Trails	261,141,824	5,738	-	-	-	-	261,147,563	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>3,838,063,910</b>	<b>8,066,030</b>	<b>(1,573,996)</b>	<b>(8,183)</b>	<b>(2,979,251)</b>	<b>-</b>	<b>3,841,568,510</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - January 2014<sup>C</sup></b>	<b>\$ 3,840,263,432</b>	<b>\$ 8,066,030</b>	<b>\$ (1,573,996)</b>	<b>\$ (8,183)</b>	<b>\$ (2,979,251)</b>	<b>\$ -</b>	<b>\$ 3,843,768,033</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								20
21										21
22										22
23	<sup>C</sup>	The beginning per book balance on January 1, 2014 differs from the ending balance in the December 2013 FERC Form 1 as a result of the 2014 FERC audit adjustments related to AFUDC.								23
24		The difference between the beginning balance in column 1, Line 16 of \$3,840,263,432 vs the FERC Form 1, Page 206, Col (b), Line 58 of \$3,841,720,475 = (\$1,457,043). This relates to the								24
25		2013 AFUDC audit adjustments reflected in the beginning balance for 2014.								25
26										26
27	<sup>D</sup>	AFUDC adjustments are the result of the FERC Audit.								27
28										28
29	<sup>E</sup>	Adjustments are related to customer contributions (credits) being cleared back against rate base plant.								29
30										30

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Jan-14 Balance Beg. Of Year	2 Feb-14 Additions	3 Feb-14 Retirements	4 Feb-14 AFUDC Audit Adjustments <sup>D</sup>	5 Feb-14 Adjustments	6 Feb-14 Transfers	7 (Sum Col 1:6) Feb-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 188,556,770	\$ 126,123	\$ -	\$ -	\$ -	\$ -	\$ 188,682,893	2
3	(352)	Structures and Improvements	268,518,275	3,973,693	(36,864)	(1,983)	-	-	272,453,121	3
4	(353)	Station Equipment	961,143,527	1,344,027	-	(1,671)	-	-	962,485,883	4
5	(354)	Towers and Fixtures	846,139,018	(24,229)	-	-	-	-	846,114,789	5
6	(355)	Poles and Fixtures	298,524,316	(645,589)	(373,623)	(327)	-	-	297,504,777	6
7	(356)	Overhead Conductors and Devices	490,512,980	(132,078)	(34,285)	(225)	-	-	490,346,392	7
8	(357)	Underground Conduit	245,585,526	7,757	-	-	-	-	245,593,283	8
9	(358)	Underground Conductors and Devices	281,440,536	3,179,312	-	(540)	-	-	284,619,307	9
10	(359)	Roads and Trails	261,147,563	714	-	-	-	-	261,148,277	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>3,841,568,510</b>	<b>7,829,730</b>	<b>(444,772)</b>	<b>(4,747)</b>	<b>-</b>	<b>-</b>	<b>3,848,948,721</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - February 2014</b>	<b>\$ 3,843,768,033</b>	<b>\$ 7,829,730</b>	<b>\$ (444,772)</b>	<b>\$ (4,747)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,851,148,244</b>	16
17										17
18		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22										22
23		<sup>D</sup> AFUDC adjustments are the result of the FERC Audit.								23
24										24

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Feb-14 Balance Beg. Of Year	2 Mar-14 Additions	3 Mar-14 Retirements	4 Mar-14 AFUDC Audit Adjustments <sup>b</sup>	5 Mar-14 Adjustments	6 Mar-14 Transfers	7 (Sum Col 1:6) Mar-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 188,682,893	\$ 123,108	\$ -	\$ -	\$ -	\$ -	\$ 188,806,001	2
3	(352)	Structures and Improvements	272,453,121	(220,662)	-	-	-	-	272,232,459	3
4	(353)	Station Equipment	962,485,883	(409,930)	(78,095)	(803)	-	-	961,997,056	4
5	(354)	Towers and Fixtures	846,114,789	819	-	-	-	-	846,115,608	5
6	(355)	Poles and Fixtures	297,504,777	536,344	(681,448)	(36)	-	-	297,359,637	6
7	(356)	Overhead Conductors and Devices	490,346,392	1,946,074	(153,080)	(52)	-	-	492,139,334	7
8	(357)	Underground Conduit	245,593,283	(58,422)	-	-	-	-	245,534,862	8
9	(358)	Underground Conductors and Devices	284,619,307	61,465	-	-	-	-	284,680,772	9
10	(359)	Roads and Trails	261,148,277	478	-	-	-	-	261,148,755	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>3,848,948,721</b>	<b>1,979,276</b>	<b>(912,624)</b>	<b>(890)</b>	<b>-</b>	<b>-</b>	<b>3,850,014,484</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - March 2014</b>	<b>\$ 3,851,148,244</b>	<b>\$ 1,979,276</b>	<b>\$ (912,624)</b>	<b>\$ (890)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,852,214,006</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								20
21										21
22	<sup>D</sup>	AFUDC adjustments are the result of the FERC Audit.								22
23										23
24										24

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Mar-14 Balance Beg. Of Year	2 Apr-14 Additions	3 Apr-14 Retirements	4 Apr-14 AFUDC Audit Adjustments <sup>D</sup>	5 Apr-14 Adjustments	6 Apr-14 Transfers <sup>F</sup>	7 (Sum Col 1:6) Apr-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 188,806,001	\$ 1,776,593	\$ -	\$ -	\$ -	\$ -	\$ 190,582,594	2
3	(352)	Structures and Improvements	272,232,459	184,632	-	(125)	-	-	272,416,966	3
4	(353)	Station Equipment	961,997,056	466,318	-	(658)	-	(133,454)	962,329,261	4
5	(354)	Towers and Fixtures	846,115,608	(19,273)	-	-	-	-	846,096,335	5
6	(355)	Poles and Fixtures	297,359,637	2,019,993	(719,120)	(2,667)	-	-	298,657,843	6
7	(356)	Overhead Conductors and Devices	492,139,334	806,284	(219,302)	(290)	-	-	492,726,026	7
8	(357)	Underground Conduit	245,534,862	6,389	-	-	-	-	245,541,251	8
9	(358)	Underground Conductors and Devices	284,680,772	65,264	-	-	-	-	284,746,036	9
10	(359)	Roads and Trails	261,148,755	75,200	-	(18)	-	-	261,223,938	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>3,850,014,484</b>	<b>5,381,400</b>	<b>(938,423)</b>	<b>(3,758)</b>	<b>-</b>	<b>(133,454)</b>	<b>3,854,320,249</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - April 2014</b>	<b>\$ 3,852,214,006</b>	<b>\$ 5,381,400</b>	<b>\$ (938,423)</b>	<b>\$ (3,758)</b>	<b>\$ -</b>	<b>\$ (133,454)</b>	<b>\$ 3,856,519,772</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								20
21										21
22	<sup>D</sup>	AFUDC adjustments are the result of the FERC Audit.								22
23										23
24	<sup>F</sup>	The transfer is related to a unitization correction between utility accounts.								24
25										25
26										26

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Apr-14 Balance Beg. Of Year	2 May-14 Additions	3 May-14 Retirements	4 May-14 AFUDC Audit Adjustments <sup>D</sup>	5 May-14 Adjustments	6 May-14 Transfers	7 (Sum Col 1:6) May-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 190,582,594	\$ 63,346	\$ -	\$ -	\$ -	\$ -	\$ 190,645,940	2
3	(352)	Structures and Improvements	272,416,966	10,798	-	-	-	-	272,427,764	3
4	(353)	Station Equipment	962,329,261	1,402,860	(29,467)	(1,359)	-	-	963,701,295	4
5	(354)	Towers and Fixtures	846,096,335	1,325	-	-	-	-	846,097,660	5
6	(355)	Poles and Fixtures	298,657,843	523,468	(1,793,197)	(136)	-	-	297,387,977	6
7	(356)	Overhead Conductors and Devices	492,726,026	255,999	(169,706)	(22)	-	-	492,812,297	7
8	(357)	Underground Conduit	245,541,251	178,078	-	-	-	-	245,719,328	8
9	(358)	Underground Conductors and Devices	284,746,056	(165,721)	-	-	-	-	284,580,315	9
10	(359)	Roads and Trails	261,223,938	236	-	-	-	-	261,224,174	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>3,854,320,249</b>	<b>2,270,388</b>	<b>(1,992,370)</b>	<b>(1,518)</b>	<b>-</b>	<b>-</b>	<b>3,854,596,750</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - May 2014</b>	<b>\$ 3,856,519,772</b>	<b>\$ 2,270,388</b>	<b>\$ (1,992,370)</b>	<b>\$ (1,518)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,856,796,272</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								20
21										21
22	<sup>D</sup>	AFUDC adjustments are the result of the FERC Audit.								22
23										23
24										24

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 May-14 Balance Beg. Of Year	2 Jun-14 Additions	3 Jun-14 Retirements	4 Jun-14 AFUDC Audit Adjustments <sup>D</sup>	5 Jun-14 Adjustments <sup>G</sup>	6 Jun-14 Transfers <sup>F</sup>	7 (Sum Col 1:6) Jun-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 190,645,940	\$ 2,825,567	\$ -	\$ (11,129)	\$ -	\$ -	\$ 193,460,377	2
3	(352)	Structures and Improvements	272,427,764	69,495,678	-	(11)	(401,317)	-	341,522,114	3
4	(353)	Station Equipment	963,701,295	82,001,313	(45,803)	(2,495)	13,712,836	405,470	1,059,772,616	4
5	(354)	Towers and Fixtures	846,097,660	(88)	-	-	-	-	846,097,571	5
6	(355)	Poles and Fixtures	297,387,977	11,319,334	(282,691)	(11)	-	-	308,424,609	6
7	(356)	Overhead Conductors and Devices	492,812,297	2,330,496	(265,668)	(77)	-	-	494,877,048	7
8	(357)	Underground Conduit	245,719,328	8,840,637	-	(13,749)	-	-	254,546,216	8
9	(358)	Underground Conductors and Devices	284,580,315	2,175,807	-	(305)	(1,352,443)	-	285,403,373	9
10	(359)	Roads and Trails	261,224,174	3,988,765	-	-	-	-	265,212,939	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>3,854,596,750</b>	<b>182,977,508</b>	<b>(594,162)</b>	<b>(27,777)</b>	<b>11,959,076</b>	<b>405,470</b>	<b>4,049,316,865</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - June 2014</b>	<b>\$ 3,856,796,272</b>	<b>\$ 182,977,508</b>	<b>\$ (594,162)</b>	<b>\$ (27,777)</b>	<b>\$ 11,959,076</b>	<b>\$ 405,470</b>	<b>\$ 4,051,516,388</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								20
21										21
22	<sup>D</sup>	AFUDC adjustments are the result of the FERC Audit.								22
23										23
24	<sup>F</sup>	The transfer is related to a unitization correction between utility accounts.								24
25										25
26	<sup>G</sup>	The adjustment of \$11,959,076 were top-side adjustments in June 2014 then reversed when it was recorded at the internal order level in July 2014.								26
27										27
28										28

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Jun-14 Balance Beg. Of Year	2 Jul-14 Additions	3 Jul-14 Retirements	4 Jul-14 AFUDC Audit Adjustments <sup>D</sup>	5 Jul-14 Adjustments <sup>E</sup>	6 Jul-14 Transfers	7 (Sum Col 1:6) Jul-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 193,460,377	\$ (150,189)	\$ -	\$ -	\$ -	\$ -	\$ 193,310,188	2
3	(352)	Structures and Improvements	341,522,114	9,105,089	-	(291,851)	401,317	-	350,736,670	3
4	(353)	Station Equipment	1,059,772,616	27,736,646	(61,694)	(143,939)	(13,712,836)	-	1,073,590,793	4
5	(354)	Towers and Fixtures	846,097,571	4,923	-	-	-	-	846,102,494	5
6	(355)	Poles and Fixtures	308,424,609	1,112,531	(387,296)	(2,833)	-	-	309,147,011	6
7	(356)	Overhead Conductors and Devices	494,877,048	1,679,017	-	(1,203)	-	-	496,554,862	7
8	(357)	Underground Conduit	254,546,216	58,283	-	-	-	-	254,604,498	8
9	(358)	Underground Conductors and Devices	285,403,373	(659,956)	-	-	1,352,443	-	286,095,861	9
10	(359)	Roads and Trails	265,212,939	41,960	-	(1,220)	-	-	265,253,680	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>4,049,316,865</b>	<b>38,928,304</b>	<b>(448,990)</b>	<b>(441,046)</b>	<b>(11,959,076)</b>	<b>-</b>	<b>4,075,396,057</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - July 2014</b>	<b>\$ 4,051,516,388</b>	<b>\$ 38,928,304</b>	<b>\$ (448,990)</b>	<b>\$ (441,046)</b>	<b>\$ (11,959,076)</b>	<b>\$ -</b>	<b>\$ 4,077,595,580</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								20
21										21
22	<sup>D</sup>	AFUDC adjustments are the result of the FERC Audit.								22
23										23
24										24
25	<sup>E</sup>	The adjustment of (\$11,959,076) were top-side adjustments in June 2014 then reversed when it was recorded at the internal order level in July 2014.								25
26										26



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Jul-14 Balance Beg. Of Year	2 Aug-14 Additions	3 Aug-14 Retirements	4 Aug-14 AFUDC Audit Adjustments	5 Aug-14 Adjustments	6 Aug-14 Transfers	7 (Sum Col 1:6) Aug-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 193,310,188	\$ 8,673	\$ -	\$ -	\$ -	\$ -	\$ 193,318,861	2
3	(352)	Structures and Improvements	350,736,670	4,426,531	-	-	-	-	355,163,201	3
4	(353)	Station Equipment	1,073,590,793	28,860,120	-	-	-	-	1,102,450,914	4
5	(354)	Towers and Fixtures	846,102,494	(5,899)	-	-	-	-	846,096,595	5
6	(355)	Poles and Fixtures	309,147,011	(872,748)	(78,573)	-	-	-	308,195,690	6
7	(356)	Overhead Conductors and Devices	496,554,862	(3,240)	(57,186)	-	-	-	496,494,436	7
8	(357)	Underground Conduit	254,604,498	199,869	-	-	-	-	254,804,368	8
9	(358)	Underground Conductors and Devices	286,095,861	(5,481)	-	-	-	-	286,090,380	9
10	(359)	Roads and Trails	265,253,680	(4,549)	-	-	-	-	265,249,131	10
11										11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>4,075,396,057</b>	<b>32,603,277</b>	<b>(135,759)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,107,863,575</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	-	-	2,199,522	14
15										15
16		<b>TOTAL Transmission Plant - August 2014</b>	<b>\$ 4,077,595,580</b>	<b>\$ 32,603,277</b>	<b>\$ (135,759)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,110,063,097</b>	16
17										17
18		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22										22

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Aug-14 Balance Beg. Of Year	2 Sep-14 Additions	3 Sep-14 Retirements	4 Sep-14 AFUDC Audit Adjustments	5 Sep-14 Adjustments	6 Sep-14 Transfers	7 (Sum Col 1:6) Sep-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 193,318,861	\$ 24,719	\$ -	\$ -	\$ -	\$ -	\$ 193,343,579	2
3	(352)	Structures and Improvements	355,163,201	1,770,344	(57,982)	-	-	-	356,875,562	3
4	(353)	Station Equipment	1,102,450,914	14,979,942	(391,334)	-	-	-	1,117,039,521	4
5	(354)	Towers and Fixtures	846,096,595	8,802	-	-	-	-	846,105,397	5
6	(355)	Poles and Fixtures	308,195,690	(183,015)	(64,544)	-	-	-	307,948,131	6
7	(356)	Overhead Conductors and Devices	496,494,436	382,707	(197,380)	-	-	-	496,679,763	7
8	(357)	Underground Conduit	254,804,368	511,950	-	-	-	-	255,316,317	8
9	(358)	Underground Conductors and Devices	286,090,380	1,210,931	-	-	-	-	287,301,311	9
10	(359)	Roads and Trails	265,249,131	4,266	-	-	-	-	265,253,398	10
11										11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>4,107,863,575</b>	<b>18,710,645</b>	<b>(711,240)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,125,862,980</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,199,522	-	-	-	877,147	-	3,076,670	14
15										15
16		<b>TOTAL Transmission Plant - September 2014</b>	<b>\$ 4,110,063,097</b>	<b>\$ 18,710,645</b>	<b>\$ (711,240)</b>	<b>\$ -</b>	<b>\$ 877,147</b>	<b>\$ -</b>	<b>\$ 4,128,939,649</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22										22

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Sep-14 Balance Beg. Of Year	2 Oct-14 Additions	3 Oct-14 Retirements	4 Oct-14 AFUDC Audit Adjustments	5 Oct-14 Adjustments	6 Oct-14 Transfers <sup>F</sup>	7 (Sum Col 1:6) Oct-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 193,343,579	\$ 900,285	\$ -	\$ -	\$ -	\$ -	\$ 194,243,864	2
3	(352)	Structures and Improvements	356,875,562	1,000,281	(250,606)	-	-	48,648	357,673,886	3
4	(353)	Station Equipment	1,117,039,521	1,616,302	(2,442,679)	-	-	-	1,116,213,144	4
5	(354)	Towers and Fixtures	846,105,397	586,433	-	-	-	-	846,691,830	5
6	(355)	Poles and Fixtures	307,948,131	12,015,895	(126,187)	-	-	-	319,837,839	6
7	(356)	Overhead Conductors and Devices	496,679,763	322,233	(6,884)	-	-	-	496,995,112	7
8	(357)	Underground Conduit	255,316,317	1,225,398	-	-	-	-	256,541,715	8
9	(358)	Underground Conductors and Devices	287,301,311	(26,825)	-	-	-	-	287,274,486	9
10	(359)	Roads and Trails	265,253,398	2,181	-	-	-	-	265,255,579	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>4,125,862,980</b>	<b>17,642,183</b>	<b>(2,826,356)</b>	<b>-</b>	<b>-</b>	<b>48,648</b>	<b>4,140,727,455</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	3,076,670	-	-	-	-	-	3,076,670	14
15										15
16		<b>TOTAL Transmission Plant - October 2014</b>	<b>\$ 4,128,939,649</b>	<b>\$ 17,642,183</b>	<b>\$ (2,826,356)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,648</b>	<b>\$ 4,143,804,125</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								20
21										21
22	<sup>F</sup>	The transfer is related to a unitization correction between utility accounts.								22
23										23
24										24

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Oct-14 Balance Beg. Of Year	2 Nov-14 Additions	3 Nov-14 Retirements	5 Nov-14 AFUDC Audit Adjustments	4 Nov-14 Adjustments	6 Nov-14 Transfers	7 (Sum Col 1:6) Nov-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 194,243,864	\$ 14,067	\$ -	\$ -	\$ -	\$ -	\$ 194,257,932	2
3	(352)	Structures and Improvements	357,673,886	9,368,766	-	-	-	-	367,042,651	3
4	(353)	Station Equipment	1,116,213,144	8,197,755	-	-	-	-	1,124,410,899	4
5	(354)	Towers and Fixtures	846,691,830	(61,505)	-	-	-	-	846,630,325	5
6	(355)	Poles and Fixtures	319,837,839	470,346	(113,898)	-	-	-	320,194,286	6
7	(356)	Overhead Conductors and Devices	496,995,112	280,847	(19,071)	-	-	-	497,256,888	7
8	(357)	Underground Conduit	256,541,715	15,816,829	-	-	-	-	272,358,544	8
9	(358)	Underground Conductors and Devices	287,274,486	834,514	-	-	-	-	288,109,000	9
10	(359)	Roads and Trails	265,255,579	13,172	-	-	-	-	265,268,750	10
11										11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>4,140,727,455</b>	<b>34,934,791</b>	<b>(132,969)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,175,529,277</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	3,076,670	-	-	-	-	-	3,076,670	14
15										15
16		<b>TOTAL Transmission Plant - November 2014</b>	<b>\$ 4,143,804,125</b>	<b>\$ 34,934,791</b>	<b>\$ (132,969)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,178,605,946</b>	16
17										17
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19										19
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22										22

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period / True Up Period - 12 Months Ending December 31, 2014**

Line No.	Utility Account	Description	1 Nov-14 Balance Beg. Of Year	2 Dec-14 Additions	3 Dec-14 Retirements	4 Dec-14 AFUDC Audit Adjustments <sup>p</sup>	5 Dec-14 Adjustments	6 Dec-14 Transfers	7 (Sum Col 1:6) Dec-14 Balance End Of Month	Line No.
1										1
2	(350)	Land and Land Rights	\$ 194,257,932	\$ 21,542,747	\$ -	\$ -	\$ -	\$ -	\$ 215,800,678	2
3	(352)	Structures and Improvements	367,042,651	13,565,361	-	(49,595)	-	-	380,558,417	3
4	(353)	Station Equipment	1,124,410,899	25,699,608	(25,972)	(60,643)	-	-	1,150,023,892	4
5	(354)	Towers and Fixtures	846,630,325	173,626	-	(0)	-	-	846,803,951	5
6	(355)	Poles and Fixtures	320,194,286	41,440,745	(163,025)	(195,401)	-	-	361,276,604	6
7	(356)	Overhead Conductors and Devices	497,256,888	8,426,487	(15,213)	(5,444)	-	-	505,662,719	7
8	(357)	Underground Conduit	272,358,544	57,026,816	-	(73,212)	-	-	329,312,148	8
9	(358)	Underground Conductors and Devices	288,109,000	50,243,544	-	(124,265)	-	-	338,228,280	9
10	(359)	Roads and Trails	265,268,750	30,549,211	-	(77,116)	-	-	295,740,845	10
11										11
12		<b>SUBTOTAL Transmission Plant<sup>A</sup></b>	<b>4,175,529,277</b>	<b>248,668,144</b>	<b>(204,211)</b>	<b>(585,676)</b>	<b>-</b>	<b>-</b>	<b>4,423,407,534</b>	12
13										13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	3,076,670	-	-	-	3,696,554	-	6,773,223	14
15										15
16		<b>TOTAL Transmission Plant - December 2014</b>	<b>\$ 4,178,605,946</b>	<b>\$ 248,668,144</b>	<b>\$ (204,211)</b>	<b>\$ (585,676)</b>	<b>\$ 3,696,554</b>	<b>\$ -</b>	<b>\$ 4,430,180,757</b>	16
17										17
18		<b>Total Transmission Plant - YTD 2014</b>	<b>\$ 3,840,263,432</b>	<b>\$ 599,991,676</b>	<b>\$ (10,915,871)</b>	<b>\$ (1,073,594)</b>	<b>\$ 1,594,450</b>	<b>\$ 320,664</b>	<b>\$ 4,430,180,757</b>	18
19										19
20		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								20
21										21
22		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								22
23										23
24										24
25		<sup>C</sup> The beginning per book balance on January 1, 2014 differs from the ending balance in the December 2013 FERC Form 1 as a result of the 2014 FERC audit adjustments related to AFUDC. The difference between the beginning balance in column 1, Line 18 of \$3,840,263,432 vs the FERC Form 1, Page 206, Col (b), Line 58 of \$3,841,720,475 = (\$1,457,043). This relates to the 2013 AFUDC audit adjustments reflected in the beginning balance for 2014.								25
26										26
27										27
28										28
29		<sup>D</sup> AFUDC adjustments are the result of the FERC Audit.								29
30										30
31		<sup>H</sup> The total adjustments in Col. 4, Line 18 of (\$1,073,594) and Col. 5, Line 18 of \$1,594,450 is equal to \$520,856. The difference with the FERC Form 1, Page 207, Col (e), Line 58 of (\$936,187) is equal to \$1,457,043 which relates to footnote A on the 2013 AFUDC FERC audit adjustments reflected in the beginning balance for 2014.								31
32										32
33										33

SAN DIEGO GAS AND ELECTRIC COMPANY  
 Monthly Transmission Plant Balances & Activity  
 Base Period / True Up Period - 12 Months Ending December 31, 2014  
 Transmission Plant 13-Month Average

Line No.	Utility Account	Description	1	2	3	4	5	6	7	13-Month Average of Dec '14 Balances	Line No.
1											1
2	(350)	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,328,091	2
3	(352)	Structures and Improvements	-	-	-	-	-	-	-	318,171,157	3
4	(353)	Station Equipment	-	-	-	-	-	-	-	1,039,729,004	4
5	(354)	Towers and Fixtures	-	-	-	-	-	-	-	846,247,114	5
6	(355)	Poles and Fixtures	-	-	-	-	-	-	-	309,372,429	6
7	(356)	Overhead Conductors and Devices	-	-	-	-	-	-	-	494,775,502	7
8	(357)	Underground Conduit	-	-	-	-	-	-	-	257,758,351	8
9	(358)	Underground Conductors and Devices	-	-	-	-	-	-	-	289,183,546	9
10	(359)	Roads and Trails	-	-	-	-	-	-	-	265,712,989	10
11											11
12		<b>SUBTOTAL Transmission Plant <sup>1</sup></b>								<b>4,014,278,182</b>	12
13											13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>8</sup>	-	-	-	-	-	-	-	-	14
15											15
16		<b>TOTAL Transmission Plant</b>								<b>\$ 4,014,278,182</b>	16
17											17
18		<sup>8</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).									18
19		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.									19
20											20
21		<sup>1</sup> Ties to 13-month average per book balance on Transmission Cost Statement, Page AD-7; Col (1).									21
22											22

# **San Diego Gas & Electric Company**

## **Base Period & True Up Period**

## **Statement - AE Accumulated Depreciation and Amortization Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

## SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AE - Workpapers

## Accumulated Depreciation and Amortization

Base Period &amp; True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No	(a) 31-Dec-13	(b) 31-Dec-14	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 705,357	Stmt AE WP; Page AE-1; Line 15	1
2					2
3	19,993	38,977	29,485	Stmt AE WP; Page AE-2; Line 3	3
4					4
5	103,539	113,625	108,582	Stmt AE WP; Page AE-3; Line 3	5
6					6
7	270,623	327,892	299,258	Stmt AE WP; Page AE-4; Line 3	7
8					8
9			17.11%	Statement AI; Line 19	9
10					10
11			\$ 5,045	Line 3 x Line 9	11
12					12
13			18,578	Line 5 x Line 9	13
14					14
15			51,203	Line 7 x Line 9	15
16					16
17			\$ 780,183	Sum Lines 1; 11; 13; 15	17
18					18
19			\$ -	Stmt AE WP; Page AE-5; Line 15	19

<sup>a</sup> The depreciation reserve for transmission plant is derived based on a 13-month average balance.

<sup>b</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances.

<sup>1</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 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-13	(a) (b) \$ 679,476	T-wp2	\$ 666,709	T-wp2	1
2	Jan-14	686,029	"	673,220	"	2
3	Feb	693,229	"	680,416	"	3
4	Mar	699,149	"	686,236	"	4
5	Apr	705,708	"	692,693	"	5
6	May	710,811	"	697,697	"	6
7	Jun	716,377	"	702,849	"	7
8	Jul	723,946	"	710,305	"	8
9	Aug	731,747	"	717,986	"	9
10	Sep	739,691	"	725,811	"	10
11	Oct	744,876	"	730,999	"	11
12	Nov	752,951	"	738,956	"	12
13	Dec-14	759,816	T-wp1	745,770	T-wp1	13
14	Total 13 Months	\$ 9,343,804		\$ 9,169,647		14
15	13-Month Average Balance	\$ 718,754		\$ 705,357		15

Column 2 represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. 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-Element Adjustment Factor.

(a) The beginning per book and ratemaking balances on December 31, 2013 for the TO4 Cycle 3 differ from the ending balances on the TO4 Cycle 2 True-Up filing as a result of the 2014 FERC audit adjustments related to AFUDC. The adjustments were booked in December, 2014 for the period covering October 2003 thru July, 2014. The monthly balances shown above reflect the actual monthly impacts of the AFUDC adjustments.

(b) The accumulated reserve and depreciation expense that was under reported in 2013 for approximately \$373k was adjusted in Jan 2014. The accumulated depreciation reserve monthly balances shown above are now correctly stated.

SDG&E  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
 Balances as of 12/31/2014  
 In Thousands

Line No	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Reclassing SUM 1,7	Line No
1	303 0	Production Related to Trans									1
2	310 1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340 0	Land	-	-	-	-	-	-	-	-	3
4	360 0	Land & Land Rights	-	1	-	-	-	-	-	-	4
5	361 0	Land & Land Rights	-	-	48	-	-	-	-	48	5
		Structures & Improvements	-	-	491	-	-	-	-	491	
6	TOTAL	TRANSMISSION RELATED	-	1	539	-	-	-	-	540	7
7	350 0	Land & Land Rights	16,609	-	-	-	-	-	(284)	16,325	8
8	352 0	Structures & Improvements	49,577	-	-	-	-	-	(10,609)	38,967	9
9	353 0	Station Equipment	199,622	-	-	(2,288)	(211)	-	(545)	196,578	10
10	354 0	Towers and Fixtures	129,506	-	-	-	-	-	-	129,506	11
11	355 0	Poles and Fixtures	69,174	-	-	-	-	-	-	69,174	12
12	356 0	OH Conductors and Device	199,540	-	-	-	-	-	-	199,540	13
13	357 0	Underground Conduit	38,112	-	-	-	-	-	-	38,112	14
14	358 0	UG Conductors & Devices	39,328	-	-	(378)	-	-	-	38,950	15
15	359 0	Roads & Trails	18,347	-	-	-	-	-	-	18,347	16
16	TOTAL	TRANSMISSION PLANT	759,816	-	-	(2,987)	(211)	-	(11,438)	745,230	17
17	GRAND TOTAL	RECLASS TRANS PLANT	\$ 759,816	\$ 1	\$ 539	\$ (2,987)	\$ (211)	\$ -	\$ (11,438)	\$ 745,770	16

These represents plant transfers to comply with FERC Order No. 888 and reflect the adjusted plant accumulated depreciation and amortization balances.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference From	Line No.
1	Dec-13	\$ 19,993	I-wp2	1
2	Dec-14	38,977	I-wp1	2
3	Beginning and End Period Average	\$ 29,485		3

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**GENERAL PLANT**

Line No.	Month	Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Dec-13	\$ 103,539	G-wp2	1
2	Dec-14	113,625	G-wp1	2
3	Beginning and Year End Average	\$ 108,582		3

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-13	\$ 270,623	C-wp2	1
2	Dec-14	327,892	C-wp1	2
3	Beginning and Year End Average	\$ 299,258		3

Name of Respondent San Diego Gas & Electric Company	This Report Is (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
--------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------	----------------------------------------------	------------------------------------------------

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, 2013  
Accumulated Depreciation

303 Misc. Intangible Plant	139,603,548 ①
389 Land & Land Rights	27,275
390 Structures & Improvements	116,248,552
391 Office Furniture & Equipment	60,437,123
392 Transportation Equipment	(322,395)
393 Stores Equipment	113,350
394 Tools, Shop & Garage Equipment	343,576
395 Laboratory Equipment	929,696
396 Power Operated Equipment	(192,979)
397 Communication Equipment	53,080,042
398 Miscellaneous Equipment	1,212,198
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	673,573
Fleet Capital Lease	18,618,389
Total Accumulated Depreciation	390,771,948

2013  
Common Plant - Accum. Depr.:  
Σ ① 371,479,986  
Elec. share ② 72.85%  
270,623,170  
See AE-4, Line 1

Split of Common Utility Plant  
to Departments: (excluding CWIP) (see Note 2- Page 356.2)

		December 31, 2013	
		Balance	Accumulated
		End of Year	Depreciation
Electric	72.85% ②	550,905,287	284,677,364
Gas	27.15%	205,313,364	106,094,584
Total	100.00%	756,218,651	390,771,948

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>2014/Q4</u>
--------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------	---------------------------------------	------------------------------------------------

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

ACCOUNT

December 31, 2014  
Accumulated Depreciation

303 Misc. Intangible Plant	169,387,320
389 Land & Land Rights	27,776
390 Structures & Improvements	130,654,027
391 Office Furniture & Equipment	73,437,832
392 Transportation Equipment	(315,661)
393 Stores Equipment	57,096
394 Tools, Shop & Garage Equipment	489,284
395 Laboratory Equipment	927,472
396 Power Operated Equipment	(192,979)
397 Communication Equipment	62,321,488
398 Miscellaneous Equipment	1,448,084
108 4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	674,032
Fleet Capital Lease	17,828,995
 Total Accumulated Depreciation	 456,744,766

2014  
Common Plant - Accum. Depr  
= ① 438,241,739  
Elec. share ② 74.82%  
327,892,469  
See AE-4, Line 2

Split of Common Utility Plant

December 31, 2014

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

	Balance	Accumulated
	End of Year	Depreciation
Electric <u>74.82%</u> ②	634,035,185	341,736,434
Gas 25.18%	213,378,856	115,008,332
Total	<u>847,414,041</u>	<u>456,744,766</u>

SAN DIEGO GAS & ELECTRIC COMPANY  
 STATEMENT AE  
 DEPRECIATION RESERVE  
 BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK  
 (\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Month	(1) Total Incentive Transmission Reserves Per Book	Reference From	(2) Incentive Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-13	\$ -		\$ -		1
2	Jan-14	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-14	-		-		13
14	Total 13 Months	-		-		14
15	13 - Month Average Balance	\$ -		\$ -		15



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 <u>2014/Q4</u>
FOOTNOTE DATA			

**Schedule Page: 200 Line No.: 4 Column: b**

Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(135,448,251)	459,951,749
Orange Grove	123,238,342	(5,111,564)	118,126,778
El Cajon Energy	59,751,923	(4,597,048)	55,154,875
Escondido	59,549,016	(741,926)	58,807,090
Fleet	19,162,908	(17,828,995)	1,333,913
	857,102,189	(163,727,784)	693,374,405

**Schedule Page: 200 Line No.: 33 Column: b**  
**Reclassification of 2014 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

Electric	
<u>Intangible Plant</u>	<u>38,976,868</u>
Steam Production Plant	176,572,655
Other Production Plant	159,823,214
Transmission Plant	745,769,907
Distribution Plant	2,403,596,775
<u>General Plant</u>	<u>(113,625,480)</u>
Ratemaking Electric	3,638,364,899
Nuclear Decommissioning	979,774,172
ASC 410 (FAS 143 and FIN 47) - Electric	(974,221,002)
Capital Leases A/D	145,898,789
Leased to Others- Citizens A/D	8,350,014
Cuyamaca Permanent Adjustment	17,855,747
Total Electric	3,816,022,619

Ratemaking Gas	898,118,687
FIN 47 - Gas	(206,097,525)
Total Gas	692,021,162

	<u>2014</u>	
<u>Ratemaking Common</u>	① Common plant - 438,241,740	438,241,740 ①
FIN 47 - Common	Elec. share - 74.82% (see AE-4B)	674,032
Fleet Capital Lease A/D		17,828,994
Total Common	Common plant (Elec) <u>327,892,470</u>	456,744,766

Total Accumulated Provision 2014 4,964,788,547

AE-6

Name of Respondent	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
San Diego Gas & Electric Company		/ /	2014/Q4
FOOTNOTE DATA			

Total 13-Month Average Accum. Provision for 2014 - Steam Production	167,371,334
Total 13-Month Average Accum Provision for 2014 - Nuclear Production	-
Total 13-Month Average Accum Provision for 2014 - Other Production	150,492,383
Total 13-Month Average Accum Provision for 2014 - Transmission Plant	705,357,450

Name of Respondent	This Report is	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <u>  </u> An Original (2) <u>X</u> A Resubmission	(Mo, Da, Yr) 08/07/2014	<u>2013/Q4</u>
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	(105,255,647)	490,144,353
Orange Grove	123,238,342	(3,740,311)	119,498,031
El Cajon Energy	59,751,923	(3,450,941)	56,300,982
Fleet	22,119,362	(18,618,389)	3,500,973
	800,509,627	(131,065,288)	669,444,339

**Schedule Page: 200 Line No.: 14 Column: b****Reclassification of 2013 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

Electric		
<u>Intangible Plant</u>		<u>19,993,563</u>
Steam Production Plant		158,087,682
Nuclear Production Plant		927,043,329
Other Production Plant		141,215,828
Transmission Plant		666,807,920
<u>Distribution Plant</u>		<u>2,267,949,040</u>
<u>General Plant</u>		<u>103,539,245</u>
Ratemaking Electric		4,284,636,609
ASC 410 (FAS 143 and FIN 47) - Electric		(928,545,238)
Capital Leases A/D		112,446,899
Leased to Others- Citizens A/D		4,896,597
Cuyamaca Permanent Adjustment		17,855,747
Total Electric		3,491,290,614
Ratemaking Gas		863,571,303
FIN 47 - Gas		(202,561,772)
Total Gas		661,009,531
<u>Ratemaking Common</u>		371,479,986
FIN 47 - Common		673,573
Fleet Capital Lease A/D		18,618,389
Total Common		390,771,948
Total Accumulated Provision 2013		4,543,072,093
Total 13-Month Average Accum Provision for 2013 - Steam Production		151,190,873
Total 13-Month Average Accum Provision for 2013 - Nuclear Production		569,920,159
Total 13-Month Average Accum Provision for 2013 - Other Production		132,368,993
Total 13-Month Average Accum Provision for 2013 - Transmission Plant		627,335,300

2013

① Common plant = 871,479,986

Elec. share = 72.95% (see AE-4A)Common plant  
(Elec)270,623,170

# **San Diego Gas & Electric Company**

## **Base Period & True Up Period**

## **Statement - AF Specified Deferred Credits Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AF - Workpapers  
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2014  
(S1,000)

Line No	(a) 31-Dec-13	(b) 31-Dec-14	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (276,123)	\$ (309,582)	\$ (292,853)	Stmt AF WP; Page AF-1; Line 1	1
2					2
3	(140,932)	(303,208)	(222,070)	Stmt AF WP; Page AF-1; Line 3	3
4					4
5	<u>\$ (417,055)</u>	<u>\$ (612,790)</u>	<u>\$ (514,923)</u>	Sum of Lines 1 thru 3	5
6				Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols. b and k	6
7					7
8	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 1	8
9					9
10	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 4	10
11					11
12	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 7	12

San Diego Gas and Electric Company  
Transmission Deferred Credits

Line No	Description	12/31/2013	12/31/2014	Line No
1	Transmission Related ADIT- Excluding Bonus Depreciation	\$ (276,123)	\$ (309,582)	1
2				2
3	Transmission Related ADIT from Bonus Depreciation	<u>(140,932)</u>	<u>(303,208)</u>	3
4				4
5	Total Transmission Related ADIT <sup>a</sup>	<u>\$ (417,055)</u>	<u>\$ (612,790)</u>	5

<sup>a</sup> The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 450.1; Sch. Pg. 274; Line 2; Cols. b and k.

San Diego Gas and Electric Company  
Deferred Credits

Line No	Description	12/31/13	12/31/14	Line No
1	Incentive Transmission Plant ADIT	<u>\$ -</u>	<u>\$ -</u>	1
2				2
3				3
4	Transmission Plant Abandoned ADIT	<u>\$ -</u>	<u>\$ -</u>	4
5				5
6				6
7	Incentive Transmission Plant Abandoned Project Cost ADIT	<u>\$ -</u>	<u>\$ -</u>	7

Name of Respondent	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
San Diego Gas & Electric Company			2014/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 \$417,054,892.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred federal income taxes at the beginning of the year was \$18,774,439.

**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 \$612,790,263.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$19,280,027.



# **San Diego Gas & Electric Company**

## **Base Period & True Up Period**

### **Statement - AG Specified Plant Account (Other than Plant in Service) and Deferred Debits Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AG - Workpapers**  
**Specified Plant Account (Other than Plant in Service) and Deferred Debits**  
**Base Period & True-Up Period 12 - Months Ending December 31, 2014**  
**(\$1,000)**

Line No	(a) 31-Dec-13	(b) 31-Dec-14	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 6,546	Stmt AG WP; Page AG-1; Line 15	1

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AG  
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)  
AND DEFERRED DEBITS  
BASE PERIOD / TRUE UP PERIOD- 12/31/2014 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-13	\$ 6,546	1
2	Jan-14	6,546	2
3	Feb	6,546	3
4	Mar	6,546	4
5	Apr	6,546	5
6	May	6,546	6
7	Jun	6,546	7
8	Jul	6,546	8
9	Aug	6,546	9
10	Sep	6,546	10
11	Oct	6,546	11
12	Nov	6,546	12
13	Dec-14	6,546	13
14	<b>Total 13 Months</b>	<b>85,104</b>	14
15	<b>13-Month Average</b>	<b>\$ 6,546</b>	15

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 2014/Q4
--------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------	-----------------------------------------

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. 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.
2. 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	Torrey Pines/Sorrento Mesa	3/31/2005	2/28/2015	1,785,268
4				
5	Salt Creek	7/31/2011	1/31/2016	6,005,098
6				
7	Oceanside	5/31/2012	12/31/2015	360,835
8				
9	Ocean Ranch	3/31/2013	1/31/2018	4,941,794
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32	① 13,092,995 * 50% Transmission =		(6,546,497.50) ✓	
33				
34	50% Distribution =		6,546,497.50	
35				
36			13,092,995	
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			13,092,995 ①

# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

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

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

## SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AH - Workpapers

## Operation and Maintenance Expenses

Base Period &amp; True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
42			42
41			41
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
1			1
2	\$ 81,093	Stmnt AH WP; Page AH-1; Line 36; Col. (a)	2
3			3
4	(6,439)	Stmnt AH WP; Page AH-1; Line 40; Col. (b)	4
5	(2,764)	Stmnt AH WP; Page AH-1; Line 41; Col. (b)	5
6	-	Stmnt AH WP; Page AH-1; Line 42; Col. (b)	6
7	(9,425)	Stmnt AH WP; Page AH-1; Line 46; Col. (b)	7
8	-	Stmnt AH WP; Page AH-1; Line 47; Col. (b)	8
9	\$ 62,465	Sum Lines 2 thru 8	9
10			10
11			11
12	\$ 474,268	Stmnt AH WP; Page AH-2; Line 20; Col. (a)	12
13			13
14	(868)	Stmnt AH WP; Page AH-2; Line 24; Col. (b)	14
15	-	Stmnt AH WP; Page AH-2; Line 27; Col. (b)	15
16	-	Stmnt AH WP; Page AH-2; Line 28; Col. (b)	16
17	-	Stmnt AH WP; Page AH-2; Line 31; Col. (a)	17
18	(1,946)	Stmnt AH WP; Page AH-2; Line 32; Col. (a)	18
19	(4,640)	Stmnt AH WP; Page AH-2; Line 33; Col. (a)	19
20	(397)	Stmnt AH WP; Page AH-2; Line 35; Col. (b)	20
21	(120)	Stmnt AH WP; Page AH-2; Line 34; Col. (a)	21
22	(3,986)	Stmnt AH WP; Page AH-2; Lns 26, 29, 30, 36 & 38; Cols. (a or b)	22
23	(132)	Stmnt AH WP; Page AH-2; Line 37; Col. (a)	23
24	(299)	Stmnt AH WP; Page AH-2; Line 39; Col. (b)	24
25	(443)	Stmnt AH WP; Page AH-2; Line 25; Col. (a)	25
26	\$ 461,437	Sum Lines 12 thru 25	26
27	(4,738)	Stmnt AH WP; Page AH-2; Line 6; Col. (c)	27
28	\$ 456,699	Sum Lines 26 and 27	28
29	17.11%	Statement A; Line 19	29
30	\$ 78,141	Line 28 x Line 29	30
31			31
32			32
33	\$ 3,958,529	Stmnt AD WP; Page AD1; Line 29	33
34	0	Shall be Zero	34
35	48,644	Stmnt AD WP; Page AD1; Line 33	35
36	98,644	Stmnt AD WP; Page AD1; Line 35	36
37	\$ 4,105,817	Sum Lines 33 thru 36	37
38			38
39	\$ 3,958,529	Stmnt AD WP; Page AD1; Line 29	39
40	535,521	Stmnt AD WP; Page AD1; Line 3	40
42	0	Shall be Zero	42
41	479,465	Stmnt AD WP; Page AD1; Line 9	41
43	5,324,556	Stmnt AD WP; Page AD1; Line 13	43
44	284,301	Stmnt AD WP; Page AD1; Line 21	44
45	576,530	Stmnt AD WP; Page AD1; Line 23	45
46	\$ 11,158,902	Sum Lines 39 thru 45	46
47			47
48	36.79%	Line 37 / Line 46	48
49			49
50	\$ 4,738	See Line 27 Above	50
51			51
52	\$ 1,743	Line 48 x Line 50	52
53			53
54	78,141	See Line 30 Above	54
55			55
56	\$ 79,884	Sum Lines 52 & 54	56

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1, page 1, line 6. This expense will be excluded in Wholesale BTRR on BK-2, page 1, line 4.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Electric Transmission O&M Expenses**  
**12 Months Ending December 31, 2014**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<u>Electric Transmission Operation</u>					1
2	560	Operation Supervision and Engineering	\$ 8,273	\$ -	\$ 8,273	Form 1, p 321, Line 83	2
3	561 1	Load Dispatch - Reliability	517	-	517	Form 1, p 321, Line 85	3
4	561 2	Load Dispatch - Monitor and Operate Transmission System	3,852	-	3,852	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	6,439	6,439	-	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	2,764	2,764	-	Form 1, p 321, Line 92	10
11	562	Station Expenses	2,213	-	2,213	Form 1, p 321, Line 93	11
12	563	Overhead Line Expenses	1,809	-	1,809	Form 1, p 321, Line 94	12
13	563	Overhead Line Expenses - Sunrise Fire Mitigation Cost	3,174	-	3,174	Form 1, p 321, Line 94	13
14	564	Underground Line Expenses	-	-	-	Form 1, p 321, Line 95	14
15	565	Transmission of Electricity by Others	-	-	-	Form 1, p 321, Line 96	15
16	566	Misc Transmission Expenses <sup>1</sup>	19,175	9,425	9,750	Form 1, p 321, Line 97	16
17	567	Rents <sup>1</sup>	1,387	-	1,387	Form 1, p 321, Line 98	17
18							18
19		<i>Total Electric Transmission Operation</i>	\$ 49,603	\$ 18,628	\$ 30,975	Sum Lines 2 thru 17	19
20							20
21		<u>Electric Transmission Maintenance</u>					21
22	568	Maintenance Supervision and Engineering	929	-	929	Form 1, p 321, Line 101	22
23	569	Maintenance of Structures	-	-	-	Form 1, p 321, Line 102	23
24	569 1	Maintenance of Computer Hardware	1,518	-	1,518	Form 1, p 321, Line 103	24
25	569 2	Maintenance of Computer Software	1,472	-	1,472	Form 1, p 321, Line 104	25
26	569 3	Maintenance of Communication Equipment	-	-	-	Form 1, p 321, Line 105	26
27	569 4	Maintenance of Misc Regional Transmission Plant	243	-	243	Form 1, p 321, Line 106	27
28	570	Maintenance of Station Equipment	5,834	-	5,834	Form 1, p 321, Line 107	28
29	571	Maintenance of Overhead Lines	10,849	-	10,849	Form 1, p 321, Line 108	29
30	571	Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost <sup>2</sup>	9,008	-	9,008	Form 1, p 321, Line 108	30
31	572	Maintenance of Underground Lines	1,558	-	1,558	Form 1, p 321, Line 109	31
32	573	Maintenance of Misc Transmission Plant	79	-	79	Form 1, p 321, Line 110	32
33							33
34		<i>Total Electric Transmission Maintenance</i>	\$ 31,490	\$ -	\$ 31,490	Sum Lines 22 thru 32	34
35							35
36		<b>Total Electric Transmission O&amp;M Expenses</b>	<b>\$ 81,093</b>	<b>\$ 18,628</b>	<b>\$ 62,465</b>	Line 19 + Line 34	36
37							37
38							38
39		<u>Excluded Expenses (recovery method in parentheses)</u>					39
40	561 4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 6,439			40
41	561 8	Reliability, Planning and Standards Development Services (ERRA)		2,764			41
42	565	Transmission of Electricity by Others (ERRA)		-			42
43	566	Misc Transmission Expenses					43
44		ISO Grid Management Costs (ERRA)	\$ 3,620				44
45		Reliability Services (RS rates)	3,331				45
46		Other (TRBAA)	2,474	9,425			46
47							47
48		<b>Total Excluded Expenses</b>		<b>\$ 18,628</b>			48
49							49
50	<sup>1</sup>	Includes FERC audit adjustments in 2014 per Docket Number FA12-8-000 dated June 10, 2014 that resulted in reclass of expenses between various FERC accounts for expenses from Oct 2003 thru various months in 2014. Additional adjustments will be done in 2015 and will be reflected in the 2016 TO4 Cycle 4 Informational Filing					50
51							51
52							52
53							53
54	<sup>2</sup>	FERC acct 571 for Post Construction Environmental Cost includes \$8.5M for Sunrise and \$0.5M for Other Projects					54
55							55
56							56

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	End of 2014/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	838,601	779,029	
63	(547) Fuel	4,584,263	6,178,463	
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses	6,040,607	5,254,425	
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	11,463,471	12,211,917	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering			
70	(552) Maintenance of Structures	-1,475	59,211	
71	(553) Maintenance of Generating and Electric Plant	8,495,372	24,224,089	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	7,126,977	5,370,508	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	15,620,874	29,653,808	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	27,084,345	41,865,725	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,930,778,476	1,867,798,442	
77	(556) System Control and Load Dispatching	3,016,467	2,662,956	
78	(557) Other Expenses	6,627,998	6,729,710	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,940,422,941	1,677,191,108	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	2,196,135,634	2,028,561,312	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	8,273,221	7,378,790	
84				
85	(561.1) Load Dispatch-Reliability	516,638	458,904	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	3,852,433	5,821,189	
87	(561.3) Load Dispatch-Transmission Service and Scheduling			
88	(561.4) Scheduling, System Control and Dispatch Services	6,438,959	8,313,912	
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	2,764,211	1,136,922	
93	(562) Station Expenses	2,212,912	2,015,900	
94	(563) Overhead Lines Expenses	4,983,356	5,575,170	
95	(564) Underground Lines Expenses			
96	(565) Transmission of Electricity by Others		5,140,091	
97	(566) Miscellaneous Transmission Expenses	19,174,670	18,431,769	
98	(567) Rents	1,387,204	1,867,292	
99	TOTAL Operation (Enter Total of lines 83 thru 98)	49,603,604	56,139,939	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	929,085	826,027	
102	(569) Maintenance of Structures	223	605	
103	(569.1) Maintenance of Computer Hardware	1,517,381	1,722,729	
104	(569.2) Maintenance of Computer Software	1,471,740	1,757,499	
105	(569.3) Maintenance of Communication Equipment			
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	243,392	73,859	
107	(570) Maintenance of Station Equipment	5,834,088	6,442,743	
108	(571) Maintenance of Overhead Lines	19,856,866	28,655,047	
109	(572) Maintenance of Underground Lines	1,557,857	149,576	
110	(573) Maintenance of Miscellaneous Transmission Plant	79,281	90,517	
111	TOTAL Maintenance (Total of lines 101 thru 110)	31,489,913	39,718,602	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	81,093,517	95,858,541	



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Administrative & General Expenses**  
**12 Months Ending December 31 2014**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books <sup>1</sup>	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<b>Administrative &amp; General</b>					1
2	920	A&G Salaries	\$ 41,445	\$ -	\$ 41,445	Form 1, p. 323; Line 181	2
3	921	Office Supplies & Expenses	(59,221)	-	(59,221)	Form 1, p. 323; Line 182	3
4	922	Less Administrative Expenses Transferred-Credit	(7,790)	-	(7,790)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed	155,504	-	155,504	Form 1, p. 323; Line 184	5
6	924	Property Insurance	5,606	868	4,738	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages - Non Wildfire Related	11,030	462	10,568	Form 1, p. 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums	82,947	-	82,947	Form 1, p. 323; Line 186	8
9	925	Injuries & Damages - Wildfire Damage Claims <sup>2</sup>	139,125	-	139,125	Form 1, p. 323; Line 186	9
10	926	Employee Pensions & Benefits	50,062	67	49,995	Form 1, p. 323; Line 187	10
11	926	Employee Pensions & Benefits - PBOP	5,521	-	5,521	Form 1, p. 323; Line 187	11
12	927	Franchise Requirements	-	-	-	Form 1, p. 323; Line 188	12
13	928	Regulatory Commission Expenses	16,812	6,761	10,051	Form 1, p. 323; Line 189	13
14	929	Less Duplicate Charges (Company Energy Use)	(2,050)	-	(2,050)	Form 1, p. 323; Line 190	14
15	930.1	General Advertising Expenses	397	397	-	Form 1, p. 323; Line 191	15
16	930.2	Miscellaneous General Expenses <sup>3</sup>	16,293	3,538	12,755	Form 1, p. 323; Line 192	16
17	931	Rents	10,061	439	9,622	Form 1, p. 323; Line 193	17
18	935	Maintenance of General Plant	8,526	299	8,227	Form 1, p. 323; Line 196	18
19							19
20		<b>Total Administrative &amp; General Expenses</b>	<b>\$ 474,268</b>	<b>\$ 12,831</b>	<b>\$ 461,437</b>	Sum Lines 2 thru 18	20
21							21
22							22
23		<b>Excluded Expenses:</b>					23
24	924	Nuclear property insurance expense (SONGS)		\$ 868			24
25	925	Injuries & Damages - Non Wildfire Related (SONGS)	\$ 443				25
26	925	CPUC energy efficiency programs	19	462			26
27	925	Injuries & Damages - Wildfire Insurance Premiums		-			27
28	925	Injuries & Damages - Wildfire Damage Claims		-			28
29	926	CPUC energy efficiency programs		67			29
30	928	CPUC energy efficiency programs	55				30
31	928	CPUC Intervenor Funding Expense - Transmission	-				31
32	928	CPUC Intervenor Funding Expense - Distribution	1,946				32
33	928	CPUC reimbursement fees	4,640				33
34	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	120	6,761			34
35	930.1	General Advertising Expenses		397			35
36	930.2	CPUC energy efficiency programs		3,538			36
37	931	Advanced Metering Infrastructure (AMI) lease facilities	132				37
38	931	CPUC energy efficiency programs	307	439			38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		299			39
40		<b>Total Excluded Expenses</b>		<b>\$ 12,831</b>			40
41							41
42		<sup>1</sup> Includes FERC audit adjustments in 2014 per Docket Number FA12-8-000 dated June 10, 2014 that resulted in reclass of expenses between various FERC accounts for expenses from Oct 2003 thru various months in 2014. Additional adjustments will be done in 2015 and will be reflected in the 2016 TO4 Cycle 4 Informational Filing.					42
43							43
44							44
45							45
46		<sup>2</sup> The transmission related wildfire damage claims costs are \$11.7 million lower between the Cycle 3 and Cycle 2 base period as shown: [2013: (\$139.1 million x 17.11% = \$23.8 million) minus [2012: (\$215.7 million x 16.48% = \$35.5 million)] = (\$11.7) million.					46
47							47
48							48
49		<sup>3</sup> The inclusion in transmission rates associated with the \$2.09M of charges recorded in FERC account 930.2, labeled as "Accounting Adj.-No Overhead Applied" was made in error. When the Transmission Wages and Salaries Allocation Factor is applied to this amount, the impact on the TO4 Cycle 3 Base Transmission Revenue Requirement ("BTRR") is approximately \$359,141 (\$2,099,010*17.11%). Consistent with the TO4 Formula Rate Protocols, SDG&E will make the necessary corrections in its subsequent TO4 Cycle 4 Informational Filing.					49
50							50
51							51
52							52
53							53
54							54

**San Diego Gas & Electric Company**  
**2014 Monthly Wildfire Damage Claims Recorded to Account 925**  
**T04 Cycle 3**

Line No.	A Months	B Claims Payments	C Outside Legal Expenses	D = B + C Total Paid	E Insurance Payments & Reimbursements	F = D + E		Line No
						Total Charged to Acct 925		
1	January-14	\$ 3,797,500	\$ 105,818	\$ 3,903,318	-	\$ 3,903,318		1
2	February-14	5,519,263	1,738,143	7,257,406	-	7,257,406		2
3	March-14	16,128,500	3,119,497	19,247,997	-	19,247,997		3
4	April-14	3,405,145	192,234	3,597,379	-	3,597,379		4
5	May-14	250,000	1,478,046	1,728,046	-	1,728,046		5
6	June-14	8,587,300	2,648,758	11,236,058	-	11,236,058		6
7	July-14	27,515,000	293,596	27,808,596	-	27,808,596		7
8	August-14	3,945,093	1,376,401	5,321,494	-	5,321,494		8
9	September-14	17,676	2,751,301	2,768,977	(186,335)	2,582,642		9
10	October-14	-	225,877	225,877	-	225,877		10
11	November -14	300,000	1,786,709	2,086,709	-	2,086,709		11
12	December-14	52,500,000	1,629,098	54,129,098	-	54,129,098		12
13	Total	\$ 121,965,477	\$ 17,345,478	\$ 139,310,955	\$ (186,335)	(a) \$ 139,124,620		13
14								14

(a) See workpaper AH-2, Line 9 - Injuries & Damages - Wildfire Damage Claims

San Diego Gas & Electric Company  
 2014 Monthly PBOP Costs Recorded to Acct 926  
 TO4 Cycle 3

Line No	Months	Total Charged to Acct 926	Line No
1	January-14	\$ 22,667	1
2	February-14	18,692	2
3	March-14	57,344	3
4	April-14	17,652	4
5	May-14	18,033	5
6	June-14	54,503	6
7	July-14	16,527	7
8	August-14	13,262	8
9	September-14	4,372,383	9
10	October-14	113,146	10
11	November-14	16,301	11
12	December-14	800,375	12
13	Total	(a) \$ 5,520,885	13
14			14

(a) See workpaper AH-2, Line 11 - Employee Pensions & Benefits - PBOP

San Diego Gas & Electric Company  
 A&G Expense Allocation Per Books  
 Base Period: January to December 2014

Line No	FERC Account	Account Description	Allocation % (a)		A&G COMMON ALLOCATION CHARGES - JAN to MAR 2014		Line No
			Electric %	Gas %	Electric	Gas	
1	920	A&G SALARIES	72.85%	27.15%	\$ 11,650,512	\$ 4,341,955	1
2	921	OFFICE SUPPLIES & EXPENSES	72.85%	27.15%	5,611,909	2,091,466	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	72.85%	27.15%	(1,652,642)	(615,913)	3
4	923	OUTSIDE SERVICES EMPLOYED	72.85%	27.15%	20,552,845	7,659,708	4
5	924	PROPERTY INSURANCE	86.42%	13.58%	2,179,796	342,532	5
6	925	INJURIES & DAMAGES	72.85%	27.15%	1,894,558	706,071	6
7	926	EMPLOYEE PENSIONS & BENEFITS (b)	72.85%	27.15%	(17,287)	(6,443)	7
8	928	REGULATORY COMMISSION EXPENSES	72.85%	27.15%	2,138,651	797,040	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES (c)	72.85%	27.15%	(341,446)	(127,251)	9
10	931	RENTS	72.85%	27.15%	2,650,429	987,771	10
11	935	MAINTENANCE OF GENERAL PLANT	72.85%	27.15%	2,035,832	758,721	11
12	TOTAL				\$ 46,703,157	\$ 16,935,657	12

A

Line No	FERC Account	Account Description	Allocation % (a)		A&G COMMON ALLOCATION CHARGES - APR to DEC 2014		Line No
			Electric %	Gas %	Electric	Gas	
1	920	A&G SALARIES	74.82%	25.18%	\$ 29,983,663	\$ 10,090,733	1
2	921	OFFICE SUPPLIES & EXPENSES	74.82%	25.18%	18,691,789	6,290,554	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	74.82%	25.18%	(6,137,494)	(2,065,518)	3
4	923	OUTSIDE SERVICES EMPLOYED	74.82%	25.18%	62,673,574	21,092,229	4
5	924	PROPERTY INSURANCE	87.33%	12.67%	3,769,927	546,948	5
6	925	INJURIES & DAMAGES	74.82%	25.18%	4,865,118	1,637,312	6
7	926	EMPLOYEE PENSIONS & BENEFITS	74.82%	25.18%	24,315,310	8,133,099	7
8	928	REGULATORY COMMISSION EXPENSES	74.82%	25.18%	6,413,722	2,158,480	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	74.82%	25.18%	1,694,679	570,329	9
10	931	RENTS	74.82%	25.18%	6,381,064	2,147,490	10
11	935	MAINTENANCE OF GENERAL PLANT	74.82%	25.18%	6,468,572	2,176,940	11
12	TOTAL				\$ 159,119,924	\$ 52,828,596	12

B

(a) The A&G common allocation ratio is based on the preceding year's FERC Form 1 data that is available by April the following year. The derived A&G common allocation ratio from the preceding year's FERC Form 1 data is used by the accounting department from April thru March of the following year. That is, in 2013, the 2012 FERC Form 1 data was used to derive the A&G common allocation ratio and applied from April 2013 thru March 2014. Then in 2014, a new set of A&G common expense allocation ratio was used based on the 2013 FERC Form 1 data. Thus, the A&G common allocation ratios shown in Table A were from the 2012 FERC Form 1 data and were applied by accounting from April 2013 thru March 2014. In April 2014, when the 2013 FERC Form 1 data became available, it was then used to derive a new set of A&G common allocation ratio applied by accounting from April 2014 thru March 2015. Table B shows the allocation ratio applicable for April to December 2014.

All accounts are allocated on a CPUC approved labor ratio methodology except for FERC account 924. These allocation factors were derived based on direct labor (see workpapers AH-4 and AH-4A for the period Jan - Mar 2014 and workpapers AH-5 and AH-5A for the period Apr - Dec 2014).

Account 924 - Property Insurance is driven primarily by property plant and is allocated based on a property plant ratio (see workpapers AH-4B and AH-4C for the period Jan - Mar 2014 and workpapers AH-5B and AH-5C for the period Apr - Dec 2014).

(b) Employee Pensions & Benefits credit was primarily due to ICP adjustments.

(c) Misc. General Expenses credit was primarily due to the March 2014 top-side reclass to prepaid expense for an annual maintenance support payment. The top-side entry was reversed in April 2014 and reposted to the appropriate expense account, thus, zero effect to FERC acct 930.2.

San Diego Gas & Electric Company  
A&G Expense Allocation Per Books  
Base Period: January to December 2014

TOTAL 2014 - A&G COMMON ALLOCATION CHARGES						
Line No	FERC Account	Account Description	Electric	Gas	Total Elec & Gas	Line No
1	920	A&G SALARIES	\$ 41,634,175	\$ 14,432,688	\$ 56,066,863	1
2	921	OFFICE SUPPLIES & EXPENSES	24,303,698	8,382,020	32,685,718	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	(7,790,136)	(2,661,431)	(10,471,567)	3
4	923	OUTSIDE SERVICES EMPLOYED	83,226,419	28,751,937	111,978,356	4
5	924	PROPERTY INSURANCE	5,949,723	889,480	6,839,203	5
6	925	INJURIES & DAMAGES	6,759,676	2,343,383	9,103,059	6
7	926	EMPLOYEE PENSIONS & BENEFITS	24,298,023	8,176,656	32,474,679	7
8	928	REGULATORY COMMISSION EXPENSES	8,552,373	2,955,520	11,507,893	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	1,353,233	443,078	1,796,311	9
10	931	RENTS	9,031,493	3,135,261	12,166,754	10
11	935	MAINTENANCE OF GENERAL PLANT	8,504,404	2,935,661	11,440,065	11
12	TOTAL		\$ 205,823,081	\$ 69,764,253	\$ 275,587,334	12

C =  
A + B

TOTAL 2014 - A&G DIRECT CHARGES						
Line No	FERC Account	Account Description	Electric %	Gas %	Total Elec & Gas	Line No
1	920	A&G SALARIES (d)	(188,903)	(13,323)	(202,226)	1
2	921	OFFICE SUPPLIES & EXPENSES (d)	(83,524,789)	(28,040,497)	(111,565,286)	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT				3
4	923	OUTSIDE SERVICES EMPLOYED	72,277,226	108,720	109,258	4
5	924	PROPERTY INSURANCE (e)	(343,781)	(1,680,886)	(2,024,667)	5
6	925	INJURIES & DAMAGES	226,342,184	665,967	227,008,151	6
7	926	EMPLOYEE PENSIONS & BENEFITS	31,284,654	8,973,454	40,258,108	7
8	927	FRANCHISE REQUIREMENTS	116,190,759	8,893,082	125,083,841	8
9	928	REGULATORY COMMISSION EXPENSES	8,259,459	665,718	8,925,177	9
10	929	LESS DUPLICATE CHARGES-CR	(2,050,000)	-	(2,050,000)	10
11	930.1	GENERAL ADVERTISING EXPENSES	396,852	117,912	514,764	11
12	930.2	MISCELLANEOUS GENERAL EXPENSES	14,939,615	2,609,038	17,548,653	12
13	931	RENTS	1,029,652	-	1,029,652	13
14	935	MAINTENANCE OF GENERAL PLANT	21,904	419	22,323	14
15	TOTAL		\$ 384,635,370	\$ 17,633,638	\$ 402,269,008	15

D

(d) Credit balances are a result of the FERC audit adjustments in 2014 per FERC Docket Number FA12-8-000 dated June 10, 2014. The audit resulted in a reclass of expenses between various FERC accounts for expenses from Oct 2003 thru various months in 2014. A majority of expenses were reclassified out of FERC Account 921 and in to FERC Account 923. Additional adjustments will be done in 2015 and will be reflected in the 2016 TO4 Cycle 4 Information Filing.

(e) Property insurance credit was due to refunds received on SONGS for electric and on OIL (Oil Insurance Limited) for gas.

San Diego Gas & Electric Company  
 A&G Expense Allocation Per Books  
 Base Period: January to December 2014

Line No	FERC Account	Account Description	Electric	Gas	Total Elec & Gas	Line No
1	920	A&G SALARIES	\$ 41,445,272	\$ 14,419,365	\$ 55,864,637	1
2	921	OFFICE SUPPLIES & EXPENSES (f)	(59,221,092)	(19,658,476)	(78,879,568)	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	(7,789,598)	(2,572,711)	(10,362,309)	3
4	923	OUTSIDE SERVICES EMPLOYED	155,503,644	54,085,971	209,589,615	4
5	924	PROPERTY INSURANCE	5,605,942	(791,406)	4,814,536	5
6	925	INJURIES & DAMAGES	233,101,860	3,009,350	236,111,210	6
7	926	EMPLOYEE PENSIONS & BENEFITS	55,582,677	17,150,110	72,732,787	7
8	927	FRANCHISE REQUIREMENTS	116,190,759	8,893,082	125,083,841	8
9	928	REGULATORY COMMISSION EXPENSES	16,811,832	3,621,238	20,433,070	9
10	929	LESS DUPLICATE CHARGES-CR	(2,050,000)	-	(2,050,000)	10
11	930.1	GENERAL ADVERTISING EXPENSES	396,852	117,912	514,764	11
12	930.2	MISCELLANEOUS GENERAL EXPENSES	16,292,848	3,052,116	19,344,964	12
13	931	RENTS	10,061,145	3,135,261	13,196,406	13
14	935	MAINTENANCE OF GENERAL PLANT	8,526,308	2,936,080	11,462,388	14
15	TOTAL	TIED TO FERC FORM 1 & 2	\$ 590,458,449	\$ 87,397,892	\$ 677,856,341	15

E =  
 C + D

927 FRANCHISE REQUIREMENTS (excl. in A&G per Transmission Formula Rate Filing Req) (116,190,759)

NET A&G EXPENSES (See Page AH-2; col. a; line 20) \$ 474,267,690

(f) For electric - See workpaper AH-3C; FERC Form 1; Sch Pg 320; Line 182; Col. b; For gas - See workpaper AH-3D; FERC Form 1; Sch. Pg 317; Line 255; Col. b.

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 2014/Q4
--------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------	-----------------------------------------

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision	23,675	20,354
168	(908) Customer Assistance Expenses	155,905,193	146,171,736
169	(909) Informational and Instructional Expenses	217,621	215,980
170	(910) Miscellaneous Customer Service and Informational Expenses	1,520,064	1,965,271
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>157,666,553</b>	<b>148,373,341</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>		
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	41,445,272	24,202,412
182	(921) Office Supplies and Expenses	-59,221,092	11,802,941
183	(Less) (922) Administrative Expenses Transferred-Credit	7,789,598	7,659,598
184	(923) Outside Services Employed	155,503,644	90,933,462
185	(924) Property Insurance	5,605,942	8,258,853
186	(925) Injuries and Damages	233,101,860	312,716,691
187	(926) Employee Pensions and Benefits	55,582,677	57,170,990
188	(927) Franchise Requirements	116,190,759	95,366,144
189	(928) Regulatory Commission Expenses	16,811,832	17,713,245
190	(929) (Less) Duplicate Charges-Cr.	2,050,000	1,950,344
191	(930.1) General Advertising Expenses	396,852	
192	(930.2) Miscellaneous General Expenses	16,292,848	4,409,948
193	(931) Rents	10,061,145	9,048,284
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>581,932,141</b>	<b>622,013,028</b>
195	Maintenance		
196	(935) Maintenance of General Plant	8,526,308	6,724,821
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>590,458,449</b>	<b>628,737,849</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>3,185,080,989</b>	<b>3,087,321,056</b>

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>2014/Q4</u>
<b>Gas Operation and Maintenance Expenses(continued)</b>				
Line No	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	1,588,585	1,617,844	
236	905 Miscellaneous Customer Accounts Expenses	0	0	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	20,916,543	27,402,521	
238	<b>6 CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>			
239	Operation			
240	907 Supervision	4,522	4,892	
241	908 Customer Assistance Expenses	23,798,118	25,933,668	
242	909 Informational and Instructional Expenses	39,080	52,825	
243	910 Miscellaneous Customer Service and Informational Expenses	179,452	182,827	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	24,021,172	26,174,212	
245	<b>7 SALES EXPENSES</b>			
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	<b>8 ADMINISTRATIVE AND GENERAL EXPENSES</b>			
253	Operation			
254	920 Administrative and General Salaries	14,419,365	9,063,900	
255	921 Office Supplies and Expenses	( 19,658,476)	4,694,679	
256	(Less) 922 Administrative Expenses Transferred-Credit	2,572,711	2,881,393	
257	923 Outside Services Employed	54,085,971	27,259,610	
258	924 Property Insurance	( 791,406)	( 25,048)	
259	925 Injuries and Damages	3,009,350	4,350,149	
260	926 Employee Pensions and Benefits	17,150,110	18,896,599	
261	927 Franchise Requirements	8,893,082	9,149,592	
262	928 Regulatory Commission Expenses	3,621,238	3,668,591	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930 1General Advertising Expenses	117,912	0	
265	930 2Miscellaneous General Expenses	3,052,116	581,422	
266	931 Rents	3,135,261	3,075,270	
267	TOTAL Operation (Total of lines 254 thru 266)	84,461,812	77,833,371	
268	Maintenance			
269	932 Maintenance of General Plant	2,936,080	2,530,348	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	87,397,892	80,363,719	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	398,378,098	408,401,070	



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 2014/Q4
FOOTNOTE DATA			

**Schedule Page: 320 Line No.: 31 Column: c**

In compliance with the FERC USofA instructions for account 182.2, the 2013 SONGS impairment of \$200M was moved from account 524 into 435.

**Schedule Page: 320 Line No.: 182 Column: b**

FERC performed an audit (FERC docket number FA12-8-000, dated 06/10/2014) and requested SDGE make the following adjustments to 921.

2014 Activity	24,918,407
Adjustment to 923.0	(76,139,329)
Adjustment to 930.1	(396,852)
Adjustment to 930.2	(7,285,086)
Adjustment to Various Accounts	(146,193)
IT Costs	(20,844)
Lobbying Expenses	(10,822)
Compromise Settlement Adjustment	(140,373)
Total	(59,221,092)

AH-3C

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 2014/Q4
FOOTNOTE DATA			

**Schedule Page: 317 Line No.: 255 Column: b**

FERC performed an audit (FERC docket number FA12-8-000, dated June 10, 2014) and requested SDGE make the following adjustments to 921.

2014 Activity	8,236,888
Adjustment to 923.0	(25,371,449)
Adjustment to 930.1	(117,912)
Adjustment to 930.2	(2,324,129)
Adjustment to Various Accounts	(23,158)
IT Costs	(8,022)
Lobbying Expenses	(3,239)
Compromise Settlement Adjustment	(47,455)
Total	(19,658,476)

# **San Diego Gas & Electric Company**

## **A&G Common Account Allocations Summary used for January – March 2014**

SDG&E  
COMMON ACCOUNT ALLOCATIONS  
SUMMARY OF ELECTRIC & GAS ALLOCATIONS  
AS SHOWN IN WORKPAPER AH-3  
FOR JANUARY - MARCH 2014

LINE NO	COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS	TOTAL	LINE NO
1	Administrative & General	920-923	72.85%	27.15%	100.00%	1
2	Property Insurance	924	86.42%	13.58%	100.00%	2
3	Injuries & Damages	925	72.85%	27.15%	100.00%	3
4	Pensions & Benefits	926	72.85%	27.15%	100.00%	4
5	Misc. Admin & General	928-935	72.85%	27.15%	100.00%	5

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios.  
See workpapers AH-4A to AH-4C for derivation.

San Diego Gas & Electric Company  
 Derivation of Common Plant and A&G Common Labor Cost Allocation  
 For the Period Ended December 31, 2012  
 From 2012 FERC Form 1, Page 354 - 355, Direct Payroll Distribution  
 As Shown in Workpaper AH-4, For January - March 2014

Line No	A	B	C	D	E	F	Line No
1	<b>Direct Payroll Expenses, Electric and Gas:</b>						1
2	Function						2
3		FERC Form 1, Pages 354 - 355 Ref.					3
4		Electric	Gas	Electric Direct Payroll	Gas Direct Payroll	Total Direct Payroll	4
5	Production	Line 20	N/A	\$ 11,746,489	\$ -	\$ 11,746,489	5
6	Transmission & Gas Storage	Line 21	Lines 55 & 56	19,114,128	5,847,987	24,962,115	6
7	Distribution	Line 23	Line 57	55,490,404	25,560,900	81,051,304	7
8	Customer Accounts	Line 24	Line 58	24,590,730	12,710,239	37,300,969	8
9	Customer Service & Informational	Line 25	Line 59	17,741,966	3,840,228	21,582,194	9
10	Sales	Line 26	Line 60	-	-	-	10
11	Total Direct Payroll Expenses Excluding A&G			\$ 128,683,717	\$ 47,959,354	\$ 176,643,071	11
12	Administrative & General	Line 27	Line 61	29,727,617	11,299,141	41,026,758	12
13	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 158,411,334	\$ 59,258,495	\$ 217,669,829	13
14	Common Plant and A&G Common Labor Cost Allocation			72.85%	27.15%	100.00%	14
15		L15 Col D/L15 Col F	L15 Col E/L15 Col F				15
16							16
17							17
18							18
19							19
20							20
21							21
22							22

SAN DIEGO GAS & ELECTRIC COMPANY									
Derivation of 2013 Percentages of Allocation of Common Accounts to Electric and Gas Division									
For Property Insurance (FERC Account 924)									
As Shown in Page AH-4									
For January - March 2014									
(\$1,000)									
Line No	Description	A Electric Division	B Gas Division	C Total	Reference	Line No			
1						1			
2	Total Distribution Plant	\$ 4,884,524	\$ 1,311,744	\$ 6,196,268	Col. A - ave. of beg. and end. balances for distribution, see 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. g / Col. B - see wp AH-4C, Col C, Ln 3	2			
3	Total Transmission Plant	2,735,086	-	2,735,086	Col. A - 2012 FERC Form 1 footnote with wood to steel pole adjustments	3			
4	Total Steam Production Plant	492,802	-	492,802	Col. A - 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. g	4			
5	Total Other Production Plant	470,617	-	470,617	Col. A - 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. g	5			
6	General Plant	218,047	-	218,047	Col. A - ave. of beg. and end. balances for general plant, see 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. g	6			
7	Common Plant	314,150	120,901	435,051	see wp AH-4C, Col F, Lns 7 and 8	7			
8	Total Plant in Service Excluding SONGS & Misc. Intangible Plant	\$ 9,115,226	\$ 1,432,645	\$ 10,547,871		8			
9						9			
10	Property Insurance Allocation %	86.42%	13.58%	100.00%		10			

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Ratemaking Plant Balances in Support of FERC 924 Allocation**  
**For 12-months ending 12/31/2013 Allocations**  
**(\$1,000)**

Line No	Month	A			B		C = A - B		D	E	F = D - E	
		Total Gas Plant	Gas Intangible <sup>1</sup>	Other Gas Plant	Total Common Plant	Common Intangible <sup>2</sup>	Net Common Plant	Line No				
1	12/31/2011	\$ 1,284,940	\$ 86	\$ 1,284,854	\$ 576,467	\$ 171,087	\$ 405,380	1				
2	12/31/2012	1,338,720	86	1,338,634	661,177	196,454	464,723	2				
3	Average	\$ 1,311,830	\$ 86	\$ 1,311,744	\$ 618,822	\$ 183,771	\$ 435,051	3				
4	Common Plant Allocation Factors (GRC Method starting 2012)											
5	Electric						72.21%	5				
6	Gas						27.79%	6				
7	Common Plant Allocation To Electric (Col F, Ln 3 * Ln 5)							\$ 314,150	7			
8	Common Plant Allocation To Gas (Col F, Ln 3 * Ln 6)							\$ 120,901	8			

Electric plant balances taken from 2012 FERC Form 1 and 2

<sup>1</sup> Total gas plant net of intangible Intangible plant are not subject to property tax

<sup>2</sup> Total common plant net of intangible Intangible plant are not subject to property tax

# **San Diego Gas & Electric Company**

## **A&G Common Account Allocations Summary used for April – December 2014**



SDG&E  
COMMON ACCOUNT ALLOCATIONS  
SUMMARY OF ELECTRIC & GAS ALLOCATIONS  
AS SHOWN IN WORKPAPER AH-3  
FOR APRIL - DECEMBER 2014

LINE NO	COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS	TOTAL	LINE NO
1	Administrative & General	920-923	74.82%	25.18%	100.00%	1
2	Property Insurance	924	87.33%	12.67%	100.00%	2
3	Injuries & Damages	925	74.82%	25.18%	100.00%	3
4	Pensions & Benefits	926	74.82%	25.18%	100.00%	4
5	Misc. Admin & General	928-935	74.82%	25.18%	100.00%	5

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios.  
See workpapers AH-5A to AH-5C for derivation.

San Diego Gas & Electric Company  
 Derivation of Common Plant and A&G Common Labor Cost Allocation  
 For the Period Ended December 31, 2013  
 From 2013 FERC Form 1, Page 354 - 355, Direct Payroll Distribution  
 As Shown in Workpaper AH-5, For April - December 2014

Line No	A	B	C	D	E	F	Line No
1	<u>Direct Payroll Expenses, Electric and Gas:</u>						1
2	Function	FERC Form 1, Pages 354 - 355 Ref.		Electric Direct Payroll	Gas Direct Payroll	Total Direct Payroll	2
3		Electric	Gas				3
4	Production	Line 20	N/A	\$ 11,908,747	\$ -	\$ 11,908,747	4
5	Transmission & Gas Storage	Line 21	Lines 55 & 56	21,456,199	5,471,573	26,927,772	5
6	Distribution	Line 23	Line 57	53,970,280	23,115,014	77,085,294	6
7	Customer Accounts	Line 24	Line 58	23,302,450	12,010,710	35,313,160	7
8	Customer Service & Informational	Line 25	Line 59	19,529,520	3,216,519	22,746,039	8
9	Sales	Line 26	Line 60	-	-	-	9
10							10
11	Total Direct Payroll Expenses Excluding A&G			\$ 130,167,196	\$ 43,813,816	\$ 173,981,012	11
12							12
13	Administrative & General	Line 27	Line 61	30,755,094	11,122,436	41,877,530	13
14	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 160,922,290	\$ 54,936,252	\$ 215,858,542	14
15							15
16	Common Plant and A&G Common Labor Cost Allocation	L15 Col D/L15 Col F	L15 Col E/L15 Col F	74.82%	25.18%	100.00%	16
17							17
18							18
19							19
20							20
21							21
22							22

SAN DIEGO GAS & ELECTRIC COMPANY									
Derivation of 2014 Percentages of Allocation of Common Accounts to Electric and Gas Division									
For Property Insurance (FERC Account 924)									
As Shown in Page AH-5									
For April - December 2014									
(\$1,000)									
Line No	Description	A Electric Division	B Gas Division	C Total	Reference	Line No			
1						1			
2	Total Distribution Plant	\$ 5,105,706	\$ 1,368,156	\$ 6,473,862	Col. A - see Stmt AD1; Line 13; Col c; TO4 Cycle 2 Filing /	2			
3	Total Transmission Plant	3,652,963		3,652,963	Col. B - see wp AH-5C, Col C, Ln 3	3			
4	Total Steam Production Plant	505,741		505,741	Col. A - see Stmt AD1; Line 15; Col c; TO4 Cycle 2 Filing	4			
5	Total Other Production Plant	473,895		473,895	Col. A - see Stmt AD1; Line 3; Col c; TO4 Cycle 2 Filing	5			
6	General Plant	249,775		249,775	Col. A - see Stmt AD1; Line 9; Col c; TO4 Cycle 2 Filing	6			
7	Common Plant	357,503	133,235	490,738	Col. A - see Stmt AD1; Line 21; Col c; TO4 Cycle 2 Filing see wp AH-5C, Col F, Lns 7 and 8	7			
8	Total Plant in Service Excluding SONGS & Misc. Intangible Plant	\$ 10,345,583	\$ 1,501,391	\$ 11,846,974		8			
9						9			
10	Property Insurance Allocation %	87.33%	12.67%	100.00%		10			

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Ratemaking Plant Balances in Support of FERC 924 Allocation**  
**For 12-months ending 12/31/2014 Allocations**  
**(\$1,000)**

Line No	Month	A			B		C = A - B		D	E	F = D - E	
		Total Gas Plant	Gas Intangible <sup>1</sup>	Other Gas Plant	Total Common Plant	Common Intangible <sup>2</sup>	Common Plant	Net Common Plant			Line No	
1	12/31/2012	\$ 1,338,720	86	\$ 1,338,634	\$ 661,177	\$ 196,454	\$ 464,723	1				
2	12/31/2013	1,397,763	86	1,397,677	733,011	216,258	516,753	2				
3	Average	\$ 1,368,242	86	\$ 1,368,156	\$ 697,094	\$ 206,356	\$ 490,738	3				
4	Common Plant Allocation Factors (GRC Method starting 2012)											
5	Electric						72.85%	5				
6	Gas						27.15%	6				
7	Common Plant Allocation To Electric (Col F, Ln 3 * Ln 5)						\$ 357,503	7				
8	Common Plant Allocation To Gas (Col F, Ln 3 * Ln 6)						\$ 133,235	8				

Electric plant balances taken from 2014 FERC Form 1 and 2

<sup>1</sup> Total gas plant net of intangible Intangible plant are not subject to property tax

<sup>2</sup> Total common plant net of intangible Intangible plant are not subject to property tax

# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

## **Statement - AI Wages and Salaries Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AI - Workpapers**  
**Wages and Salaries**

**Base Period & True-Up Period 12 - Months Ending December 31, 2014**

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 12,196	Form 1; Page 354; Line 20; Col. b	1
2			2
3	20,342	Form 1; Page 354; Line 21; Col. b	3
4			4
5	48,198	Form 1; Page 354; Line 23; Col. b	5
6			6
7	17,530	Form 1; Page 354; Line 24; Col. b	7
8			8
9	20,651	Form 1; Page 354; Line 25; Col. b	9
10			10
11	-	Form 1; Page 354; Line 26; Col. b	11
12			12
13	\$ 118,917	Sum Lines 1 thru 11	13
14			14
15	38,961	Form 1; Page 354; Line 27; Col. b	15
16			16
17	\$ 157,878	Sum Lines 13; 15	17
18			18
19	17.11%	Line 3 / Line 13	19

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 2014/Q4
--------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------	-----------------------------------------

**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	10,591,298		
4	Transmission	12,529,680		
5	Regional Market			
6	Distribution	34,235,656		
7	Customer Accounts	17,530,274		
8	Customer Service and Informational	20,650,610		
9	Sales			
10	Administrative and General	37,644,248		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	133,181,766		
12	Maintenance			
13	Production	1,604,482		
14	Transmission	7,812,357		
15	Regional Market			
16	Distribution	13,962,398		
17	Administrative and General	1,316,818		
18	TOTAL Maintenance (Total of lines 13 thru 17)	24,696,055		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	12,195,780		
21	Transmission (Enter Total of lines 4 and 14)	20,342,037		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	48,198,054		
24	Customer Accounts (Transcribe from line 7)	17,530,274		
25	Customer Service and Informational (Transcribe from line 8)	20,650,610		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	38,961,066		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	157,877,821	46,115,374	203,993,195
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	57,587		
35	Transmission	1,708,969		
36	Distribution	16,722,000		
37	Customer Accounts	8,498,104		
38	Customer Service and Informational	2,941,414		
39	Sales			
40	Administrative and General	12,407,465		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	42,335,539		
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	3,323,990		

# **San Diego Gas & Electric Company**

## **Base Period & True Up Period**

## **Statement - AJ Depreciation and Amortization Expenses Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**



## SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AJ - Workpapers

## Depreciation and Amortization Expense

Base Period &amp; True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense (net of incentive depreciation expense on line 21)	\$ 99,111	Stmt AJ WP; Page AJ-1; Line 11; Col. (2)	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	18,983	Stmt AJ WP; Page AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	10,788	Stmt AJ WP; Page AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	53,956	Stmt AJ WP; Page AJ-4; Line 1	7
8				8
9	Transmission Wages and Salaries Allocation Factor	17.11%	Statement AJ; Line 19	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 3,248	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	\$ 1,846	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	\$ 9,232	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$113,437	Sum Lines 1; 11; 13; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ-1; Line 12; Col. (2)	19
20				20
21	Incentive Transmission Plant Depreciation Expense	\$ -	Stmt AJ WP; Page AJ-5; Line 11; Col. (2)	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense <sup>1</sup>	\$ 550	Stmt AJ WP; Page AJ-6; Line 1	23
24				24
25	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ-7; Line 1	25

<sup>1</sup> The amount on line 23 represents the recovery of 50% of abandoned project costs associated with the Sycamore Project. SDG&E received authorization from the FERC in Docket No. ER12-2704-000 on May 1, 2014 to recover one-half of the total abandoned project costs of \$1.1 million.

# **San Diego Gas & Electric Company**

## **Depreciation & Amortization Workpapers for Transmission Plant**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014**  
**(\$1,000)**

Line No.	Account No.	Description	(1) FERC Transmission Expense Per Book	(2) Transmission Expense Ratemaking	Line No.
1	303	Intangibles	\$ -		1
2	350	Land and Land Rights	1,817		2
3	352	Structures and Improvements	5,913		3
4	353	Station Equipment	35,164		4
5	354	Towers and Fixtures	14,263		5
6	355	Poles and Fixtures (a)	14,639		6
7	356	Overhead Conductors & Devices	12,745		7
8	357	Underground Conduit	5,593		8
9	358	Underground Conductors & Devices	5,894		9
10	359	Roads and Trails	4,421		10
11		Subtotal	\$ 100,451	\$ 99,111	11
12		Valley Rainbow Amortization Expense (b)	-	-	12
13		Total Depreciation and Amortization Expense	\$ 100,451	\$ 99,111	13

(a) The accumulated depreciation reserve and the depreciation expense for FERC account 355 were understated by approximately \$373k in 2013. SDG&E made an adjusting entry in January 2014 to correct the misstatement from the previous year. SDG&E will follow the protocols outlined in the Offer of Settlement to correct the error.

(b) The Valley Rainbow amortization expense ended on Sept, 2013 and is now fully amortized.

SDG&E  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF RECLASSIFIED**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**AND RECLASSIFICATION FACTOR**  
 Balances as of 12/31/2014  
 In Thousands

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 Sum 1-4	(6) SWPL Ratemaking Adj. Expense	(7) Total Trans Expense Ratemaking (5) + (6)	Line No.
1	182.0	Production Related to Trans							1	
2	186.0	Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2	
3	303.0	SWPL Ratemaking Adj. Amort.							3	
4	360.0	Intangibles							4	
5	361.0	Land and Land Rights		3			3		5	
6	362.0	Structures & Improvements		44			44		6	
7		Station Equipment							7	
8									8	
9		<b>TRANSMISSION RELATED</b>		47			47	16	63	
10									10	
11	350.0	Land & Land Rights	1,817			(11)	1,806		1,806	
12	352.0	Structures & Improvements	5,913		(41)	(763)	5,110		5,110	
13	353.0	Station Equipment	35,164		(451)	(106)	34,607		34,607	
14	354.0	Towers and Fixtures	14,263				14,263		14,263	
15	355.0	Poles and Fixtures	14,639				14,639		14,639	
16	356.0	OH Conductors and Device	12,745				12,745		12,745	
17	357.0	Underground Conduit	5,593				5,593		5,593	
18	358.0	UG Conductors & Devices	5,894		(32)		5,862		5,862	
19	359.0	Roads & Trails	4,421				4,421		4,421	
20										
21	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>100,451</b>	<b>-</b>	<b>(523)</b>	<b>(880)</b>	<b>99,048</b>	<b>-</b>	<b>99,048</b>	
22										
23	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 100,451</b>	<b>\$ 47</b>	<b>\$ (523)</b>	<b>\$ (880)</b>	<b>\$ 99,095</b>	<b>\$ 16</b>	<b>\$ 99,111</b>	

These represents plant depreciation and amortization expense transfers to comply with FERC Order No. 888 and reflect the adjusted transmission plant depreciation and amortization expense.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**

**TO4 - Annual Transmission Plant Depreciation Rates <sup>1</sup>**

Cycle 3, For 12 - Months Ending December 31, 2014

For Use During the 12-Months Period from January 1 to December 31, 2014

Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	<b>E352 - Total</b>	<b>Struct &amp; Improv</b>	<b>1.36%</b>	<b>0.50%</b>	<b>1.86%</b>	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.08%	1.25%	3.33%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	<b>E353</b>	<b>Station Equip</b>	<b>2.23%</b>	<b>1.16%</b>	<b>3.39%</b>	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	<b>E354</b>	<b>Towers &amp; Fixtrs</b>	<b>1.47%</b>	<b>0.22%</b>	<b>1.69%</b>	13
14	E355.10	Other	2.39%	2.38%	4.77%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	16
17	<b>E355</b>	<b>Poles &amp; Fixtrs</b>	<b>2.39%</b>	<b>2.36%</b>	<b>4.75%</b>	17
18	E356.10	Other	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	20
21	<b>E356</b>	<b>OVH Cnd &amp; Dev</b>	<b>1.58%</b>	<b>0.99%</b>	<b>2.57%</b>	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	<b>E357</b>	<b>Trans UG Cnduit</b>	<b>1.68%</b>	<b>0.51%</b>	<b>2.19%</b>	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	<b>E358</b>	<b>Trans UG Cndctr</b>	<b>1.94%</b>	<b>0.11%</b>	<b>2.05%</b>	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	<b>E359</b>	<b>Roads &amp; Trails</b>	<b>1.67%</b>	<b>0.00%</b>	<b>1.67%</b>	31
32						32
33	<b>Composite Depreciation Rate</b>		<b>1.82%</b>	<b>0.77%</b>	<b>2.59%</b>	33

<sup>1</sup> The rates in these subaccounts will not change during the term of the TO4 Formula. Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 53 in Appendix VIII.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION**  
**PER BOOKS - BASE PERIOD / TRUE UP PERIOD - 12/31/2014**  
**(\$1,000)**

Line No.	Description	Amount	Reference	Line No.
1	Total TO4 Cycle 3 Base Period Depreciation Expense Per Books	\$ 100,451	AJ-1, col. 1, line 11	1
2	Less Land & Land Rights Base Period Depreciation Expense per Books	<u>1,817</u>	AJ-1, col. 1, line 2	2
3	Net Transmission TO4 Cycle 3 Base Period Depreciation Expense Per Books	<u>\$ 98,633</u>	Line 1 - Line 2	3

SDG&E  
 T04 C3 Base Period / True-up Period  
 Transmission Plant Monthly Depreciation Expense  
 January - December 2014

TO4 Depreciation Rate - Composite 2.52%		1		2		3		4		5		6		7		8		
A	B	C		D		E		F		G		H		I		J		
Ln No	Asset Class	TO4.C1	Description	Mon End Depr Base	Jan-14	Mon End Depr Base	Jan-14	Wtd. Depr Base	Jan-14	Recorded Expense A	Jan-14	Recorded Expense A	Jan-14	Depr Rate Life	Depr Rate Removal	Depr Rate	Total Rate	
Ln No	Asset Class	TO4.C1	Description	Mon End Depr Base	Jan-14	Mon End Depr Base	Jan-14	Wtd. Depr Base	Jan-14	Recorded Expense A	Jan-14	Recorded Expense A	Jan-14	Depr Rate Life	Depr Rate Removal	Depr Rate	Total Rate	
1	E0135210	0.0218	Struct & Imprv.-Other	137,441,490.15	137,326,718.88	137,441,490.15	137,326,718.88	137,384,104.52	155,664.37	93,656.48	93,656.48	93,656.48	93,656.48	0.0136	0.0082	0.0136	0.0218	
2	E0135220	0.0162	Struct & Imprv.-SRPL	10,247,875.19	10,245,290.19	10,247,875.19	10,245,290.19	10,245,290.19	8,624.25	5,208.70	5,208.70	5,208.70	5,208.70	0.0101	0.0061	0.0101	0.0162	
3	E0135260	0.0139	Struct & Imprv.-SRPL	120,944,822.82	120,976,437.70	120,944,822.82	120,976,437.70	120,960,630.26	140,112.75	-	-	140,112.75	140,112.75	0.0139	-	0.0139	0.0139	
4				268,634,128.16	268,548,446.77	268,634,128.16	268,548,446.77	268,591,287.47	304,401.37	99,065.18	99,065.18	99,065.18	99,065.18	0.0036	0.0044	0.0036	0.0080	
5	E0135310	0.0352	Station Equip.-Other	614,578,038.16	615,462,425.07	614,578,038.16	615,462,425.07	615,020,231.62	1,130,326.69	678,196.13	678,196.13	678,196.13	678,196.13	0.0221	0.0132	0.0221	0.0353	
7	E0135320	0.0402	Station Equip.-SRPL	195,921,714.71	194,849,349.27	195,921,714.71	194,849,349.27	195,365,631.99	408,860.05	245,860.52	245,860.52	245,860.52	245,860.52	0.0251	0.0151	0.0251	0.0402	
8	E0135340	0.0325	Station Equip. - Generation	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	3,165.69	1,902.54	1,902.54	1,902.54	1,902.54	0.0267	0.0161	0.0267	0.0428	
9	E0135360	0.0201	Station Equip.-SRPL	149,974,505.56	149,935,330.30	149,974,505.56	149,935,330.30	149,924,917.93	251,124.59	-	-	251,124.59	251,124.59	0.0201	-	0.0201	0.0201	
10				961,834,651.31	961,667,497.52	961,834,651.31	961,667,497.52	961,751,074.42	1,793,299.22	925,959.19	925,959.19	925,959.19	925,959.19	0.0224	0.0116	0.0224	0.0340	
11																		
12	E0135410	0.0313	Towers & Fixtrs-Other	65,766,806.85	65,777,769.96	65,766,806.85	65,777,769.96	65,777,769.96	86,059.85	85,511.70	85,511.70	85,511.70	85,511.70	0.0157	0.0156	0.0157	0.0313	
13	E0135420	0.0265	Towers & Fixtrs-SRPL	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	88,704.30	88,187.73	88,187.73	88,187.73	88,187.73	0.0133	0.0132	0.0133	0.0265	
14	E0135460	0.0147	Towers & Fixtrs-SRPL	718,380,550.88	718,380,550.88	718,380,550.88	718,380,550.88	718,380,550.88	890,017.09	-	-	890,017.09	890,017.09	0.0147	-	0.0147	0.0147	
15				846,137,840.09	846,155,947.64	846,137,840.09	846,155,947.64	846,146,893.87	1,034,781.24	153,699.43	153,699.43	153,699.43	153,699.43	0.0147	0.0022	0.0147	0.0169	
16																		
17	E0135510	0.0485	Poles & Fixtrs-Other	286,341,737.18	287,483,486.69	286,341,737.18	287,483,486.69	286,912,612.04	746,005.08	742,803.34	742,803.34	742,803.34	742,803.34	0.0312	0.0311	0.0312	0.0623	
18	E0135520	0.0508	Poles & Fixtrs-SRPL	8,106,559.79	8,106,559.79	8,106,559.79	8,106,559.79	8,106,559.79	17,158.90	17,158.90	17,158.90	17,158.90	17,158.90	0.0254	0.0254	0.0254	0.0508	
19	E0135560	0.0226	Poles & Fixtrs-SRPL	3,491,093.23	3,491,093.23	3,491,093.23	3,491,093.23	3,491,093.23	6,574.89	-	-	6,574.89	6,574.89	0.0226	-	0.0226	0.0226	
20				297,939,390.20	299,081,139.91	297,939,390.20	299,081,139.91	298,510,265.06	769,738.87	769,962.25	769,962.25	769,962.25	769,962.25	0.0309	0.0306	0.0309	0.0615	
21																		
22	E0135610	0.0320	Ovrlnd Cnd & Dv-Other	277,616,444.97	279,106,052.09	277,616,444.97	279,106,052.09	278,361,248.53	371,205.00	371,205.00	371,205.00	371,205.00	371,205.00	0.0160	0.0160	0.0160	0.0320	
23	E0135620	0.0177	Ovrlnd Cnd & Dv-SRPL	44,345,870.23	44,345,870.23	44,345,870.23	44,345,870.23	44,345,870.23	32,899.82	32,520.28	32,520.28	32,520.28	32,520.28	0.0089	0.0088	0.0089	0.0177	
24	E0135660	0.0175	Ovrlnd Cnd & Dv-SRPL	167,133,408.22	167,133,445.15	167,133,408.22	167,133,445.15	167,133,427.19	243,736.27	-	-	243,736.27	243,736.27	0.0175	-	0.0175	0.0175	
25				489,095,724.42	490,585,357.47	489,095,724.42	490,585,357.47	489,840,545.95	647,631.09	403,725.28	403,725.28	403,725.28	403,725.28	0.0159	0.0099	0.0159	0.0258	
26																		
27	E0135700	0.0243	Trans UG Conduit	165,259,118.50	165,210,977.83	165,259,118.50	165,210,977.83	165,235,048.17	231,329.25	103,271.98	103,271.98	103,271.98	103,271.98	0.0168	0.0075	0.0168	0.0243	
28	E0135760	0.0189	Trans UG Conduit-SRPL	80,268,815.68	80,502,077.88	80,268,815.68	80,502,077.88	80,385,496.78	113,209.77	-	-	113,209.77	113,209.77	0.0169	-	0.0169	0.0169	
29				245,528,034.18	245,713,055.71	245,528,034.18	245,713,055.71	245,620,544.95	344,539.02	103,271.98	103,271.98	103,271.98	103,271.98	0.0168	0.0050	0.0168	0.0219	
30																		
31	E0135800	0.0208	Trans UG Conductor	154,682,747.20	155,054,019.67	154,682,747.20	155,054,019.67	154,868,383.44	242,418.41	24,370.11	24,370.11	24,370.11	24,370.11	0.0188	0.0019	0.0188	0.0207	
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,199,639.93	126,452,483.41	126,199,639.93	126,452,483.41	126,326,051.67	212,648.84	-	-	212,648.84	212,648.84	0.0202	-	0.0202	0.0202	
33				280,882,387.13	281,506,483.08	280,882,387.13	281,506,483.08	281,194,435.11	455,067.25	24,370.11	24,370.11	24,370.11	24,370.11	0.0194	0.0019	0.0194	0.0205	
34																		
35	E0135910	0.0165	Roads & Trails-Other	38,602,081.30	38,607,412.84	38,602,081.30	38,607,412.84	38,604,747.07	63,081.61	-	-	63,081.61	63,081.61	0.0165	-	0.0165	0.0165	
36	E0135920	0.0144	Roads & Trails-SRPL	4,426,862.71	4,426,862.71	4,426,862.71	4,426,862.71	4,426,862.71	5,312.23	-	-	5,312.23	5,312.23	0.0144	-	0.0144	0.0144	
37	E0135960	0.0169	Roads & Trails-SRPL	218,121,499.00	218,121,905.72	218,121,499.00	218,121,905.72	218,121,905.72	305,370.37	-	-	305,370.37	305,370.37	0.0168	-	0.0168	0.0168	
38				261,150,449.01	261,156,181.27	261,150,449.01	261,156,181.27	261,153,312.14	363,764.21	-	-	363,764.21	363,764.21	0.0167	-	0.0167	0.0167	
39																		
40																		
41	Total - January 2014			3,651,202,598.50	3,654,414,119.37	3,651,202,598.50	3,654,414,119.37	3,652,808,358.94	5,713,422.27	2,470,055.40	2,470,055.40	2,470,055.40	2,470,055.40	0.0183	0.0061	0.0183	0.0244	
42																		
43																		
44	Bolded amount reflects total monthly per book depreciation																	
45	(A) Depreciation Expense is generated through financial system																	





SDG&E

TO4 C3 Base Period / True-up Period  
Transmission Plant Monthly Depreciation Expense  
January - December 2014

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	1		2		3		4		5		6		7		8				
				Mon EndDepr Base	Feb-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base	Mar-14	Mon EndDepr Base
1	E0135210	0.0218	Struct & Improv-Other	141,298,763.42	141,072,449.84	141,185,606.63	141,010.35	180,010.35	96,476.83	0.0136	0.0082	0.0218	0.0082	0.0136	0.0082	0.0218	0.0082	0.0136	0.0082	0.0218	0.0082	0.0136
2	E0135220	0.0162	Struct & Improv-SWPL	10,245,290.19	10,245,290.19	10,245,290.19	3,588.46	3,588.46	0.0069	0.0139	0.0111	0.0111	0.0069	0.0139	0.0111	0.0111	0.0069	0.0139	0.0111	0.0069	0.0139	0.0111
3	E0135260	0.0139	Struct & Improv-SRPL	120,941,222.55	120,946,874.59	120,944,048.57	140,093.52	140,093.52	-	0.0139	-	0.0139	-	0.0139	-	0.0139	-	0.0139	-	0.0139	-	0.0139
4				272,485,276.16	272,264,614.62	272,374,945.39	306,012.30	306,012.30	100,045.29	0.0135	0.0044	0.0135	0.0044	0.0135	0.0044	0.0135	0.0044	0.0135	0.0044	0.0135	0.0044	
5																						
6	E0135310	0.0352	Station Equip.-Other	616,674,284.60	616,261,205.94	616,467,745.27	1,130,190.87	1,130,190.87	678,114.52	0.0220	0.0132	0.0352	0.0132	0.0220	0.0132	0.0352	0.0132	0.0220	0.0132	0.0352	0.0132	
7	E0135320	0.0402	Station Equip.-SWPL	194,968,073.51	194,863,383.80	194,915,728.66	407,698.73	407,698.73	245,268.96	0.0251	0.0151	0.0402	0.0151	0.0251	0.0151	0.0402	0.0151	0.0251	0.0151	0.0402	0.0151	
8	E0135340	0.0325	Station Equip. - Generation	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	2,402.83	1,444.06	0.0203	0.0122	0.0325	0.0122	0.0203	0.0122	0.0325	0.0122	0.0203	0.0122	0.0325	0.0122	
9	E0135360	0.0201	Station Equip.-SRPL	149,948,773.92	149,978,577.18	149,963,645.55	251,199.11	251,199.11	-	0.0201	-	0.0201	-	0.0201	-	0.0201	-	0.0201	-	0.0201	-	0.0201
10				969,011,524.91	962,523,499.80	962,767,512.36	1,791,481.54	1,791,481.54	924,827.54	0.0223	0.0175	0.0339	0.0175	0.0223	0.0175	0.0339	0.0175	0.0223	0.0175	0.0339	0.0175	
11																						
12	E0135410	0.0313	Towers & Fxtrs-Other	66,760,264.85	66,760,358.86	66,760,311.86	86,036.41	86,036.41	85,488.40	0.0157	0.0232	0.0313	0.0157	0.0157	0.0232	0.0313	0.0157	0.0157	0.0232	0.0313	0.0157	
13	E0135420	0.0285	Towers & Fxtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	86,703.90	86,703.90	86,187.33	0.0133	0.0132	0.0285	0.0133	0.0133	0.0132	0.0285	0.0133	0.0133	0.0132	0.0285	0.0133	
14	E0135460	0.0147	Towers & Fxtrs-SRPL	718,382,970.94	718,383,336.20	718,383,336.20	880,019.58	880,019.58	-	0.0147	-	0.0147	-	0.0147	-	0.0147	-	0.0147	-	0.0147	-	0.0147
15				846,131,718.15	846,132,537.42	846,132,127.79	1,034,759.89	1,034,759.89	153,675.73	0.0147	0.0226	0.0169	0.0147	0.0147	0.0226	0.0169	0.0147	0.0147	0.0226	0.0169	0.0147	
16																						
17	E0135510	0.0465	Poles & Fxtrs-Other	286,464,239.62	286,319,116.64	286,391,678.13	596,077.18	596,077.18	555,690.58	0.0233	0.0232	0.0465	0.0233	0.0233	0.0232	0.0465	0.0233	0.0233	0.0232	0.0465	0.0233	
18	E0135520	0.0508	Poles & Fxtrs-SWPL	8,106,559.79	8,106,559.79	8,106,559.79	17,158.88	17,158.88	17,158.88	0.0254	0.0254	0.0508	0.0254	0.0254	0.0254	0.0508	0.0254	0.0254	0.0254	0.0508	0.0254	
19	E0135560	0.0226	Poles & Fxtrs-SRPL	3,491,128.32	3,491,147.65	3,491,137.99	6,574.98	6,574.98	-	0.0226	-	0.0226	-	0.0226	-	0.0226	-	0.0226	-	0.0226	-	0.0226
20				298,061,927.73	297,916,824.08	297,989,375.91	579,811.04	579,811.04	570,849.46	0.0233	0.0230	0.0463	0.0233	0.0233	0.0230	0.0463	0.0233	0.0233	0.0230	0.0463	0.0233	
21																						
22	E0135610	0.0320	Ovhd Cnd & Dv-Other	278,839,209.90	280,731,938.14	279,895,574.02	373,114.10	373,114.10	373,114.10	0.0160	0.0160	0.0320	0.0160	0.0160	0.0160	0.0320	0.0160	0.0160	0.0160	0.0320	0.0160	
23	E0135620	0.0177	Ovhd Cnd & Dv-SWPL	44,345,870.23	44,345,870.23	44,345,870.23	32,869.85	32,869.85	32,520.30	0.0088	0.0088	0.0177	0.0088	0.0088	0.0088	0.0177	0.0088	0.0088	0.0088	0.0177	0.0088	
24	E0135660	0.0175	Ovhd Cnd & Dv-SRPL	167,133,924.02	167,134,189.77	167,134,056.90	243,737.16	243,737.16	-	0.0175	-	0.0175	-	0.0175	-	0.0175	-	0.0175	-	0.0175	-	0.0175
25				490,419,004.15	492,211,998.14	491,315,501.15	649,741.11	649,741.11	405,634.40	0.0169	0.0099	0.0238	0.0169	0.0169	0.0099	0.0238	0.0169	0.0169	0.0099	0.0238	0.0169	
26																						
27	E0135700	0.0243	Trans UG Conduit	165,218,735.13	165,160,313.61	165,189,524.37	231,265.34	231,265.34	109,243.45	0.0168	0.0075	0.0243	0.0168	0.0168	0.0075	0.0243	0.0168	0.0168	0.0075	0.0243	0.0168	
28	E0135760	0.0168	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	119,373.76	119,373.76	-	0.0169	-	0.0168	0.0169	0.0169	-	0.0168	0.0169	0.0169	-	0.0168	0.0169	
29				245,720,813.01	245,662,391.49	245,691,602.25	344,639.10	344,639.10	109,243.45	0.0168	0.0080	0.0219	0.0168	0.0168	0.0080	0.0219	0.0168	0.0168	0.0080	0.0219	0.0168	
30																						
31	E0135800	0.0208	Trans UG Conductor	158,233,331.36	158,294,796.30	158,264,063.83	249,265.90	249,265.90	25,058.48	0.0189	0.0019	0.0208	0.0189	0.0189	0.0019	0.0208	0.0189	0.0189	0.0019	0.0208	0.0189	
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	212,861.65	-	0.0202	-	0.0202	0.0202	0.0202	-	0.0202	0.0202	0.0202	-	0.0202	0.0202	
33				284,685,794.77	284,747,259.71	284,716,527.24	462,121.55	462,121.55	25,058.48	0.0195	0.0041	0.0205	0.0195	0.0195	0.0041	0.0205	0.0195	0.0195	0.0041	0.0205	0.0195	
34																						
35	E0135910	0.0165	Roads & Trails-Other	38,607,412.84	38,607,492.55	38,607,452.70	59,085.25	59,085.25	-	0.0165	-	0.0165	0.0165	0.0165	-	0.0165	0.0165	0.0165	-	0.0165	0.0165	
36	E0135920	0.0144	Roads & Trails-SWPL	4,426,862.71	4,426,862.71	4,426,862.71	5,312.24	5,312.24	-	0.0144	-	0.0144	0.0144	0.0144	-	0.0144	0.0144	0.0144	-	0.0144	0.0144	
37	E0135960	0.0168	Roads & Trails-SRPL	218,122,620.17	218,123,018.68	218,123,819.43	305,371.95	305,371.95	-	0.0168	-	0.0168	0.0168	0.0168	-	0.0168	0.0168	0.0168	-	0.0168	0.0168	
38				261,156,895.72	261,157,373.94	261,157,134.83	363,769.44	363,769.44	-	0.0167	-	0.0167	0.0167	0.0167	-	0.0167	0.0167	0.0167	-	0.0167	0.0167	
39																						
40																						
41	Total - March 2014			3,661,672,954.60	3,662,616,499.20	3,662,144,728.90	5,532,341.97	5,532,341.97	2,283,334.35	0.0181	0.0075	0.0236	0.0181	0.0181	0.0075	0.0236	0.0181	0.0181	0.0075	0.0236	0.0181	
42																						
43																						
44	<b>Bolded amount reflects total monthly per book depreciation</b>																					
45	<b>(A) Depreciation Expense is generated through financial system</b>																					

SDG&E  
TO4 C3 Base Period / True-up Period  
Transmission Plant Monthly Depreciation Expense  
January - December 2014

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	1		2		3		4		5		6		7		8			
				Mon EndDepr Base	Mar-14	Mon EndDepr Base	Apr-14	Wtd. Depr Base	Apr-14	Recorded Expense <sup>A</sup>	Apr-14	Recorded Expense <sup>A</sup>	Apr-14	Recorded Expense <sup>A</sup>	Apr-14	Depr Rate	Life	Depr Rate	Removal	Depr Rate	Total Rate
1	E0135210	0.0218	Struct & Imprv-Other	141,072,449.84	141,258,358.52	141,165,404.18	159,987.46	96,463.02	0.0136	0.0092	0.0218	1									
2	E0135220	0.0162	Struct & Imprv-SWPL	10,245,290.19	10,245,290.19	10,245,290.19	5,908.43	3,568.46	0.0139	0.0042	0.0111	2									
3	E0135280	0.0139	Struct & Imprv-SRPL	120,948,874.66	120,948,598.32	120,948,236.46	140,095.06	-	0.0139	-	0.0139	3									
4				272,264,814.52	272,449,247.03	272,356,930.83	305,991.95	100,031.48	0.0135	0.0044	0.0179	4									
5												5									
6	E0135310	0.0352	Station Equip-Other	616,261,205.94	616,717,264.24	616,489,235.09	1,130,230.27	678,138.16	0.0220	0.0132	0.0352	6									
7	E0135320	0.0402	Station Equip-SWPL	194,863,883.80	194,729,929.77	194,798,656.79	407,448.67	245,119.13	0.0251	0.0151	0.0402	7									
8	E0135340	0.0325	Station Equip-Generation	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.08	0.0203	0.0122	0.0325	8									
9	E0135360	0.0201	Station Equip-SRPL	149,978,517.18	149,988,776.76	149,988,646.97	251,222.61	-	0.0201	-	0.0201	9									
10				962,523,499.80	962,858,963.65	962,889,931.73	1,791,305.38	924,701.35	0.0223	0.0115	0.0339	10									
11												11									
12	E0135410	0.0313	Towers & Fixtrs-Other	65,740,876.01	65,740,876.01	65,750,617.44	86,023.72	85,475.80	0.0157	0.0156	0.0313	12									
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	68,709.90	68,187.33	0.0133	0.0132	0.0265	13									
14	E0135460	0.0147	Towers & Fixtrs-SRPL	718,383,698.20	718,383,698.20	718,383,801.09	880,020.16	-	0.0147	-	0.0147	14									
15				846,132,537.42	846,113,264.34	846,122,900.88	1,034,747.78	153,663.13	0.0147	0.0022	0.0169	15									
16												16									
17	E0135510	0.0465	Poles & Fixtrs-Other	286,319,116.84	287,619,983.41	286,969,550.03	557,199.21	554,807.80	0.0233	0.0232	0.0465	17									
18	E0135520	0.0508	Poles & Fixtrs-SWPL	8,106,559.79	8,106,559.79	8,106,559.79	17,158.88	17,158.88	0.0254	0.0254	0.0508	18									
19	E0135560	0.0226	Poles & Fixtrs-SRPL	3,491,147.65	3,491,153.21	3,491,150.43	6,575.01	-	0.0226	-	0.0226	19									
20				297,916,824.08	299,217,696.41	298,567,280.25	580,933.10	571,966.68	0.0233	0.0230	0.0463	20									
21												21									
22	E0135610	0.0320	Overhd Cnd & Div-Other	280,731,938.14	281,318,642.74	281,025,390.44	374,700.52	374,700.52	0.0160	0.0160	0.0320	22									
23	E0135620	0.0177	Overhd Cnd & Div-SWPL	44,345,870.23	44,345,870.23	44,345,870.23	32,889.85	32,820.30	0.0089	0.0088	0.0177	23									
24	E0135660	0.0175	Overhd Cnd & Div-SRPL	167,134,189.77	167,134,226.61	167,134,226.61	243,737.42	-	0.0175	-	0.0175	24									
25				492,211,998.14	492,796,979.58	492,505,488.96	651,327.79	407,220.82	0.0199	0.0099	0.0258	25									
26												26									
27	E0135700	0.0243	Trans UG Conduit	165,160,313.61	165,166,702.54	165,163,508.08	231,228.91	103,227.19	0.0168	0.0075	0.0243	27									
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	113,973.76	-	0.0169	-	0.0169	28									
29				245,662,391.49	245,668,780.42	245,665,585.96	344,602.87	103,227.19	0.0168	0.0050	0.0219	29									
30												30									
31	E0135800	0.0208	Trans UG Conductor	158,294,796.30	158,327,428.13	158,327,428.13	249,865.69	25,068.51	0.0189	0.0019	0.0208	31									
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	212,861.85	-	0.0202	-	0.0202	32									
33				284,747,259.71	284,812,523.36	284,779,891.54	462,227.34	25,068.51	0.0195	0.0011	0.0209	33									
34												34									
35	E0135910	0.0165	Roads & Trails-Other	38,607,482.55	38,682,578.08	38,645,035.32	53,136.93	-	0.0165	-	0.0165	35									
36	E0135920	0.0144	Roads & Trails-SWPL	4,426,862.71	4,426,862.71	4,426,862.71	5,312.24	-	0.0144	-	0.0144	36									
37	E0135960	0.0168	Roads & Trails-SRPL	218,123,018.68	218,123,018.68	218,123,018.68	305,372.30	-	0.0168	-	0.0168	37									
38				281,157,373.94	281,232,674.20	281,194,874.20	363,821.47	-	0.0167	-	0.0167	38									
39												39									
40												40									
41	Total - April 2014			3,662,616,499.20	3,665,149,428.99	3,663,882,964.10	5,634,857.48	2,285,879.16	0.0184	0.0075	0.0256	41									
42												42									
43												43									
44												44									
45												45									
Bodied amount reflects total monthly per book depreciation																					
(A) Depreciation Expense is generated through financial system																					

SDG&E  
 TO4 C3 Base Period / True-up Period  
 Transmission Plant Monthly Depreciation Expense  
 January - December 2014

TO4 Depreciation Rate - Composite 2.52%		1		2		3		4		5		6		7		8		
Ln No	Asset Class	TO4 C1	Description	Apr-14	Mon EndDepr Base	May-14	Mon EndDepr Base	May-14	Wtd. Depr Base	Recorded Expense <sup>A</sup>	May-14	Recorded Expense <sup>A</sup>	May-14	Depr Rate	Depr Rate	Depr Rate	Total	
Ln No	Asset Class	TO4 C1	Description	Apr-14	Mon EndDepr Base	May-14	Mon EndDepr Base	May-14	Wtd. Depr Base	Recorded Expense <sup>A</sup>	May-14	Recorded Expense <sup>A</sup>	May-14	Depr Rate	Depr Rate	Depr Rate	Total	
1	E0135210	0.0218	Struct. & Imprv.-Other	141,258,358.52	141,259,021.91	141,263,890.22	141,263,890.22	141,263,890.22	160,098.84	96,530.19	0.0136	0.0082	0.0218				0.0218	
2	E0135220	0.0162	Struct & Improv-SWPL	10,245,290.19	10,245,290.19	5,908.43	10,245,290.19	5,908.43	140,095.40	3,568.46	0.0069	0.0042	0.0111				0.0111	
3	E0135260	0.0139	Struct & Improv-SRPL	120,845,998.32	120,845,998.32	272,454,945.92	120,845,998.32	272,454,945.92	306,102.67	100,098.65	0.0139	0.0044	0.0139				0.0139	
4				272,449,247.03	272,460,044.81												0.0139	
5	E0135310	0.0352	Station Equip.-Other	616,717,264.24	618,076,545.81	617,396,905.03	617,396,905.03	1,131,894.33	1,131,894.33	679,136.90	0.0220	0.0132	0.0352				0.0352	
6	E0135320	0.0402	Station Equip.-SWPL	194,729,929.77	194,729,929.77	1,420,392.88	194,729,929.77	407,310.11	407,310.11	245,035.16	0.0251	0.0151	0.0402				0.0402	
7	E0135340	0.0325	Station Equip. - Generation	1,420,392.88	1,420,392.88	149,995,632.49	1,420,392.88	2,402.83	2,402.83	-1,444.07	0.0203	0.0122	0.0325				0.0325	
8	E0135360	0.0201	Station Equip.-SRPL	149,988,776.76	150,002,888.22	964,229,756.66	149,988,776.76	1,792,850.29	1,792,850.29	925,615.83	0.0201	0.0145	0.0201				0.0201	
9				962,856,363.65													0.0201	
10																	0.0201	
11																	0.0201	
12	E0135410	0.0313	Towers & Fixtrs-Other	65,740,876.01	65,742,029.87	65,741,452.94	65,742,029.87	86,011.73	86,011.73	85,463.89	0.0157	0.0156	0.0313				0.0313	
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	718,383,971.47	61,988,482.36	68,703.90	68,703.90	68,167.33	0.0133	0.0132	0.0265				0.0265	
14	E0135460	0.0147	Towers & Fixtrs-SRPL	718,383,905.97	718,384,076.97	846,113,928.77	718,383,905.97	880,020.40	880,020.40	-	0.0147	-	0.0147				0.0147	
15				846,113,264.34													0.0147	
16																	0.0147	
17	E0135510	0.0465	Poles & Fixtrs-Other	287,619,983.41	286,350,249.27	286,985,116.34	286,350,249.27	557,229.43	557,229.43	554,837.89	0.0233	0.0232	0.0465				0.0465	
18	E0135520	0.0508	Poles & Fixtrs-SWPL	8,106,559.79	8,106,559.79	8,106,559.79	8,106,559.79	17,158.88	17,158.88	17,158.88	0.0254	0.0254	0.0508				0.0508	
19	E0135560	0.0226	Poles & Fixtrs-SRPL	3,491,153.21	3,491,157.79	3,491,155.50	3,491,157.79	6,575.02	6,575.02	-	0.0226	-	0.0226				0.0226	
20				299,217,896.41	297,947,956.85	298,582,831.83	297,947,956.85	580,963.35	580,963.35	571,996.77	0.0233	0.0230	0.0226				0.0226	
21																	0.0226	
22	E0135610	0.0320	Ovrhd Cnd & Dvr-Other	281,318,842.74	281,405,073.80	281,351,958.27	281,405,073.80	375,149.28	375,149.28	375,149.28	0.0160	0.0160	0.0320				0.0320	
23	E0135620	0.0177	Ovrhd Cnd & Dvr-SWPL	44,345,870.23	44,345,870.23	167,134,297.94	44,345,870.23	32,889.85	32,889.85	32,820.30	0.0089	0.0088	0.0177				0.0177	
24	E0135660	0.0175	Ovrhd Cnd & Dvr-SRPL	167,134,266.61	167,134,297.27	492,885,273.30	167,134,297.27	243,737.52	243,737.52	-	0.0175	-	0.0175				0.0175	
25				492,798,979.58													0.0175	
26																	0.0175	
27	E0135700	0.0243	Trans UG Conduit	165,166,702.54	165,344,780.18	165,255,741.36	165,344,780.18	231,353.04	231,353.04	103,284.84	0.0168	0.0075	0.0243				0.0243	
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	245,846,858.06	80,502,077.88	113,973.76	113,973.76	-	0.0169	-	0.0169				0.0169	
29				245,688,780.42													0.0169	
30																	0.0169	
31	E0135800	0.0208	Trans UG Conductor	158,360,059.95	158,194,338.63	158,277,199.29	158,194,338.63	249,286.59	249,286.59	25,060.56	0.0189	0.0019	0.0208				0.0208	
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	284,646,802.04	126,452,463.41	212,661.65	212,661.65	-	0.0202	-	0.0202				0.0202	
33				284,812,523.36													0.0202	
34																	0.0202	
35	E0135910	0.0165	Roads & Trails-Other	38,607,492.55	38,662,720.73	38,645,106.64	38,662,720.73	53,188.64	53,188.64	-	0.0165	-	0.0165				0.0165	
36	E0135920	0.0144	Roads & Trails-SWPL	4,426,862.71	4,426,862.71	4,426,862.71	4,426,862.71	5,312.24	5,312.24	-	0.0144	-	0.0144				0.0144	
37	E0135960	0.0168	Roads & Trails-SRPL	218,123,018.68	218,123,226.87	261,232,810.41	218,123,018.68	305,972.45	305,972.45	-	0.0168	-	0.0168				0.0168	
38				261,157,373.94													0.0168	
39																	0.0168	
40																	0.0168	
41	Total - May 2014			3,665,074,228.73	3,665,964,101.35	3,665,219,165.04	3,665,964,101.35	5,557,182.34	5,557,182.34	2,287,377.45	0.0161	0.0075	0.0256				0.0256	
42																	0.0256	
43																	0.0256	
44	Bolted amount reflects total monthly per book depreciation																	
45	(A) Depreciation Expense is generated through financial system																	

SDG&E  
 T04 C3 Base Period / True-up Period  
 Transmission Plant Monthly Depreciation Expense  
 January - December 2014

Ln No	Asset Class	TO4 C1	Description	1		2		3		4		5		6		7		8																																																																																																																																																																																																																											
				Mon EndDepr Base	May-14	Mon EndDepr Base	Jun-14	Wtd. Depr Base	Jun-14	Recorded Expense <sup>A</sup>	Jun-14	Recorded Expense <sup>A</sup>	Jun-14	Depr Rate	Life	Depr Rate	Removal	Depr Rate	Life	Depr Rate	Removal	Total Rate																																																																																																																																																																																																																							
1	E0135210	0.0218	Struct & Imprv-Other	141,269,021.91	210,764,507.11	176,016,764.51	199,484.77	120,277.58	0.0136	0.0082	0.0218	1	19,481.78	10,245,290.19	10,245,290.19	0.0228	0.0196	0.0366	2	140,995.50	0.0139	0.0199	3	359,062.05	0.0140	0.0052	0.0162	4	724,882.15	0.0220	0.0132	0.0332	5	245,373.59	0.0251	0.0151	0.0402	6	1,420,392.88	0.0203	0.0122	0.0325	7	251,256.22	0.0201	-	0.0201	8	971,699.81	0.0223	0.0116	0.0339	9	85,463.87	0.0157	0.0156	0.0313	10	68,167.16	0.0133	0.0132	0.0285	11	880,019.57	0.0147	-	0.0147	12	1,034,735.02	0.0147	0.0022	0.0169	13	555,684.40	0.0230	0.0230	0.0458	14	20,146.14	0.0254	0.0254	0.0508	15	6,575.03	0.0226	-	0.0226	16	573,445.63	0.0230	0.0222	0.0457	17	376,404.37	0.0160	0.0160	0.0321	18	32,989.23	0.0089	0.0088	0.0177	19	409,393.60	0.0195	0.0099	0.0258	20	106,438.01	0.0169	0.0051	0.0220	21	25,219.68	0.0189	0.0019	0.0208	22	25,219.68	0.0212	-	0.0212	23	25,219.68	0.0199	0.0011	0.0210	24	55,313.30	0.0165	-	0.0165	25	5,651.24	0.0144	-	0.0144	26	305,372.69	0.0168	-	0.0168	27	366,537.23	0.0167	-	0.0167	28	2,371,891.57	0.0182	0.0076	0.0258	29	3,845,927,951.01	-	-	-	30	-	-	-	-	31	-	-	-	-	32	-	-	-	-	33	-	-	-	-	34	-	-	-	-	35	-	-	-	-	36	-	-	-	-	37	-	-	-	-	38	-	-	-	-	39	-	-	-	-	40	-	-	-	-	41	-	-	-	-	42	-	-	-	-	43	-	-	-	-	44	-	-	-	-	45	-	-	-	-

**Bolded amount reflects total monthly per book depreciation.**  
 (A) Depreciation Expense is generated through financial system

SDG&E  
TO4 C3 Base Period / True-up Period  
Transmission Plant Monthly Depreciation Expense  
January - December 2014

TO4 Depreciation Rate - Composite 2.52%		C		1	2	3	4	5	6	7	8
A	B	C		1	2	3	4	5	6	7	8
Ln No	Asset Class	TO4 C1	Description	Jun-14 Mon EndDepr Base	Jul-14 Mon EndDepr Base	Jul-14 Wtd. Depr Base	Jul-14 Recorded Expense A Life	Jul-14 Recorded Expense A Removal	Depr Rate Life	Depr Rate Removal	Total Rate
Ln No	Asset Class	TO4 C1	Description	Jun-14 Mon EndDepr Base	Jul-14 Mon EndDepr Base	Jul-14 Wtd. Depr Base	Jul-14 Recorded Expense A Life	Jul-14 Recorded Expense A Removal	Depr Rate Life	Depr Rate Removal	Total Rate
1	E0135210	0.0218	Struct & Imprv-Other	210,764,507.11	219,869,586.22	215,317,046.67	244,025.99	147,133.32	0.0136	0.0082	0.0218
2	E0135220	0.0162	Struct & Imprv-SWPL	10,245,290.19	10,245,290.19	8,623.12	8,623.12	5,208.02	0.0101	0.0061	0.0162
3	E0135260	0.0139	Struct & Imprv-SRPL	120,945,925.65	120,945,930.48	120,945,930.57	140,065.70	-	0.0139	-	0.0139
4				341,955,722.95	351,060,811.89	346,509,267.42	392,744.81	152,341.34	0.0166	0.0053	0.0169
5											
6	E0135310	0.0352	Station Equip.-Other	889,896,901.31	727,319,221.41	713,608,061.36	1,307,627.62	784,676.87	0.0220	0.0132	0.0352
7	E0135320	0.0402	Station Equip.-SWPL	195,268,412.70	195,522,023.26	195,365,217.98	408,701.66	245,872.32	0.0251	0.0151	0.0402
8	E0135340	0.0325	Station Equip. - Generation	1,420,392.88	1,420,392.88	1,444.07	2,402.83	1,444.07	0.0203	0.0122	0.0325
9	E0135360	0.0201	Station Equip.-SRPL	150,005,029.79	150,004,050.88	150,004,050.84	251,257.61	-	0.0201	-	0.0201
10				1,046,650,736.68	1,074,265,688.43	1,060,428,212.56	1,969,889.72	1,031,892.96	0.0223	0.0117	0.0340
11											
12	E0135410	0.0313	Towers & Fixtrs-Other	65,746,470.05	65,746,470.05	65,744,108.97	86,015.21	85,467.94	0.0157	0.0156	0.0313
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	0.0133	0.0132	0.0265
14	E0135460	0.0147	Towers & Fixtrs-SRPL	718,384,270.83	718,384,471.52	718,384,371.18	880,020.85	-	0.0147	-	0.0147
15				846,114,501.08	846,119,423.93	846,116,962.51	1,034,739.96	153,654.87	0.0147	0.0022	0.0169
16											
17	E0135510	0.0465	Poles & Fixtrs-Other	294,564,234.30	295,242,394.31	294,903,314.31	572,603.94	570,146.41	0.0233	0.0232	0.0465
18	E0135520	0.0508	Poles & Fixtrs-SWPL	10,929,212.80	10,978,317.24	10,953,765.02	23,185.47	23,185.47	0.0254	0.0254	0.0508
19	E0135560	0.0226	Poles & Fixtrs-SRPL	3,491,162.96	3,488,134.05	3,490,148.51	6,573.11	-	0.0226	-	0.0226
20				308,984,610.06	309,709,645.60	309,347,227.83	602,362.52	593,331.98	0.0233	0.0230	0.0463
21											
22	E0135610	0.0320	Ovrhd Cnd & Dvr-Other	282,191,023.23	283,236,516.44	282,713,769.84	376,951.69	376,951.69	0.0160	0.0160	0.0320
23	E0135620	0.0177	Ovrhd Cnd & Dvr-SWPL	45,624,677.65	46,258,128.44	45,841,403.15	34,073.21	33,690.36	0.0089	0.0088	0.0177
24	E0135660	0.0175	Ovrhd Cnd & Dvr-SRPL	167,134,400.33	167,134,473.98	167,134,437.11	243,737.72	-	0.0175	-	0.0175
25				494,950,101.41	496,629,118.76	495,789,610.09	654,762.62	410,642.05	0.0158	0.0099	0.0256
26											
27	E0135700	0.0243	Trans UG Conduit	174,185,416.68	174,243,699.24	174,214,557.96	243,123.84	108,537.43	0.0167	0.0075	0.0242
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	113,373.78	-	0.0169	-	0.0169
29				254,687,494.56	254,745,777.12	254,716,635.84	355,497.60	108,537.43	0.0168	0.0051	0.0219
30											
31	E0135800	0.0208	Trans UG Conductor	160,370,145.41	159,710,189.77	160,040,167.59	251,189.65	25,251.87	0.0188	0.0019	0.0207
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	213,915.42	-	0.0203	-	0.0203
33				286,822,608.82	286,162,653.18	286,492,631.00	466,105.07	25,251.87	0.0195	0.0017	0.0205
34											
35	E0135910	0.0165	Roads & Trails-Other	41,773,087.17	41,816,277.64	41,794,682.51	57,467.69	-	0.0165	-	0.0165
36	E0135920	0.0144	Roads & Trails-SWPL	5,325,155.25	5,323,814.89	5,324,485.07	6,389.38	-	0.0144	-	0.0144
37	E0135960	0.0168	Roads & Trails-SRPL	218,123,393.03	218,123,442.83	218,123,442.83	305,372.74	-	0.0168	-	0.0168
38				265,221,575.45	265,263,635.56	265,242,555.51	369,229.81	-	0.0167	-	0.0167
39											
40											
41	Total - July 2014			3,845,327,351.01	3,883,956,854.47	3,864,642,102.74	5,845,452.11	2,475,652.20	0.0182	0.0077	0.0259
42											
43											
44											
45											

Bolded amount reflects total monthly per book depreciation  
(A) Depreciation Expense is generated through financial system

SDG&E  
 T04 C3 Base Period / True-up Period  
 Transmission Plant Monthly Depreciation Expense  
 January - December 2014

Ln No	Asset Class	TO4 C1	Description	1		2		3		4		5		6		7		8		
				Mon EndDepr Base	Jul-14	Mon EndDepr Base	Aug-14	Wfd. Depr Base	Aug-14	Recorded Expense A	Aug-14	Recorded Expense A	Aug-14	Depr Rate	Life	Depr Rate	Removal	Depr Rate	Removal	Total
1	E0135210	0.0218	Struct & Imprv-Other	219,869,886.22	219,869,886.22	224,296,084.43	224,296,084.43	222,082,835.33	251,693.88	151,756.60	0.0136	0.0082	0.0218							
2	E0135220	0.0162	Struct & Imprv-SWPL	10,245,290.19	10,245,290.19	10,245,290.19	10,245,290.19	8,623.12	5,208.02	0.0101	0.0061	0.0162								
3	E0135260	0.0139	Struct & Imprv-SRPL	120,845,855.48	120,845,855.48	120,845,855.23	120,845,855.23	120,945,951.86	140,059.73	0.0139	0.0139	0.0139								
4				351,060,811.89	351,060,811.89	355,487,342.85	355,487,342.85	353,274,077.37	400,412.73	156,954.62	0.0158	0.0059	0.0169							
5	E0135310	0.0352	Station Equip-Other	727,319,221.41	727,319,221.41	751,621,344.90	751,621,344.90	739,470,283.16	1,355,695.82	813,417.31	0.0220	0.0132	0.0352							
6	E0135320	0.0402	Station Equip-SWPL	195,522,023.26	195,522,023.26	195,523,414.47	195,523,414.47	195,525,718.87	408,974.63	246,036.83	0.0251	0.0151	0.0402							
7	E0135340	0.0325	Station Equip.- Generation	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	0.0325								
8	E0135360	0.0201	Station Equip-SRPL	150,004,050.88	150,004,050.88	154,554,656.62	154,554,656.62	152,279,353.75	255,067.92	0.0201	-	0.0201								
9				1,074,265,688.43	1,074,265,688.43	1,103,125,608.87	1,103,125,608.87	1,088,695,748.65	2,022,140.90	1,060,697.91	0.0223	0.0147	0.0340							
10																				
11	E0135410	0.0913	Towers & Fxtrs-Other	65,740,516.78	65,740,516.78	65,740,516.78	65,740,516.78	65,743,483.42	86,014.40	85,466.54	0.0157	0.0156	0.0913							
12	E0135420	0.0265	Towers & Fxtrs-SWPL	61,988,482.86	61,988,482.86	61,988,482.86	61,988,482.86	68,703.90	68,187.33	0.0132	0.0132	0.0265								
13	E0135460	0.0147	Towers & Fxtrs-SRPL	718,384,471.52	718,384,471.52	718,384,525.78	718,384,525.78	718,384,498.65	880,021.01	-	0.0147	-	0.0147							
14				846,119,423.93	846,119,423.93	846,119,524.92	846,119,524.92	846,116,474.43	1,034,739.91	153,653.87	0.0147	0.0022	0.0169							
15																				
16	E0135510	0.0465	Poles & Fxtrs-Other	295,242,394.31	295,242,394.31	294,283,021.46	294,283,021.46	294,762,707.89	572,330.92	569,874.57	0.0233	0.0232	0.0465							
17	E0135520	0.0508	Poles & Fxtrs-SWPL	10,978,317.24	10,978,317.24	10,986,367.73	10,986,367.73	10,982,342.49	23,245.96	23,245.96	0.0254	0.0254	0.0508							
18	E0135560	0.0226	Poles & Fxtrs-SRPL	3,489,134.05	3,489,134.05	3,489,135.49	3,489,135.49	3,489,134.77	6,571.20	-	0.0226	-	0.0226							
19				309,709,845.60	309,709,845.60	308,758,524.68	308,758,524.68	309,234,185.14	602,148.08	593,120.53	0.0226	0.0230	0.0465							
20																				
21	E0135610	0.0320	Ovrhd Cnd & Dvr-Other	283,236,516.44	283,236,516.44	283,138,947.46	283,138,947.46	283,167,731.95	377,693.64	377,693.64	0.0160	0.0160	0.0320							
22	E0135620	0.0177	Ovrhd Cnd & Dvr-SWPL	46,298,128.44	46,298,128.44	46,295,251.29	46,295,251.29	46,276,689.87	34,321.88	33,936.24	0.0089	0.0088	0.0177							
23	E0135650	0.0175	Ovrhd Cnd & Dvr-SRPL	187,194,473.88	187,194,473.88	187,134,493.76	187,134,493.76	187,134,483.82	243,737.79	-	0.0175	-	0.0175							
24				496,629,118.76	496,629,118.76	496,568,692.51	496,568,692.51	496,598,905.64	655,643.31	411,519.88	0.0158	0.0099	0.0258							
25																				
26	E0135700	0.0243	Trans UG Conduit	174,243,699.24	174,243,699.24	174,443,668.27	174,443,668.27	174,343,633.76	244,081.09	108,964.77	0.0168	0.0075	0.0243							
27	E0135780	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	113,373.76	-	0.0169	-	0.0169							
28				254,745,777.12	254,745,777.12	254,945,646.15	254,945,646.15	254,845,711.64	357,454.85	108,964.77	0.0168	0.0051	0.0220							
29																				
30	E0135800	0.0208	Trans UG Conductor	159,710,189.77	159,710,189.77	159,704,708.73	159,704,708.73	159,707,449.25	251,539.23	25,287.01	0.0189	0.0019	0.0208							
31	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	126,452,463.41	126,452,463.41	213,915.42	-	0.0203	-	0.0203							
32				286,162,653.18	286,162,653.18	286,157,172.14	286,157,172.14	286,159,912.66	465,454.65	25,287.01	0.0195	0.0011	0.0206							
33																				
34	E0135910	0.0165	Roads & Trails-Other	41,816,277.84	41,816,277.84	41,811,578.46	41,811,578.46	41,813,928.15	57,494.15	-	0.0165	-	0.0165							
35	E0135920	0.0144	Roads & Trails-SWPL	5,323,814.89	5,323,814.89	5,323,936.10	5,323,936.10	5,323,875.50	6,388.65	-	0.0144	-	0.0144							
36	E0135960	0.0168	Roads & Trails-SRPL	218,123,442.83	218,123,442.83	218,123,472.48	218,123,472.48	218,123,457.66	305,372.84	-	0.0168	-	0.0168							
37				265,263,535.56	265,263,535.56	265,261,261.30	265,261,261.30	265,261,261.30	369,255.64	-	0.0167	-	0.0167							
38																				
39																				
40																				
41	<b>Total - August 2014</b>			3,863,956,854.47	3,863,956,854.47	3,916,415,699.16	3,916,415,699.16	3,900,186,276.62	5,907,249.47	2,510,408.59	0.0182	0.0077	0.0259							
42																				
43																				
44	<b>Bolded amount reflects total monthly per book depreciation</b>																			
45	<b>(A) Depreciation Expense is generated through financial system</b>																			

SDG&E  
TO4 C3 Base Period / True-up Period  
Transmission Plant Monthly Depreciation Expense  
January - December 2014

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	1		2		3		4		5		6		7		8	
				Mon EndDepr Base	Aug-14	Mon EndDepr Base	Sep-14	Wtd. Depr Base	Sep-14	Recorded Expense A	Sep-14	Recorded Expense A	Sep-14	Depr Rate	Life	Depr Rate	Removal	Depr Rate	Removal
1	E0135210	0.0218	Struct & Imprv-Other	224,296,084.43		225,008,416.25		225,152,250.34		255,172.55		153,854.04		0.0136		0.0082		0.0218	
2	E0135220	0.0162	Struct & Imprv-SWPL	10,245,290.19		10,245,290.19		10,245,290.19		5,208.02		5,208.02		0.0101		0.0061		0.0162	
3	E0135280	0.0139	Struct & Imprv-SRPL	120,945,968.23		120,945,968.13		120,945,968.18		140,095.76		159,062.06		0.0139		0.0054		0.0139	
4				355,487,342.85		357,199,704.57		358,343,523.71		403,891.43		159,062.06		0.0136		0.0054		0.0136	
5	E0135310	0.0352	Station Equip.-Other	751,821,344.90		764,970,867.18		758,296,106.04		1,390,209.53		834,125.72		0.0220		0.0132		0.0352	
7	E0135320	0.0402	Station Equip.-SWPL	195,629,414.47		196,768,236.83		196,148,825.65		410,277.96		246,920.61		0.0251		0.0151		0.0402	
8	E0135340	0.0325	Station Equip. - Generation	1,420,392.88		1,420,392.88		1,420,392.88		2,402.83		1,444.07		0.0203		0.0122		0.0325	
9	E0135360	0.0201	Station Equip.-SRPL	154,554,656.62		154,554,919.75		154,554,788.19		258,879.27		-		0.0201		-		0.0201	
10				1,103,125,808.87		1,117,714,416.64		1,110,420,112.76		2,061,769.59		1,082,390.40		0.0223		0.0117		0.0340	
11																			
12	E0135470	0.0313	Towers & Fixtrs-Other	65,749,516.78		65,749,233.97		65,744,875.98		86,016.21		85,468.34		0.0157		0.0156		0.0313	
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36		61,988,482.36		61,988,482.36		68,703.90		68,187.33		0.0133		0.0132		0.0265	
14	E0135480	0.0147	Towers & Fixtrs-SRPL	718,384,525.78		718,384,610.66		718,384,569.22		880,021.10		-		0.0147		-		0.0147	
15				846,113,524.92		846,122,326.99		846,117,925.96		1,034,741.21		153,655.67		0.0147		0.0022		0.0147	
16																			
17	E0135510	0.0465	Poles & Fixtrs-Other	294,283,021.46		294,037,119.82		294,160,070.84		571,160.80		568,709.47		0.0233		0.0232		0.0465	
18	E0135520	0.0508	Poles & Fixtrs-SWPL	10,986,367.73		10,984,707.65		10,985,537.69		23,252.72		23,252.72		0.0254		0.0254		0.0508	
19	E0135580	0.0226	Poles & Fixtrs-SRPL	3,489,135.48		3,489,137.73		3,489,135.61		6,571.21		-		0.0226		-		0.0226	
20				308,758,524.68		308,510,965.20		308,654,744.94		600,984.73		591,962.19		0.0234		0.0230		0.0234	
21																			
22	E0135610	0.0520	Ovrhd Cnd & Dvr-Other	283,138,947.46		283,329,328.05		283,234,137.76		377,645.52		377,645.52		0.0160		0.0160		0.0520	
23	E0135620	0.0177	Ovrhd Cnd & Dvr-SWPL	46,295,251.29		46,290,166.20		46,290,166.20		34,333.76		33,947.99		0.0089		0.0088		0.0177	
24	E0135660	0.0175	Ovrhd Cnd & Dvr-SRPL	167,134,493.76		167,134,524.87		167,134,509.32		243,737.83		-		0.0175		-		0.0175	
25				496,568,692.51		496,754,019.12		496,661,355.82		655,717.11		411,593.51		0.0158		0.0099		0.0158	
26																			
27	E0135700	0.0243	Trans UG Conduit	174,443,568.27		174,955,518.22		174,699,543.25		244,579.36		109,187.21		0.0166		0.0075		0.0243	
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88		80,502,077.88		80,502,077.88		113,973.76		-		0.0169		-		0.0169	
29				254,945,646.15		255,457,596.10		255,201,621.13		357,953.12		109,187.21		0.0166		0.0065		0.0166	
30																			
31	E0135800	0.0208	Trans UG Conductor	159,704,708.73		160,915,640.00		160,310,174.37		252,488.52		25,382.44		0.0189		0.0019		0.0208	
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41		126,452,463.41		126,452,463.41		213,915.42		-		0.0203		-		0.0203	
33				286,157,172.14		287,368,103.41		286,762,637.78		468,403.94		25,382.44		0.0195		0.0014		0.0195	
34																			
35	E0135910	0.0165	Roads & Trails-Other	41,811,578.46		41,815,798.50		41,813,688.48		57,493.82		-		0.0165		-		0.0165	
36	E0135920	0.0144	Roads & Trails-SWPL	5,323,936.10		5,323,936.10		5,323,936.10		6,388.72		-		0.0144		-		0.0144	
37	E0135960	0.0168	Roads & Trails-SRPL	218,123,472.48		218,123,518.92		218,123,495.70		305,372.89		-		0.0168		-		0.0168	
38				265,268,987.04		265,263,253.52		265,261,120.28		369,255.43		-		0.0167		-		0.0167	
39																			
40																			
41	<b>Total - September 2014</b>			3,916,415,699.16		3,934,390,385.55		3,925,403,042.36		5,950,716.56		2,533,233.48		0.0162		0.0077		0.0258	
42																			
43																			
44																			
45																			

**Bolded amount reflects total monthly per book depreciation**  
**(A) Depreciation Expense is generated through financial system**

SDG&E  
TO4 C3 Base Period / True-up Period  
Transmission Plant Monthly Depreciation Expense  
January - December 2014

Ln No	Asset Class	TO4 C1	Description	1	2	3	4	5	6	7	8
			Settlement Rates	Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Depr Rate Life	Depr Rate Removal	Total Rate
				Sep-14	Oct-14	Oct-14	Oct-14	Oct-14	(Col 4 / Col 3) * 12	(Col 5 / Col 3) * 12	Col 8 = Col 6 + Col 7
				Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Depr Rate Life	Depr Rate Removal	Total Rate
1	E0135210	0.0218	Struct & Improv-Other	226,008,416.25	226,797,515.55	226,402,965.90	256,590.03	154,708.69	0.0136	0.0082	0.0218
2	E0135220	0.0162	Struct & Improv-SWPL	10,245,290.19	10,322,821.62	10,284,055.91	8,655.75	5,227.73	0.0101	0.0061	0.0162
3	E0135260	0.0199	Struct & Improv-SRPL	120,949,996.13	120,971,844.49	120,911,844.49	140,056.22	-	0.0136	-	0.0136
4				357,199,704.57	357,996,028.02	357,996,886.30	405,302.00	-	0.0136	0.0054	0.0190
5								159,936.42	-	-	-
6	E0135310	0.0352	Station Equip.-Other	751,621,344.90	764,237,024.26	767,929,189.58	1,401,773.91	841,064.35	0.0222	0.0133	0.0355
7	E0135320	0.0402	Station Equip.-SWPL	195,529,414.47	196,735,113.33	196,132,263.90	411,538.92	247,579.19	0.0252	0.0151	0.0403
8	E0135340	0.0325	Station Equip.-Generation	1,420,392.88	1,420,392.88	1,420,392.88	2,402.88	1,444.07	0.0203	0.0122	0.0325
9	E0135360	0.0201	Station Equip.-SRPL	154,554,656.62	154,495,498.48	154,525,077.55	258,829.73	-	0.0201	-	0.0201
10				1,103,123,808.87	1,116,888,038.95	1,110,006,923.91	2,074,545.39	1,090,087.61	0.0224	0.0118	0.0342
11									-	-	-
12	E0135410	0.0313	Towers & Fixtrs-Other	65,749,233.97	66,333,719.31	66,041,476.64	86,404.27	85,853.92	0.0157	0.0156	0.0313
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	88,703.90	68,187.33	0.0133	0.0132	0.0265
14	E0135460	0.0147	Towers & Fixtrs-SRPL	718,385,584.51	718,385,584.51	718,385,584.51	880,022.34	-	0.0147	-	0.0147
15				846,122,328.99	846,708,760.02	846,415,543.51	1,035,130.51	154,041.25	0.0147	0.0022	0.0169
16									-	-	-
17	E0135510	0.0465	Poles & Fixtrs-Other	294,037,119.82	305,926,775.98	299,981,947.90	582,464.95	579,965.10	0.0233	0.0232	0.0465
18	E0135520	0.0508	Poles & Fixtrs-SWPL	10,984,707.65	10,984,707.65	10,984,707.65	23,250.96	23,250.96	0.0254	0.0254	0.0508
19	E0135560	0.0226	Poles & Fixtrs-SRPL	3,489,137.73	3,489,139.75	3,489,163.74	6,571.26	-	0.0226	-	0.0226
20				308,610,966.20	320,400,679.38	314,455,819.29	612,287.17	603,216.06	0.0224	0.0230	0.0454
21									-	-	-
22	E0135610	0.0320	Overhd Cnd & Div-Other	283,329,328.05	283,643,963.64	283,486,645.85	377,982.19	377,982.19	0.0160	0.0160	0.0320
23	E0135620	0.0177	Overhd Cnd & Dev-SWPL	46,290,166.20	46,290,166.20	46,290,166.20	34,331.87	33,946.12	0.0089	0.0088	0.0177
24	E0135660	0.0175	Overhd Cnd & Dev-SRPL	167,134,524.97	167,134,524.97	167,134,524.97	243,738.37	-	0.0175	-	0.0175
25				496,754,019.12	497,069,368.35	496,911,693.74	656,052.43	411,928.31	0.0158	0.0099	0.0258
26									-	-	-
27	E0135700	0.0243	Trans UG Conduit	174,955,518.22	176,180,915.95	175,568,217.09	245,795.50	109,730.14	0.0168	0.0075	0.0243
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	113,379.76	-	0.0169	-	0.0169
29				255,457,596.10	256,682,993.83	256,070,294.97	359,169.26	109,730.14	0.0168	0.0051	0.0220
30									-	-	-
31	E0135800	0.0208	Trans UG Conductor	160,915,640.00	160,888,815.40	160,902,227.70	253,421.01	25,476.19	0.0129	0.0019	0.0208
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	213,915.42	-	0.0203	-	0.0203
33				287,368,103.41	287,341,278.81	287,354,691.11	467,336.43	25,476.19	0.0195	0.0011	0.0206
34									-	-	-
35	E0135910	0.0165	Roads & Trails-Other	41,815,798.50	41,815,914.23	41,816,356.37	57,497.49	-	0.0165	-	0.0165
36	E0135920	0.0144	Roads & Trails-SWPL	5,323,936.10	5,323,936.10	5,323,936.10	6,388.72	-	0.0144	-	0.0144
37	E0135960	0.0168	Roads & Trails-SRPL	218,123,518.92	218,124,584.24	218,124,051.58	305,373.67	-	0.0168	-	0.0168
38				265,263,253.52	265,265,434.57	265,264,344.05	369,259.88	-	0.0167	-	0.0167
39									-	-	-
40									-	-	-
41	Total - October 2014			3,919,801,777.78	3,948,354,575.93	3,934,076,176.86	5,979,083.07	2,554,415.98	0.0182	0.0078	0.0260
42									-	-	-
43									-	-	-
44									-	-	-
45									-	-	-

Bolded amount reflects total monthly per book depreciation  
(A) Depreciation Expense is generated through financial system



**SDG&E**  
**TO4 C3 Base Period / True-up Period**  
**Transmission Plant Monthly Depreciation Expense**  
**January - December 2014**

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	1		2		3		4		5		6		7		8	
				Mon EndDepr Base	Oct-14	Mon EndDepr Base	Nov-14	Nov-14	Nov-14	Nov-14	Nov-14	Nov-14	Nov-14	Nov-14	Nov-14	Nov-14	Nov-14		Nov-14
TO4 Depreciation Rate - Composite 2.52%				(Col 1+Col 2)/2	(Col 4/Col 3)*12	(Col 5/Col 3)*12	(Col 6/Col 3)*12	(Col 7/Col 3)*12	(Col 8 = Col 6 + Col 7)										
1	E0135210	0.0218	Struct & Improv-Other	226,797,515.55	286,141,845.85	231,469,680.75	262,352.30	158,170.95	0.0136	0.0082	0.0218								
2	E0135220	0.0162	Struct & Improv-SWPL	10,322,821.62	10,322,821.62	10,322,821.62	8,688.37	5,247.43	0.0101	0.0061	0.0162								
3	E0135260	0.0139	Struct & Improv-SRPL	120,877,690.85	120,902,126.15	120,889,908.50	140,030.81		0.0139		0.0139								
4				357,996,028.02	367,366,793.72	362,662,410.87	411,091.48		0.0136		0.0139								
5	E0135310	0.0352	Station Equip.-Other	764,237,034.26	772,395,618.75	768,316,326.51	1,408,579.93	845,147.96	0.0220	0.0132	0.0352								
7	E0135320	0.0402	Station Equip.-SWPL	196,735,113.33	196,751,878.10	196,743,495.72	411,521.81	247,568.90	0.0251	0.0151	0.0402								
8	E0135340	0.0325	Station Equip. - Generation	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	0.0325								
9	E0135360	0.0201	Station Equip.-SRPL	154,495,498.48	154,517,904.65	154,506,701.57	258,798.73		0.0201		0.0201								
10				1,116,888,038.95	1,125,085,794.38	1,120,986,916.67	2,081,303.30	1,094,160.93	0.0223	0.0117	0.0240								
11																			
12	E0135410	0.0313	Towers & Extrs-Other	66,333,719.31	66,271,851.59	66,302,775.45	86,746.13	88,159.61	0.0157	0.0156	0.0313								
13	E0135420	0.0255	Towers & Extrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	88,703.90	88,187.33	0.0133	0.0132	0.0255								
14	E0135460	0.0147	Towers & Extrs-SRPL	718,386,568.35	718,386,940.64	718,386,749.50	880,023.77		0.0147		0.0147								
15				846,706,760.02	846,647,254.59	846,678,007.31	1,035,473.80	154,360.94	0.0147	0.0022	0.0169								
16	E0135510	0.0485	Poles & Fixtrs-Other	306,926,775.98	306,282,998.31	306,104,887.15	594,353.66	591,802.78	0.0233	0.0232	0.0485								
18	E0135520	0.0508	Poles & Fixtrs-SWPL	10,984,707.65	10,984,922.52	10,984,815.09	23,251.19	23,251.19	0.0254	0.0254	0.0508								
19	E0135560	0.0226	Poles & Fixtrs-SRPL	3,489,189.75	3,489,200.01	3,489,194.88	6,571.32		0.0226		0.0226								
20				320,400,673.38	320,757,120.84	320,578,897.11	624,176.17	615,053.97	0.0234	0.0230	0.0264								
21																			
22	E0135610	0.0320	Overhd Cnd & Dv-Other	283,643,963.64	283,905,542.65	283,774,753.15	378,366.34	378,366.34	0.0160	0.0160	0.0320								
23	E0135620	0.0177	Overhd Cnd & Dv-SWPL	46,290,166.20	46,290,223.49	46,290,194.85	34,331.89	33,946.14	0.0069	0.0068	0.0177								
24	E0135660	0.0175	Overhd Cnd & Dv-SRPL	167,135,238.51	167,135,378.58	167,135,306.55	243,798.99		0.0175		0.0175								
25				497,069,368.35	497,331,144.72	497,200,256.54	656,437.22	412,312.46	0.0158	0.0100	0.0258								
26																			
27	E0135700	0.0243	Trans UG Conduit	176,180,915.95	191,997,745.14	184,089,330.55	257,725.06	115,055.83	0.0168	0.0075	0.0243								
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76		0.0169		0.0169								
29				256,682,993.83	272,499,823.02	264,591,408.43	371,098.82	115,055.83	0.0168	0.0052	0.0220								
30																			
31	E0135800	0.0208	Trans UG Conductor	160,888,815.40	161,723,329.63	161,306,072.52	254,057.06	25,540.13	0.0189	0.0019	0.0208								
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	195,115.79		0.0185		0.0185								
33				287,341,278.81	288,175,793.04	287,758,535.93	449,172.85	25,540.13	0.0187	0.0011	0.0198								
34																			
35	E0135910	0.0165	Roads & Trails-Other	41,816,914.23	41,829,882.29	41,823,388.26	57,507.16		0.0165		0.0165								
36	E0135920	0.0144	Roads & Trails-SWPL	5,323,936.10	5,323,936.10	5,323,936.10	6,388.73		0.0144		0.0144								
37	E0135960	0.0168	Roads & Trails-SRPL	218,124,584.24	218,124,793.39	218,124,688.82	305,374.56		0.0168		0.0168								
38				265,265,434.67	265,278,606.10	265,272,020.34	365,270.45		0.0167		0.0167								
39																			
40																			
41	Total - November 2014			3,948,854,575.98	3,985,142,330.41	3,965,748,455.17	5,597,984.09	2,579,922.66	0.0181	0.0078	0.0260								
42																			
43																			
44	Bolted amount reflects total monthly per book depreciation																		
45	(A) Depreciation Expense is generated through financial system																		

**SDG&E**  
**TO4 C3 Base Period / True-up Period**  
**Transmission Plant Monthly Depreciation Expense**  
**January - December 2014**

A		B		C		1	2	3	4	5	6	7	8					
TO4 Depreciation Rate - Composite 2.52%																		
Ln No	Asset Class	TO4 C1	Description	Nov-14	Mon EndDepr Base	Dec-14	Mon EndDepr Base	Dec-14	Wtd. Depr. Base	Dec-14	Recorded Expense <sup>A</sup>	Dec-14	Recorded Expense <sup>A</sup>	Depr. Rate	Depr. Rate	Depr. Rate	Total	Ln No
				Nov-14	Mon EndDepr Base	Dec-14	Mon EndDepr Base	Dec-14	Wtd. Depr. Base	Dec-14	Recorded Expense <sup>A</sup>	Dec-14	Recorded Expense <sup>A</sup>	Depr. Rate	Depr. Rate	Depr. Rate	Total	Ln No
1	E0135210	0.0218	Struct & Imprv-Other	236,141,845.95	249,703,207.62	242,922,528.79	242,922,528.79	242,922,528.79	272,002.68	165,997.06	0.0134	0.0082	165,997.06	0.0134	0.0082	0.0016	0.0216	1
2	E0135220	0.0162	Struct & Imprv-SWPL	10,322,821.62	10,324,832.28	10,324,832.28	10,324,832.28	10,324,832.28	8,690.07	5,248.46	0.0101	0.0061	5,248.46	0.0101	0.0061	0.0019	0.0162	2
3	E0135280	0.0139	Struct & Imprv-SRPL	120,902,126.15	120,902,103.84	120,902,103.84	120,902,103.84	120,902,103.84	140,044.95	-	0.0139	-	-	0.0139	-	0.0139	0.0139	3
4				367,366,793.72	380,932,154.39	374,149,474.06	374,149,474.06	374,149,474.06	420,737.70	171,245.52	0.0135	0.0055	171,245.52	0.0135	0.0055	0.0019	0.0190	4
5																		5
6	E0135310	0.0352	Station Equip-Other	772,395,618.75	790,263,595.48	781,323,607.12	781,323,607.12	781,323,607.12	1,383,276.07	859,462.57	0.0212	0.0132	859,462.57	0.0212	0.0132	0.0044	0.0344	6
7	E0135320	0.0402	Station Equip-SWPL	196,751,878.10	204,442,022.90	200,593,950.50	200,593,950.50	200,593,950.50	410,653.68	252,417.63	0.0246	0.0151	252,417.63	0.0246	0.0151	0.0097	0.0397	7
8	E0135340	0.0325	Station Equip--Generation	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	1,444.07	0.0203	0.0122	0.0025	0.0325	8
9	E0135360	0.0201	Station Equip-SRPL	154,517,904.65	154,533,419.54	154,573,662.10	154,573,662.10	154,573,662.10	258,913.97	-	0.0201	-	-	0.0201	-	0.0201	0.0201	9
10				1,125,085,794.38	1,150,759,430.80	1,137,922,612.59	1,137,922,612.59	1,137,922,612.59	2,055,246.55	1,113,324.47	0.0217	0.0147	1,113,324.47	0.0217	0.0147	0.0034	0.0334	10
11																		11
12	E0135410	0.0513	Towers & Fixtrs-Other	66,271,831.59	66,271,900.42	66,271,866.01	66,271,866.01	66,271,866.01	85,095.78	86,153.43	0.0154	0.0156	86,153.43	0.0154	0.0156	0.0010	0.0310	12
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	0.0133	0.0132	68,187.33	0.0133	0.0132	0.0025	0.0265	13
14	E0135460	0.0147	Towers & Fixtrs-SRPL	718,386,840.64	718,560,497.09	718,473,718.87	718,473,718.87	718,473,718.87	880,130.31	-	0.0147	-	-	0.0147	-	0.0147	0.0147	14
15				846,647,254.59	846,820,879.87	846,734,057.23	846,734,057.23	846,734,057.23	1,033,929.97	154,340.76	0.0147	0.0028	154,340.76	0.0147	0.0028	0.0016	0.0168	15
16																		16
17	E0135510	0.0465	Poles & Fixtrs-Other	306,282,998.31	347,560,791.69	326,921,895.00	326,921,895.00	326,921,895.00	620,594.64	632,049.00	0.0228	0.0232	632,049.00	0.0228	0.0232	0.0040	0.0460	17
18	E0135520	0.0508	Poles & Fixtrs-SWPL	10,984,922.52	10,984,850.11	10,984,886.32	10,984,886.32	10,984,886.32	23,251.34	23,251.34	0.0254	0.0254	23,251.34	0.0254	0.0254	0.0050	0.0508	18
19	E0135560	0.0226	Poles & Fixtrs-SRPL	3,489,290.01	3,489,198.17	3,489,198.17	3,489,198.17	3,489,198.17	6,571.33	6,571.33	0.0226	0.0226	6,571.33	0.0226	0.0226	0.0028	0.0226	19
20				320,757,120.84	362,034,840.12	341,395,980.48	341,395,980.48	341,395,980.48	650,417.31	655,300.34	0.0229	0.0229	655,300.34	0.0229	0.0229	0.0049	0.0459	20
21																		21
22	E0135610	0.0320	Overhd Cnd & Dev-Other	283,905,542.65	292,316,859.31	288,111,200.98	288,111,200.98	288,111,200.98	371,369.82	384,148.27	0.0155	0.0160	384,148.27	0.0155	0.0160	0.0035	0.0315	22
23	E0135620	0.0177	Overhd Cnd & Dev-SWPL	46,290,223.49	46,290,204.18	46,290,213.84	46,290,213.84	46,290,213.84	34,331.50	33,946.16	0.0089	0.0088	33,946.16	0.0089	0.0088	0.0177	0.0177	23
24	E0135660	0.0175	Overhd Cnd & Dev-SRPL	187,135,378.58	187,135,356.98	187,135,356.98	187,135,356.98	187,135,356.98	243,739.08	-	0.0175	-	-	0.0175	-	0.0175	0.0175	24
25				487,331,144.72	505,742,418.87	501,536,781.80	501,536,781.80	501,536,781.80	649,440.40	418,094.43	0.0155	0.0100	418,094.43	0.0155	0.0100	0.0255	0.0255	25
26																		26
27	E0135700	0.0243	Trans UG Conduit	191,987,745.14	249,024,550.94	220,511,153.04	220,511,153.04	220,511,153.04	290,887.49	137,819.47	0.0158	0.0075	137,819.47	0.0158	0.0075	0.0233	0.0233	27
28	E0135780	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	80,502,077.88	80,502,077.88	113,373.73	-	0.0169	-	-	0.0169	-	0.0169	0.0169	28
29				272,499,823.02	329,526,638.82	301,013,230.82	301,013,230.82	301,013,230.82	404,261.25	137,819.47	0.0161	0.0055	137,819.47	0.0161	0.0055	0.0216	0.0216	29
30																		30
31	E0135800	0.0208	Trans UG Conductor	181,723,329.63	211,966,874.07	186,845,101.85	186,845,101.85	186,845,101.85	286,061.46	29,583.81	0.0184	0.0019	29,583.81	0.0184	0.0019	0.0203	0.0203	31
32	E0135860	0.0202	Trans UG Conductor-SRPL	128,452,463.41	128,452,463.41	128,452,463.41	128,452,463.41	128,452,463.41	212,661.65	-	0.0202	-	-	0.0202	-	0.0202	0.0202	32
33				288,175,793.04	338,419,337.48	313,297,565.26	313,297,565.26	313,297,565.26	488,923.11	29,583.81	0.0191	0.0019	29,583.81	0.0191	0.0019	0.0202	0.0202	33
34																		34
35	E0135910	0.0165	Roads & Trails-Other	41,828,862.29	72,379,112.37	57,104,487.33	57,104,487.33	57,104,487.33	77,833.36	-	0.0164	-	-	0.0164	-	0.0164	0.0164	35
36	E0135920	0.0144	Roads & Trails-SWPL	5,323,950.42	5,323,945.96	5,323,947.99	5,323,947.99	5,323,947.99	6,388.74	-	0.0144	-	-	0.0144	-	0.0144	0.0144	36
37	E0135960	0.0168	Roads & Trails-SRPL	218,124,758.39	218,124,758.77	218,124,758.08	218,124,758.08	218,124,758.08	305,374.69	-	0.0168	-	-	0.0168	-	0.0168	0.0168	37
38				265,278,606.10	295,827,816.70	280,553,211.40	280,553,211.40	280,553,211.40	389,596.79	-	0.0167	-	-	0.0167	-	0.0167	0.0167	38
39																		39
40																		40
41	Total - December 2014			3,983,142,330.41	4,210,063,517.05	4,096,602,923.73	4,096,602,923.73	4,096,602,923.73	6,102,553.08	2,679,708.80	0.0179	0.0078	2,679,708.80	0.0179	0.0078	0.0257	0.0257	41
42																		42
43																		43
44																		44
45	Bolded amount reflects total monthly per book depreciation																	
45	(A) Depreciation Expense is generated through financial system																	

SDG&E  
 TO4 C3 Base Period / True-up Period  
 Transmission Plant Monthly Depreciation Expense  
 January - December 2014

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	Mon EndDepr Base	Mon EndDepr Base	Mon EndDepr Base	1/1/2014-12/31/2014 Total Wtd. Depr. Base	1/1/2014-12/31/2014 Total Recorded Expense A	1/1/2014-12/31/2014 Total Recorded Expense A	6 (Col 4 / Col 3) *12	7 (Col 5 / Col 3) *12	8 Total Rate	Ln No
Cumulative Wtd Depr Base													
TO4 Depreciation Rate - Composite 2.5%													
A													
B													
C													
1	E0135210	0.0218	Struct & Improv-Other	2,239,675.616	97	2,534,950.99	1,530,421.78	0.0082	0.0218	0.0082	0.0218	1	
2	E0135220	0.0162	Struct & Improv-SWPL	123,140,584.01	103,643.30	62,596.45	0.0101	0.0162	0.0101	0.0162	2		
3	E0135260	0.0139	Struct & Improv-SRPL	1,451,242,973.69	1,681,023.05	0.0139	0.0139	0.0139	0.0139	0.0139	3		
4				3,814,059,174.67	34	1,593,018.23	0.0156	0.0156	0.0156	0.0156	4		
5												5	
6	E0135310	0.0352	Station Equip-Other	8,259,378,769.15	15,107,400.50	9,093,937.23	0.0220	0.0352	0.0220	0.0352	6		
7	E0135320	0.0402	Station Equip-SWPL	2,350,278,202.44	4,908,365.93	2,958,212.87	0.0251	0.0402	0.0251	0.0402	7		
8	E0135340 (B)	0.0325	Station Equip.- Generation	17,044,714.56	29,596.84	17,787.28	0.0208	0.0325	0.0208	0.0325	8		
9	E0135360	0.0201	Station Equip-SRPL	1,820,260,177.54	3,049,935.72	0.0201	0.0201	0.0201	0.0201	0.0201	9		
10				12,448,961,863.68	23,094,298.99	12,069,937.39	0.0223	0.0223	0.0223	0.0223	10		
11												11	
12	E0135410	0.0313	Towers & Fxtrs-Other	780,394,135.88	1,032,469.07	1,027,512.39	0.0157	0.0313	0.0157	0.0313	12		
13	E0135420	0.0265	Towers & Fxtrs-SWPL	743,861,788.32	824,447.03	818,248.19	0.0133	0.0265	0.0133	0.0265	13		
14	E0135460	0.0147	Towers & Fxtrs-SRPL	8,820,697,284.07	10,560,353.95	0.0147	0.0147	0.0147	0.0147	0.0147	14		
15				10,154,953,208.26	12,417,290.05	1,845,750.58	0.0147	0.0147	0.0147	0.0147	15		
16												16	
17	E0135510 (B)	0.0465	Poles & Fxtrs-Other	3,541,524,884.45	7,042,911.79	7,026,802.57	0.0239	0.0465	0.0239	0.0465	17		
18	E0135520	0.0508	Poles & Fxtrs-SWPL	115,826,739.49	245,378.19	245,378.21	0.0254	0.0508	0.0254	0.0508	18		
19	E0135560	0.0226	Poles & Fxtrs-SRPL	41,882,789.97	75,879.29	0.0226	0.0226	0.0226	0.0226	0.0226	19		
20				3,699,334,409.90	7,367,169.27	7,272,180.78	0.0236	0.0236	0.0236	0.0236	20		
21												21	
22	E0135610	0.0320	Overhd Cnd & Dev-Other	3,385,913,090.28	4,502,502.53	4,515,281.09	0.0160	0.0320	0.0160	0.0320	22		
23	E0135620	0.0177	Overhd Cnd & Dev-SWPL	544,096,001.83	403,557.44	399,003.72	0.0089	0.0177	0.0089	0.0177	23		
24	E0135660	0.0175	Overhd Cnd & Dev-SRPL	2,005,613,047.05	2,924,852.90	0.0175	0.0175	0.0175	0.0175	0.0175	24		
25				5,935,622,139.16	7,630,892.37	4,914,284.81	0.0158	0.0158	0.0158	0.0158	25		
26												26	
27	E0135700	0.0243	Trans UG Conduit	2,099,250,212.51	2,921,095.82	1,312,019.60	0.0168	0.0243	0.0168	0.0243	27		
28	E0135760	0.0169	Trans UG Conduit-SRPL	965,908,353.46	1,360,320.87	0.0169	0.0169	0.0169	0.0169	0.0169	28		
29				3,065,158,565.97	4,281,416.69	1,312,019.60	0.0168	0.0168	0.0168	0.0168	29		
30												30	
31	E0135800	0.0208	Trans UG Conductor	1,894,774,185.48	3,056,876.79	306,100.70	0.0189	0.0208	0.0189	0.0208	31		
32	E0135860	0.0202	Trans UG Conductor-SRPL	1,517,303,149.18	2,551,424.34	0.0202	0.0202	0.0202	0.0202	0.0202	32		
33				3,452,077,334.67	5,688,101.13	306,100.70	0.0194	0.0194	0.0194	0.0194	33		
34												34	
35	E0135910	0.0165	Roads & Trails-Other	499,504,169.60	686,164.60	0.0165	0.0165	0.0165	0.0165	0.0165	35		
36	E0135920	0.0144	Roads & Trails-SWPL	58,954,446.55	70,745.37	0.0144	0.0144	0.0144	0.0144	0.0144	36		
37	E0135960	0.0168	Roads & Trails-SRPL	2,617,480,121.36	3,664,472.32	0.0168	0.0168	0.0168	0.0168	0.0168	37		
38				3,175,938,757.51	4,421,402.29	0.0167	0.0167	0.0167	0.0167	0.0167	38		
39												39	
40												40	
41	Total - January to December 2014			45,744,105,453.60	69,320,188.13	29,313,302.09	0.0182	0.0182	0.0182	0.0182	0.0259	41	
42	TO4 Cycle 3 Base Period / True-Up Total Depreciation Expense - Jan to Dec 2014											42	
43	(A) Depreciation Expense is generated through financial system											43	
44	(B) The calculated sub-account rates shown for E353,40-Station Equip-Generation, and E355,10-Poles & Fixtures-Other, differ from the rates shown in the summary page because of certain adjustments made to synchronize the recorded depreciation expense with the TO4 authorized depreciation rates.											44	
45	(see w/p AJ-TC, Line 5)											45	

# **San Diego Gas & Electric Company**

## **Depreciation & Amortization Workpapers for Electric Miscellaneous Intangible Plant**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	FERC Intangible Plant Expense	Reference From	Line No.
1	December 31, 2014 Expense \$ 18,983	AJ8-lwp1	1

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Intangible Plant Authorized Amortization Period**  
**Cycle 3, For 12 - Months Ending December 31, 2014**

Line No	FERC Acct No	DESCRIPTION	Amortization Period (Yrs) <sup>1</sup>	Line No
1				1
2		ELECTRIC DISTRIBUTION		2
3	E303	Electric Distribution Software	5, 7, or 10 years	3
4	E360	Electric Distribution Easements (land rights)	45 years	4
5				5
6		ELECTRIC TRANSMISSION		6
7	E350	Electric Transmission Easements (land rights)	100 years	7
8				8

- <sup>1</sup> These periods may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

San Diego Gas & Electric Company									
Intangible Plant Balances and Accumulated Amortization at 12/31/2014									
Source: Power Plan 12/31/2014									
Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.	
1	<b>A) ELECTRIC INTANGIBLE PLANT</b>								1
2	Account E 303.00	5-year	2007	5	1,042,224.21	(1,042,224.21)	Fully Amortized	<sup>A</sup> 2	
3			2010	5	866,553.93	(836,723.24)	178,431.73	3	
4			2011	5	6,430,967.23	(4,228,220.85)	1,301,469.82	4	
5			2012	5	14,954,446.25	(8,040,953.00)	2,959,170.31	5	
6			2013	5	18,012,982.99	(5,261,998.74)	3,555,054.28	6	
7			2014	5	35,742,823.40	(5,638,149.98)	5,638,149.98	7	
8								8	
9	E 303.00	Subtotal	5-year		77,049,998.01	(25,048,270.02)	13,632,276.12	9	
10								10	
11	<b>ELECTRIC INTANGIBLE PLANT</b>								11
12	Account E 303.00	10-year	2012	10	53,183,046.68	(13,927,321.63)	5,350,812.64	12	
13			2013	10	3,028.73	(1,276.32)	214.48	13	
14								14	
15	E 303.00	Subtotal	10-year		53,186,075.41	(13,928,597.95)	5,351,027.12	15	
16								16	
17	E 303.00	Total			130,236,073.42	(38,976,867.97)	18,983,303.24	<sup>(a)</sup> 17	
18								18	
19	<b>B) COMMON INTANGIBLE PLANT</b>								19
20	Account C 303.00	5-Year	2008	5	7,305,555.15	(7,305,555.15)	Fully Amortized	<sup>A</sup> 20	
21			2009	5	45,759,528.45	(45,615,169.96)	2,624,568.17	21	
22			2010	5	37,979,104.02	(32,695,299.48)	7,843,415.59	22	
23			2011	5	32,163,425.25	(22,452,928.36)	6,555,792.20	23	
24			2012	5	30,741,405.73	(15,864,089.52)	6,224,937.64	24	
25			2013	5	28,934,910.31	(9,497,272.22)	5,863,760.18	25	
26			2014	5	47,480,097.61	(4,919,953.67)	4,919,953.67	26	
27								27	
28	C 303.00	Subtotal	5-Year		230,364,026.52	(138,350,268.36)	34,032,427.45	28	
29								29	
30	<b>COMMON INTANGIBLE PLANT</b>								30
31	Account C 303.00	15-Year	1998	15	31,037,051.77	(31,037,051.77)	Fully Amortized 1	<sup>A</sup> 31	
32								32	
33	C 303.00	Subtotal	15-Year		31,037,051.77	(31,037,051.77)	-	33	
34								34	
35	C 303.00	Total			261,401,078.29	(169,387,320.13)	34,032,427.45	<sup>(b)</sup> 35	
A	Note this is fully amortized and there was no amortization expense								
(a)	See FERC Form 1, Page 336, Col. (f), Line 1								
(b)	See FERC Form 1, Page 356.2, Account 303 - Common Misc. Intangible Plant								

San Diego Gas & Electric Company									
Land Rights Plant Balances and Accumulated Amortization at 12/31/2014									
Source Power Plan 12/31/2014									
Line No.	FERC Acct		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.	
1	<b>A. ELECTRIC TRANSMISSION-SWPL</b>								1
2	Account E 350 22	Land Rights	1982	100	4,983,146 20	(1,590,140 31)	50,287 41	2	
3			1983	100	4,605,447 77	(1,421,322 91)	46,499 71	3	
4			1984	100	2,872,876 25	(869,715 88)	28,846 33	4	
5			1985	100	2,685,624 04	(792,285 72)	26,884 97	5	
6			1986	100	35,953 76	(10,176 83)	360 73	6	
7			1987	100	196,089 13	(53,924 25)	1,962 90	7	
8			1988	100	15,201 27	(4,028 30)	152 15	8	
9			1989	100	26,756 45	(6,827 22)	267 82	9	
10			1990	100	7,944 79	(1,943 30)	79 55	10	
11			1991	100	476 89	(113 35)	4 80	11	
12								12	
13	E 350 22	Total	Land Rights		15,429,516 55	(4,750,478 07)	155,346 37	13	
14								14	
15	<b>B. ELECTRIC TRANSMISSION-SUNRISE</b>								15
16	Account E 350 26	Land Rights	2009	50/100	9,087,923 00	(490,461 73)	199,057 69	16	
17			2010	50/100	46,081,702 23	(1,591,744 37)	636,797 26	17	
18			2011	50/100	8,510,253 91	(269,873 13)	107,076 82	18	
19			2012	50/100	11,920,613 34	(280,884 49)	120,809 63	19	
20			2013	50/100	528,385 94	(8,702 75)	5,305 04	20	
21								21	
22	E 350 26	Total	Land Rights		76,128,878 42	(2,641,666 47)	1,069,046 44	22	
23								23	
24	<b>C. ELECTRIC TRANSMISSION-OTHER</b>								24
25	Account E 350 21	Land Rights	Pre-1971	92	5,630,067 90	(2,649,278 34)	80,466 68	25	
26			1971	100	406,321 74	(157,591 23)	4,380 08	26	
27			1972	100	331,723 97	(148,852 99)	3,196 17	27	
28			1973	100	129,468 62	(45,358 06)	1,427 67	28	
29			1974	100	215,282 18	(76,779 27)	2,316 38	29	
30			1975	100	544,736 36	(199,664 86)	5,689 41	30	
31			1976	100	109,341 05	(39,676 91)	1,130 96	31	
32			1977	100	143,681 67	(53,298 45)	1,447 11	32	
33			1978	100	47,799 63	(17,579 15)	476 64	33	
34			1979	100	533,278 55	(194,887 30)	5,259 98	34	
35			1980	100	78,620 31	(26,638 46)	793 82	35	
36			1981	100	110,117 41	(35,232 47)	1,125 57	36	
37			1982	100	104,074 88	(58,433 19)	707 36	37	
38			1983	100	34,107 98	(31,959 37)	57 25	38	
39			1984	100	218,156 80	(76,733 66)	2,049 49	39	
40			1985	100	2,520,408 55	(727,091 06)	25,445 24	40	
41			1986	100	452,616 08	(129,086 07)	4,529 79	41	
42			1987	100	119,825 38	(26,699 78)	1,278 72	42	
43			1988	100	351,570 90	(94,707 56)	3,500 02	43	
44			1989	100	644,065 63	(120,927 90)	6,980 74	44	
45			1990	100	543,433 97	(166,704 82)	5,031 83	45	
46			1991	100	14,318 85	(5,617 91)	116 32	46	
47			1992	100	78,514 57	(10,342 78)	872 72	47	
48			1993	100	244,348 10	(51,969 30)	2,452 47	48	
49			1994	100	173,757 24	66,761 49	2,920 98	49	
50			1995	100	61,160 15	(6,818 60)	670 38	50	
51			1996	100	2,420,911 21	(438,562 84)	24,336 59	51	
52			1997	100	7,643,026 25	(1,318,540 19)	76,712 26	52	

Intangible Land Rights

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San Diego Gas & Electric Company									
Land Rights Plant Balances and Accumulated Amortization at 12/31/2014									
Source Power Plan 12/31/2014									
Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.	
53			1998	100	25,332 90	(4,054 89)	254 97	53	
54			1999	100	17,875 83	(2,791 00)	179 35	54	
55			2000	100	29,837 94	(4,400 69)	299 21	55	
56			2001	100	46,414 03	(6,391 69)	465 26	56	
57			2002	100	345,196 39	(43,799 98)	3,459 62	57	
58			2003	100	190,551 10	(22,494 97)	1,909 33	58	
59			2004	100	1,097,916 16	(118,820 56)	10,999 25	59	
60			2005	100	14,218,183 86	(1,399,959 17)	141,841 62	60	
61			2006	100	4,217,446 18	(366,528 52)	42,234 28	61	
62			2007	100	1,210,207 50	(100,453 41)	12,018 16	62	
63			2008	100	816,468 60	(54,162 79)	8,173 04	63	
64			2009	100	9,667 40	(522 58)	96 71	64	
65			2010	100	1,515,269 72	(62,449 44)	14,700 74	65	
66			2011	100	306,617 58	(10,252 40)	3,067 57	66	
67			2012	100	6,069,946 24	(140,001 21)	59,983 87	67	
67			2013	100	3,952,478 86	(36,766 13)	27,120 90	67	
68			2014	100	3,789,171 37	(578 91)	578 91	68	
69								69	
70	E 350 21	Subtotal	Land Rights		61,763,317 59	(9,216,699 37)	592,755 42	70	
71								71	
72	To Distribution	(a)			(995,572 63)	283,771 32	(11,059 68)	72	
73	From Generation	(a)			1,040 62	(1,040 62)	-	73	
74	From Distribution	(a)			67,665 20	(48,263 21)	2,667 09	74	
75								75	
76	E 350 21	Subtotal	Land Rights		60,836,450 78	(8,982,231 88)	584,362 83	76	
77								77	
78	<b>D. TOTAL ELECTRIC TRANSMISSION</b>					<b>152,394,845 75</b>	<b>(16,374,376.42)</b>	<b>1,808,755 64</b>	(b) 78
79								79	
80	<b>E. ELECTRIC DISTRIBUTION</b>							80	
81	Account E 360 2	Land Rights	Pre-1971	35	3,602,395 72	(3,602,395 72)	-	81	
82			1971	45	319,334 04	(302,612 40)	11,804 49	82	
83			1972	45	467,822 20	(403,743 61)	26,094 74	83	
84			1973	45	434,172 78	(386,694 00)	14,008 87	84	
85			1974	45	502,745 61	(442,427 39)	13,913 34	85	
86			1975	45	525,827 21	(451,928 56)	13,944 12	86	
87			1976	45	546,737 84	(457,721 87)	14,202 09	87	
88			1977	45	562,166 40	(458,774 67)	14,296 02	88	
89			1978	45	686,941 96	(543,009 32)	17,532 03	89	
90			1979	45	1,804,016 65	(1,372,105 14)	46,949 12	90	
91			1980	45	2,122,873 23	(1,583,946 88)	53,126 37	91	
92			1981	45	2,615,984 88	(1,875,191 53)	66,541 11	92	
93			1982	45	2,385,710 40	(1,659,573 47)	60,087 30	93	
94			1983	45	2,311,217 09	(1,555,990 81)	57,804 79	94	
95			1984	45	2,631,103 13	(1,714,759 88)	65,364 65	95	
96			1985	45	2,982,452 25	(1,887,549 57)	73,135 66	96	
97			1986	45	3,169,326 17	(1,928,965 60)	77,729 40	97	
98			1987	45	3,178,320 90	(1,846,995 09)	78,572 77	98	
99			1988	45	2,929,529 12	(1,634,109 21)	72,311 68	99	
100			1989	45	2,679,232 03	(1,442,985 54)	65,616 99	100	
101			1990	45	2,098,993 18	(1,095,434 82)	50,631 24	101	
102			1991	45	2,084,755 56	(1,015,226 41)	51,378 89	102	
103			1992	45	1,929,658 93	(939,451 70)	45,642 68	103	

Intangible Land Rights

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San Diego Gas & Electric Company								
Land Rights Plant Balances and Accumulated Amortization at 12/31/2014								
Source Power Plan 12/31/2014								
Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.
104			1993	45	1,853,956 22	(846,450 40)	44,351 03	104
105			1994	45	1,657,154 20	(711,124 50)	39,914 81	105
106			1995	45	1,164,829 75	(472,127 55)	28,074 96	106
107			1996	45	1,320,918 46	(514,554 90)	31,475 69	107
108			1997	45	1,156,627 68	(438,635 61)	27,048 69	108
109			1998	45	1,357,482 47	(489,962 06)	31,549 29	109
110			1999	45	1,025,781 79	(354,969 69)	23,899 50	110
111			2000	45	1,307,409 85	(428,423 57)	30,301 93	111
112			2001	45	1,307,624 31	(399,967 41)	30,269 11	112
113			2002	45	2,167,248 89	(615,586 53)	50,131 93	113
114			2003	45	1,821,591 71	(477,637 39)	42,107 98	114
115			2004	45	2,057,465 35	(494,575 80)	47,556 34	115
116			2005	45	2,113,127 96	(461,825 52)	48,824 99	116
117			2006	45	1,569,796 08	(298,974 96)	36,216 28	117
118			2007	45	1,972,019 67	(328,807 44)	45,489 92	118
119			2008	45	1,789,112 89	(258,885 88)	41,175 16	119
120			2009	45	1,613,029 57	(199,087 29)	37,156 06	120
121			2010	45	1,982,669 69	(197,617 47)	45,648 31	121
122			2011	45	1,973,727 82	(155,693 76)	45,423 44	122
123			2012	45	1,820,576 72	(104,963 55)	41,888 54	123
123			2013	45	1,447,174 45	(50,176 54)	33,298 13	123
124			2014	45	4,935,446 28	(62,045 90)	64,256 30	124
125								125
126	E 360 2	Subtotal	Land Rights		81,986,089 09	(36,963,686 91)	1,856,746 76	126
127								127
128	To Transmission	(a)			(67,665 20)	48,263 21	(2,667 09)	128
129	From Generation	(a)			1,387 34	(1,387 34)	-	129
130	From Transmission	(a)			995,572 63	(283,771 32)	11,059 68	130
131								131
132	<b>TOTAL ELECTRIC DISTRIBUTION</b>				<b>82,915,383.86</b>	<b>(37,200,582 36)</b>	<b>1,865,139.35</b>	(b) 132
(a)	Only a very small amounts are reassigned between generation, transmission and distribution to conform with FERC 7 Factor Test that defines Transmission							
(b)	See FERC Form 1 Schedule Page 336, Line No 12, Col f, Acct 405 amortization expense for transmission and distribution							

# **San Diego Gas & Electric Company**

## **Depreciation & Amortization Workpapers for General Plant**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**GENERAL PLANT**

Line No.	FERC General Plant Expense	Reference From	Line No.
1	December 31, 2014 Expense \$ 10,788	AJ1-Gwp1	1

## SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AJ - Workpapers

## TO4 - Annual General Plant Depreciation Rates

Cycle 3, For 12 - Months Ending December 31, 2014

For Use During the 12-Months Period from January 1 to December 31, 2014

2014 General Rates <sup>1,2</sup>

Rates based on 12/31/2013 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	E0139000	Struct. and Improv.	4.69%	1.17%	5.86%	2
3	E0139220	Transprt'n Eq-Trailer	4.46%	0.00%	4.46%	3
4	E0139310	Stores Equip.-Other	2.65%	0.00%	2.65%	4
5	E0139411	Portable Tools-Other	3.79%	0.00%	3.79%	5
6	E0139420	Shop Equipment	4.72%	0.00%	4.72%	6
7	E0139510	Laboratory Eq.-Other	7.35%	0.00%	7.35%	7
8	E0139710	Commun. Equip.-Other	3.06%	0.46%	3.52%	8
9	E0139720	Commun. Equip.-SWPL	2.11%	0.32%	2.43%	9
10	E0139760	Commun. Equip.-SRPL	3.53%	0.53%	4.06%	10
11	E0139810	Misc. Equip. - Other	7.00%	0.00%	7.00%	11
12						12

- <sup>1</sup> The above Electric General Plant depreciation rates are applicable to SDG&E's 2014 calendar year recorded depreciation.
- <sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**San Diego Gas & Electric Company  
2014 General Plant Depreciation Rates**

Line No	Asset Class	Description	Recorded Gross Plant as of (1/1/2014)	Future Net Salvg Percent	Future Net Salvg Amount	Depreciation Reserve as of (1/1/2014)	Net Balance	Avg Svc Life & Iowa Curve	Average Service Life (Yrs)	AGE of Assets	Average Remaining Life (Yrs)	Total Annual Accrual Amount (a)	Total Annual Accrual Percent	Life Rate	COR (Removal Rate)	Total	Line No
1	E0139000	Struct. and improv.	32,162,357	-25	(8,040,589)	(21,035,492)	19,167,454	30SQ	30	19.99	10.61	1,806,546	0.0562	4.50%	1.12%	5.62%	1
2	E0139220	Transp'n Eq.-Trailer	58,146	0	-	(5,796)	52,350	27SQ	27	6.80	20.20	2,592	0.0446	4.46%	0.00%	4.46%	2
3	E0139310	Stores Equip.-Other	17,466	0	-	(16,773)	693	25SQ	25	22.50	2.50	277	0.0159	1.59%	0.00%	1.59%	3
4	E0139411	Portable Tools-Other	21,972,005	0	-	(6,666,061)	15,285,924	27SQ	27	8.60	18.40	830,757	0.0378	3.78%	0.00%	3.78%	4
5	E0139420	Shop Equipment	341,136	0	-	(210,998)	130,138	24SQ	24	16.00	8.00	16,267	0.0477	4.77%	0.00%	4.77%	5
6	E0139510	Laboratory Eq.-Other	277,000	0	-	(45,131)	231,869	20SQ	20	8.70	11.30	20,519	0.0741	7.41%	0.00%	7.41%	6
7	E0139710	Commun. Equip.-Other	182,787,859	-15	(27,418,178)	(69,231,099)	140,974,939	28 R2	28	8.50	20.80	6,777,641	0.0371	3.23%	0.48%	3.71%	7
8	E0139720	Commun. Equip.-SWPL	6,538,512	-15	(980,777)	(4,893,820)	2,625,469	28 R2	28	18.00	13.60	193,049	0.0295	2.56%	0.39%	2.95%	8
9	E0139760	Commun. Equip.-SRPL	14,036,361	-15	(2,105,454)	(888,685)	15,243,130	28 R2	28	1.50	26.60	573,050	0.0408	3.55%	0.53%	4.08%	9
10	E0139810	Misc. Equip. - Other	1,360,761	0	-	(316,351)	1,044,410	15SQ	15	4.00	11.00	94,946	0.0698	6.98%	0.00%	6.98%	10
11		Total	259,551,603		(38,544,999)	(103,340,226)	194,756,376				18.88	10,315,645	0.0397				11
This workpaper supports the life and removal rates shown in the preceding page (AJ-3A).																	
(a) This is the annual estimated depreciation expense based on the beginning of the year's net plant balances to derive the depreciation rate to be applied to the monthly plant balances.																	
The total expense of \$10.3M is an annual estimate only to derive the depreciation rate. The derived rate is what actually generates the actual depreciation expense throughout the year.																	

# **San Diego Gas & Electric Company**

## **Depreciation & Amortization Workpapers for Common Plant**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2014 Expense	\$ 53,956	AJ1-Cwp1	1



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>2014/Q4</u>
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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.

ACCOUNT	Ad Valorem	Depreciation
	Taxes	
	Note	Note
	(1)	(2)
303 Misc. Intangible Plant		34,032,428
389 Land & Land Rights		501
390 Structures & Improvements		15,349,368
391 Office Furniture & Equipment		12,937,208
392 Transportation Equipment		6,734
393 Stores Equipment		9,531
394 Tools, Shop & Garage Equipment		156,836
395 Laboratory Equipment		90,216
396 Power Operated Equipment		
397 Communication Equipment		9,300,396
398 Miscellaneous Equipment		231,030
<b>Total</b>	<u>4,237,098</u>	<u>72,114,248</u>

*Elec. share*  
 x 74.82% = 53,955,880

(1) Ad Valorem Taxes on property are assessed by the State Board of Equalization and consist of one-half of the taxes from each fiscal tax year 2013-2014 and 2014-2015. Ad Valorem Taxes are assessed on the entire operating unit, therefore, assessed taxes are not available by account number. Ad Valorem Taxes are allocated based on procedures adopted by the California Public Utilities Commission.

(2) The Common Utility Plant and Accumulated Depreciation is allocated between the Electric and Gas Departments based on labor ratios in accordance with allocation procedures proposed by the California Public Utilities Commission. These rates were revised in January 2014. Other expenses of operation, maintenance and rents for common utility plant are allocated based on labor percentage studies. Specific amounts charged to operations and maintenance are not readily available.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Common Plant Depreciation Rates**  
**Cycle 3, For 12 - Months Ending December 31, 2014**  
**For Use During the 12-Months Period from January 1 to December 31, 2014**

**2014 Common Rates**<sup>1, 2</sup>

Rates based on 12/31/2013 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	C1839010	Struct & Imprv-Other	4.66%	0.46%	5.12%	2
3	C1839110	Offc Furn & Eq-Other	5.74%	0.00%	5.74%	3
4	C1839120	Offc Furn & Eq-Cmptr	19.40%	0.00%	19.40%	4
5	C1839220	Transprt Eq-Trailer	32.11%	0.00%	32.11%	5
6	C1839310	Stores Equip.-Other	14.53%	0.00%	14.53%	6
7	C1839411	Portable Tools-Other	4.54%	0.00%	4.54%	7
8	C1839421	Shop Equip. - Other	4.86%	0.00%	4.86%	8
9	C1839431	Garage Equip.-Other	9.41%	0.00%	9.41%	9
10	C1839510	Laboratory Eq.-Other	4.21%	0.00%	4.21%	10
11	C1839710	Commun. Equip.-Other	7.15%	0.00%	7.15%	11
12	C1839810	Misc. Equip. - Other	9.91%	0.00%	9.91%	12
13						13

- <sup>1</sup> The above Common Plant depreciation rates are applicable to SDG&E's 2014 calendar year recorded depreciation.
- <sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**San Diego Gas & Electric Company  
2014 Common Plant Depreciation Rates**

Line No	Asset Class	Description	Recorded Gross Plant as of (1/1/2014)	Future Net Salvage Percent	Future Net Salvage Amount	Recorded Depreciation Reserve as of (1/1/2014)	Net Balance	Avg Svc Life & Iowa Curve	Average Service Life (Yrs)	AGE of Assets	Average Remaining Life	Total Annual Accrual (a)	Total Annual Accrual Percent	Life Rate	COR (Removal Rate)	Total	Line No
1	C1839010	Struct & Imprv.-Other	278,101,633	-10	(27,810,163)	(116,248,552)	189,663,244	26SQ	26	12.92	13.08	14,500,248	0.0521	4.74%	0.47%	5.21%	1
2	C1839110	Offc Furn & Eq.-Other	25,582,780	0	0	(10,925,931)	14,656,829	18SQ	18	8.00	10.00	1,465,683	0.0573	5.73%	0.00%	5.73%	2
3	C1839120	Offc Furn & Eq.-Cmptr	76,364,057	0	0	(49,511,193)	26,852,864	5SQ	5	2.50	2.50	10,741,148	0.1407	14.07%	0.00%	14.07%	3
4	C1839220	Transprt Eq.-Trailer	33,369	0	0	(16,535)	16,834	20SQ	20	17.50	2.50	6,734	0.2018	20.18%	0.00%	20.18%	4
5	C1839310	Stores Equip.-Other	144,926	0	0	(113,350)	31,576	20SQ	20	17.50	2.50	12,630	0.0872	8.72%	0.00%	8.72%	5
6	C1839411	Portable Tools.-Other	1,232,027	0	0	(203,052)	1,028,975	23SQ	23	4.50	18.50	55,620	0.0451	4.51%	0.00%	4.51%	6
7	C1839421	Shop Equip. - Other	234,076	0	0	(139,605)	94,471	29SQ	29	20.70	8.30	11,382	0.0486	4.86%	0.00%	4.86%	7
8	C1839431	Garage Equip.-Other	1,056,076	0	0	(919)	1,055,157	21SQ	21	9.30	11.70	90,184	0.0854	8.54%	0.00%	8.54%	8
9	C1839510	Laboratory Eq.-Other	2,182,676	0	0	(929,696)	1,252,980	26SQ	26	12.40	13.60	92,131	0.0422	4.22%	0.00%	4.22%	9
10	C1839710	Commun. Equip.-Other	121,063,010	0	0	(53,080,042)	67,982,968	13SQ	13	5.30	7.70	8,628,957	0.0729	7.29%	0.00%	7.29%	10
11	C1839810	Misc. Equip. - Other	2,474,823	10	247,482	(1,212,198)	1,014,963	14SQ	14	9.60	4.40	230,673	0.0932	9.32%	0.00%	9.32%	11
12	Total		508,469,233		(27,562,701)	(232,381,073)	303,550,861				8.43	35,035,388	0.0709				12
This worksheet supports the life and removal rates shown in the preceding page (A.J-4B).																	
(a) This is the annual estimated depreciation expense based on the beginning of the year's net plant balances to derive the depreciation rate to be applied to the monthly plant balances. The total expense of \$36M is an annual estimate only to derive the depreciation rate. The derived rate is what actually generates the actual depreciation expense throughout the year.																	

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION & AMORTIZATION EXPENSE  
BASE PERIOD / TRUE UP PERIOD - 12/31/2014  
(\$1,000)

INCENTIVE TRANSMISSION PLANT

Line No.	Account No.	Description	(1) Incentive Transmission Expense Per Book	(2) Incentive Transmission Expense Per Ratemaking	Line No.
1	303	Intangibles	\$		1
2	350	Land and Land Rights	-		2
3	352	Structures and Improvements	-		3
4	353	Station Equipment	-		4
5	354	Towers and Fixtures	-		5
6	355	Poles and Fixtures	-		6
7	356	Overhead Conductors & Devices	-		7
8	357	Underground Conduit	-		8
9	358	Underground Conductors & Devices	-		9
10	359	Roads and Trails	-		10
11		Total Incentive Transmission Plant Depreciation Exp.	\$	-	11

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT ABANDONED PROJECT COST**

Line No.	December 31, 2014 Expense (a)	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference From	Line No.
1	\$	550	FERC Form 1, Pg 230b ; Line 21; Col. (e) * 50%	1

(a) Transmission plant abandoned project cost amortization approval per ER12-2704 issued May 1, 2014 for a one-time adjustment at 50% recovery of the \$1.1M in abandonment costs amortized over an annual period ending December 31, 2014.

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>2014/Q4</u>	
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	Sycamore Project			407	1,099,143	
22	SONGS Plant Shutdown Project	308,080,681				308,080,681
23	Electric Legacy Meters Project	62,745,949		407	15,635,799	47,110,150
24	Sycamore-Bernardo Abandon	1,366,481				1,366,481
25						
26						
27						
28						
29						
30						
31						
32						
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35						
36						
37						
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39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	372,193,111			16,734,942	356,557,312

① Allowed recovery @ 50% per ER 12-2704  
 1,099,143 \* 50% = 549,571.50

AJ-6A

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST**

Line No.	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference From	Line No.
1	December 31, 2014 Expense \$ -		1

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 2014/Q4
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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
(Except amortization of acquisition adjustments)

1. 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).

2. 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.

3. 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.

4. 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			18,983,303		18,983,303
2	Steam Production Plant	18,005,058				18,005,058
3	Nuclear Production Plant	8,070,000				8,070,000
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	20,303,441			2,147	20,305,588
7	Transmission Plant	98,633,490			1,817,148	100,450,638
8	Distribution Plant	194,352,513			1,856,747	196,209,260
9	Regional Transmission and Market Operation					
10	General Plant	10,787,534				10,787,534
11	Common Plant-Electric	28,492,444		25,463,437		53,955,881
12	TOTAL	378,644,480		44,446,740	3,676,042	426,767,262

See KJ-2B

See AJ-8C

**B. Basis for Amortization Charges**

**Account 404**

The amortization of Intangible plant (software) is based on the anticipated useful life of the software project.

**Account 405**

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



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 2014/Q4
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 3 Column: b**

Nuclear Production Plant includes only \$8,070,000 of nuclear decommissioning expense.

**Schedule Page: 336 Line No.: 12 Column: f**

Reclassification of 2014 Electric Depreciation and Amortization Charges  
Depreciation and Amortization Expense Charged in Accordance with FERC Seven Factor Test  
In Accordance with Guidelines in FERC Order 888

	Depreciation Expense (Account 403)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Account 405)	Total
<u>Intangible Plant</u>	-	18,983,303	-	<u>18,983,303</u>
Steam Production	18,477,408	-	-	18,477,408
Nuclear Production	8,070,000	-	-	8,070,000
Other Production	18,615,500	-	2,147	18,617,647
<u>Transmission Plant</u>	97,286,232	-	<u>1,808,756</u> <sup>see</sup>	99,094,988 <sup>AF-2C</sup> ①
Distribution Plant	196,915,362	-	<u>1,865,139</u>	198,780,501
<u>General Plant</u>	10,787,534	-	-	<u>10,787,534</u>
<u>Common Plant-Electric</u>	28,492,444	25,463,437	-	<u>53,955,881</u>
Total Ratemaking Depreciation & Amort.	<u>378,644,480</u>	<u>44,446,740</u>	<u>3,676,042</u>	<u>426,767,262</u>

**Schedule Page: 336.2 Line No.: 34 Column: a**

Items in column (b) are 12/31/2014 weighted plant balances based on 12/31/2013 plant balances (Account 101) plus weighted net additions for 2014 less non-depreciables for each plant account.

Page 337, Cols. C-G, Lines 44-50 and Page 337.1, Cols. C-G, Lines 13-34: The applied depreciation rates, estimated average service lives, remaining lives and net salvage percentages were approved for SDG&E's TO4 Formula by FERC on May 27, 2013. Referenced Docket Nos. were ER13-941-002 and ER13-941-003.

All other lines, Cols. C-G for Steam and Other Production, Distribution and General: no change.

① 99,094,988  
(see AF-8C, line 9) 15,744 ②  
99,110,732 AJ-1, line 11, col. 2

② Represents amortization of the capitalized difference between CPUC & FERC's recognized in-service dates for the Southwest Powerlink. FERC said to record the diff. in acct. 186 and amortize over the life of the transmission line. The amortization is included in acct 406 and is considered a ratemaking adjustment.

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 2014/Q4
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## STATEMENT OF INCOME

## Quarterly

- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
- Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
- Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
- Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
- If additional columns are needed, place them in a footnote.

## Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	5,138,995,326	4,998,017,420		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	3,422,546,042	3,304,884,062		
5	Maintenance Expenses (402)	320-323	155,271,046	180,766,429		
6	Depreciation Expense (403)	336-337	429,606,101	391,127,929		
7	Depreciation Expense for Asset Retirement Costs (403.3)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	56,952,111	50,192,782		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	15,744	15,744		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		16,185,370	24,782,513		
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	114,434,033	103,366,716		
15	Income Taxes - Federal (409.1)	262-263	-5,161,557	7,080,834		
16	- Other (409.1)	262-263	51,094,771	11,818,601		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	1,020,664,504	1,601,919,607		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	803,595,539	1,350,548,103		
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,245,608	-1,630,716		
20	(Less) Gains from Disp. of Utility Plant (411.6)			782,779		
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		4,455,767,018	4,322,993,619		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		683,228,308	675,023,801		

AJ-8B

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 2014/Q4
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.  
 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.  
 11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.  
 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.  
 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.  
 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.  
 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
4,593,689,814	4,466,458,488	547,398,773	538,819,764	-2,093,261	-7,260,832	2
						3
3,046,521,871	2,923,441,904	381,666,170	391,513,793	-5,641,999	-10,071,635	4
138,559,118	163,879,152	16,711,928	16,887,277			5
① 378,644,480	347,005,128	48,051,031	41,536,850	2,910,590	2,585,951	6
						7
① 48,122,782	40,425,799	8,829,329	9,766,983			8
<del>15,744</del>	(AT-8A) 15,744					9
16,185,370	24,782,513					10
						11
						12
						13
99,489,284	88,747,423	14,300,735	14,170,720	644,014	448,573	14
-5,161,557	7,080,834					15
47,358,713	10,624,711	3,736,058	1,193,890			16
923,324,205	1,519,934,842	97,340,299	81,984,765			17
726,198,098	1,282,126,107	77,397,441	68,421,996			18
-1,715,027	-1,100,135	-530,581	-530,581			19
	782,779					20
						21
						22
						23
						24
3,965,146,885	3,841,929,029	492,707,528	488,101,701	-2,087,395	-7,037,111	25
628,542,929	624,529,459	54,691,245	50,718,063	-5,866	-223,721	26

Σ ① 426,767,262 (see AT-8, line 12)

AT-8C

# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

## **Statement - AK Taxes Other Than Income Taxes Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AK - Workpapers**  
**Taxes Other Than Income Taxes**

**Base Period & True-Up Period 12 - Months Ending December 31, 2014**  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 84,953	Stmt AK WP; Page AK-1; Line 1	1
2		Form 1; Page 263; Line 2; Col. i	2
3	(41)	Stmt AK WP; Page AK-1; Line 3	3
4			4
5	\$ 84,912	Line 1 Minus Line 3	5
6			6
7	(3,037)	Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i	7
8			8
9	\$ 81,875	Line 5 Minus Line 7	9
10			10
11	36.79%	Cost Statement AK; Pg 8 of 17; Line 25	11
12			12
13	\$ 30,122	Line 9 x Line 11	13
14			14
15			15
16	\$ 14,504	Form 1; Pg. 263; Lns 10;18;19;20;26 Col. i	16
17			17
18	17.11%	Statement AI; Line 19	18
19			19
20	\$ 2,482	Line 16 x Line 18	20

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
For 12-Months Ending - December 31, 2014  
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Total Property Taxes <sup>1</sup>	\$ 84,953	See Footnote 1	1
2				2
3	Less: Other Taxes (Business license taxes) <sup>1</sup>	<u>(41)</u>	See Footnote 1	3
4				4
5	Net Property Taxes	\$ 84,912	Sum of Lines 1 thru 3	5
6				6
7	Less: SONGS Property Taxes <sup>2</sup>	<u>(3,037)</u>	See Footnote 2	7
8				8
9	Total Property Taxes Expense	<u>\$ 81,875</u>	Line 5 Plus Line 7	9

<sup>1</sup> The amount of property tax expense for the 12-months ending December 31, 2014 excluding the Citizens property taxes of \$607K equals \$84.953 million. This amount also include other taxes for business licenses of \$41K.

<sup>2</sup> The amount of property tax expense for the 12-months ending December 31, 2014 for the SONGS facilities is \$3.037 million.

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
For 12-Months Ending - December 31, 2014  
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Total Payroll Taxes <sup>1</sup>	\$ 14,504	Form 1; Pg. 263; Lns 10;18;19;20; Col. i	1
2				2
3	Transmission Wages and Salaries Allocation Factor	<u>17.11%</u>	Statement A1; Line 19	3
4				4
5	Transmission Related Payroll Taxes Expense	<u>\$ 2,482</u>	Line 1 x Line 3	5

<sup>1</sup> Excludes Citizens payroll taxes of \$37K.

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 2014/Q4
--------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------	-----------------------------------------

**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)	682,642	2,572,299	95,392,631	103,184,989	-8,210,563
3	Sales and Use (Note 2)	8,967		203,634	192,145	
4						
5						
6	SUBTOTAL	691,609	2,572,299	95,596,265	103,377,134	-8,210,563
7						
8	STATE:					
9	Franchise (Note 3)	108,181,906		52,526,772	11,900,000	-16,323,422
10	Unemployment (Note 4)	336,338		1,145,354	493,611	
11	Sales and Use (Note 2)	33,229		610,899	576,438	
12	Fuel Tax	10,501		1,669	619	
13						
14	SUBTOTAL	108,561,974		54,284,694	12,970,668	-16,323,422
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)		146,176,213	-5,161,557	-16,162,756	5,034,642
18	Retirement (Note 4)	689,738		26,433,192	24,966,076	
19	Unemployment (Note 4)	376,415		289,578	-548,393	
20	Medicare (Note 4)	185,594		7,597,878	7,206,168	
21	Fuel Tax	7,353		41,336	53,541	
22						
23						
24	SUBTOTAL	1,259,100	146,176,213	29,200,427	15,514,636	5,034,642
25						
26	Citizens Payroll Tax					
27						
28	Other - Foreign Tax					
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	110,512,683	148,748,512	179,081,386	131,862,438	-19,499,343





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 2014/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: f**

This adjustment is for a portion of property taxes paid on construction work in progress. The property tax charged during the year was reduced and capitalized to certain assets under construction.

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

Amount includes Ad Valorem taxes on SONGS in the amount of \$3,036,944.

Property tax expenses of \$606,895 associated with the Citizens portion of the Border-Eastline are deducted and moved to column (1).

**Schedule Page: 262 Line No.: 2 Column: j**

Includes property tax expense of \$606,895 associated with the Citizens portion of the Border-Eastline.

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

Description	Adjustment Amount	FERC 165/236	FERC 190	FERC 234C
Balance Sheet Reclass Due to FIN 48 Liabilities	3,100,257		(3,100,257)	
Balance Sheet Reclass Between Federal and State	(5,223,679)	5,223,679		
Intercompany Transfer	(14,200,000)			14,200,000
Total - California Corporation Franchise Tax Adjustment	(16,323,422)	5,223,679	(3,100,257)	14,200,000

**Schedule Page: 262 Line No.: 9 Column: j**

The extraordinary deductions for the SONGS impairment of \$5,794,327 have a related amount of tax in the amount of (\$2,360,957) and are allocated as follows:

- State Taxes: Page 263, Account 409.3 = (512,219)
- Federal Taxes: Page 234, Account 411.1 = (1,848,738)

An additional disallowance of the deferred tax regulatory asset item relating to the Steam Generator Replacement Project of \$3,691,639 was disallowed and is included in the extraordinary item tax line only and allocated as follows:

- State Taxes: Page 276, Account 410.1 = 800,915
- Federal Taxes: Page 276, Account 410.1 = 2,890,724

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

Description	Adjustment Amount	FERC 165/236	FERC 190
Balance Sheet Reclassification Due to FIN 48 Liabilities	(189,037)		189,037
Balance Sheet Reclassification Between Federal and State	5,223,679	(5,223,679)	
Total - Federal Income Tax Adjustment	5,034,642	(5,223,679)	189,037

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 2014/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 18 Column: i**

Payroll taxes of \$37,120 associated with the Citizens Border-Eastline are included in total payroll.

**Schedule Page: 262 Line No.: 26 Column: i**

Payroll taxes of \$37,120 associated with the Citizens Border-Eastline are deducted and moved to column (I).

**Schedule Page: 262 Line No.: 26 Column: i**

The \$37,120 reflects payroll taxes associated with the Border-East Line allocated and charged to Citizens.

**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 on 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 & True Up Period**

## **Statement - AL Working Capital Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AL - Workpapers**  
**Working Capital**

**Base Period & True-Up Period 12 - Months Ending December 31, 2014**  
**(\$1,000)**

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>a</sup>	\$ 71,778	Stmnt AL WP; Page AL-1; Line 15	1
2				2
3	Transmission Plant Allocation Factor	36.60%	Stmnt AD WP; Page AD1; Line 39	3
4				4
5	Transmission Related Materials and Supplies	\$ 26,271	Line 1 x Line 3	5
6				6
7	B. Prepayments <sup>a</sup>	\$ 41,935	Stmnt AL WP; Page AL-2; Line 15	7
8				8
9	Transmission Related Prepayments	\$ 15,348	Line 3 x Line 7	9
10				10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>			11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$ 62,465	Stmnt AH WP; Page AH1; Line 9	12
13	Transmission Related Administrative & General Expense	79,884	Stmnt AH WP; Page AH1; Line 56	13
14	CPUC Intervenor Funding Expense - Transmission	-	Stmnt AH WP; Page AH1; Line 17	14
15	Total	\$ 142,349	Sum Lines 12 thru 14	15
16				16
17	One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense	17
18				18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 17,794	Line 15 x Line 17	19
20				20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>			21
22	CPUC Intervenor Funding Expense - Transmission	\$ -	See Line 14 Above	22
23				23
24	One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense	24
25				25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -	Line 22 x Line 24	26
27				27
28	Cost of Capital Rate (COCR)	11.4829%	Stmnt AV WP; Page AV2; Line 31	28
29				29
30	CPUC Intervenor Funding Exp. Revenue Adj. <sup>b</sup>	\$ -	Line 26 x Line 28	30

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

<sup>b</sup> This adjustment is being made to BK-2, page 1, line 6 to show that wholesale customers should not pay for this working cash item.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 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-13	\$ 70,946	1
2	Jan-14	71,103	2
3	Feb	69,061	3
4	Mar	61,137	4
5	Apr	61,677	5
6	May	62,563	6
7	Jun	59,183	7
8	Jul	59,129	8
9	Aug	59,160	9
10	Sep	88,763	10
11	Oct	89,357	11
12	Nov	89,593	12
13	Dec-14	91,439	13
14	<b>Total 13 Months</b>	<b>933,110</b>	14
15	<b>13-Month Average Balance</b>	<b>\$ 71,778</b>	15

Name of Respondent	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 2014/Q4
San Diego Gas & Electric Company			
FOOTNOTE DATA			

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

**Reclassification of FERC Form 1 2014 Materials & Supplies, Page 227, for Ratemaking**

Materials and Supplies Classified

In accordance with Guidelines in FERC Order 888

	BOY 2014	EOY 2014
Total Materials and Supplies (FERC 154)	80,321,003	100,373,918
As Assigned to Department for Ratemaking		
Electric Department	76,731,034	97,122,143
Gas Department	3,589,969	3,251,775
Less Line 5 (Construction Estimate)		
Electric Department	(5,785,324)	(5,683,344)
Gas Department	(145,744)	(208,096)
Total Allowable Materials and Supplies		
Electric Department	70,945,710	91,438,799
Gas Department	3,444,225	3,043,679
Total Allowable Materials and Supplies per FERC Formula	74,389,935	94,482,478
Total 13-Month Average Electric M&S for 2014	64,657,930	(71,777,703)

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**BASE PERIOD / TRUE UP PERIOD - 12/31/2014 PER BOOKS**  
**(\$1,000)**  
**ACCOUNT 165 PREPAYMENTS - ELECTRIC**

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-13	(a) \$ 44,845	1
2	Jan-14	39,069	2
3	Feb	31,064	3
4	Mar	33,280	4
5	Apr	45,717	5
6	May	30,988	6
7	Jun	17,140	7
8	Jul	59,958	8
9	Aug	53,539	9
10	Sep	54,347	10
11	Oct	48,787	11
12	Nov	43,089	12
13	Dec-14	43,330	13
14	<b>Total 13 Months</b>	<b>545,153</b>	14
15	<b>13-Month Average</b>	<b>\$ 41,935</b>	15

- (a) The beginning prepayment balance on December 31, 2013 for the TO4 Cycle 3 differ from the ending balance on the TO4 Cycle 2 True-Up filing as a result of the 2014 FERC audit adjustments. The monthly balances shown above reflect the actual monthly impacts of the FERC audit adjustments on prepayments.



# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

## **Statement AM Construction Work In Progress (CWIP) Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AM - Workpapers  
Construction Work In Progress (CWIP)

Base Period & True-Up Period 12 - Months Ending December 31, 2014  
(\$1,000)

Line No	13 Months Average Balance	Reference	Line No
1 Incentive Transmission Construction Work In Progress <sup>a</sup>	\$ -	Stmt AM WP; Page AM-1; Line 15	1

<sup>a</sup> The balance for Incentive Transmission Construction Work In Progress is derived based on a 13-month average balance.  
A line will be shown for each applicable project.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AM**  
**COST OF PLANT**  
**BASE PERIOD / TRUE-UP PERIOD - 12/31/2014 PER BOOK**  
**(\$1,000)**

**INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS**

Line No.	Month	(1) Total Incentive Transmission CWIP Per Book	Reference From	(2) Incentive Transmission CWIP Adjusted Book	Reference From	Line No.
1	Dec-13	\$ -		\$ -		1
2	Jan-14	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-14	-		-		13
14	Total 13 Months	-		-		14
15	13 - Month Average Balance	\$ -		\$ -		15

# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

## **Statement - AQ Federal Income Tax Deductions - Other than Interest Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AQ - Workpapers  
Federal Income Tax Deductions, Other Than Interest

Base Period & True-Up Period 12 - Months Ending December 31, 2014  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 South Georgia Income Tax Adjustment	\$ 2,333	Form 1; Page 450.1; Sch Pg 261; Line 17; Col. b	1

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2014/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 13 Column: b**

Contingency Book Reserves	\$ 2,973,753
SERP	(959,306)
Miscellaneous	20,810,950
Deferred Debits/Credits	(1,733,200)
TOTAL	\$ 21,092,197

**Schedule Page: 261 Line No.: 17 Column: b**

South Georgia Adjustment of \$2,333,000 is included in book taxable income to reverse tax benefits flowed through in rates prior to full normalization of book/tax adjustments.

Keyman Life Insurance	\$ (5,124,954)
Gain from Sale of Utility Assets	-
FAS 133 Derivatives	-
TOTAL	\$ (5,124,954)

**Schedule Page: 261 Line No.: 26 Column: b**

Facts & Circumstances Repairs	\$ (9,613,978)
Abandonment Loss	(4,093,565)
Qualifying Decommissioning Contributions	(7,705,000)
Property Tax / Ad Valorem	(3,443,282)
Miscellaneous Expenses	(5,153,560)
TOTAL	\$ (30,009,385)

# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

## **Statement - AR Federal Income Tax Adjustments Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AR - Workpapers  
Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2014  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ (265)	Form 1; Page 450.1; Sch. Pg 266; Line 8; Col f	1
2			2
3	-	Form 1; Page 450.1; Sch. Pg 234; Line 2; Col c	3
4			4
5	<u>\$ (265)</u>	Sum Lines 1; 3	5



SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AR  
Federal Tax Adjustments  
For 12-Months Ending - December 31, 2014  
(\$1,000)

<u>Line No.</u>	<u>Amount</u>	<u>Reference</u>	<u>Line No.</u>
1	\$ (265)	Form 1; Page 450.1; Sch. Pg 266; Line 8; Col f	1
2			2
3	-	Form 1; Page 450.1; Sch. Pg 234; Line 2; Col c	3
4			4
5	<u>\$ (265)</u>	Sum Lines 1; 3	5

<sup>1</sup> As of December 31, 2013, the Transmission Related Excess Deferred Tax Liabilities was fully amortized. However, SDG&E will continue to show this line item with a zero balance for its annual informational filing since this item is a component of the TO4 Formula.

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	//	2014/Q4
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 8 Column: f**

Transmission related amortization of investment tax credits allocated to current year income is \$264,763.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2014/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 \$0.

# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

## **Statement - AU Revenue Credits Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AU - Workpapers**  
**Revenue Credits**

**Base Period & True-Up Period 12 - Months Ending December 31, 2014**

(\$1,000)

Line No.	Amounts	Reference	Line No.
1 (451) Miscellaneous Service Revenues	\$ -	Stmt AU WP; Page AU-1; Line 1	1
2			2
3 (453) Sales of Water and Water Power	-	Stmt AU WP; Page AU-1; Line 4	3
4			4
5 (454) Rent from Electric Property	696	Stmt AU WP; Page AU-2; Line 4; Col. (m)	5
6			6
7 (455) Interdepartmental Rents	-	Stmt AU WP; Page AU-1; Line 7	7
8			8
9 (456) Other Electric Revenues	3,323	Stmt AU WP; Page AU-2; Line 22; Col. (m)	9
10			10
11 Transmission Related Revenue Credits	\$ 4,019	Sum Lines 1 thru 9	11
12			12
13 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	\$ -	FERC Accounts 411.6 and 411.7	13

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AU  
Revenue Credits  
For 12-Months Ending December 31, 2014  
(\$1,000)

<u>Line No.</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1 (451) Miscellaneous Service Revenues	<u>\$ -</u>	Note 1	1
2			2
3			3
4 (453) Sales of Water and Water Power	<u>\$ -</u>	Note 1	4
5			5
6			6
7 (455) Interdepartmental Rents	<u>\$ -</u>	Note 1	7

<sup>1</sup> None of the above items apply to SDG&E's TO4 Cycle 3 filing. However, as one or more of these items apply, the applicable data field will be filled.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AU

Revenue Credits

12 Months Ending December 31, 2014

Line No	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-14	(b) Feb-14	(c) Mar-14	(d) Apr-14	(e) May-14	(f) Jun-14	(g) Jul-14
1	4371049	454	Rents	\$ (24,276)	\$ (24,152)	\$ (24,156)	\$ (26,437)	\$ (74,222)	\$ (40,549)	\$ (36,791)
2	4371050	454	Rent - Electric Property	(12,987)	(13,022)	(13,022)	(13,022)	(13,022)	(13,022)	(14,136)
3										
4			<b>Total Rent from Electric Property</b>	<b>(37,263)</b>	<b>(37,174)</b>	<b>(37,178)</b>	<b>(39,460)</b>	<b>(87,244)</b>	<b>(53,571)</b>	<b>(50,927)</b>
5										
6	4371016	456	Generation Interconnection	(3,017)	(381,246)	(3,017)	(128,690)	(9,001)	(9,001)	(9,001)
7	4371040	456	Revenue Enhancement	(9,951)	425	286	(38,951)	-	4,672	-
8	4371055	456	Shared Asset Revenue	(107,378)	(88,534)	(92,329)	(104,641)	(103,998)	(98,962)	(98,246)
9	4371058	456	Elec Trans Joint Pole Activity	(4,868)	(8,852)	(21,188)	(9,392)	-	-	-
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)
11	4371065	456	Trans Revenue Trsf to Gen	-	-	-	-	-	-	-
12	4371067	456	Trans Revenue Trsf to Dist	-	-	-	-	-	-	-
13	4371070	456	Trans Revenue Trsf from Dist	-	-	-	-	-	-	-
14	4371076	456	Environmental Lab - Elec Tran	(340)	(930)	(573)	(733)	(1,556)	(544)	(2,610)
15	4371082	456	Other Elec Rev-SDGE Gen	(180,969)	-	-	-	-	-	-
16	4371806	456	Elec-Trans Fees/Rev	-	-	(1,000)	-	-	(20,000)	-
17										
18			<b>Total Other Electric Revenues - Before Citizens Adj</b>	<b>(307,961)</b>	<b>(480,576)</b>	<b>(119,260)</b>	<b>(283,846)</b>	<b>(115,994)</b>	<b>(125,274)</b>	<b>(111,295)</b>
19										
20			Elec-Trans Rev - Citizens (see wp AU-2A)	-	-	-	-	-	-	-
21										
22			<b>Total Other Electric Revenues</b>	<b>(307,961)</b>	<b>(480,576)</b>	<b>(119,260)</b>	<b>(283,846)</b>	<b>(115,994)</b>	<b>(125,274)</b>	<b>(111,295)</b>
23										
24			<b>Total Miscellaneous Revenue</b>	<b>\$ (345,223)</b>	<b>\$ (517,751)</b>	<b>\$ (156,438)</b>	<b>\$ (323,305)</b>	<b>\$ (203,238)</b>	<b>\$ (178,845)</b>	<b>\$ (162,223)</b>

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AU**  
**Revenue Credits**  
**12 Months Ending December 31, 2014**

Line No	SAP Account #	FERC Account #	SAP Account Description	Aug-14 (h)	Sep-14 (i)	Oct-14 (j)	Nov-14 (k)	Dec-14 (l)	(m) Total	Line No
1	4371049	454	Rents	\$ (36,835)	\$ (131,548)	\$ (38,861)	\$ (37,741)	\$ (42,168)	\$ (537,734)	1
2	4371050	454	Rent - Electric Property	(13,022)	(13,022)	(13,022)	(13,042)	(13,439)	(157,783)	2
3										3
4			<b>Total Rent from Electric Property</b>	<b>(49,858)</b>	<b>(144,570)</b>	<b>(51,883)</b>	<b>(50,783)</b>	<b>(55,607)</b>	<b>(695,518)</b>	4
5										5
6	4371016	456	Generation Interconnection	(16,168)	(121,159)	(66,817)	(9,001)	(9,001)	(765,122)	6
7	4371040	456	Revenue Enhancement	(10,477)	4,473	-	(117)	(3,568)	(53,209)	7
8	4371055	456	Shared Asset Revenue	(99,905)	(97,908)	(99,294)	(100,149)	(184,253)	(1,275,598)	8
9	4371058	456	Elec Trans Joint Pole Activity	-	-	3,652	-	(3,152)	(43,800)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(17,262)	10
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	(69,000)	(69,000)	11
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	(377,000)	(377,000)	12
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	51,000	51,000	13
14	4371076	456	Environmental Lab - Elec Tran	(2,103)	(1,507)	(724)	-	(2,702)	(14,323)	14
15	4371082	456	Other Elec Rev-SDGE Gen	-	-	-	-	-	(180,969)	15
16	4371806	456	Elec-Trans Fees/Rev	-	-	(10,000)	(10,000)	-	(41,000)	16
17										17
18			<b>Total Other Electric Revenues - Before Citizens Adj</b>	<b>(130,093)</b>	<b>(217,540)</b>	<b>(174,623)</b>	<b>(120,706)</b>	<b>(599,114)</b>	<b>(2,786,282)</b>	18
19										19
20		456	Elec-Trans Rev - Citizens (see wp AU-2A)	-	-	-	-	(536,960)	(536,960)	20
21										21
22			<b>Total Other Electric Revenues</b>	<b>(130,093)</b>	<b>(217,540)</b>	<b>(174,623)</b>	<b>(120,706)</b>	<b>(1,136,074)</b>	<b>(3,323,242)</b>	22
23										23
24			<b>Total Miscellaneous Revenue</b>	<b>\$ (179,951)</b>	<b>\$ (362,110)</b>	<b>\$ (226,506)</b>	<b>\$ (171,489)</b>	<b>\$ (1,191,681)</b>	<b>\$ (4,018,760)</b>	24



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AU**  
**Revenue Credits - Citizens Rate-making Adjustment**  
**12 Months Ending December 31, 2014**

Ln	No. Citizen's General/Common, Working Capital, and Franchise Fee	A		B		C = A + B	
		Jan - May 2014 Billing Invoice	Jun - Dec 2014 Billing Invoice	Jan - May 2014 Billing Invoice	Jun - Dec 2014 Billing Invoice	Total 2014 Billing	Ln No.
1	Transmission Related General & Common Plant Carry Charge Rate	\$ 37,635	\$ 342,196	\$ 37,635	\$ 342,196	\$ 379,831	1
2	Transmission Related Working Capital Revenue Carry Charge Rate	18,235	109,503	18,235	109,503	127,738	2
3	Franchise Fees Rate Charge	2,015	27,376	2,015	27,376	29,391	3
4	Total Non - Direct O&M Costs <sup>1</sup>	\$ 57,885	\$ 479,075	\$ 57,885	\$ 479,075	\$ 536,960	4

<sup>1</sup> Amount shown in Column C, Line 4 reflects the amount that will be treated as a credit in SDG&E's Transmission Cost of Service pursuant to Appendix X Citizens O&M Formula Rate Filing, Docket No. ER12-1417-000, dated March 30, 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 2014/Q4
--------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	---------------------------------------	-----------------------------------------

## ELECTRIC OPERATING REVENUES (Account 400)

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,369,693,579	1,282,884,244
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	1,418,771,861	1,080,924,843
5	Large (or Ind.) (See Instr. 4)	342,271,622	256,796,676
6	(444) Public Street and Highway Lighting	14,645,239	12,439,646
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	3,145,382,301	2,633,045,409
11	(447) Sales for Resale	707,646,929	764,736,294
12	TOTAL Sales of Electricity	3,853,029,230	3,397,781,703
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	3,853,029,230	3,397,781,703
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	88,286,798	72,198,467
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	7,493,956	3,214,635
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	482,529,097	725,463,605
22	(456.1) Revenues from Transmission of Electricity of Others	162,350,733	267,800,078
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	740,660,584	1,068,676,785
27	TOTAL Electric Operating Revenues	4,593,689,814	4,466,458,488

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <u>X</u> An Original (2) <u>  </u> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 17 Column: b**

Description

San Diego Franchise Fee Surcharge	\$81,426,582
Temporary Service Revenue	1,784,189
Service Establishment	2,362,385
Collection Charge	611,882
Late Payment Charge	637,794
Mover Services Charge	670,611
Other*	793,355
	<u>\$88,286,798</u> <sup>(A)</sup>

\* Individual balances are less than \$250,000

**Schedule Page: 300 Line No.: 19 Column: b**

Includes Transmission Revenue Credits of \$695,518

**Schedule Page: 300 Line No.: 21 Column: b**

Description

Direct Access	\$205,326,424
Balancing Accounts	66,515,154
Cap and Trade Revenues	76,756,698
Litigation	109,854,976
CIAC Income Tax	5,876,851
Shared Assets	7,937,820
PUC Reimbursement Fee	4,639,632
Government Turnkey	595,453
Unbilled Revenue	1,212,000
Joint Pole Activity	1,395,562
Generation Trans. Interconnection Rev.	765,122
Affiliation Employee Transfer Fees	877,896
Small Tools Non-Labor	370,845
Electric Revenue Cycle Credits	(257,354)
Other*	662,018
	<u>\$482,529,097</u>

\* Individual balances are less than \$250,000

Includes Transmission Revenue Credits of \$2,786,282

<sup>(A)</sup> All the amounts in the \$88.286M with the exception of Franchise Fees is related to distribution. Therefore, these amounts are not applicable to transmission statement AV. The Franchise Fee, however, is partly related to transmission and is collected as part of BTRR.

# **San Diego Gas & Electric Company**

## **Base Period & True-Up Period**

## **Statement - AV Cost of Capital and Fair Rate of Return Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

## SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AV - Workpapers

## Cost of Capital and Fair Rate of Return

Base Period &amp; True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.		Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	(Plus) Bonds (Acct. 221) (p112.Line18c)	\$ 3,912,505	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)	223,900	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)	10,328	Form 1; Page 112; Line 23c	6			
			Line 2 Minus Line 3 Plus Lines 4 & 5				
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	\$ 4,126,077	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)	\$ 189,026	Form 1; Page 117; Line 62c	10			
11	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	3,210	Form 1; Page 117; Line 63c	11			
12	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	2,393	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))	\$ 194,629	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	4.72%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock - Acct 204 (p112.3c)	\$ -	Form 1; Page 112; Line 3c	20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	\$ -	Form 1; Page 118; Line 29c	21			
22	<u>Cost of Preferred Equity</u>	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital (p112.16c)	\$ 4,933,978	Form 1; Page 112; Line 16c	25			
26	(Less) Preferred Stock - Acct 204 (p112.3c)	-	Form 1; Page 112; Line 3c	26			
27	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12c)	-	Form 1; Page 112; Line 12c	27			
28	(Less) Accumulated Other Comprehensive Income (Acct. 219) (p112.15c)	(11,998)	Form 1; Page 112; Line 15c	28			
29	CS = Common Stock	\$ 4,945,976	Line 25 Minus Lines 26, 27 & 28	29			
30				30			
			Offer of Settlement in FERC Docket No. ER13-941-001				
31	<u>Return on Common Equity:</u>		10.05%	31			
32		(a)	(b)	(c)	(d) = (b) x (c)	32	
33		Amount <sup>1</sup>	Cap. Struct.	Cost of Capital	Weighted Cost of Capital	33	
34	<u>Weighted Cost of Capital:</u>					34	
35						35	
36	Long-Term Debt	\$ 4,126,077	45.48%	4.72%	2.15%	Col. C = Line 17 Above	36
37	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above	37
38	Common Equity	4,945,976	54.52%	10.05%	5.48%	Col. C = Line 31 Above	38
39	Total Capital	\$ 9,072,053	100.00%		7.63%	Sum Lines 36 thru 38	39
40							40
41	<u>Cost of Equity Component (Preferred &amp; Common):</u>				5.48%	Sum Lines 37; 38; Col. (d)	41
42							42
43							43
44	<u>Incentive Return on Common Equity:</u> <sup>2</sup>				0.00%	Stmt AV WP; Page AV-1; Line 1	44
45		(a)	(b)	(c)	(d) = (b) x (c)		45
46		Amount <sup>1</sup>	Cap. Struct.	Cost of Capital	Weighted		46
47	<u>Weighted Cost of Capital:</u>						47
48							48
49	Long-Term Debt	\$ 4,126,077	45.48%	4.72%	2.15%	Col. C = Line 17 Above	49
50	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above	50
51	Common Equity	4,945,976	54.52%	0.00%	0.00%	Col. C = Line 44 Above	51
52	Total Capital	\$ 9,072,053	100.00%		2.15%	Sum Lines 49 thru 51	52
53							53
54	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>				0.00%	Sum Lines 50; 51; Col. (d)	54

<sup>1</sup> Amount is based upon December 31 balances.

<sup>2</sup> The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

## SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AV

## Cost of Capital and Fair Rate of Return

Base Period &amp; True-Up Period 12 - Months Ending December 31, 2014

(\$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

## SAN DIEGO GAS AND ELECTRIC COMPANY

## Statement AV

## Cost of Capital and Fair Rate of Return

Base Period &amp; True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate <sub>(iCOCR)</sub> Calculation: <sup>1</sup>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Stmnt AV WP; Page AV1; Line 54	6
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	0	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Stmnt AV WP; Page AV-1; Line 7	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK1; Page 2; Line 31	9
10	FT = Federal Income Tax Rate @ 35%	35%	Stmnt AV WP; Page AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	#DIV/0!	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Stmnt AV WP; Page AV1; Line 54	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	#DIV/0!	Line 12 Above	21
22	ST = State Income Tax Rate @ 8.84%	8.84%	Stmnt AV WP; Page AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	#DIV/0!	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal &amp; State Income Tax Rate:</u>	#DIV/0!	Sum Lines 12; 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	2.1500%	Stmnt AV WP; Page AV1; Line 52	29
30				30
31	<u>E. Incentive Cost of Capital Rate <sub>(iCOCR)</sub>:</u>	#DIV/0! <sup>1</sup>	Sum Lines 27; 29	31

<sup>1</sup> The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 3 through 31 will be repeated for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AV  
Cost of Capital and Fair Rate of Return  
For 12-Months Ending December 31, 2014  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 Incentive Return on Common Equity	<u>\$ -</u>	Note 1	1
2			2
3			3
4 Non-Incentive Equity AFUDC Component of Transmission Expense	<u>\$ 4,213</u>	Workpaper Page AV-1A	4
5			5
6			6
7 Incentive Equity AFUDC Component of Transmission Expense	<u>\$ -</u>	Note 1	7

<sup>1</sup> None of the above items apply to SDG&E's TO4 Cycle 2 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.



<b>San Diego Gas &amp; Electric Company</b>					
<b>Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense</b>					
<b>For Completed Transmission Capital Projects from 2001 Through 2014</b>					
<b>Applicable to the 2014 TO4-Cycle 3 Base Period</b>					
<b>For the 12-Month Period Ending December 31, 2014</b>					
<b>(\$1,000)</b>					
	A	B	C	D	
Line No.	Vintages of Plant	AFUDC in Plant	AFUDC Equity in Plant Cost	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1					1
2	2001	\$ 2,152	\$ 1,501	\$ 51	2
3					3
4	2002	4,222	2,968	101	4
5					5
6	2003	3,164	2,260	75	6
7					7
8	2004	4,319	3,165	108	8
9					9
10	2005	3,277	2,382	83	10
11					11
12	2006	5,265	3,710	134	12
13					13
14	2007	8,392	6,034	163	14
15					15
16	2008	11,742	8,514	269	16
17					17
18	2009	3,939	2,887	104	18
19					19
20	2010	4,708	3,420	119	20
21					21
22	2011	4,706	3,362	114	22
23					23
24	2012	183,770	131,288	2,685	24
25					25
26	2013	9,936	7,142	258	26
27					27
28	2014	18,753	13,795	147	28
29					29
30					30
31	Total	\$ 268,346	\$ 192,427	\$ 4,410	31
32					32
33	Citizens Adjustment (see w/p AV-1B)			(197)	33
34					34
35	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise			\$ 4,213	35
36					36
The above schedule calculates the AFUDC equity in depreciation used in Statement AV to calculate the Federal and State Income Taxes as reflected in the TO4 Formula. This equity AFUDC component of transmission depreciation expense is derived as follows:					
Col. A - reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).					
Col. B - reflects the total AFUDC in plant additions that went into service in each year as indicated. In 2014, the 2004 through 2014 amounts were adjusted as a result of the FERC audit.					
Col. C - represents the AFUDC equity embedded in Col. B for each year.					
Col. D - represents the annual amortization of Col. C that is embedded in SDG&E's annual transmission depreciation expense. As a result, the total of Col. D, Line 31, reflects the total equity AFUDC component of transmission depreciation expense for the 2014 base period.					

**San Diego Gas & Electric Company**  
**TO4-Cycle 3 Annual Transmission Formula Filing**  
**Citizens' Calculation of Revenue Requirement for Non-Deductibility of AFUDC Equity**  
**For the 12-Month Period Ending December 31, 2014**  
**(\$1,000)**

Line No.	Description	Amount	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2	AFUDC Equity Percentage as of July 2012	70.83%		2
3	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 x Line 2	3
4	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	4
5	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 3 x Line 4	5

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) 11	Year/Period of Report end of 2014/Q4
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## 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	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		591,282,978	591,282,978
7	Other Paid-In Capital (208-211)	253	479,665,368	479,665,368
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	24,605,640	24,605,640
11	Retained Earnings (215, 215.1, 216)	118-119	3,608,175,171	3,300,924,471
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Required 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)	-11,998,026	-9,009,678
16	Total Proprietary Capital (lines 2 through 15)		4,933,978,246	4,629,715,894
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,912,605,000	3,926,855,000
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	223,900,000	123,900,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		10,327,638	10,952,642
24	Total Long-Term Debt (lines 18 through 23)		4,126,077,362	4,039,802,358
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		655,885,021	634,379,996
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		28,829,083	38,653,439
29	Accumulated Provision for Pensions and Benefits (228.3)		220,581,904	135,501,413
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		122,010,636	136,162,828
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		871,879,253	911,318,616
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,899,185,797	1,856,016,292
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		245,572,061	58,999,787
38	Accounts Payable (232)		480,486,749	441,747,572
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		21,149,206	39,566,489
41	Customer Deposits (235)		71,379,130	70,778,483
42	Taxes Accrued (236)	262-263	166,987,400	110,512,683
43	Interest Accrued (237)		44,591,625	44,272,115
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

The above circled items are referenced in Statement AV.

Name of Respondent		This Report Is		Date of Report		Year/Period of Report	
San Diego Gas & Electric Company		(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission	Mo, Da, Yr		End of	
				/ /		2014/Q4	
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)		683,228,308	675,023,801			
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)		1,602	1,607			
34	(Less) Expenses of Nonutility Operations (417 1)						
35	Nonoperating Rental Income (418)		411,985	382,789			
36	Equity in Earnings of Subsidiary Companies (418 1)	119					
37	Interest and Dividend Income (419)		7,541,395	5,546,985			
38	Allowance for Other Funds Used During Construction (419 1)		37,118,230	39,702,349			
39	Miscellaneous Nonoperating Income (421)		1,560,404	-306,181			
40	Gain on Disposition of Property (421 1)						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		46,633,616	45,327,549			
42	Other Income Deductions						
43	Loss on Disposition of Property (421 2)						
44	Miscellaneous Amortization (425)		250,048	250,048			
45	Donations (426 1)		7,206,347	5,325,799			
46	Life Insurance (426 2)		-5,124,954	-4,730,197			
47	Penalties (426 3)		55,558	166,000			
48	Exp for Certain Civic, Political & Related Activities (426 4)		1,941,492	1,549,081			
49	Other Deductions (426 5)		16,199,593	650,791			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		20,528,084	3,211,522			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408 2)	262-263	643,546	588,389			
53	Income Taxes-Federal (409 2)	262-263		1,933,506			
54	Income Taxes-Other (409 2)	262-263	1,944,220	17,119,228			
55	Provision for Deferred Inc Taxes (410 2)	234, 272-277	23,157,299	81,385,757			
56	(Less) Provision for Deferred Income Taxes-Cr (411 2)	234, 272-277	17,123,884	96,521,141			
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)		8,621,181	4,505,739			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		17,484,351	37,610,288			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		189,026,001	186,465,052			
63	Amort of Debt Disc and Expense (428)		3,210,416	3,084,227			
64	Amortization of Loss on Reacquired Debt (428 1)		2,392,942	2,537,052			
65	(Less) Amort of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429 1)						
67	Interest on Debt to Assoc Companies (430)						
68	Other Interest Expense (431)		6,452,331	7,483,574			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr (432)		14,744,740	16,474,904			
70	Net Interest Charges (Total of lines 62 thru 69)		186,336,950	183,095,001			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		514,375,709	529,539,088			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)		5,794,327	200,000,000			
75	Net Extraordinary Items (Total of line 73 less line 74)		-5,794,327	-200,000,000			
76	Income Taxes-Federal and Other (409 3)	262-263	1,330,682	-81,492,000			
77	Extraordinary Items After Taxes (line 75 less line 76)		-7,125,009	-118,508,000			
78	Net Income (Total of line 71 and 77)		507,250,700	411,031,088			

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 2014/Q4
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## STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- 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)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- 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.
- 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		3,300,924,471	2,896,569,733
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4		207		939,775
5		214		( 1,082,931)
6		204		( 2,918,442)
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			( 3,061,598)
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		507,250,700	411,031,088
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				( 3,614,752)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			( 3,614,752)
30	Dividends Declared-Common Stock (Account 438)			
31			-200,000,000	
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-200,000,000	
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		3,608,175,171	3,300,924,471
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

# **San Diego Gas & Electric Company**

## **High Voltage- Low Voltage Summary of Plant Allocation Study**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

SAN DIEGO GAS & ELECTRIC COMPANY  
 SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY  
 TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2014  
 (\$1,000)

Line No.	Column A \$'s in TRANSMISSION Total	Column B VOLTAGE < 200 kv	Column C VOLTAGE > 200 kv	Line No.
1	162,892	-	\$ 162,892	1
2	199,775	-	199,775	2
3	203,744	-	203,744	3
4	17,915	-	17,915	4
5	102,693	8,548	94,145	5
6	70,952	33,178	37,774	6
7	31,686	14,759	16,927	7
8	6,066	62	6,004	8
9	11,117	11,117	-	9
10	11,902	141	11,761	10
11	19,654	19,654	-	11
12	4,165	-	4,165	12
13	50,395	44,549	5,846	13
14	36,445	-	36,445	14
15	24,712	24,712	-	15
16	38,286	-	38,286	16
17	7,876	7,876	-	17
18	10,336	-	10,336	18
19	5,326	-	5,326	19
20	48,204	15,546	32,658	20
21	10,040	-	10,040	21
22	394	-	394	22
23	14,411	-	14,411	23
24	72,827	22,576	50,251	24
25	17,216	-	17,216	25
26	282,098	282,098	-	26
27				27
28	\$ 1,461,128	\$ 484,817	\$ 976,311	28
29				29
30	2,906,377	1,095,656	1,810,721	30
31				31
32	(a) \$ 4,367,505	\$ 1,580,474	\$ 2,787,031	32
33				33
34	100.00%	36.19%	63.81%	34
35				35
36		Col. B, Line 32 / Col. A, Line 32	Col. C, Line 32 / Col. A, Line 32	36

(a) Ties to Statement AD-Workpapers, AD-7, Col. 2, Line 13, that is, Line 32 Col. A shown above ties to the ratemaking plant in service.

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

### **Summary of Net Weighted Forecast Plant Additions**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**



**San Diego Gas & Electric Company**  
**Summary of HV-LV Splits for Forecast Plant Additions**  
**24-Month Forecast Period (January 1, 2015 - December 31, 2016)**  
**(\$1,000)**

Line No.	(a) Gross HV	(b) Gross LV	(c) Unweighted Total	(d) Net Wtd-HV	(e) Net Wtd-LV	(f) Weighted Total	Reference	Line No.
1	\$ 198,144	\$ 332,791	\$ 530,935	\$ 148,779	\$ 268,521	\$ 417,300	See Note 1 Below	1
2								2
3	26,784	16,869	43,653	22,649	14,264	36,913	See Note 2 Below	3
4								4
5	\$ 224,928	\$ 349,660	\$ 574,588	\$ 171,428	\$ 282,785	\$ 454,213	Sum Lines 1 thru 3	5
6								6
7								7
8							See Note 3 Below	8
9								9
10							See Note 4 Below	10
11								11
12							See Note 5 Below	12
13								13
14							Sum Lines 8 thru 12	14
15								15
16	\$ 224,928	\$ 349,660	\$ 574,588	\$ 171,428	\$ 282,785	\$ 454,213	Sum Lines 5; 14	16
17								17
18							HV = Line 16; Col (d) / Line 16; Col (f)	18
19							LV = Line 16; Col (e) / Line 16; Col (f)	19

1 See Summary of Weighted Transmission Plant Additions Workpapers; Page 2; Line 25  
2 See Summary of Weighted Transmission Related General; Common; & Electric Misc. Intangible Plant Additions Workpapers; Page 3; Line 25  
3 See Summary of Weighted Incentive Transmission Plant Additions Workpapers; Page 4; Line 25  
4 See Summary of Weighted Incentive CWIP for the Period After the Base Period and Before the Effective Period Workpapers; Page 5; Line 25  
5 See Summary of Weighted Incentive CWIP for the Period During the Rate Effective Period Workpapers; Page 6; Line 25

**San Diego Gas & Electric Company**  
**Derivation of Weighted Plant Additions**  
**24-Month Forecast Period (January 1, 2015 - December 31, 2016)**  
**Summary of Weighted Transmission Plant Additions**  
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions <sup>1</sup>		Retirements		Net Forecast Plant Additions		Weighting Factor	Weighted Net Forecast Plant Additions		Line No.
		HV	LV	Total	HV	LV	Total		HV	LV	
1	Jan-15	1,894	7,478	9,372	5	18	23	1,889	7,460	9,349	1
2	Feb-15	2,833	3,406	6,239	7	8	15	2,826	3,398	6,224	2
3	Mar-15	4,368	17,870	22,238	11	44	55	4,357	17,826	22,183	3
4	Apr-15	1,181	34,983	36,164	3	86	89	1,178	34,897	36,075	4
5	May-15	540	5,016	5,556	1	12	13	539	5,004	5,543	5
6	Jun-15	1,493	1,460	2,953	4	4	8	1,489	1,456	2,945	6
7	Jul-15	1,689	76,699	78,388	4	189	193	1,685	76,510	78,195	7
8	Aug-15	63,081	20,596	83,677	155	51	206	62,926	20,545	83,471	8
9	Sep-15	2,043	1,138	3,181	5	3	8	2,038	1,135	3,173	9
10	Oct-15	2,520	2,520	5,040	6	6	12	2,514	2,514	5,028	10
11	Nov-15	-	-	-	-	-	-	-	-	-	11
12	Dec-15	22,333	56,678	79,011	55	139	194	22,278	56,539	78,817	12
13	Jan-16	631	1,041	1,672	2	3	5	629	1,038	1,667	13
14	Feb-16	9,525	1,116	10,641	23	3	26	9,502	1,113	10,615	14
15	Mar-16	1,119	1,536	2,655	3	4	7	1,116	1,532	2,648	15
16	Apr-16	676	1,116	1,792	2	3	5	674	1,113	1,787	16
17	May-16	676	1,116	1,792	2	3	5	674	1,113	1,787	17
18	Jun-16	4,213	2,418	6,631	10	6	16	4,203	2,412	6,615	18
19	Jul-16	38,164	61,940	100,104	94	152	246	38,070	61,788	99,858	19
20	Aug-16	26,016	1,216	27,232	64	3	67	25,952	1,213	27,165	20
21	Sep-16	1,021	1,685	2,706	3	4	7	1,018	1,681	2,699	21
22	Oct-16	766	1,265	2,031	2	3	5	764	1,262	2,026	22
23	Nov-16	766	1,265	2,031	2	3	5	764	1,262	2,026	23
24	Dec-16	10,597	29,232	39,829	26	72	98	10,571	29,160	39,731	24
25	<b>Total</b>	<b>\$ 198,144</b>	<b>\$ 332,791</b>	<b>\$ 530,935</b>	<b>\$ 489</b>	<b>\$ 819</b>	<b>\$ 1,308</b>	<b>\$ 197,655</b>	<b>\$ 331,972</b>	<b>\$ 529,627</b>	<b>\$ 417,300</b>
26		37.32%	62.68%	100.00%	37.39%	62.61%	100.00%	37.32%	62.68%	100.00%	64.35%
27											
28											
29											
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32											
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<b>Summary of Transmission Plant Additions:</b>			
<b>Net - Electric Transmission Plant</b>	<b>HV</b>	<b>LV</b>	<b>Unweighted</b>
	\$ 197,655	\$ 331,972	\$ 529,627
<b>Total</b>	<b>\$ 197,655</b>	<b>\$ 331,972</b>	<b>\$ 529,627</b>
<b>Total</b>	<b>37.32%</b>	<b>62.68%</b>	<b>100.00%</b>

  

<b>Summary of Weighted Transmission Plant Additions</b>	<b>HV</b>	<b>LV</b>	<b>Wtd-Total</b>
	\$ 148,779	\$ 268,521	\$ 417,300
<b>Total</b>	<b>\$ 148,779</b>	<b>\$ 268,521</b>	<b>\$ 417,300</b>
	<b>35.65%</b>	<b>64.35%</b>	<b>100.00%</b>

  

Calculated Retirement Rate Check: **0.246%**

Retirement Rate (Formula): **0.246%**

Retirement Rate (Manual Input): **0.246%**

<sup>1</sup> The HV-LV Gross Forecast Plant Additions from January 2015 through December 2016 comes from the Forecast Transmission Capital Additions Work Papers. Summary of Weighted Transmission Plant Additions Page 2

San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additions  
 24-Month Forecast Period (January 1, 2015 - December 31, 2016)  
 Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions  
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions <sup>1</sup>			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-15	\$ 751	\$ 473	\$ 1,224	\$ 2	\$ 1	\$ 3	\$ 749	\$ 472	\$ 1,221	1.00000	\$ 749	\$ 472	\$ 1,221	1
2	Feb-15	474	298	772	1	1	2	473	297	770	1.00000	473	297	770	2
3	Mar-15	3,945	2,485	6,430	10	6	16	3,936	2,479	6,415	1.00000	3,936	2,479	6,415	3
4	Apr-15	1,853	1,167	3,020	5	3	8	1,848	1,164	3,012	1.00000	1,848	1,164	3,012	4
5	May-15	524	330	854	1	1	2	523	329	852	1.00000	523	329	852	5
6	Jun-15	1,602	1,009	2,611	4	2	6	1,598	1,007	2,605	1.00000	1,598	1,007	2,605	6
7	Jul-15	3,107	1,956	5,063	8	5	13	3,099	1,951	5,050	1.00000	3,099	1,951	5,050	7
8	Aug-15	438	276	714	1	1	2	437	275	712	1.00000	437	275	712	8
9	Sep-15	228	143	371	1	-	1	227	143	370	1.00000	227	143	370	9
10	Oct-15	424	267	691	1	1	2	423	266	689	1.00000	423	266	689	10
11	Nov-15	790	497	1,287	2	1	3	788	496	1,284	1.00000	788	496	1,284	11
12	Dec-15	1,308	824	2,132	3	2	5	1,305	822	2,127	1.00000	1,305	822	2,127	12
13	Jan-16	2,557	1,611	4,168	6	4	10	2,551	1,607	4,158	1.00000	2,551	1,607	4,158	13
14	Feb-16	1,679	1,057	2,736	4	3	7	1,675	1,054	2,729	0.91667	1,535	966	2,501	14
15	Mar-16	964	607	1,571	2	1	3	962	606	1,568	0.83333	802	505	1,307	15
16	Apr-16	574	362	936	1	1	2	573	361	934	0.75000	430	271	701	16
17	May-16	109	69	178	-	-	-	109	69	178	0.66667	73	46	119	17
18	Jun-16	1,469	925	2,394	4	2	6	1,465	923	2,388	0.58333	855	538	1,393	18
19	Jul-16	365	230	595	1	1	2	364	229	593	0.50000	182	115	297	19
20	Aug-16	504	317	821	1	1	2	503	316	819	0.41667	210	132	342	20
21	Sep-16	1,173	739	1,912	3	2	5	1,170	737	1,907	0.33333	390	246	636	21
22	Oct-16	218	138	356	1	-	1	217	138	355	0.25000	54	35	89	22
23	Nov-16	209	132	341	1	-	1	208	132	340	0.16667	35	22	57	23
24	Dec-16	1,519	957	2,476	4	2	6	1,515	955	2,470	0.08333	126	80	206	24
25	<b>Total</b>	<b>\$ 26,784</b>	<b>\$ 16,869</b>	<b>\$ 43,653</b>	<b>\$ 67</b>	<b>\$ 41</b>	<b>\$ 108</b>	<b>\$ 26,718</b>	<b>\$ 16,828</b>	<b>\$ 43,546</b>		<b>\$ 22,649</b>	<b>\$ 14,264</b>	<b>\$ 36,913</b>	25
26		61.36%	38.64%	100.00%	61.86%	38.14%	100.00%	61.36%	38.64%	100.00%		61.36%	38.64%	100.00%	26
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Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:			
HV	LV	Unweighted	
\$ 26,718	\$ 16,828	\$ 43,546	
Total		\$ 43,546	
Total		100.00%	

  

Summary of Weighted Transmission Related Common, General, & Electric Intangible Plant Additions:			
HV	LV	Wtd-LV	Wtd-Total
\$ 22,649	\$ 14,264	\$ 36,913	
Total		\$ 36,913	
Total		100.00%	

  

Calculated Retirement Rate Check: **0.246%**

Retirement Rate (Formula): **0.246%**

Retirement Rate (Manual Input): **0.246%**

<sup>1</sup> The HV-LV Gross Forecast Plant Additions information from January 2015 through December 2016 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers, Pages 1 of 6 through Pages 5 of 6, lines 56 and 57.

San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additions  
 24-Month Forecast Period (January 1, 2015 - December 31, 2016)  
 Summary of Weighted Incentive Transmission Plant Additions  
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	1
2	Feb-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2
3	Mar-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3
4	Apr-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4
5	May-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5
6	Jun-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6
7	Jul-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7
8	Aug-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8
9	Sep-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9
10	Oct-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10
11	Nov-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11
12	Dec-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12
13	Jan-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13
14	Feb-16	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14
15	Mar-16	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15
16	Apr-16	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16
17	May-16	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17
18	Jun-16	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18
19	Jul-16	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19
20	Aug-16	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20
21	Sep-16	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21
22	Oct-16	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22
23	Nov-16	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23
24	Dec-16	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24
25	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	25
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Calculated Retirement Rate Check:		#DIV/0!
Retirement Rate (Formula):		0.246%
Retirement Rate (Manual Input):		0.246%

  

Summary of Transmission Plant Additions:			
Net - Electric Transmission Plant	HV	LV	Unweighted
\$	\$	\$	\$
Total	Total	Total	Total
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San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additions  
 24-Month Forecast Period (January 1, 2015 - December 31, 2016)  
 Summary of Weighted Incentive Transmission CWIP  
 For the Period After the Base Period and Before the Effective Period  
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions		Retirements		Net Forecast Plant Additions		Weighting Factor	Weighted Net Forecast Plant Additions		Line No.																																																							
		HV	LV	Total	HV	LV	Total		HV	LV		Total																																																						
1	Jan-15	-	-	-	-	-	-	1.00000	-	-	1																																																							
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<b>Summary of Transmission Plant Additions:</b>																																																																		
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Calculated Retirement Rate Check: #DIV/0!  
 Retirement Rate (Formula): 0.246%  
 Retirement Rate (Manual Input): 0.246%

San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additions  
 24-Month Forecast Period (January 1, 2015 - December 31, 2016)  
 Summary of Weighted Incentive Transmission CWIP  
 For the Period During the Rate Effective Period  
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions		Retirements		Net Forecast Plant Additions		Weighting Factor	Weighted Net Forecast Plant Additions		Line No.																
		HV	LV	Total	HV	LV	Total		HV	LV		Total															
1	Jan-15	-	-	-	-	-	-	1.00000	-	-	1																
2	Feb-15	-	-	-	-	-	-	1.00000	-	-	2																
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33	<p>Calculated Retirement Rate Check: <span style="border: 1px solid black; padding: 2px;">#DIV/0!</span></p> <p>Retirement Rate (Formula): <span style="border: 1px solid black; padding: 2px;">0.246%</span></p> <p>Retirement Rate (Manual Input): <span style="border: 1px solid black; padding: 2px;">0.246%</span></p>																										
34	<p>Summary of Transmission Plant Additions:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Net - Electric Transmission Plant</th> <th>HV</th> <th>LV</th> <th>Unweighted</th> </tr> </thead> <tbody> <tr> <td>\$</td> <td>\$</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>Total</td> <td>\$</td> <td>\$</td> <td>\$</td> </tr> <tr> <td>Total</td> <td>#DIV/0!</td> <td>#DIV/0!</td> <td>#DIV/0!</td> </tr> </tbody> </table>											Net - Electric Transmission Plant	HV	LV	Unweighted	\$	\$	\$	\$	Total	\$	\$	\$	Total	#DIV/0!	#DIV/0!	#DIV/0!
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# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

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

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- T04 CYCLE 3**  
**\$ In Thousands (000's)**

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	2015 Plant Additions						Line No.
					Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
1	<b>BLANKET/BUDGET PROJECTS</b>										1
2	Electric Transmission Line Reliability Projects		100	Ongoing/Multiple ISDs	1,517	1,078	(355)	489	639	1,093	2
3	Transmission Substation Reliability Projects		103	Ongoing/Multiple ISDs				806	21	251	3
4	Renewal of Electric Transmission Line Easements		104	Ongoing/Multiple ISDs							4
5	Electric Transmission Infrastructure Improvements		1145	Ongoing/Multiple ISDs	921	1,261	137	1,494	393	669	5
6	Electric Transmission System Automation		3171	Ongoing/Multiple ISDs			278	(42)		132	6
7	Fiber Optic for Relay Protection & Telecommunication		7144	Ongoing/Multiple ISDs	8				72	2	7
8	Substation Security Installations		8162	Ongoing/Multiple ISDs							8
9	Condition-Based Maintenance		9144	Ongoing/Multiple ISDs	2,574	(5)		315	4	157	9
10	Synchronized Phasor Measurement		10138	Ongoing/Multiple ISDs							10
11	Composite Core Conductor		12130	Apr-15				4,936			11
12	ARC Detection		12131	Apr-15				753			12
13	Aerial Marking for Safety		12159	Ongoing/Multiple ISDs					301	40	13
14	Transmission Ceramic Insulator Replacement		99128	Ongoing/Multiple ISDs				70	1		14
15											15
16	<b>TRANSMISSION LINE PROJECTS</b>										16
17	TL6956 Escondido - Ash TL	69kV	9160	Jan-15	4,352						17
18	TL13821 and TL13828 Fanita Junction Enhancement	138kV	9166	Jul-15, Aug-15, Dec-15							18
19	TL670 Mission to Clairemont Reconductor	69kV	11127	Dec-15							19
20	TL694A Melrose Loop-In Project	69kV	11151	Mar-15		17,554					20
21	Friars Substation Reliability Enhancement Project	138kV	12155	May-15					4,125		21
22	TL600 Reliability Pole Replacements	69kV	12156	Dec-15							22
23	Renewal of Right of Way #45555 (aka Bayfront R.O.W)- Private	230/138kV	13138	Mar-15		1,466					23
24	CNF-ESRP Right of Way/Easement Acquisition TL625 & TL629	69kV	13282	Dec-15							24
25	TL13815 Transmission Bridge Structure Reconfiguration	138kV	14125	Dec-15							25
26	TL628 Cable Replacement	69kV	14133	Dec-15							26
27	Sycamore Landfill Relocation (TL23022,23,13828,636)	230/138/69kV	15126	Jul-16							27
28											28
29	<b>SUBSTATION PROJECTS</b>										29
30	Rebuild Pt Loma Substation	69kV	1269	Dec-15							30
31	South Bay Substation	230/69kV	6132	Jul-16, Dec-16							31
32	138kV and 69kV Breaker Upgrades	138/69kV	9170	Jul-15, Dec-16							32
33	Los Coches Substation 138/69kV Rebuild Phase I & Phase II	138/69kV	10135	Jul-15							33
34	Basilone Substation	69kV	11257	Jul-15							34
35	Sunnyside Substation Rebuild	69kV	12125	Dec-15							35
36	Talega Synchronous Condensers	230kV	13131	Aug-15							36
37	Shunt Reactor on Suncrest 500kV Bus	500kV	13133	Mar-15		3,158					37
38	Talega Bank 50 Replacement	138/69kV	13134	Dec-15							38
39	Wabash Substation Rebuild	69kV	13136	Dec-15							39
40	Aresian Substation Land Purchase	230/69kV	14128	Feb-15		3,905					40
41	SONGS Station Light & Power	230kV	14129	Dec-15							41
42	Imperial Valley Substation Operational Reliability and Security	500/230kV	14132	Jun-16							42
43	Encina Bank 61	230/138kV	14142	Oct-15, Jun-16							43
44	Various Substations Security Upgrades	500/230kV	15125	Aug-16							44
45	Silvergate Substation - Spare Transformer Installation	230kV	15128	Dec-15							45





**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 3**

\$ In Thousands (000's)

Line No.	Project Name	Budget Code	2016 Plant Additions							Total Plant Additions	High Voltage 200KV+	Low Voltage	Line No.
			Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16					
1	<b>BLANKET BUDGET PROJECTS</b>												
2	Electric Transmission Line Reliability Projects	100	1,538	1,538	1,538	1,538	1,538	1,538	1,538	29,796	37.72%	62.28%	1
3	Transmission Substation Reliability Projects	103		80	80	80	80	80	80	2,381	37.72%	62.28%	2
4	Renewal of Electric Transmission Line Easements	104			150					697	37.72%	62.28%	3
5	Electric Transmission Infrastructure Improvements	1145	80	80	80	80	80	80	80	14,844	37.72%	62.28%	4
6	Electric Transmission System Automation	3171	40	40	40	40	40	40	40	1,649	37.72%	62.28%	5
7	Fiber Optic for Relay Protection & Telecommunication	7144	80	80	80	80	80	80	80	3,736	37.72%	62.28%	6
8	Substation Security Installations	8162			80	80	80	80	80	1,126	37.72%	62.28%	7
9	Condition-Based Maintenance	9144								3,151	37.72%	62.28%	8
10	Synchronized Phasor Measurement	10138			425					425	37.72%	62.28%	9
11	Composite Core Conductor	12130								4,936	0.00%	100.00%	10
12	ARC Detection	12131								753	0.00%	100.00%	11
13	Aerial Marking for Safety	12159	134		133	133	133	133	133	3,260	37.72%	62.28%	12
14	Transmission Ceramic Insulator Replacement	99128			100					563	37.72%	62.28%	13
15										68,592	<b>SUBTOTAL</b>		14
16	<b>TRANSMISSION LINE PROJECTS</b>												15
17	TL6956 Escondido - Ash TL	9160								4,352	0.00%	100.00%	16
18	TL13821 and TL13828 Fanita Junction Enhancement	9166								44,327	0.00%	100.00%	17
19	TL670 Mission to Clairemont Reconductur	11127								4,826	0.00%	100.00%	18
20	TL694A Melrose Loop-In Project	11151								17,554	0.00%	100.00%	19
21	Friars Substation Reliability Enhancement Project	12155								4,125	0.00%	100.00%	20
22	TL600 Reliability Pole Replacements	12166								1,634	0.00%	100.00%	21
23	Renewal of Right of Way #45555 (aka Bayfront R.O.W)- Private	13138								1,466	81.00%	19.00%	22
24	CNF-ESRP Right of Way/Easement Acquisition TL625 & TL629	13282								527	0.00%	100.00%	23
25	TL13815 Transmission Bridge Structure Reconfiguration	14125								2,000	0.00%	100.00%	24
26	TL628 Cable Replacement	14133								2,001	0.00%	100.00%	25
27	Sycamore Landfill Relocation (TL23022,23,13828,636)	15126	12,693							12,693	50.00%	50.00%	26
28										95,505	<b>SUBTOTAL</b>		27
29	<b>SUBSTATION PROJECTS</b>												28
30	Rebuild Pt Loma Substation	1269								5,140	0.00%	100.00%	29
31	South Bay Substation	6132	72,370							22,276	42.99%	57.01%	30
32	138KV and 69KV Breaker Upgrades	9170								17,077	0.00%	100.00%	31
33	Los Cochies Substation 138/69KV Rebuild Phase I & Phase II	10135	9,606							46,506	0.00%	100.00%	32
34	Basilone Substation	11257								378	0.00%	100.00%	33
35	Sunnyside Substation Rebuild	12125								7,005	0.00%	100.00%	34
36	Talega Synchronous Condensers	13131								61,696	100.00%	0.00%	35
37	Shunt Reactor on Suncrest 500KV Bus	13133								3,158	100.00%	0.00%	36
38	Talega Bank 50 Replacement	13134								2,026	0.00%	100.00%	37
39	Wabash Substation Rebuild	13136								6,763	0.00%	100.00%	38
40	Artesian Substation Land Purchase	14128								3,905	50.00%	50.00%	39
41	SONGS Station Light & Power	14129								1,498	100.00%	0.00%	40
42	Imperial Valley Substation Operational Reliability and Security	14132								2,400	100.00%	0.00%	41
43	Encina Bank 61	14142								6,804	50.00%	50.00%	42
44	Vantous Substations Security Upgrades	15125								25,280	100.00%	0.00%	43
45	Siivergate Substation - Spare Transformer Installation	15128								960	100.00%	0.00%	44
46										285,242	<b>SUBTOTAL</b>		45

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- T04 CYCLE 3**

\$ In Thousands (000's)

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	2015 Plant Additions					Line No.
					Jan-15	Feb-15	Mar-15	Apr-15	May-15	
47	<b>WOOD TO STEEL PROJECTS</b>									47
48	TL637 Santa Ysabel-Creelman SW Pole Replacements	69kV	9125	Apr-15				27,343		48
49	TL6914 Los Cochises-Loveland SW Pole Replacements	69kV	9136	Jul-15						49
50	TL697 - San Luis Rey-Oceanside SW Pole Replacements	69kV	10147	Jul-16						50
51	TL664 Wood to Steel	69kV	11133	Dec-15						51
52										52
53	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>									53
54	IID 230 KV Interconnection at IV SUB	230KV	10133	Mar-16						54
55	Pio Pico 230KV Interconnection	230KV	12158	Jun-15, Feb-16					609	55
56	CMS2 Interconnection and Network Upgrades	230KV	13135	Sep-15						56
57	IV West Generator Interconnection	230KV	13140	Jul-15						57
58	Merchant Switchyard & Merchant-Eldorado Transmission	230KV	12140	Dec-15						58
59										59
60	<b>Grand Total:</b>				<b>9,372</b>	<b>\$6,239</b>	<b>\$22,238</b>	<b>\$36,164</b>	<b>\$5,556</b>	<b>\$2,953</b>
61	<b>High Voltage:</b>				1,894	2,833	4,368	1,181	540	1,493
62	<b>Low Voltage:</b>				7,478	3,406	17,870	34,983	5,016	1,460
63	<b>Total:</b>				<b>9,372</b>	<b>\$ 6,239</b>	<b>\$ 22,238</b>	<b>\$ 36,164</b>	<b>\$ 5,556</b>	<b>\$ 2,953</b>
64	<b>Weighted</b>									
65	<b>High Voltage</b>				\$ 1,894	\$ 2,833	\$ 4,368	\$ 1,181	\$ 540	\$ 1,493
66	<b>Low Voltage</b>				\$ 7,478	\$ 3,406	\$ 17,870	\$ 34,983	\$ 5,016	\$ 1,460
67	<b>Total</b>				\$ 9,372	\$ 6,239	\$ 22,238	\$ 36,164	\$ 5,556	\$ 2,953
68										
69					\$ 9,372	\$ 6,239	\$ 22,238	\$ 36,164	\$ 5,556	\$ 2,953
70	<b>Weighting Factors</b>				100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
71										
72	<b>Grand Total:</b>				<b>\$4,352</b>	<b>\$3,905</b>	<b>\$22,178</b>	<b>\$27,343</b>	<b>\$4,125</b>	<b>\$609</b>
73	<b>High Voltage:</b>				-	1,953	4,345	-	-	609
74	<b>Low Voltage:</b>				4,352	1,953	17,833	27,343	4,125	-
75	<b>Total:</b>				<b>4,352</b>	<b>3,905</b>	<b>22,178</b>	<b>27,343</b>	<b>4,125</b>	<b>\$ 609</b>

*HV/LV calculation to determine the allocation to be used for blanket budget projects:*

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 3**  
 \$ In Thousands (000's)

Line No.	Project Name	Budget Code	2015 Plant Additions							2016 Plant Additions							Line No.			
			Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16						
47	<b>WOOD TO STEEL PROJECTS</b>																			
48	TL637 Santa Ysabel-Creelman SW Pole Replacements	9125																		
49	TL6914 Los Coches-Loveland SW Pole Replacements	9136	23,730																	
50	TL697 - San Luis Rey-Oceanside SW Pole Replacements	10147																		
51	TL664 Wood to Steel	11133				1,112														
52																				
53	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>																			
54	IID 230 KV Interconnection at IV SUB	10133														188				
55	Pio Pico 230KV Interconnection	12158											8,849							
56	CMSZ Interconnection and Network Upgrades	13135			1,353															
57	IV West Generator Interconnection	13140	1,096																	
58	Merchant Switchyard & Merchant-Eldorado Transmission	12140				13,753														
59																				
60			\$78,388	\$83,677	\$3,181	\$5,040	\$0	\$79,011	\$1,672	\$10,641	\$2,655	\$1,792	\$1,792	\$1,792	\$1,792	\$6,631				
61			1,689	63,081	2,043	2,520	-	22,333	631	9,525	1,119	676	676	676	676	4,213				
62			76,699	20,596	1,138	2,520	-	56,678	1,041	1,116	1,536	1,116	1,116	1,116	1,116	2,418				
63			\$ 78,388	\$ 83,677	\$ 3,181	\$ 5,040	\$ -	\$ 79,011	\$ 1,672	\$ 10,641	\$ 2,655	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 6,631				
64																				
65			\$ 1,689	\$ 63,081	\$ 2,043	\$ 2,520	\$ -	\$ 22,333	\$ 631	\$ 9,731	\$ 932	\$ 507	\$ 507	\$ 507	\$ 451	\$ 2,457				
66			\$ 76,699	\$ 20,596	\$ 1,138	\$ 2,520	\$ -	\$ 56,678	\$ 1,041	\$ 1,023	\$ 1,280	\$ 837	\$ 837	\$ 744	\$ 744	\$ 1,411				
67			\$ 78,388	\$ 83,677	\$ 3,181	\$ 5,040	\$ -	\$ 79,011	\$ 1,672	\$ 9,754	\$ 2,212	\$ 1,344	\$ 1,344	\$ 1,195	\$ 1,195	\$ 3,868				
68																				
69			\$ 78,388	\$ 83,677	\$ 3,181	\$ 5,040	\$ -	\$ 79,011	\$ 1,672	\$ 9,754	\$ 2,212	\$ 1,344	\$ 1,344	\$ 1,195	\$ 1,195	\$ 3,868				
70			100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	91.667%	83.333%	75.000%	66.667%	58.333%						
71			\$76,817	\$80,004	\$1,353	\$5,040	\$0	\$62,781	\$0	\$8,849	\$188	\$0	\$0	\$0	\$4,164					
72			1,096	61,696	1,353	2,520	-	16,211	-	8,849	188	-	-	-	3,282					
73			75,721	18,308	-	2,520	-	46,570	-	-	-	-	-	-	882					
74			\$ 76,817	\$ 80,004	\$ 1,353	\$ 5,040	\$ -	\$ 62,781	\$ -	\$ 8,849	\$ 188	\$ -	\$ -	\$ -	\$ 4,164					
75																				

**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 3**

\$ In Thousands (000's)

Line No.	Project Name	Budget Code	2016 Plant Additions					Total Plant Additions	High Voltage 200KV+	Low Voltage	Line No.
			Jul-16	Aug-16	Sep-16	Oct-16	Nov-16				
<b>WOOD TO STEEL PROJECTS</b>											
47										47	
48	TL637 Santa Ysabel-Creelman SW Pole Replacements	9125						\$ 27,343	0.00%	100.00%	
49	TL6914 Los Coches-Loveland SW Pole Replacements	9136						\$ 23,730	0.00%	100.00%	
50	TL697 - San Luis Rey-Oceanside SW Pole Replacements	10147	3,563					\$ 3,563	0.00%	100.00%	
51	TL664 Wood to Steel	11133						\$ 1,112	0.00%	100.00%	
52								\$ 55,748	SUBTOTAL	52	
53	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>										
54	IID 230 KV Interconnection at IV SUB	10133						\$ 188	100.00%	0.00%	
55	Pio Pico 230KV Interconnection	12158						\$ 9,458	100.00%	0.00%	
56	CMS2 Interconnection and Network Upgrades	13135						\$ 1,353	100.00%	0.00%	
57	IV West Generator Interconnection	13140						\$ 1,096	100.00%	0.00%	
58	Merchant Switchyard & Merchant-Eldorado Transmission	12140						\$ 13,753	100.00%	0.00%	
59								\$ 25,848	SUBTOTAL	59	
60			\$100,104	\$27,232	\$2,706	\$2,031	\$2,031	\$39,829	\$530,935	Gross	
61			38,164	26,016	1,021	766	766	10,597	198,144	High Voltage	
62			61,940	1,216	1,685	1,265	1,265	29,232	332,791	Low Voltage	
63			\$ 100,104	\$ 27,232	\$ 2,706	\$ 2,031	\$ 2,031	\$ 39,829	\$ 530,935	Total	
64										Weighted	
65			\$ 19,082	\$ 10,840	\$ 340	\$ 192	\$ 128	\$ 883	\$ 149,148	High Voltage	
66			\$ 30,970	\$ 507	\$ 562	\$ 316	\$ 211	\$ 2,436	\$ 269,182	Low Voltage	
67			\$ 50,052	\$ 11,347	\$ 902	\$ 508	\$ 339	\$ 3,319	\$ 418,330	Total	
68											
69			\$ 50,052	\$ 11,347	\$ 902	\$ 508	\$ 339	\$ 3,319	\$ 418,330		
70			50.0000%	41.667%	33.3333%	25.0000%	16.667%	8.3333%			
71											
72			\$98,232	\$25,280	\$0	\$0	\$0	\$37,123	\$462,343	Gross	
73			37,458	25,280	-	-	-	9,576	174,417	High Voltage	
74			60,774	-	-	-	-	27,547	287,926	Low Voltage	
75			\$ 98,232	\$ 25,280	\$ -	\$ -	\$ -	\$ 37,123	\$ 462,343	Total	

SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - T04 CYCLE 3

Line No.	Project Name	Voltage	Budget Code	ISO Approval Status	Reference / Comments	Line No.
1	BLANKET BUDGET PROJECTS:					1
2	Electric Transmission Line Reliability Projects	100		N/A	See Note (1) below	2
3	Transmission Substation Reliability Projects	103		N/A	See Note (1) below	3
4	Renewal of Electric Transmission Line Easements	104		N/A	See Note (1) below	4
5	Electric Transmission Infrastructure Improvements	1145		N/A	See Note (1) below	5
6	Electric Transmission System Automation	3171		N/A	See Note (1) below	6
7	Fiber Optic for Relay Protection & Telecommunication	7144		N/A	See Note (1) below	7
8	Substation Security Installations	8162		N/A	See Note (1) below	8
9	Condition-Based Maintenance	9144		N/A	See Note (1) below	9
10	Synchronized Phasor Measurement	10138		N/A	See Note (1) below	10
11	Composite Core Conductor	12130		N/A	See Note (1) below	11
12	ARC Detection	12131		N/A	See Note (1) below	12
13	Aerial Marking for Safety	12159		N/A	See Note (1) below	13
14	Transmission Ceramic Insulator Replacement	99128		N/A	See Note (1) below	14
15, 16	TRANSMISSION LINE PROJECTS:					15, 16
17	TL6956 Escandio - Ash TL	69KV	9160	Yes	2011 - 2012 Transmission Plan - Pg 423, No. 107, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	17
18	TL13821 and TL13828 Fenita Junction Enhancement	138KV	9166	Yes	2011 - 2012 Transmission Plan - Pg 424, No. 114, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	18
19	TL670 Mission to Clairmont Reconnector	69KV	11127	Yes	2012 - 2013 Transmission Plan - Pg 363, No. 6, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	19
20	TL694A Melrose Loop-in Project	69KV	11151	Yes	2012 - 2013 Transmission Plan - Pg 364, No. 15, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	20
21	Friars Substation Reliability Enhancement Project	138KV	12155	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	21
22	TL600 Reliability Pole Replacements	69KV	12156	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	22
23	Renewal of Right of Way #45555 (aka Bayfront R.O.W.) - Private	230/7138KV	13138	N/A	N/A	23
24	CNF-ESRP Right of Way/Easement Acquisition TL625 & TL629	69KV	13282	N/A	N/A	24
25	TL13815 Transmission Bridge Structure Reconfiguration	138KV	14125	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	25
26	TL698 Cable Replacement	69KV	14133	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	26
27	Sycamore Landfill Relocation (TL23022, 23, 13829, 636)	230/38/69KV	15126	N/A	No ISO Transmission Reliability Upgrades Needed (Relocation of facilities outside landfills property at landfill's request)	27
28, 29	SUBSTATION PROJECTS:					28, 29
30	Rebuild Pt Loma Substation	69KV	1269	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	30
31	South Bay Substation	230/69KV	6132	Yes	2013 - 2014 Transmission Plan - Pg 287 No. 1, Table 7.1-2 Status of Previously Approved projects costing \$50M or more	31
32	138KV and 69KV Breaker Upgrades	138/69KV	9170	Yes	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	32
33	Los Cochis Substation 138/69KV Rebuild Phase I & Phase II	138/69KV	10135	Yes	2011 - 2012 Transmission Plan - Pg 424, No. 120 & 121, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	33
34	Basilone Substation	69KV	11267	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Distribution Expansion)	34
35	Sunnyside Substation Rebuild	69KV	12125	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	35
36	Talega Synchronous Condensers	230KV	13131	Yes	2013 - 2014 Transmission Plan - Pg 287 No. 5, Table 7.1-2 Status of Previously Approved projects costing \$50M or more	36
37	Shunt Reactor on Suncrest 500KV Bus	500KV	13133	Yes	Approved through ISO LGIA process.	37
38	Talega Bank 50 Replacement	138/69KV	13134	Yes	2012 - 2013 Transmission Plan - Pg 363, No. 10, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	38
39	Wabash Substation Rebuild	69KV	13136	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	39
40	Artesian Substation Land Purchase	230/69KV	14128	N/A	N/A	40
41	SONGS Station Light & Power	230KV	14129	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	41
42	Imperial Valley Substation Operational Reliability and Security	500/230KV	14132	N/A	No ISO Transmission Reliability Upgrades Needed (Required to serve substation due to SONGS shut down)	42
43	Encina Bank 61	230/138KV	14142	Yes	2013 - 2014 Transmission Plan calling for SynCon technology at San Luis Rey sub and new bank at Encina to accommodate removal of 138 kV yard at San Luis Rev. As such, this project was approved by the ISO as part of the San Luis Rev SynCon project.	43
44	Various Substations Security Upgrades	500/230KV	15125	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	44
45	Silvergate Substation - Spare Transformer Installation	230KV	15128	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	45
46, 47	WOOD TO STEEL PROJECTS:					46, 47
48	TL637 Santa Ysabel-Creelman SW Pole Replacements	69KV	9125	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	48
49	TL6914 Los Cochis-Levland SW Pole Replacements	69KV	9136	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	49
50	TL697 - San Luis Rev-Oceanside SW Pole Replacements	69KV	10147	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	50
51	TL664 Wood to Steel	69KV	11133	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	51
52, 53	NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS:					52, 53
54	110 230 KV Interconnection at IV SUB	230KV	10133	Yes	Approved through ISO LGIA process.	54
55	Pto Pico 230KV Interconnection	230KV	12158	Yes	Approved through ISO LGIA process.	55
56	ChWS2 Interconnection and Network Upgrades	230KV	13135	Yes	Approved through ISO LGIA process.	56
57	IV West Generator Interconnection	230KV	13140	Yes	Approved through ISO LGIA process.	57
58	Merchant Switchyard & Merchant-Eldorado Transmission	230KV	12140	Yes	Approved through ISO LGIA process.	58

Notes  
(1) Blanket Budgets are capital projects that are necessary to maintain SDG&E's existing system and, therefore, do not generally require ISO approval.

SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - T04 CYCLE 3

Line No.	Project Name	Voltage	Budget Code	CPUC Authorization GFCN, PTC, Exempt or N/A	Filing Status See Note (2)	Comments	Line No.
1	<b>BLANKET BUDGET PROJECTS:</b>			See Note (1)			1
2	Electric Transmission Line Reliability Projects		100	See Note (3)	See Note (3)	Assessed on specific project basis	2
3	Transmission Substation Reliability Projects		103	See Note (3)	See Note (3)	Assessed on specific project basis	3
4	Renewal of Electric Transmission Line Elements		104	See Note (3)	See Note (3)	Assessed on specific project basis	4
5	Electric Transmission Infrastructure Improvements		1145	See Note (3)	See Note (3)	Assessed on specific project basis	5
6	Electric Transmission System Automation		3171	See Note (3)	See Note (3)	Assessed on specific project basis	6
7	Fiber Optic for Relay Protection & Telecommunication		7144	See Note (3)	See Note (3)	Assessed on specific project basis	7
8	Substation Security Installations		8162	See Note (3)	See Note (3)	Assessed on specific project basis	8
9	Condition-Based Maintenance		9144	See Note (3)	See Note (3)	Assessed on specific project basis	9
10	Synchronized Phasor Measurement		10138	See Note (3)	See Note (3)	Assessed on specific project basis	10
11	Composite Core Conductor		12130	See Note (3)	See Note (3)	Assessed on specific project basis	11
12	ARC Detection		12131	See Note (3)	See Note (3)	Assessed on specific project basis	12
13	Aerial Marking for Safety		12159	See Note (3)	See Note (3)	Assessed on specific project basis	13
14	Transmission Ceramic Insulator Replacement		99128	See Note (3)	See Note (3)	Assessed on specific project basis	14
15, 16	<b>TRANSMISSION LINE PROJECTS:</b>						15, 16
17	TL6956 Escondido - Ash TL	69KV	9160	Exempt	Effective	Advice Letter 2433-E	17
18	TL13821 and TL13828 Fanta Junction Enhancement	138KV	9166	Exempt	Effective	Advice Letter 2433-E	18
19	TL670 Mission to Clairemont Reconnector	69KV	11127	Exempt	Effective		19
20	TL6944 Melrose Loop-in Project	69KV	11151	Exempt	Effective	Advice Letter 2490-E	20
21	Fibes Substation Reliability Enhancement Project	138KV	12155	Exempt	Effective		21
22	TL600 Reliability Pole Replacements	69KV	12155	Exempt	N/A		22
23	Renewal of Right of Way #45555 (aka Bayfront R.O.W) - Private	230/138KV	13138	N/A	N/A		23
24	CNF-ESRP Right of Way/Easement Acquisition TL625 & TL629	69KV	13282	N/A	N/A		24
25	TL13815 Transmission Bridge Structure Reconfiguration	138KV	14125	Exempt	Effective	Advice Letter 2637-E	25
26	TL628 Cable Replacement	69KV	14133	Exempt	Pending	Advice Letter 2720-E Suspended	26
27	Suwannee Landfill Relocation (TL23022, 23, 13828, 636)	230/138/69KV	15126	Exempt			27
28, 29	<b>SUBSTATION PROJECTS:</b>						28, 29
30	Rebuild Pt Loma Substation	69KV	1269	Exempt	Effective		30
31	South Bay Substation	230/69KV	6132	PTC	Effective	A 10-06-007: Approved by D.13-10-025	31
32	138KV Land 69KV Breaker Upgrades	138/69KV	8170	Exempt	Effective		32
33	Los Cochet Substation 138/69KV Rebuild Phase I & Phase II	138/69KV	10135	Exempt	Effective		33
34	Baseline Substation	69KV	11287	Exempt	Effective	Advice Letter 2364-E	34
35	Sunyside Substation Rebuild	69KV	12125	Exempt	Effective		35
36	Telega Synchronous Condensers	230KV	13131	Exempt	Effective		36
37	Shunt Reactor on Suncrest 500KV Bus	500KV	13133	Exempt	Effective		37
38	Tanaka Bank 50 Replacement	138/69KV	13134	Exempt	Effective		38
39	Wabash Substation Rebuild	69KV	13136	Exempt	Effective		39
40	Artesian Substation Land Purchase	230/69KV	14128	N/A	N/A	Land Purchase Only	40
41	SONGS Station Light & Power	230KV	14129	Exempt	Effective		41
42	Imperial Valley Substation Operational Reliability and Security	500/230KV	14132	Exempt	Effective		42
43	Encheta Bank 61	230/138KV	14142	Exempt	Effective		43
44	Various Substations Security Upgrades	500/230KV	15125	Exempt	Effective		44
45	Silvergate Substation - Spare Transformer Installation	230KV	15128	Exempt	Effective		45
46, 47	<b>WOOD TO STEEL PROJECTS:</b>						46, 47
48	TL637 Santa Ysabel-Cresman SW Pole Replacements	69KV	9125	PTC	Effective	A 13-03-003: Approved by D.14-02-004	48
49	TL6914 Los Cochet-Loreland SW Pole Replacements	69KV	9136	Exempt	Effective	Advice Letter 2432-E	49
50	TL697 - San Luis Rey-Oceanside SW Pole Replacements	69KV	10147	Exempt	Effective		50
51	TL664 Wood to Steel	69KV	11133	Exempt	Effective		51
52, 53	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS:</b>						52, 53
54	ID 230 KV Interconnection at IV SUB	230KV	10133	Exempt	Effective		54
55	P6 P60 230KV Interconnection	230KV	12158	Exempt	Effective		55
56	CHS2 Interconnection and Network Upgrades	230KV	13135	N/A	N/A	Interconnection is located in Nevada	56
57	IV West Generator Interconnection	230KV	13140	Exempt	Effective		57
58	Merchant Switchyard & Merchant-Eldorado Transmission	230KV	12140	N/A	N/A	Interconnection is located in Nevada	58

Notes

- (1) The term "Exempt" means the project is exempt from a Permit to Construct (PTC) or CPUC CEU Approval Status is categorized as Effective, Pending or Forecast. Each category is defined as follows:
- (2) Effective - GO 131-D Approval Obtained
- Pending - under CPUC Review
- Forecast - subject to Internal Determination
- N/A - Not Applicable
- (3) Due to the numerous small transmission projects and the varying CPUC licensing requirements included in each blanket budget, no single determination will apply. Instead, each project within a blanket budget will be assessed individually and applicable licensing requirements will be followed.

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

### **Large Transmission Plant Additions Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**



**SDG&E's TO4 Cycle 3 Transmission Plant Additions  
For 24-Month Forecast Period: January 2015 through December 2016  
Reflects Costs and Benefits Related with Large Transmission Plant Additions**

**A. Summary**

The following is a list of large transmission plant additions (in excess of \$5 million) that will be placed into service during SDG&E's TO4 Cycle 3 Forecast Period (January 2015 through December 2016). Shown for each project are the in-service month, approval status, total cost, cost weighted for the number of months the project will be in service during the TO4 Cycle 3 rate-effective period (January 2016 through December 2016), and an explanation of the benefits of the project for SDG&E's retail and ISO wholesale customers.

Cost Totals (\$000s): Project Costs      Weighted Costs  
 \$419,775                                      \$322,192

**B. Projects**  
 (\$000s)

**Transmission Line Projects**

**1. TL13821 and TL13828 Fanita Junction Enhancement**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
9166	\$44,327	\$44,327	Jul 2015 Aug 2015 Dec 2015	Yes	Advice Letter 2433-E (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast NERC Category B and C contingencies by the following: increasing the outlet capability at Sycamore Canyon substation by converting a three-terminal line into two, two terminal lines (SX-Carton Hills and SX-Santee) and converting the Sycamore Canyon 138 kV bus from a ring bus to a breaker-and-a-half configuration. TL13821 is currently configured as a three-terminal line, and has experienced congestion due to forecast Category B post-contingency overloads in the past. This project was reviewed and approved by the CAISO.

**2. TL694A Melrose Loop-In**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
11151	\$17,554	\$17,554	Mar 2015	Yes	Advice Letter 2490-E (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast NERC Category B post-contingency overloads on TL680 by looping the existing TL694 into Melrose substation. This will also increase the number of sources supplying Melrose substation from two to four. This project was reviewed and approved by the CAISO.

**Transmission Line Projects- Continued**

**3. Sycamore Landfill Relocation (TL23022, 23023, 13828, 636)**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
15126	\$12,693	\$6,347	Jul 2016	N/A	N/A	SDG&E's easement for existing transmission structures has expired and the Sycamore Landfill has requested facilities be moved to another route along the outside of the property to allow for the landfill expansion. This project comprises the installation of new steel poles, a new overhead conductor, removal of existing structures, and relocation of approximately 1.5 miles of existing TL23022, TL23023, TL13828, and TL636 along a new route on the landfill's property.

**Substation Projects**

**4. Rebuild Pt. Loma Substation**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
1269	\$5,140	\$5,140	Dec 2015	N/A	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by replacing aging and obsolete equipment. The rebuild will involve replacing aging breakers, building a new and larger control shelter (which will allow for placement inside of new monitoring equipment and increase security of the shelter), and rebuilding the 69kV bus and 69kV steel rack. It will also create the ability to increase the capacity of the substation.

**5. South Bay Substation**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
6132	\$94,646	\$38,041	Jul 2016 Dec 2016	Yes	PTC approved	This CAISO approved project will replace aging and obsolete existing substation equipment, accommodate regional energy needs, and provide for future transmission and distribution load growth for the South Bay Region.

## Substation Projects Continued

<b>6. 138kV and 69kV Breaker Upgrades (Overstressed Breaker Replacements)</b>						
Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
9170	\$17,077	\$3,467	Jul 2015 Dec 2016	N/A	Exempt (Effective)	This project will improve the reliability and safety of the San Diego transmission system by replacing 133 overstressed breakers at various substations in the service territory. Replacements will help mitigate issues involving the risk of breakers seeing higher fault duty than they are capable of clearing, subsequently damaging the breaker and potentially leading to system outage(s).
<b>7. Los Coches 138/69kV Substation Rebuild (Phase I &amp; Phase II)</b>						
Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
10135	\$46,506	\$41,703	Jul 2015 Jul 2016	Yes	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast Category B contingencies on Los Coches transformer banks 50 and 51, by replacing the banks with larger units. The rebuilt substation will also provide increased reliability through seismic upgrades, operational flexibility, and future capacity and will mitigate the reliability and loading issues. This project was reviewed and approved by the CAISO.
<b>8. Sunnyside Substation Rebuild</b>						
Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12125	\$7,005	\$7,005	Dec 2015	N/A	Exempt (Effective)	This project will improve the reliability and capacity of the San Diego transmission system by replacing obsolete equipment and allowing the tie-lines to be undergrounded. The original substation, built in 1953 and expanded in 1972, does not allow room for expansion and its current configuration does not meet today's reliability standards in its current configuration.

**Substation Projects Continued**

**9. Talega Synchronous Condensers**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13131	\$61,696	\$61,696	Aug 2015	Yes	Exempt (Effective)	This is a CAISO approved project to add +450/-240MVAR of dynamic reactive voltage support to the 230kV transmission system at the existing Talega Substation, replacing in part the reactive support provided by the retired SONGS generation.

**10. Wabash Substation Rebuild**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13136	\$6,763	\$6,763	Dec 2015	N/A	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by replacing obsolete equipment. The rebuild will involve replacing all equipment, building a control shelter, and a new 69kV steel rack.

**11. Encina Bank 61**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14142	\$6,804	\$6,069	Oct 2015 Jun 2016	Yes	Exempt (Effective)	The CAISO has directed the installation of 450 MVAR of dynamic reactive support at the San Luis Rey 230 kV bus in northern San Diego County (the Project). This Project is required by two things: (1) the unexpected retirement of the San Onofre Nuclear Generating Station (SONGS), and (2) the planned retirement of the Once Through Cooling generation in Southern California (Encina power plant in San Diego and other generation in the Los Angeles area). To accommodate the Project, SDG&E will install synchronous condenser technology at San Luis Rey, requiring the removal of the 138kV yard at the substation. The addition of the 230/138kV Bank 61 at Encina will add a 138kV source to the area that was previously served by the removed 138kV yard at San Luis Rey. This will ensure reliable service to the customers served by the 138 kV system in that area, and reduce the risk of generation at Encina being constrained during maintenance outages or system contingencies.

**Substation Projects Continued**

**12. Substation Security Upgrades**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
15125	\$25,280	\$10,533	Aug 2016	N/A	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by protecting SDG&E's assets with various substation security upgrades to existing facilities. This work will include protective walls around transformers, main entry gate reinforcement, and upgraded security cameras/sensing.

**Wood to Steel Projects**

**13. TL637 Creelman-Santa Ysabel SW Pole Replacements**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09125	\$27,343	\$27,343	Apr 2015	N/A	PTC Approved	This project improves the reliability of this existing 69kV tie-line from Santa Ysabel to Creelman substations by replacing existing wood poles with steel poles in fire and wind prone areas.

**14. TL6914 Los Coches-Loveland SW Pole Replacements**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09136	\$23,730	\$23,730	Jul 2015	N/A	Advice Letter 2432-E (Effective)	This project improves the reliability of this 69kV existing tie-line from Loveland to Los Coches substations by replacing existing wood poles with steel poles in fire and wind prone areas.

**Network Upgrades to Accommodate Generator Interconnections**

**15. Pio Pico Energy Center**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12158	\$9,458	\$8,721	Jun 2015 Feb 2016	Yes, via the LGIA process	Exempt (Effective)	Interconnection of the proposed 300 MW Pio Pico Energy Center project at the existing 230kV Otay Mesa Switchyard. Also requires installing series reactors in existing Otay Mesa Switchyard for reliability purposes.

**16. Merchant Switchyard & Merchant-Eldorado Transmission**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12140	\$13,753	\$13,753	Dec 2015	Yes, via the LGIA process	N/A	The project will enable the 480 MW Desert Star Combined Cycle plant to be fully dispatched into the California ISO territory. It also allows for 419.25 MW to be counted towards the Resource Adequacy (RA) capacity requirement for SDG&E to meet its obligation.

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

### **Summary of Common, General & Electric Intangible Forecast Plant Additions Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**San Diego Gas and Electric Company**  
**TO4 Cycle 3**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2015 - December 2016**

Line No.	Ref. No.	Description	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
1		<b>SECTION 1:</b>						
2		<b>Summary of Common, General and Electric Intangible Plant Forecast:</b>						
3	A	Common Plant Additions (Facilities)	\$ 3,386,212	\$ 969,761	\$ 2,924,625	\$ 5,645,482	\$ 3,273,572	\$ -
4	A	Common Plant Additions (Smart Meters)	2,501,621	30,674	5,290	13,391	4,500	2,430
5	A	Common Plant Additions (ITS)	2,326,822	5,030,625	44,434,441	6,683,103	-	18,671,753
6	A	Common Plant Additions (Miscellaneous Non-ITS Telecom)	958,701	-	-	-	-	-
7	B	General Plant Additions (South Bay Substation Relocation - primarily Communication Eqpt)	-	-	-	-	-	-
8	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication - primarily Communication Eqpt)	288,129	-	-	989,108	326,662	-
9	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild - primarily Communication Eqpt)	-	-	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	-	-	-	-	-
11	B	General Plant Additions (IV West Generator Interconnection - primarily Communication Eqpt)	-	-	-	-	-	-
12	B	General Plant Additions (Facilities)	-	-	1,621,717	-	1,318,396	-
13	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	2,077,478	-	-
14	B	Electric Intangible Plant Additions (ITS)	-	-	-	-	-	-
15	B	Electric Intangible Plant Additions (Advanced Technology Integration-ATI)	-	-	518,943	5,349,649	888,957	1,288,193
16								
17		<b>Total</b>	<b>\$ 9,461,484</b>	<b>\$ 6,031,059</b>	<b>\$ 49,505,017</b>	<b>\$ 20,758,212</b>	<b>\$ 5,812,088</b>	<b>\$ 19,962,376</b>
18								
19		<b>SECTION 2:</b>						
20	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 9,173,355</b>	<b>\$ 6,031,059</b>	<b>\$ 47,364,357</b>	<b>\$ 12,341,976</b>	<b>\$ 3,278,073</b>	<b>\$ 18,674,183</b>
21								
22		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.82%	74.82%	74.82%	74.82%	74.82%	74.82%
23								
24		Common Plant (Facilities, Smart Meters, ITS, Misc.) - Electric Only	\$ 6,863,504	\$ 4,512,439	\$ 35,438,012	\$ 9,234,266	\$ 2,452,654	\$ 13,972,024
25								
26								
27	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 15)</b>	<b>\$ 288,129</b>	<b>\$ -</b>	<b>\$ 2,140,660</b>	<b>\$ 8,416,236</b>	<b>\$ 2,534,015</b>	<b>\$ 1,288,193</b>
28								
29								
30	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 7,151,633</b>	<b>\$ 4,512,439</b>	<b>\$ 37,578,672</b>	<b>\$ 17,650,502</b>	<b>\$ 4,986,669</b>	<b>\$ 15,260,217</b>
31								
32		Transmission Salaries & Wages Ratio (Statement A1)	17.11%	17.11%	17.11%	17.11%	17.11%	17.11%
33								
34	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 1,223,644</b>	<b>\$ 772,078</b>	<b>\$ 6,429,711</b>	<b>\$ 3,020,001</b>	<b>\$ 853,219</b>	<b>\$ 2,611,023</b>
35								
36	E	<b>SECTION 3:</b>						
37		<b>HV/LV Transmission Plant Balance @ Dec 31, 2014</b>						
38		HV (\$1,000)	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031
39		LV (\$1,000)	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474
40		<b>Total</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>
41								
42		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
43		HV (\$1,000)	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779
44		LV (\$1,000)	268,521	268,521	268,521	268,521	268,521	268,521
45		<b>Total</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>
46								
47		<b>Total HV/LV @ Dec 31, 2014 Balance + Weighted Forecast Plant Additions</b>						
48		HV (\$1,000)	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810
49		LV (\$1,000)	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995
50		<b>Total</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>
51		<b>HV/LV Allocation % = Dec 31, 2014 Balance + Forecast Plant Additions</b>						
52		HV %	61.36%	61.36%	61.36%	61.36%	61.36%	61.36%
53		LV %	38.64%	38.64%	38.64%	38.64%	38.64%	38.64%
54		<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
55								
56	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
57		High Voltage \$	\$ 750,791	\$ 473,723	\$ 3,945,074	\$ 1,852,980	\$ 523,509	\$ 1,602,044
58		Low Voltage \$	472,853	298,355	2,484,637	1,167,021	329,710	1,008,979
59		<b>Total</b>	<b>\$ 1,223,644</b>	<b>\$ 772,078</b>	<b>\$ 6,429,711</b>	<b>\$ 3,020,001</b>	<b>\$ 853,219</b>	<b>\$ 2,611,023</b>
60								



**San Diego Gas and Electric Company**  
**TO4 Cycle 3**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2015 - December 2016**

Line No.	Ref. No.	Description	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1		<b>SECTION 1:</b>						
2		<b>Summary of Common, General and Electric Intangible Plant Forecast:</b>						
3	A	Common Plant Additions (Facilities)	\$ 7,932,218	\$ 3,674,021	\$ 44,682	\$ 1,383,377	\$ -	\$ 6,356,756
4	A	Common Plant Additions (Smart Meters)	7,651	319,838	(310)	109,401	39,426	15,563
5	A	Common Plant Additions (ITS)	30,791,065	118,119	2,838,892	966,739	6,607,685	9,857,744
6	A	Common Plant Additions (Miscellaneous Non-ITS Telecom)	-	-	-	-	-	-
7	B	General Plant Additions (South Bay Substation Relocation - primarily Communication Eqpt)	-	-	-	-	-	-
8	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication - primarily Communication Eqpt)	53,730	(10,467)	12,486	-	-	-
9	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild - primarily Communication Eqpt)	459,088	-	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	260,516	-	-	-	-
11	B	General Plant Additions (IV West Generator Interconnection - primarily Communication Eqpt)	92,046	-	-	-	-	-
12	B	General Plant Additions (Facilities)	-	-	-	326,836	-	-
13	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	-	-	-
14	B	Electric Intangible Plant Additions (ITS)	-	-	-	-	-	-
15	B	Electric Intangible Plant Additions (Advanced Technology Integration-ATI)	-	849,106	-	1,870,045	2,549,939	320,000
16								
17		<b>Total</b>	<b>\$ 39,335,798</b>	<b>\$ 5,211,133</b>	<b>\$ 2,895,749</b>	<b>\$ 4,656,397</b>	<b>\$ 9,197,050</b>	<b>\$ 16,550,063</b>
18								
19	A	<b>SECTION 2:</b>						
20		<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 38,730,933</b>	<b>\$ 4,111,978</b>	<b>\$ 2,883,264</b>	<b>\$ 2,459,517</b>	<b>\$ 6,647,111</b>	<b>\$ 16,230,063</b>
21								
22		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.82%	74.82%	74.82%	74.82%	74.82%	74.82%
23								
24		<b>Common Plant (Facilities, Smart Meters, ITS, Misc.) - Electric Only</b>	<b>\$ 28,978,484</b>	<b>\$ 3,076,582</b>	<b>\$ 2,157,258</b>	<b>\$ 1,840,210</b>	<b>\$ 4,973,368</b>	<b>\$ 12,143,333</b>
25								
26								
27	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 15)</b>	<b>\$ 604,865</b>	<b>\$ 1,099,155</b>	<b>\$ 12,486</b>	<b>\$ 2,196,881</b>	<b>\$ 2,549,939</b>	<b>\$ 320,000</b>
28								
29								
30	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 29,583,349</b>	<b>\$ 4,175,737</b>	<b>\$ 2,169,744</b>	<b>\$ 4,037,091</b>	<b>\$ 7,523,307</b>	<b>\$ 12,463,333</b>
31								
32		Transmission Salaries & Wages Ratio (Statement A1)	17.11%	17.11%	17.11%	17.11%	17.11%	17.11%
33								
34	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 5,061,711</b>	<b>\$ 714,469</b>	<b>\$ 371,243</b>	<b>\$ 690,746</b>	<b>\$ 1,287,238</b>	<b>\$ 2,132,476</b>
35								
36	E	<b>SECTION 3:</b>						
37		<b>HV/LV Transmission Plant Balance @ Dec 31, 2014</b>						
38		HV (\$1,000)	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031
39		LV (\$1,000)	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474
40		<b>Total</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>
41								
42		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
43		HV (\$1,000)	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779
44		LV (\$1,000)	268,521	268,521	268,521	268,521	268,521	268,521
45		<b>Total</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>
46								
47		<b>Total HV/LV @ Dec 31, 2014 Balance + Weighted Forecast Plant Additions</b>						
48		HV (\$1,000)	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810
49		LV (\$1,000)	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995
50		<b>Total</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>
51		<b>HV/LV Allocation % = Dec 31, 2014 Balance + Forecast Plant Additions</b>						
52		HV %	61.36%	61.36%	61.36%	61.36%	61.36%	61.36%
53		LV %	38.64%	38.64%	38.64%	38.64%	38.64%	38.64%
54		<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
55								
56	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
57		High Voltage \$	\$ 3,105,711	\$ 438,376	\$ 227,783	\$ 423,821	\$ 789,810	\$ 1,308,422
58		Low Voltage \$	1,956,000	276,093	143,460	266,925	497,428	824,054
59		<b>Total</b>	<b>\$ 5,061,711</b>	<b>\$ 714,469</b>	<b>\$ 371,243</b>	<b>\$ 690,746</b>	<b>\$ 1,287,238</b>	<b>\$ 2,132,476</b>
60								

**San Diego Gas and Electric Company**  
**TO4 Cycle 3**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2015 - December 2016**

Line No.	Ref. No.	Description	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
1		<b>SECTION 1:</b>						
2		<b>Summary of Common, General and Electric Intangible Plant Forecast:</b>						
3	A	Common Plant Additions (Facilities)	\$ 4,130,000	\$ -	\$ -	\$ 88,000	\$ 220,000	\$ 352,000
4	A	Common Plant Additions (Smart Meters)	-	-	-	-	-	-
5	A	Common Plant Additions (ITS)	26,862,950	18,904,672	8,071,456	6,520,927	-	18,210,857
6	A	Common Plant Additions (Miscellaneous Non-ITS Telecom)	-	-	-	-	-	-
7	B	General Plant Additions (South Bay Substation Relocation - primarily Communication Eqpt)	-	-	-	-	-	-
8	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication - primarily Communication Eqpt)	-	-	-	-	-	-
9	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild - primarily Communication Eqpt)	-	-	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	-	-	-	-	-
11	B	General Plant Additions (IV West Generator Interconnection - primarily Communication Eqpt)	-	-	-	-	-	-
12	B	General Plant Additions (Facilities)	-	-	-	26,200	65,500	104,800
13	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	-	-	-
14	B	Electric Intangible Plant Additions (ITS)	-	-	-	-	811,000	-
15	B	Electric Intangible Plant Additions (Advanced Technology Integration-ATI)	1,169,251	1,848,469	3,145,776	500,000	-	-
16								
17		<b>Total</b>	<b>\$ 32,162,201</b>	<b>\$ 20,753,141</b>	<b>\$ 11,217,232</b>	<b>\$ 7,135,127</b>	<b>\$ 1,096,500</b>	<b>\$ 18,667,657</b>
18								
19		<b>SECTION 2:</b>						
20	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 30,992,950</b>	<b>\$ 18,904,672</b>	<b>\$ 8,071,456</b>	<b>\$ 6,608,927</b>	<b>\$ 220,000</b>	<b>\$ 18,562,857</b>
21								
22		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.82%	74.82%	74.82%	74.82%	74.82%	74.82%
23								
24		Common Plant (Facilities, Smart Meters, ITS, Misc.) - Electric Only	\$ 23,188,925	\$ 14,144,476	\$ 6,039,063	\$ 4,944,799	\$ 164,604	\$ 13,888,730
25								
26								
27	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 15)</b>	<b>\$ 1,169,251</b>	<b>\$ 1,848,469</b>	<b>\$ 3,145,776</b>	<b>\$ 526,200</b>	<b>\$ 876,500</b>	<b>\$ 104,800</b>
28								
29								
30	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 24,358,176</b>	<b>\$ 15,992,945</b>	<b>\$ 9,184,839</b>	<b>\$ 5,470,999</b>	<b>\$ 1,041,104</b>	<b>\$ 13,993,530</b>
31								
32		Transmission Salaries & Wages Ratio (Statement A1)	17.11%	17.11%	17.11%	17.11%	17.11%	17.11%
33								
34	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 4,167,684</b>	<b>\$ 2,736,393</b>	<b>\$ 1,571,526</b>	<b>\$ 936,088</b>	<b>\$ 178,133</b>	<b>\$ 2,394,293</b>
35								
36	E	<b>SECTION 3:</b>						
37		<b>HV/LV Transmission Plant Balance @ Dec 31, 2014</b>						
38		HV (\$1,000)	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031
39		LV (\$1,000)	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474
40		<b>Total</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>	<b>\$ 4,367,505</b>
41								
42		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
43		HV (\$1,000)	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779
44		LV (\$1,000)	268,521	268,521	268,521	268,521	268,521	268,521
45		<b>Total</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>	<b>\$ 417,300</b>
46								
47		<b>Total HV/LV @ Dec 31, 2014 Balance + Weighted Forecast Plant Additions</b>						
48		HV (\$1,000)	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810
49		LV (\$1,000)	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995
50		<b>Total</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>	<b>\$ 4,784,805</b>
51		<b>HV/LV Allocation % = Dec 31, 2014 Balance + Forecast Plant Additions</b>						
52		HV %	61.36%	61.36%	61.36%	61.36%	61.36%	61.36%
53		LV %	38.64%	38.64%	38.64%	38.64%	38.64%	38.64%
54		<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
55								
56	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
57		High Voltage \$	\$ 2,557,163	\$ 1,678,967	\$ 964,240	\$ 574,355	\$ 109,297	\$ 1,469,065
58		Low Voltage \$	1,610,521	1,057,426	607,286	361,733	68,836	925,228
59		<b>Total</b>	<b>\$ 4,167,684</b>	<b>\$ 2,736,393</b>	<b>\$ 1,571,526</b>	<b>\$ 936,088</b>	<b>\$ 178,133</b>	<b>\$ 2,394,293</b>
60								

**San Diego Gas and Electric Company**  
**TO4 Cycle 3**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2015 - December 2016**

Line No.	Ref. No.	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1		<b>SECTION 1:</b>						
2		<b>Summary of Common, General and Electric Intangible Plant Forecast:</b>						
3	A	Common Plant Additions (Facilities)	\$ 572,000	\$ 572,000	\$ 11,363,422	\$ 880,000	\$ 1,760,000	\$ 17,050,750
4	A	Common Plant Additions (Smart Meters)	-	-	-	-	-	-
5	A	Common Plant Additions (ITS)	-	-	1,883,555	-	-	-
6	A	Common Plant Additions (Miscellaneous Non-ITS Telecom)	-	-	-	-	-	-
7	B	General Plant Additions (South Bay Substation Relocation - primarily Communication Eqpt)	2,880,129	-	-	-	-	665,019
8	B	General Plant Additions (Fiber Optic, for Relay Protection & Telecommunication - primarily Communication Eqpt)	-	-	-	-	-	-
9	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild - primarily Communication Eqpt)	-	-	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	-	-	-	-	-
11	B	General Plant Additions (IV West Generator Interconnection - primarily Communication Eqpt)	-	-	-	-	-	-
12	B	General Plant Additions (Facilities)	170,300	170,300	1,265,150	262,000	524,000	1,048,000
13	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	-	150,000	-
14	B	Electric Intangible Plant Additions (ITS)	-	-	-	-	-	-
15	B	Electric Intangible Plant Additions (Advanced Technology Integration-ATI)	-	4,200,000	-	1,160,528	-	-
16								
17		<b>Total</b>	<b>\$ 3,622,429</b>	<b>\$ 4,942,300</b>	<b>\$ 14,512,127</b>	<b>\$ 2,302,528</b>	<b>\$ 2,434,000</b>	<b>\$ 18,763,769</b>
18								
19		<b>SECTION 2:</b>						
20	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 572,000</b>	<b>\$ 572,000</b>	<b>\$ 13,246,977</b>	<b>\$ 880,000</b>	<b>\$ 1,760,000</b>	<b>\$ 17,050,750</b>
21								
22		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.82%	74.82%	74.82%	74.82%	74.82%	74.82%
23								
24		Common Plant (Facilities, Smart Meters, ITS, Misc.) - Electric Only	\$ 427,970	\$ 427,970	\$ 9,911,388	\$ 658,416	\$ 1,316,832	\$ 12,757,371
25								
26								
27	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 15)</b>	<b>\$ 3,050,429</b>	<b>\$ 4,370,300</b>	<b>\$ 1,265,150</b>	<b>\$ 1,422,528</b>	<b>\$ 674,000</b>	<b>\$ 1,713,019</b>
28								
29								
30	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 3,478,399</b>	<b>\$ 4,798,270</b>	<b>\$ 11,176,538</b>	<b>\$ 2,080,944</b>	<b>\$ 1,990,832</b>	<b>\$ 14,470,390</b>
31								
32		Transmission Salaries & Wages Ratio (Statement AI)	17.11%	17.11%	17.11%	17.11%	17.11%	17.11%
33								
34	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 595,154</b>	<b>\$ 820,984</b>	<b>\$ 1,912,306</b>	<b>\$ 356,050</b>	<b>\$ 340,631</b>	<b>\$ 2,475,884</b>
35								
36	E	<b>SECTION 3:</b>						
37		<b>HV/LV Transmission Plant Balance @ Dec 31, 2014</b>						
38		HV (\$1,000)	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031	\$ 2,787,031
39		LV (\$1,000)	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474	1,580,474
40		Total	\$ 4,367,505	\$ 4,367,505	\$ 4,367,505	\$ 4,367,505	\$ 4,367,505	\$ 4,367,505
41								
42		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
43		HV (\$1,000)	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779	\$ 148,779
44		LV (\$1,000)	268,521	268,521	268,521	268,521	268,521	268,521
45		Total	\$ 417,300	\$ 417,300	\$ 417,300	\$ 417,300	\$ 417,300	\$ 417,300
46								
47		<b>Total HV/LV @ Dec 31, 2014 Balance + Weighted Forecast Plant Additions</b>						
48		HV (\$1,000)	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810	\$ 2,935,810
49		LV (\$1,000)	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995	1,848,995
50		Total	\$ 4,784,805	\$ 4,784,805	\$ 4,784,805	\$ 4,784,805	\$ 4,784,805	\$ 4,784,805
51		<b>HV/LV Allocation % = Dec 31, 2014 Balance + Forecast Plant Additions</b>						
52		HV %	61.36%	61.36%	61.36%	61.36%	61.36%	61.36%
53		LV %	38.64%	38.64%	38.64%	38.64%	38.64%	38.64%
54		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
55								
56	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
57		High Voltage \$	\$ 365,168	\$ 503,731	\$ 1,173,332	\$ 218,461	\$ 209,001	\$ 1,519,127
58		Low Voltage \$	229,986	317,253	738,974	137,589	131,630	956,757
59		Total	\$ 595,154	\$ 820,984	\$ 1,912,306	\$ 356,050	\$ 340,631	\$ 2,475,884
60								

**San Diego Gas and Electric Company**  
**TO4 Cycle 3**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2015 - December 2016**

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		<b>SECTION 1:</b>			1
2		<b>Summary of Common, General and Electric Intangible Plant Forecast:</b>			2
3	A	Common Plant Additions (Facilities)	\$ 72,578,878	Facilities: Line 80	3
4	A	Common Plant Additions (Smart Meters)	3,049,474	Smart Meters IT: Line 3	4
5	A	Common Plant Additions (ITS)	208,781,405	ITS: Line 46	5
6	A	Common Plant Additions (Miscellaneous Non-ITS Telecom)	958,701	Budgets 14244 & 14245 - Jan'15 Plant Closure	6
7	B	General Plant Additions (South Bay Substation Relocation - primarily Communication Eqpt)	3,545,148	General Plant components of ET-related project	7
8	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication - primarily Communication Eqpt)	1,659,647	General Plant components of ET-related project	8
9	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild - primarily Communication Eqpt)	459,088	General Plant components of ET-related project	9
10	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	260,516	General Plant components of ET-related project	10
11	B	General Plant Additions (IV West Generator Interconnection - primarily Communication Eqpt)	92,046	General Plant components of ET-related project	11
12	B	General Plant Additions (Facilities)	6,903,200	Facilities: Line 96	12
13	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	2,227,478	SPP IT: Line 2	13
14	B	Electric Intangible Plant Additions (ITS)	811,000	ITS: Line 48	14
15	B	Electric Intangible Plant Additions (Advanced Technology Integration-ATI)	25,658,856	ATI: Line 13	15
16					16
17		<b>Total</b>	<b>\$ 326,985,437</b>	Sum Lines 3 thru 14	17
18					18
19		<b>SECTION 2:</b>			19
20	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	\$ 285,368,458	Sum Lines 3 to 6	20
21					21
22		Common Plant Allocation Factor (Common Allocation Ratio Method)	74.82%	Apr 2014 to Mar 2015 Common Alloc. Calc.	22
23					23
24		<b>Common Plant (Facilities, Smart Meters, ITS, Misc.) - Electric Only</b>	<b>\$ 213,512,678</b>	Line 20 x Line 22	24
25					25
26					26
27	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 15)</b>	<b>\$ 41,616,980</b>	Sum Lines 7 to 15	27
28					28
29					29
30	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 255,129,658</b>	Line 24 + Line 27	30
31					31
32		Transmission Salaries & Wages Ratio (Statement AI)	17.11%	Line 19 of Statement AI	32
33					33
34	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 43,652,685</b>	Line 30 x Line 32	34
35					35
36	E	<b>SECTION 3:</b>			36
37		<b>HV/LV Transmission Plant Balance @ Dec 31, 2014</b>			37
38		HV (\$1,000)	\$ 2,787,031	Vol. 2 W/P Tab HV-LV Alloc. Study; Page 1; Col C; Line 32	38
39		LV (\$1,000)	1,580,474	Vol. 2 W/P Tab HV-LV Alloc. Study; Page 1; Col B; Line 32	39
40		<b>Total</b>	<b>\$ 4,367,505</b>	Line 38 + Line 39	40
41					41
42		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>			42
43		HV (\$1,000)	\$ 148,779	Vol. 2 W/P; Summary of Wtd Trans. Plant Adds; Page 1; Line 1	43
44		LV (\$1,000)	268,521	Vol. 2 W/P; Summary of Wtd Trans. Plant Adds; Page 1; Line 1	44
45		<b>Total</b>	<b>\$ 417,300</b>	Line 43 + Line 44	45
46					46
47		<b>Total HV/LV @ Dec 31, 2014 Balance + Weighted Forecast Plant Additions</b>			47
48		HV (\$1,000)	\$ 2,935,810	Line 38 + Line 43	48
49		LV (\$1,000)	1,848,995	Line 39 + Line 44	49
50		<b>Total</b>	<b>\$ 4,784,805</b>	Line 48 + Line 49	50
51		<b>HV/LV Allocation % = Dec 31, 2014 Balance + Forecast Plant Additions</b>			51
52		HV %	61.36%	Line 48 / Line 50	52
53		LV %	38.64%	Line 49 / Line 50	53
54		<b>Total</b>	<b>100.00%</b>	Line 52 + Line 53	54
55					55
56	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>			56
57		High Voltage \$	\$ 26,783,951	Line 34 x Line 52	57
58		Low Voltage \$	16,868,734	Line 34 x Line 53	58
59		<b>Total</b>	<b>\$ 43,652,685</b>	Line 57 + Line 58	59
60					60

**San Diego Gas and Electric Company**  
**Summary of Common, General and Electric Intangible Forecast Plant Additions**  
**TO4 - Cycle 3**  
**January 2015 - December 2016**

**Notes:**

**SECTION 1** shows the forecast for common, general, and electric intangible plant that conforms to workpapers as indicated in the reference column.

**SECTION 2** segregates the costs in Section 1 into common that gets allocated between gas and electric, and general and electric miscellaneous intangible plant components. The combined total for all the common electric share, general, and electric miscellaneous intangible plant are allocated per transmission labor ratio. The overall transmission related common, general, and electric intangible total plant forecast is allocated between High and Low Voltage in Section 3.

**SECTION 3** reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2014 plus the weighted forecast transmission plant additions from January 2015 - December 2016. The ratios developed on Lines 52 and 53 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

### **Common and General Forecast Plant Additions (Facilities) Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

San Diego Gas and Electric Company  
Common and General Plant Additions (Facilities)  
January 2015 - December 2016

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
1	709	2009-000138	CP6 Carpet Replacement	Jan-15	\$ 535,638	\$ -	\$ -	\$ -	\$ -	\$ -
2	708	2011-000148	Metro Building C Package	Jan-15	14,631	-	-	-	-	-
3	709	2012-000136	Market Creek Branch Office Lobby	Jan-15	295,475	-	-	-	-	-
4	709	2012-000140	South Bay Branch Office	Jan-15	511,893	-	-	-	-	-
5	709	2013-001136	ESCO Office Remodel	Jan-15	198,434	-	-	-	-	-
6	14760	2013-001169	Kearny Offsite Warehouse	Jan-15	1,443,099	-	-	-	-	-
7	709	2013-001170	EDO Office Wellness	Jan-15	106,970	-	-	-	-	-
8	709	2014-000121	CP1-2 AV RM Upgrade	Jan-15	20,708	-	-	-	-	-
9	707	2012-000148	Ramona C&O Security Upgrade	Jan-15	259,264	-	-	-	-	-
10	708	2013-001175	Century Park Caté HVAC Upgrade	Feb-15	-	94,735	-	-	-	-
11	701	2014-000040	Rainbow Station Trailer Replacement	Feb-15	-	205,052	-	-	-	-
12	708	2014-000042	Rancho Bernardo Data Center New EPO	Feb-15	-	159,740	-	-	-	-
13	703	2014-000127	Northeastern C&O ADA Improvement	Feb-15	-	137,326	-	-	-	-
14	710	2019-001192	Kearny Master Plan Phase 1	Feb-15	-	261,257	-	-	-	-
15	708	2011-000124	Northeastern Package Unit Replacement	Feb-15	-	51,642	-	-	-	-
16	701	2011-000128	Ramona Building A&B Replacement	Feb-15	-	41,247	-	-	-	-
17	708	2013-001189	Mountain Empire HVAC Replacement	Feb-15	-	18,762	-	-	-	-
18	13746	2013-000048	Archibus Web Portal	Mar-15	-	-	1,633,168	-	-	-
19	705	2014-000044	Orange County C&O Pressure Washer	Mar-15	-	-	40,388	-	-	-
20	2782	2014-000113	Northeast UST Monitoring System	Mar-15	-	-	56,092	-	-	-
21	2782	2014-000114	Metro UST Monitoring System	Mar-15	-	-	50,659	-	-	-
22	2782	2014-000115	Eastern UST Monitoring System	Mar-15	-	-	51,478	-	-	-
23	701	2014-000125	OCCO Roof Replacement	Mar-15	-	-	230,059	-	-	-
24	703	2014-000023	OCCO ADA Improvement	Mar-15	-	-	252,408	-	-	-
25	701	2014-000080	Mt. Miguel Microwave	Mar-15	-	-	6,675	-	-	-
26	701	2014-000119	Northeastern C&O Building #1	Mar-15	-	-	591,695	-	-	-
27	701	2014-000122	Eastern DO Roof Replacement	Mar-15	-	-	12,032	-	-	-
28	14756	2009-000343	CP Site Improvements and Landscaping	Apr-15	-	-	-	5,645,482	-	-
29	14737	2014-000027	CP33 Executive Operations Performance Center	May-15	-	-	-	-	1,939,572	-
30	14758	2012-000173	RBDC CRAC Replacements - Phase 1	May-15	-	-	-	-	1,078,647	-
31	709	2015-000003	Century Park Building 3	May-15	-	-	-	-	255,353	-
32	14761	2011-000132	CP3, Floors 1 & 2 Tenant Improvements	Jul-15	-	-	-	-	-	-
33	14754	2012-000172	Mission Master Plan Phase 1A	Jul-15	-	-	-	-	-	-
34	703	2015-000001	CP 3 Fire Alarm Replacement	Jul-15	-	-	-	-	-	-
35	705	2014-000132	Lightwave Telepresence	Jul-15	-	-	-	-	-	-
36	708	2014-000062	Mt. Woodson Telecom Site HVAC Replacement	Aug-15	-	-	-	-	-	-
37	708	2014-000057	OCCO HVAC Replacement	Aug-15	-	-	-	-	-	-
38	708	2014-000055	San Clemente/Salvador Hill Telecom HVAC Replacement	Aug-15	-	-	-	-	-	-
39	701	2014-000081	Southbay DO Roof Improvement	Aug-15	-	-	-	-	-	-
40	707	2015-000008	CP 3-1 Security Improvement	Aug-15	-	-	-	-	-	-
41	15762	2016-000004	CP 3-5 Refresh	Aug-15	-	-	-	-	-	-
42	701	2014-000024	San Diego EIC Signage	Sep-15	-	-	-	-	-	-
43	708	2012-000110	Northcoast Generator Replacement	Oct-15	-	-	-	-	-	-
44	708	2014-000043	Mission Control HVAC Replacement	Oct-15	-	-	-	-	-	-
45	708	2012-000111	Northeast Generator Replacement	Oct-15	-	-	-	-	-	-

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Common and General Plant Additions (Facilities)  
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Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
46	701	2014-000129	Mt. Woodson Roof Replacement	Oct-15	-	-	-	-	-	-
47	708	2015-000023	Mission Control Non-HVAC Replacement	Oct-15	-	-	-	-	-	-
48	708	2011-000144	Market Creek BO Package Unit Replacement	Oct-15	-	-	-	-	-	-
49	2782	2013-000003	2015 Fleet Equipment SD&E Blanket	Dec-15	-	-	-	-	-	-
50	700	2013-000010	Substation Landscaping/Fencing Blanket 2015	Dec-15	-	-	-	-	-	-
51	15784	2013-001118	Mission Control Electric Service Switchgear Replacement	Dec-15	-	-	-	-	-	-
52	15765	2013-000188	Metro GODO Generator Replacement	Dec-15	-	-	-	-	-	-
53	708	2014-000134	Palomar Mtn Microwave HVAC Replacement	Dec-15	-	-	-	-	-	-
54	15763	2015-000005	CP Food Pavilion	Dec-15	-	-	-	-	-	-
55	709	2015-000010	GP3-1 Lobby and West Vestibule	Dec-15	-	-	-	-	-	-
56	707	2015-000063	CP Security Upgrade	Dec-15	-	-	-	-	-	-
57	701	2015-000091	CP Outdoor Conference Room Enhancements	Dec-15	-	-	-	-	-	-
58	703	2015-000106	2015 Environmental Blanket	Dec-15	-	-	-	-	-	-
59	710	2013-001193	Kearny Master Plan Phase 2	Jan-16	-	-	-	-	-	-
60	710	2015-000106	2015 Misc Real Estate Blanket	Jan-16	-	-	-	-	-	-
61	8735	2010-000165	RBDC UPS C & D Expansion	Sep-16	-	-	-	-	-	-
62	709	2012-000141	Eastern DO Lobby Refresh	Sep-16	-	-	-	-	-	-
63	13746	2013-000048	Archibus Land Services Module Installation	Sep-16	-	-	-	-	-	-
64	701	2014-000054	OCCO Transformer Racking Expansion	Sep-16	-	-	-	-	-	-
65	707	2015-000020	South Bay BO Security Improvements	Sep-16	-	-	-	-	-	-
66	707	2015-000021	Eastern Security Improvements	Sep-16	-	-	-	-	-	-
67	708	2015-000064	CP 3-3 Electrical Upgrades	Sep-16	-	-	-	-	-	-
68	710	2015-000096	Greencraidd II Tenant Improvements	Sep-16	-	-	-	-	-	-
69	709	2011-000004	CP6 Customer Call Center II	Dec-16	-	-	-	-	-	-
70	709	2013-000007	CP 1 Refresh	Dec-16	-	-	-	-	-	-
71	701	2014-000038	OCCO Crew Room Demo	Dec-16	-	-	-	-	-	-
72	710	2014-000039	Cabrillo Tenant Improvements	Dec-16	-	-	-	-	-	-
73	709	2015-000182	Environmental Lab Relocation	Dec-16	-	-	-	-	-	-
74	700	Program	Land	Monthly	-	-	-	-	-	-
75	701	Program	Misc. Structures and Improvements	Monthly	-	-	-	-	-	-
76	703	Program	Safety & Environmental	Monthly	-	-	-	-	-	-
77	705	Program	Misc Equipment	Monthly	-	-	-	-	-	-
78	707	Program	Security	Monthly	-	-	-	-	-	-
79	708	Program	Building Infrastructure	Monthly	-	-	-	-	-	-
80	<b>TOTAL COMMON PLANT - FACILITIES</b>				\$ 3,386,212	\$ 969,761	\$ 2,924,625	\$ 5,645,482	\$ 3,273,572	\$ -
81	8729	2014-000094	Metro EV Charging Station Installation	Mar-15	-	-	317,917	-	-	-
82	8729	2014-000091	Miramar Base EV Station Installation	Mar-15	-	-	231,768	-	-	-
83	705	2014-000092	Miramar EV Charging Station	Mar-15	-	-	86,925	-	-	-
84	705	2014-000093	Beach Cities C&O EV Charging Station	Mar-15	-	-	199,545	-	-	-
85	705	2014-000095	MSN Skills EV Charging Station	Mar-15	-	-	143,912	-	-	-
86	8729	2014-000096	Alpine Way EV Charging Station	Mar-15	-	-	121,780	-	-	-
87	8729	2014-000097	Northeast EV Charging Station Installation	Mar-15	-	-	213,836	-	-	-
88	8729	2014-000099	Ranoma EV Charging Station Installation	Mar-15	-	-	117,091	-	-	-
89	8729	2014-000100	OCCO EV Charging Station Installation	Mar-15	-	-	179,942	-	-	-
90	14759	2014-000022	CP Campus EV Charger Installation	May-15	-	-	-	1,318,396	-	-
91	8729	2014-000102	Mountain Empire EV Charging Station Installation	Oct-15	-	-	-	-	-	-
92	8729	2014-000101	RBDC EV Charging Station Installation	Oct-15	-	-	-	-	-	-
93	8729	2014-000105	Kearny EV Charging Station Installation	Oct-15	-	-	-	-	-	-
94	8729	2015-000016	CP Executive EV Chargers	Sep-16	-	-	-	-	-	-
95	8729	Program	Alternate Energy Systems	Monthly	-	-	-	-	-	-
96	<b>TOTAL GENERAL PLANT - FACILITIES</b>				\$ -	\$ -	\$ 1,621,717	\$ -	\$ 1,318,396	\$ -
97	<b>GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES</b>				\$ 3,386,212	\$ 969,761	\$ 4,546,342	\$ 5,645,482	\$ 4,591,969	\$ -



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Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	709	2009-000138	CP6 Carpet Replacement	Jan-15	\$			\$		\$
2	708	2011-000146	Metro Building C Package	Jan-15						
3	709	2012-000136	Market Creek Branch Office Lobby	Jan-15						
4	709	2012-000140	South Bay Branch Office	Jan-15						
5	709	2013-001136	ESCO Office Renodel	Jan-15						
6	14760	2013-001159	Kearny Office Warehouse	Jan-15						
7	709	2013-001170	EDO Office Wellness	Jan-15						
8	709	2014-000121	CP1-2 AV RM Upgrade	Jan-15						
9	707	2013-000148	Ramona C&O Security Upgrade	Jan-15						
10	706	2013-000175	Century Park Caf6 HVAC Upgrade	Feb-15						
11	701	2014-000040	Rainbow Station Trailer Replacement	Feb-15						
12	708	2014-000042	Rancho Bernardo Data Center New EPO	Feb-15						
13	703	2014-000127	Northeastern C&O ADA Improvement	Feb-15						
14	710	2013-001192	Kearny Master Plan Phase 1	Feb-15						
15	708	2011-000124	Northeastern Package Unit Replacement	Feb-15						
16	701	2011-000128	Ramona Building A&B Replacement	Feb-15						
17	708	2013-001189	Mountain Empire HVAC Replacement	Feb-15						
18	13746	2013-000048	Archibus Web Portal	Mar-15						
19	705	2014-000044	Orange County C&O Pressure Washer	Mar-15						
20	2782	2014-000113	Northeast UST Monitoring System	Mar-15						
21	2782	2014-000114	Metro UST Monitoring System	Mar-15						
22	2782	2014-000115	Eastern UST Monitoring System	Mar-15						
23	701	2011-000125	OCCO Roof Replacement	Mar-15						
24	703	2014-000023	OCCO ADA Improvement	Mar-15						
25	701	2014-000080	Mt Miquel Microwave	Mar-15						
26	701	2014-000119	Northeastern C&O Building #1	Mar-15						
27	701	2014-000122	Eastern DO Roof Replacement	Mar-15						
28	14756	2009-000343	CP Site Improvements and Landscaping	Apr-15						
29	14757	2014-000027	CP33 Executive Operations Performance Center	May-15						
30	14758	2012-000173	RBDC CRAC Replacements - Phase 1	May-15						
31	709	2015-000003	Century Park Building 3	May-15						
32	14761	2011-000132	CP3, Floors 1 & 2 Tenant Improvements	Jul-15	7,711,974					
33	14764	2012-000172	Mission Master Plan Phase 1A	Jul-15	31,270					
34	703	2015-000001	CP 3 Fire Alarm Replacement	Jul-15	171,237					
35	705	2014-000132	Lighthouse Telepresence	Jul-15	17,735					
36	708	2014-000062	Mt. Woodson Telecom Site HVAC Replacement	Aug-15		13,038				
37	708	2014-000057	OCCO HVAC Replacement	Aug-15		54,936				
38	708	2014-000055	San Clemente/Salvador Hill Telecom HVAC Replacement	Aug-15		132,253				
39	701	2014-000081	Southbay DO Roof Improvement	Aug-15		574,284				
40	707	2015-000008	CP 3-1 Security Improvement	Aug-15		2,927,812				
41	15762	2015-000004	CP 3-3 refresh	Aug-15						
42	701	2014-000024	San Diego EIC Signage	Sep-15			44,682			
43	708	2012-000110	Northcoast Generator Replacement	Oct-15				176,879		
44	708	2014-000043	Mission Control HVAC Replacement	Oct-15				278,444		
45	708	2012-000111	Northeast Generator Replacement	Oct-15				352,149		

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Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
46	701	2014-000129	Mt Woodson Roof Replacement	Oct-15	-	-	-	91,613	-	-
47	708	2015-000023	Mission Control Non-HVAC Replacement	Oct-15	-	-	-	404,673	-	-
48	706	2011-000144	Market Creek BO Package Unit Replacement	Oct-15	-	-	-	79,619	-	-
49	2782	2013-000003	2015 Fleet Equipment, SDG&E Blanket	Dec-15	-	-	-	-	-	791,075
50	700	2013-000010	Substation Landscaping/Fencing Blanket 2015	Dec-15	-	-	-	-	-	312,918
51	15764	2013-001118	Mission Control Electric Service Switchboard Replacement	Dec-15	-	-	-	-	-	1,302,849
52	15765	2013-001188	Metro GODO Generator Replacement	Dec-15	-	-	-	-	-	1,153,195
53	706	2014-000134	Palomar Min Microwave HVAC Replacement	Dec-15	-	-	-	-	-	56,445
54	15763	2015-000005	CP Food Pavilion	Dec-15	-	-	-	-	-	1,595,753
55	709	2015-000010	GP3-1 Lobby and West Vestibule	Dec-15	-	-	-	-	-	772,125
56	707	2015-000068	CP Security Upgrade	Dec-15	-	-	-	-	-	212,645
57	701	2015-000091	CP Outdoor Conference Room Enhancements	Dec-15	-	-	-	-	-	106,500
58	703	2015-000105	2015 Environmental Blanket	Dec-15	-	-	-	-	-	53,250
59	710	2013-001193	Kearny Master Plan Phase 2	Jan-16	-	-	-	-	-	-
60	710	2015-000106	2015 Misc Real Estate Blanket	Jan-16	-	-	-	-	-	-
61	8735	2010-000165	RBDC UPS C & D Expansion	Sep-16	-	-	-	-	-	-
62	709	2012-000141	Eastern DO Lobby Refresh	Sep-16	-	-	-	-	-	-
63	13746	2013-000048	Archibus Land Services Module Installation	Sep-16	-	-	-	-	-	-
64	701	2014-000054	OCDO Transformer Racking Expansion	Sep-16	-	-	-	-	-	-
65	707	2015-000020	South Bay BO Security Improvements	Sep-16	-	-	-	-	-	-
66	707	2015-000021	Eastern Security Improvements	Sep-16	-	-	-	-	-	-
67	708	2015-000064	CP-3 Electrical Upgrades	Sep-16	-	-	-	-	-	-
68	710	2015-000096	Greencraid II Tenant Improvements	Sep-16	-	-	-	-	-	-
69	709	2011-000004	CP6 Customer Call Center TI	Dec-16	-	-	-	-	-	-
70	709	2013-000007	CP 1 Refresh	Dec-16	-	-	-	-	-	-
71	701	2014-000038	OCDO Crew Room Demo	Dec-16	-	-	-	-	-	772,125
72	710	2014-000039	Cabrillo Tenant Improvements	Dec-16	-	-	-	-	-	-
73	709	2015-000182	Environmental Lab Relocation	Dec-16	-	-	-	-	-	-
74	700	Program	Land	Monthly	-	-	-	-	-	-
75	701	Program	Misc. Structures and Improvements	Monthly	-	-	-	-	-	-
76	703	Program	Safety & Environmental	Monthly	-	-	-	-	-	-
77	705	Program	Misc Equipment	Monthly	-	-	-	-	-	-
78	707	Program	Security	Monthly	-	-	-	-	-	-
79	708	Program	Building Infrastructure	Monthly	-	-	-	-	-	-
80	TOTAL COMMON PLANT - FACILITIES				\$ 7,932,218	\$ 3,674,021	\$ 44,682	\$ 1,383,377	\$ -	\$ 6,356,756
81	8729	2014-000094	Metro EV Charging Station Installation	Mar-15	-	-	-	-	-	-
82	8729	2014-000091	Miramar Base EV Station Installation	Mar-15	-	-	-	-	-	-
83	705	2014-000092	Miramar EV Charging Station	Mar-15	-	-	-	-	-	-
84	705	2014-000093	Beach Cities C&O EV Charging Station	Mar-15	-	-	-	-	-	-
85	705	2014-000095	IMSN Skills EV Charging Station	Mar-15	-	-	-	-	-	-
86	8729	2014-000096	Alpine Way EV Charging Station	Mar-15	-	-	-	-	-	-
87	8729	2014-000097	Northeast EV Charging Station Installation	Mar-15	-	-	-	-	-	-
88	8729	2014-000099	Ranoma EV Charging Station Installation	Mar-15	-	-	-	-	-	-
89	8729	2014-000100	OCDO EV Charging Station Installation	Mar-15	-	-	-	-	-	-
90	14759	2014-000022	CP Campus EV Charger Installation	May-15	-	-	-	-	-	-
91	8729	2014-000102	Mountain Empire EV Charging Station Installation	Oct-15	-	-	-	82,550	-	-
92	8729	2014-000101	RBDC EV Charging Station Installation	Oct-15	-	-	-	125,105	-	-
93	8729	2014-000105	Kearny EV Charging Station Installation	Oct-15	-	-	-	119,181	-	-
94	8729	2015-000016	CP Executive EV Chargers	Sep-16	-	-	-	-	-	-
95	8729	Program	Alternate Energy Systems	Monthly	-	-	-	-	-	-
96	TOTAL GENERAL PLANT - FACILITIES				\$ -	\$ -	\$ -	\$ 326,836	\$ -	\$ -
97	GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES				\$ 7,932,218	\$ 3,674,021	\$ 44,682	\$ 1,710,213	\$ -	\$ 6,356,756

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Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
1	709	2009-000138	CP6 Carpet Replacement	Jan-15	\$					
2	708	2011-000146	Meiro Building C Package	Jan-15						
3	709	2012-000136	Market Creek Branch Office Lobby	Jan-15						
4	709	2012-000140	South Bay Branch Office	Jan-15						
5	709	2013-001136	ESCO Office Remodel	Jan-15						
6	14760	2013-001189	Kearny Onsite Warehouse	Jan-15						
7	709	2013-001170	EDO Office Wellness	Jan-15						
8	709	2014-000121	CP1-2 AV RM Upgrade	Jan-15						
9	707	2012-000148	Ramona C&O Security Upgrade	Jan-15						
10	708	2013-001175	Century Park Café HVAC Upgrade	Feb-15						
11	701	2014-000040	Rainbow Station Trailer Replacement	Feb-15						
12	708	2014-000042	Rancho Bernardo Data Center New EPO	Feb-15						
13	703	2014-000127	Northeastern C&O ADA Improvement	Feb-15						
14	710	2013-001192	Kearny Master Plan Phase 1	Feb-15						
15	708	2011-000124	Northeastern Package Unit Replacement	Feb-15						
16	701	2011-000128	Ramona Building A&B Replacement	Feb-15						
17	708	2013-001189	Mountain Empire HVAC Replacement	Feb-15						
18	13746	2013-000048	Archibus Web Portal	Mar-15						
19	705	2014-000044	Orange County C&O Pressure Washer	Mar-15						
20	2782	2014-000113	Northeast UST Monitoring System	Mar-15						
21	2782	2014-000114	Meiro UST Monitoring System	Mar-15						
22	2782	2014-000115	Eastern UST Monitoring System	Mar-15						
23	701	2011-000125	OCGO Roof Replacement	Mar-15						
24	703	2014-000023	OCGO ADA Improvement	Mar-15						
25	701	2014-000080	Mt Miguel Microwave	Mar-15						
26	701	2014-000119	Northeastern C&O Building #1	Mar-15						
27	701	2014-000122	Eastern DO Roof Replacement	Mar-15						
28	14756	2009-000343	CP Site Improvements and Landscaping	Apr-15						
29	14757	2014-000027	CP33 Executive Operations Performance Center	May-15						
30	14758	2012-000173	RBDC CRAC Replacements - Phase 1	May-15						
31	709	2015-000003	Century Park Building 3	Jul-15						
32	14761	2011-000132	CP3, Floors 1 & 2 Tenant Improvements	Jul-15						
33	14754	2012-000172	Mission Master Plan Phase 1A	Jul-15						
34	703	2015-000001	CP 3 Fire Alarm Replacement	Jul-15						
35	705	2014-000132	Lightwave Telepresence	Jul-15						
36	708	2014-000062	Mt. Woodson Telecom Site HVAC Replacement	Aug-15						
37	706	2014-000057	OCGO HVAC Replacement	Aug-15						
38	706	2014-000055	San Clemente/Salvador Hill Telecom HVAC Replacement	Aug-15						
39	701	2014-000081	Southbay DO Roof Improvement	Aug-15						
40	707	2015-000008	CP 3-1 Security Improvement	Aug-15						
41	15762	2015-000004	CP 3-3 refresh	Aug-15						
42	701	2014-000024	San Diego EIC Signage	Sep-15						
43	708	2012-000110	Northcoast Generator Replacement	Oct-15						
44	708	2014-000043	Mission Control HVAC Replacement	Oct-15						
45	708	2012-000111	Northeast Generator Replacement	Oct-15						

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Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
46	701	2014-000129	Mt Woodson Roof Replacement	Oct-15	-	-	-	-	-	-
47	708	2015-000023	Mission Control Non-HVAC Replacement	Oct-15	-	-	-	-	-	-
48	708	2011-000144	Market Creek BO Package Unit Replacement	Oct-15	-	-	-	-	-	-
49	2782	2013-000003	2013 Fleet Equipment SDG&E Blanket	Dec-15	-	-	-	-	-	-
50	700	2013-000010	Substation Landscaping/Fencing Blanket 2015	Dec-15	-	-	-	-	-	-
51	15764	2013-001118	Mission Control Electric Service Switchboard Replacement	Dec-15	-	-	-	-	-	-
52	15765	2013-001188	Metro GODO Generator Replacement	Dec-15	-	-	-	-	-	-
53	708	2014-000134	Palomar Mtn Microwave HVAC Replacement	Dec-15	-	-	-	-	-	-
54	15763	2015-000005	CP Food Pavilion	Dec-15	-	-	-	-	-	-
55	709	2015-000010	CP3-1 Lobby and West Vestibule	Dec-15	-	-	-	-	-	-
56	707	2015-000063	CP Security Upgrade	Dec-15	-	-	-	-	-	-
57	701	2015-000091	CP Outdoor Conference Room Enhancements	Dec-15	-	-	-	-	-	-
58	703	2015-000105	2015 Environmental Blanket	Dec-15	-	-	-	-	-	-
59	710	2013-001193	Kearny Master Plan Phase 2	Jan-16	2,065,000	-	-	-	-	-
60	710	2015-000106	2015 Misc Real Estate Blanket	Jan-16	2,065,000	-	-	-	-	-
61	8735	2010-000165	RBDC UPS C & D Expansion	Sep-16	-	-	-	-	-	-
62	709	2012-000141	Eastern DO Lobby Refresh	Sep-16	-	-	-	-	-	-
63	13746	2013-000048	Archibus Land Services Module Installation	Sep-16	-	-	-	-	-	-
64	701	2014-000054	OCGO Transformer Racking Expansion	Sep-16	-	-	-	-	-	-
65	707	2015-000020	South Bay BO Security Improvements	Sep-16	-	-	-	-	-	-
66	707	2015-000021	Eastern Security Improvements	Sep-16	-	-	-	-	-	-
67	708	2015-000054	CP 3-3 Electrical Upgrades	Sep-16	-	-	-	-	-	-
68	710	2015-000096	Greenraig II Tenant Improvements	Sep-16	-	-	-	-	-	-
69	709	2011-000004	CP6 Customer Call Center II	Dec-16	-	-	-	-	-	-
70	709	2013-000007	CP 1 Refresh	Dec-16	-	-	-	-	-	-
71	701	2014-000038	OCGO Crew Room Demo	Dec-16	-	-	-	-	-	-
72	710	2014-000039	Cabrillo Tenant Improvements	Dec-16	-	-	-	-	-	-
73	709	2015-000182	Environmental Lab Relocation	Dec-16	-	-	-	-	-	-
74	700	Program	Land	Monthly	-	-	-	3,000	7,500	12,000
75	701	Program	Misc. Structures and Improvements	Monthly	-	-	-	27,500	68,750	110,000
76	703	Program	Safety & Environmental	Monthly	-	-	-	10,000	25,000	40,000
77	705	Program	Misc Equipment	Monthly	-	-	-	6,000	15,000	24,000
78	707	Program	Security	Monthly	-	-	-	4,000	10,000	16,000
79	708	Program	Building Infrastructure	Monthly	-	-	-	37,500	93,750	150,000
80	<b>TOTAL COMMON PLANT - FACILITIES</b>									
					\$ 4,130,000	\$	\$	\$ 88,000	\$ 220,000	\$ 352,000
81	8729	2014-000094	Metro EV Charging Station Installation	Mar-15	-	-	-	-	-	-
82	8729	2014-000091	Miramar Base EV Station Installation	Mar-15	-	-	-	-	-	-
83	705	2014-000082	Miramar EV Charging Station	Mar-15	-	-	-	-	-	-
84	705	2014-000083	Beach Cities C&O EV Charging Station	Mar-15	-	-	-	-	-	-
85	705	2014-000095	MSN Skills EV Charging Station	Mar-15	-	-	-	-	-	-
86	8729	2014-000096	Alpine Way EV Charging Station	Mar-15	-	-	-	-	-	-
87	8729	2014-000097	Northeast EV Charging Station Installation	Mar-15	-	-	-	-	-	-
88	8729	2014-000099	Ramona EV Charging Station Installation	Mar-15	-	-	-	-	-	-
89	8729	2014-000100	OCGO EV Charging Station Installation	Mar-15	-	-	-	-	-	-
90	14759	2014-000022	CP Campus EV Charger Installation	May-15	-	-	-	-	-	-
91	8729	2014-000102	Mountain Empire EV Charging Station Installation	Oct-15	-	-	-	-	-	-
92	8729	2014-000101	RBDC EV Charging Station Installation	Oct-15	-	-	-	-	-	-
93	8729	2014-000105	Kearny EV Charging Station Installation	Oct-15	-	-	-	-	-	-
94	8729	2015-000016	CP Executive EV Chargers	Sep-16	-	-	-	-	-	-
95	8729	Program	Alternate Energy Systems	Monthly	-	-	-	26,200	65,500	104,800
96	<b>TOTAL GENERAL PLANT - FACILITIES</b>									
					\$	\$	\$	\$ 26,200	\$ 65,500	\$ 104,800
97	<b>GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES</b>									
					\$ 4,130,000	\$	\$	\$ 114,200	\$ 285,500	\$ 456,800

San Diego Gas and Electric Company  
Common and General Plant Additions (Facilities)  
January 2015 - December 2016

Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
1	709	2009-000138	CPB Carpet Replacement	Jan-15	\$	\$	\$	\$	\$	\$	535,838	1
2	708	2011-000146	Metro Building C Package	Jan-15	-	-	-	-	-	-	14,531	2
3	709	2012-000136	Market Creek Branch Office Lobby	Jan-15	-	-	-	-	-	-	295,475	3
4	709	2012-000140	South Bay Branch Office	Jan-15	-	-	-	-	-	-	511,933	4
5	709	2013-001136	ESCO Office Remodel	Jan-15	-	-	-	-	-	-	198,434	5
6	14760	2013-001159	Kearny Office Warehouse	Jan-15	-	-	-	-	-	-	1,443,039	6
7	709	2013-001170	EDO Office Wellness	Jan-15	-	-	-	-	-	-	109,970	7
8	709	2014-000121	CPT-2 AV RM Upgrade	Jan-15	-	-	-	-	-	-	20,708	8
9	707	2012-000148	Ramona C&O Security Upgrade	Jan-15	-	-	-	-	-	-	259,264	9
10	708	2013-001175	Century Park Caf� HVAC Upgrade	Feb-15	-	-	-	-	-	-	94,735	10
11	701	2014-000040	Rainbow Station Trailer Replacement	Feb-15	-	-	-	-	-	-	205,052	11
12	708	2014-000042	Rancho Bernardo Data Center New EPO	Feb-15	-	-	-	-	-	-	159,740	12
13	703	2014-000127	Northeastern C&O ADA Improvement	Feb-15	-	-	-	-	-	-	137,326	13
14	710	2013-001192	Kearny Master Plan Phase 1	Feb-15	-	-	-	-	-	-	261,257	14
15	708	2011-000124	Northeastern Package Unit Replacement	Feb-15	-	-	-	-	-	-	51,642	15
16	701	2011-000128	Ramona Building A&B Replacement	Feb-15	-	-	-	-	-	-	41,247	16
17	708	2013-001189	Mountain Empire HVAC Replacement	Feb-15	-	-	-	-	-	-	18,762	17
18	13748	2013-000048	Archibus Web Portal	Mar-15	-	-	-	-	-	-	1,633,168	18
19	705	2014-000044	Orange County C&O Pressure Washer	Mar-15	-	-	-	-	-	-	40,358	19
20	2782	2014-000113	Northeastern UST Monitoring System	Mar-15	-	-	-	-	-	-	56,092	20
21	2782	2014-000114	Metro UST Monitoring System	Mar-15	-	-	-	-	-	-	50,659	21
22	2782	2014-000115	Eastern UST Monitoring System	Mar-15	-	-	-	-	-	-	51,478	22
23	701	2011-000125	OCCO Roof Replacement	Mar-15	-	-	-	-	-	-	230,059	23
24	703	2014-000023	OCCO ADA Improvement	Mar-15	-	-	-	-	-	-	252,408	24
25	701	2014-000080	Mt Miguel Microwave	Mar-15	-	-	-	-	-	-	6,675	25
26	701	2014-000119	Northeastern C&O Building #1	Mar-15	-	-	-	-	-	-	591,695	26
27	701	2014-000122	Eastern DO Roof Replacement	Mar-15	-	-	-	-	-	-	12,032	27
28	14756	2009-000343	CP Site Improvements and Landscaping	Apr-15	-	-	-	-	-	-	5,645,482	28
29	14757	2014-000027	CP3 Executive Operations Performance Center	May-15	-	-	-	-	-	-	1,939,572	29
30	14758	2012-000173	RBDC GRAC Replacements - Phase 1	May-15	-	-	-	-	-	-	1,078,847	30
31	709	2015-000003	Century Park Building 3	May-15	-	-	-	-	-	-	255,353	31
32	14761	2011-000132	CP3, Floors 1 & 2 Tenant Improvements	Jul-15	-	-	-	-	-	-	7,711,974	32
33	14754	2012-000172	Mission Master Plan Phase 1A	Jul-15	-	-	-	-	-	-	31,270	33
34	703	2015-000001	CP 3 Fire Alarm Replacement	Jul-15	-	-	-	-	-	-	171,237	34
35	705	2014-000132	Lighthouse Telepresence	Jul-15	-	-	-	-	-	-	17,735	35
36	708	2014-000062	Mt. Woodson Telecom Site HVAC Replacement	Aug-15	-	-	-	-	-	-	13,038	36
37	708	2014-000057	OCCO HVAC Replacement	Aug-15	-	-	-	-	-	-	31,698	37
38	708	2014-000055	San Clemente/Salvador Hill Telecom HVAC Replacement	Aug-15	-	-	-	-	-	-	54,936	38
39	701	2014-000081	Southbay DO Roof Improvement	Aug-15	-	-	-	-	-	-	132,253	39
40	707	2015-000008	CP 3-1 Security Improvement	Aug-15	-	-	-	-	-	-	514,284	40
41	15762	2015-000004	CP 3-3 Refresh	Aug-15	-	-	-	-	-	-	2,927,812	41
42	701	2014-000024	San Diego EIC Signage	Sep-15	-	-	-	-	-	-	44,682	42
43	708	2012-000110	Northcoast Generator Replacement	Oct-15	-	-	-	-	-	-	176,879	43
44	708	2014-000043	Mission Control HVAC Replacement	Oct-15	-	-	-	-	-	-	278,444	44
45	708	2012-000111	Northeast Generator Replacement	Oct-15	-	-	-	-	-	-	352,149	45

San Diego Gas and Electric Company  
Common and General Plant Additions (Facilities)  
January 2015 - December 2016

Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
46	701	2014-000129	Mt Woodson Roof Replacement	Oct-15	-	-	-	-	-	-	91,613	46
47	708	2015-000023	Mission Control Non-HVAC Replacement	Oct-15	-	-	-	-	-	-	404,673	47
48	708	2011-000144	Market Creek BO Package Unit Replacement	Oct-15	-	-	-	-	-	-	79,619	48
49	2782	2013-000003	2015 Fleet Equipment SDG&E Blanket	Dec-15	-	-	-	-	-	-	791,075	49
50	700	2013-000010	Substation Landscaping/Fencing Blanket 2015	Dec-15	-	-	-	-	-	-	312,918	50
51	15784	2013-001118	Mission Control Electric Service Switchboard Replacement	Dec-15	-	-	-	-	-	-	1,302,849	51
52	15765	2013-001188	Metro GODO Generator Replacement	Dec-15	-	-	-	-	-	-	1,153,195	52
53	708	2014-000134	Palomar Mtn Microwave HVAC Replacement	Dec-15	-	-	-	-	-	-	56,445	53
54	15763	2015-000005	CP Food Pavilion	Dec-15	-	-	-	-	-	-	1,595,753	54
55	709	2015-000010	CP3-1 Lobby and West Vestibule	Dec-15	-	-	-	-	-	-	772,125	55
56	707	2015-000063	CP Security Upgrade	Dec-15	-	-	-	-	-	-	212,645	56
57	701	2015-000091	CP Outdoor Conference Room Enhancements	Dec-15	-	-	-	-	-	-	106,500	57
58	703	2015-000105	2015 Environmental Blanket	Dec-15	-	-	-	-	-	-	53,250	58
59	710	2013-001193	Kearny Master Plan Phase 2	Jan-16	-	-	-	-	-	-	2,065,000	59
60	710	2015-000106	2015 Misc Real Estate Blanket	Jan-16	-	-	-	-	-	-	2,065,000	60
61	8735	2010-000165	RBDC UPS C & D Expansion	Sep-16	-	-	2,183,250	-	-	-	2,183,250	61
62	709	2012-000141	Eastern DO Lobby Refresh	Sep-16	-	-	506,594	-	-	-	506,594	62
63	13746	2013-000048	Archibus Land Services Module Installation	Sep-16	-	-	2,025,920	-	-	-	2,025,920	63
64	701	2014-000054	OCCO Transformer Racking Expansion	Sep-16	-	-	516,250	-	-	-	516,250	64
65	707	2015-000020	South Bay BO Security Improvements	Sep-16	-	-	756,468	-	-	-	756,468	65
66	707	2015-000021	Eastern Security Improvements	Sep-16	-	-	756,440	-	-	-	756,440	66
67	708	2015-000064	CP 3-3 Electrical Upgrades	Sep-16	-	-	516,250	-	-	-	516,250	67
68	710	2015-000096	Greenraja II Tenant Improvements	Sep-16	-	-	3,266,250	-	-	-	3,266,250	68
69	709	2011-000004	CP8 Customer Call Center TI	Dec-16	-	-	-	-	-	1,650,750	1,650,750	69
70	709	2013-000007	CP 1 Refresh	Dec-16	-	-	-	-	-	2,130,000	2,130,000	70
71	701	2014-000038	OCCO Crew Room Demo	Dec-16	-	-	-	-	-	750,000	750,000	71
72	710	2014-000039	Cabrillo Tenant Improvements	Dec-16	-	-	-	-	-	7,500,000	7,500,000	72
73	709	2015-000182	Environmental Lab Relocation	Dec-16	-	-	-	-	-	1,600,000	1,600,000	73
74	700	Program	Land	Dec-16	19,500	19,500	28,500	30,000	60,000	-	1,800,000	74
75	701	Program	Misc. Structures and Improvements	Monthly	178,750	178,750	261,250	275,000	550,000	1,100,000	300,000	75
76	703	Program	Safety & Environmental	Monthly	65,000	65,000	95,000	100,000	200,000	400,000	2,750,000	76
77	705	Program	Misc Equipment	Monthly	39,000	39,000	57,000	60,000	120,000	240,000	1,000,000	77
78	707	Program	Security	Monthly	26,000	26,000	38,000	40,000	80,000	160,000	400,000	78
79	708	Program	Building Infrastructure	Monthly	243,750	243,750	358,250	375,000	750,000	1,500,000	3,750,000	79
80	TOTAL COMMON PLANT - FACILITIES				\$ 572,000	\$ 572,000	\$ 11,363,422	\$ 880,000	\$ 1,760,000	\$ 17,050,750	\$ 72,578,878	80
81	8729	2014-000094	Metro EV Charging Station Installation	Mar-15	-	-	-	-	-	-	317,917	81
82	8729	2014-000091	Miramar Base EV Station Installation	Mar-15	-	-	-	-	-	-	231,768	82
83	705	2014-000092	Miramar EV Charging Station	Mar-15	-	-	-	-	-	-	96,925	83
84	705	2014-000093	Beach Cities C&O EV Charging Station	Mar-15	-	-	-	-	-	-	198,545	84
85	705	2014-000095	MSN Skills EV Charging Station	Mar-15	-	-	-	-	-	-	143,912	85
86	8729	2014-000096	Alpine Way EV Charging Station	Mar-15	-	-	-	-	-	-	121,780	86
87	8729	2014-000097	Northeast EV Charging Station Installation	Mar-15	-	-	-	-	-	-	213,836	87
88	8729	2014-000099	Ranona EV Charging Station Installation	Mar-15	-	-	-	-	-	-	117,091	88
89	8729	2014-000100	OCCO EV Charging Station Installation	Mar-15	-	-	-	-	-	-	179,942	89
90	14759	2014-000102	CP Campus EV Charger Installation	May-15	-	-	-	-	-	-	1,318,396	90
91	8729	2014-000101	Mountain Empire EV Charging Station Installation	Oct-15	-	-	-	-	-	-	82,550	91
92	8729	2014-000101	RBDC EV Charging Station Installation	Oct-15	-	-	-	-	-	-	125,105	92
93	8729	2014-000105	Kearny EV Charging Station Installation	Oct-15	-	-	-	-	-	-	119,181	93
94	8729	2015-000016	CP Executive EV Chargers	Sep-16	170,300	170,300	1,018,250	262,000	524,000	1,048,000	1,016,250	94
95	8729	Program	Alternate Energy Systems	Monthly	170,300	170,300	248,900	262,000	524,000	1,048,000	2,620,000	95
96	TOTAL GENERAL PLANT - FACILITIES				\$ 742,300	\$ 742,300	\$ 1,265,150	\$ 262,000	\$ 524,000	\$ 1,048,000	\$ 6,903,200	96
97	GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES				\$ 742,300	\$ 742,300	\$ 12,628,572	\$ 1,142,000	\$ 2,284,000	\$ 18,098,750	\$ 79,482,077	97

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

### **Smart Meters IT Forecast Plant Additions Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

San Diego Gas and Electric Company  
 Smart Meters IT Additions  
 January 2015 - December 2016

Line No	Smart Meters IT Plant Additions	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	Software	Jan-15	\$ 2,480,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Communications	Monthly	20,954	30,674	5,290	13,391	4,500	2,430	7,651	319,838	(310)	109,401	39,426	15,563
3	<b>TOTAL SMART METERS - IT COMMON</b>		<b>\$ 2,501,621</b>	<b>\$ 30,674</b>	<b>\$ 5,290</b>	<b>\$ 13,391</b>	<b>\$ 4,500</b>	<b>\$ 2,430</b>	<b>\$ 7,651</b>	<b>\$ 319,838</b>	<b>\$ (310)</b>	<b>\$ 109,401</b>	<b>\$ 39,426</b>	<b>\$ 15,563</b>



San Diego Gas and Electric Company  
 Smart Meters IT Additions  
 January 2015 - December 2016

Line No	Smart Meters IT Plant Additions	In Service Date	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
1	Software	Jan-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,667	1
2	Communications	Monthly	-	-	-	-	-	-	-	-	-	-	-	-	568,807	2
3	<b>TOTAL SMART METERS - IT COMMON</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 3,049,474</b>	3

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

### **Advanced Technology Integration (ATI) Electric Intangible Forecast Plant Additions Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

San Diego Gas and Electric Company  
Advanced Technology Integration Electric Miscellaneous Intangible Plant Additions  
January 2015 - December 2016

Line No	Budget Code	Project Name	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15
1	10271	LPCN-SOFTWARE	Mar-15	\$ -	\$ -	\$ 518,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	13857	ADMS PH I/IT SMART GRID	Apr-15; Oct-15	-	-	-	5,349,649	-	-	-	-	-
3	14860	SG ANOMALY DETECTION	May-15	-	-	-	-	888,957	-	-	-	-
4	14862	CUSTOMER ENERGY NETWORK (CEN) PROJ	Jun-15; Jan-16	-	-	-	-	-	1,288,193	-	-	-
5	14858	SUBSTATION ADVANCED ANALYTICS	Aug-15	-	-	-	-	-	-	-	849,106	-
6	14859	SMART GRID ANALYTICS	Nov-15	-	-	-	-	-	-	-	-	-
7	15868	SG ANOMALY DETECTION PHASE 2	Nov-15	-	-	-	-	-	-	-	-	-
8	14864	DIST. INTERCONNECT. INFO SYS (DIIS) PH 3	Dec-15; Jan-16; Apr-16	-	-	-	-	-	-	-	-	-
9	14865	SUBSTATION ANALYTICS RELIABILITY MODEL	Jan-16	-	-	-	-	-	-	-	-	-
10	13256	DERMS/MICROGRID CONTROLLER	Feb-16; Aug-16	-	-	-	-	-	-	-	-	-
11	14861	DEMAND RESPONSE MGMT SYSTEM (DRMS)	Mar-16	-	-	-	-	-	-	-	-	-
12	15869	SMART GRID ENDPPOINT PROTECTION	Oct-16	-	-	-	-	-	-	-	-	-
13		TOTAL ATI - ELECTRIC SOFTWARE PLANT ADDITIONS		\$ -	\$ -	\$ 518,943	\$ 5,349,649	\$ 888,957	\$ 1,288,193	\$ -	\$ 849,106	\$ -

San Diego Gas and Electric Company  
Advanced Technology Integration Electric Miscellaneous Intangible Plant Additions  
January 2015 - December 2016

Line No	Budget Code	Project Name	In Service Date	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
1	10271	LPCN-SOFTWARE	Mar-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	13857	ADMS PH I/HT SMART GRID	Apr-15; Oct-15	1,870,045	-	-	-	-	-	-	-
3	14860	SG ANOMALY DETECTION	May-15	-	-	-	-	-	-	-	-
4	14862	CUSTOMER ENERGY NETWORK (CEN) PROJ	Jun-15; Jan-16	-	-	-	445,424	-	-	-	-
5	14858	SUBSTATION ADVANCED ANALYTICS	Aug-15	-	-	-	-	-	-	-	-
6	14859	SMART GRID ANALYTICS	Nov-15	-	1,365,308	-	-	-	-	-	-
7	15868	SG ANOMALY DETECTION PHASE 2	Nov-15	-	1,184,631	-	-	-	-	-	-
8	14864	DIST. INTERCONNECT. INFO SYS (DIIS) PH 3	Dec-15; Jan-16; Apr-16	-	-	320,000	223,827	-	-	500,000	-
9	14865	SUBSTATION ANALYTICS RELIABILITY MODEL	Jan-16	-	-	-	500,000	-	-	-	-
10	13256	DERMS/MICROGRID CONTROLLER	Feb-16; Aug-16	-	-	-	-	1,848,469	-	-	-
11	14861	DEMAND RESPONSE MGMT SYSTEM (DRMS)	Mar-16	-	-	-	-	-	3,145,776	-	-
12	15869	SMART GRID ENDPOINT PROTECTION	Oct-16	-	-	-	-	-	-	-	-
13		TOTAL ATI - ELECTRIC SOFTWARE PLANT ADDITIONS		\$ 1,870,045	\$ 2,549,939	\$ 320,000	\$ 1,169,251	\$ 1,848,469	\$ 3,145,776	\$ 500,000	\$ -

San Diego Gas and Electric Company  
Advanced Technology Integration Electric Miscellaneous Intangible Plant Additions  
January 2015 - December 2016

Line No	Budget Code	Project Name	In Service Date	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
1	10271	LPCN-SOFTWARE	Mar-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,943	1
2	13857	ADMS PH II-T SMART GRID	Apr-15; Oct-15	-	-	-	-	-	-	-	7,219,694	2
3	14860	SG ANOMALY DETECTION	May-15	-	-	-	-	-	-	-	888,957	3
4	14862	CUSTOMER ENERGY NETWORK (CEN) PROJ	Jun-15; Jan-16	-	-	-	-	-	-	-	1,733,617	4
5	14858	SUBSTATION ADVANCED ANALYTICS	Aug-15	-	-	-	-	-	-	-	849,106	5
6	14859	SMART GRID ANALYTICS	Nov-15	-	-	-	-	-	-	-	1,365,308	6
7	15868	SG ANOMALY DETECTION PHASE 2	Nov-15	-	-	-	-	-	-	-	1,184,631	7
8	14864	DIST. INTERCONNECT. INFO SYS (DIIS) PH 3	Dec-15; Jan-16; Apr-16	-	-	-	-	-	-	-	1,043,827	8
9	14865	SUBSTATION ANALYTICS RELIABILITY MODEL	Jan-16	-	-	-	-	-	-	-	500,000	9
10	13256	DERMS/MICROGRID CONTROLLER	Feb-16; Aug-16	-	-	4,200,000	-	-	-	-	6,048,469	10
11	14861	DEMAND RESPONSE MGMT SYSTEM (DRMS)	Mar-16	-	-	-	-	-	-	-	3,145,776	11
12	15869	SMART GRID ENDPOINT PROTECTION	Oct-16	-	-	-	-	1,160,528	-	-	1,160,528	12
13		TOTAL ATI - ELECTRIC SOFTWARE PLANT ADDITIONS		\$ -	\$ -	\$ 4,200,000	\$ -	\$ 1,160,528	\$ -	\$ -	\$ 25,658,856	13

# **San Diego Gas & Electric Company**

**TO4 – Cycle 3**

**Common and Electric  
Intangible IT  
Forecast Plant Additions  
Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016**

Line No	Project ID	Project Name	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	
<b>COMMON IT PROJECTS</b>												
1	T13026	REDUCE YOUR USE OPT IN	Jan-15	\$ 2,326,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	T12052	SGCS SCADA IPRADIO & MSN	Feb-15	-	5,030,625	-	-	-	-	-	-	
3	T14037	2014 SDGE CI SMALL CAP	Mar-15	-	-	526,909	-	-	-	-	-	
4	T14004	SDGE SCADA LOG MANAGEMENT	Mar-15	-	-	540,682	-	-	-	-	-	
5	T14023	SDGE IVR 2014	Mar-15	-	-	625,650	-	-	-	-	-	
6	T12052	SGCS SUBCOMM	Mar-15	-	-	30,538,880	-	-	-	-	-	
7	T12052	SGCS FBDC	Mar-15	-	-	12,202,320	-	-	-	-	-	
8	T12052	SGCS LPCN	Apr-15	-	-	-	6,683,103	-	-	-	-	
9	T13018	SDGE WEB LOGIC INTEGRATION	Jun-15	-	-	-	-	-	864,194	-	-	
10	T12051	SDG&E MY ACCOUNT ACCESSIBILITY	Jun-15	-	-	-	-	-	11,218,562	-	-	
11	T14834	CENTRALIZED CALCULATION ENGINE (CCE) PHASE 1	Jun-15	-	-	-	-	-	3,692,446	-	-	
12	T14017	SEAD PHASE II	Jun-15	-	-	-	-	-	2,896,552	-	-	
13	T14001	SDGE CPD ENHANCEMENTS PHASE 1	Jul-15	-	-	-	-	-	-	26,432,755	-	
14	T12052	SGCS CYBER SECURITY & PMO	Jul-15	-	-	-	-	-	-	1,164,517	-	
15	T14048	SDGE OUT OF BAND MGMT	Jul-15	-	-	-	-	-	-	1,709,970	-	
16	T13027	E&FP SPRING 2014 CAISO MANDATES	Jul-15	-	-	-	-	-	-	1,483,823	-	
17	BSDG21	2014 ORACLE SERVER/SOFTWARE UPGRADE	Aug-15	-	-	-	-	-	-	-	118,119	
18	T14036	SDGE DOWNTOWN SCADA	Sep-15	-	-	-	-	-	-	-	-	
19	T15056	SEU NOTIFICATION SYSTEM REFRESH	Oct-15	-	-	-	-	-	-	-	-	
20	T12040	CAISO 2012 INITIATIVES	Nov-15	-	-	-	-	-	-	-	-	

**San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016**

Line No	Project ID	Project Name	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
21	T13031	SMOC EXCEPTION MANAGEMENT (SMOC-EM)	Nov-15	-	-	-	-	-	-	-	-
22	T15062	2015 SDGE MDT TECHNOLOGY	Dec-15	-	-	-	-	-	-	-	-
23	T15053	2015 SDGE SMALL CAP	Dec-15	-	-	-	-	-	-	-	-
24	T14039	REVERT TO OWNER (RTO)	Dec-15	-	-	-	-	-	-	-	-
25	T15063	PERFORMANCE MANAGEMENT REPORTING PHASE 3	Dec-15	-	-	-	-	-	-	-	-
26	T11018	SDGE WAN REBUILD PHASE IV	Dec-15	-	-	-	-	-	-	-	-
27	BSDG17	WAN REBUILD PH5	Dec-15	-	-	-	-	-	-	-	-
28	BSDG19	SECURITY MONITORING SYSTEMS CONSOLIDATION	Dec-15	-	-	-	-	-	-	-	-
29	T15803	ELECTRIC GRIP OPS 2015 SMALL CAP	Dec-15	-	-	-	-	-	-	-	-
30	T15071	BILL READY NOTIFICATION ENHANCEMENT	Jan-16	-	-	-	-	-	-	-	-
31	BSDG09	WOOD POLE INSPECTION SYSTEM	Jan-16	-	-	-	-	-	-	-	-
32	BSDG05	SMART METER SYSTEMS UPGRADE	Jan-16	-	-	-	-	-	-	-	-
33	BSDG06	SMOC - AWM	Jan-16	-	-	-	-	-	-	-	-
34	T15072	SDGE IVR 2015	Jan-16	-	-	-	-	-	-	-	-
35	BSDG01	SDGE MICROWAVE UPGRADE AND ENHANCEMENTS	Jan-16	-	-	-	-	-	-	-	-
36	BSDG08	POWERWORKZ	Jan-16	-	-	-	-	-	-	-	-
37	BSDG10	VEGETATION CORRECTIVE MAINTENANCE PROGRAM	Jan-16	-	-	-	-	-	-	-	-
38	BSDG13	GAS OPERATIONS PERFORMANCE ANALYTICS	Jan-16	-	-	-	-	-	-	-	-
39	BSDG18	TIME DIVISION MULTIPLEXING (TDM)	Jan-16	-	-	-	-	-	-	-	-
40	T13004	TRANS & SUBSTN INTEGRATION (TSP)	Jan-16	-	-	-	-	-	-	-	-



San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016

Line No	Project ID	Project Name	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
41	T13021	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Feb-16	-	-	-	-	-	-	-	-
42	T15074	SDG GUIXT	Mar-16	-	-	-	-	-	-	-	-
43	T15076	RESIDENTIAL RATE REFORM (RROIR/RDW)	Mar-16	-	-	-	-	-	-	-	-
44	T14834	CENTRALIZED CALCULATION ENGINE (CCE) PHASE 2	Mar-16	-	-	-	-	-	-	-	-
45	T14019	EFP 2014/2015 CAISO MANDATES	Apr-16	-	-	-	-	-	-	-	-
41	T14062	ELEC GIS ENHANCEMENT 2014-15	Apr-16	-	-	-	-	-	-	-	-
42	T14038	DASR SYSTEM UPGRADE	Jun-16	-	-	-	-	-	-	-	-
43	T15061	POWERPLAN'S REIMBURSABLES & REFUNDS	Jun-16	-	-	-	-	-	-	-	-
44	T15066	SDGE CPD ENHANCEMENT PHASE 2	Jun-16	-	-	-	-	-	-	-	-
45	T15060	MDPS	Sep-16	-	-	-	-	-	-	-	-
46	TOTAL COMMON IT PROJECTS			\$ 2,326,822	\$ 5,030,625	\$ 44,434,441	\$ 6,683,103	\$ -	\$ 18,671,753	\$ 30,791,065	\$ 118,119
	<u>ELECTRIC ONLY PROJECTS</u>										
47	14139	EGO NERC CIP COMPLIANCE AUTOMATION	May-16	-	-	-	-	-	-	-	-
48	TOTAL ELECTRIC ONLY IT PROJECTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	GRAND TOTAL IT PROJECTS			\$ 2,326,822	\$ 5,030,625	\$ 44,434,441	\$ 6,683,103	\$ -	\$ 18,671,753	\$ 30,791,065	\$ 118,119

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016

Line No	Project ID	Project Name	In Service Date	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
		<b>COMMON IT PROJECTS</b>										
1	T13026	REDUCE YOUR USE OPT IN	Jan-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	T12052	SGCS SCADA IPRADIO & MSN	Feb-15	-	-	-	-	-	-	-	-	-
3	T14037	2014 SDGE CI SMALL CAP	Mar-15	-	-	-	-	-	-	-	-	-
4	T14004	SDGE SCADA LOG MANAGEMENT	Mar-15	-	-	-	-	-	-	-	-	-
5	T14023	SDGE IVR 2014	Mar-15	-	-	-	-	-	-	-	-	-
6	T12052	SGCS SUBCOMM	Mar-15	-	-	-	-	-	-	-	-	-
7	T12052	SGCS FBDC	Mar-15	-	-	-	-	-	-	-	-	-
8	T12052	SGCS LPCN	Apr-15	-	-	-	-	-	-	-	-	-
9	T13018	SDGE WEB LOGIC INTEGRATION	Jun-15	-	-	-	-	-	-	-	-	-
10	T12051	SDG&E MY ACCOUNT ACCESSIBILITY	Jun-15	-	-	-	-	-	-	-	-	-
11	T14834	CENTRALIZED CALCULATION ENGINE (CCE) PHASE 1	Jun-15	-	-	-	-	-	-	-	-	-
12	T14017	SEAD PHASE II	Jun-15	-	-	-	-	-	-	-	-	-
13	T14001	SDGE CPD ENHANCEMENTS PHASE 1	Jul-15	-	-	-	-	-	-	-	-	-
14	T12052	SGCS CYBER SECURITY & PMO	Jul-15	-	-	-	-	-	-	-	-	-
15	T14048	SDGE OUT OF BAND MGMT	Jul-15	-	-	-	-	-	-	-	-	-
16	T13027	E&FP SPRING 2014 CAISO MANDATES	Jul-15	-	-	-	-	-	-	-	-	-
17	BSDG21	2014 ORACLE SERVER/SOFTWARE UPGRADE	Aug-15	-	-	-	-	-	-	-	-	-
18	T14036	SDGE DOWNTOWN SCADA	Sep-15	2,838,892	-	-	-	-	-	-	-	-
19	T15056	SEU NOTIFICATION SYSTEM REFRESH	Oct-15	-	966,739	-	-	-	-	-	-	-
20	T12040	CAISO 2012 INITIATIVES	Nov-15	-	-	1,285,372	-	-	-	-	-	-

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016

Line No	Project ID	Project Name	In Service Date	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
21	T13031	SMOC EXCEPTION MANAGEMENT (SMOC-EM)	Nov-15	-	-	5,322,313	-	-	-	-	-	-
22	T15062	2015 SDGE MDT TECHNOLOGY	Dec-15	-	-	-	1,589,134	-	-	-	-	-
23	T15053	2015 SDGE SMALL CAP	Dec-15	-	-	-	519,576	-	-	-	-	-
24	T14039	REVERT TO OWNER (RTO)	Dec-15	-	-	-	1,573,867	-	-	-	-	-
25	T15063	PERFORMANCE MANAGEMENT REPORTING PHASE 3	Dec-15	-	-	-	851,938	-	-	-	-	-
26	T11018	SDGE WAN REBUILD PHASE IV	Dec-15	-	-	-	2,351,804	-	-	-	-	-
27	BSDG17	WAN REBUILD PH5	Dec-15	-	-	-	861,523	-	-	-	-	-
28	BSDG19	SECURITY MONITORING SYSTEMS CONSOLIDATION	Dec-15	-	-	-	925,113	-	-	-	-	-
29	T15803	ELECTRIC GRIP OPS 2015 SMALL CAP	Dec-15	-	-	-	1,184,789	-	-	-	-	-
30	T15071	BILL READY NOTIFICATION ENHANCEMENT	Jan-16	-	-	-	-	1,392,071	-	-	-	-
31	BSDG09	WOOD POLE INSPECTION SYSTEM	Jan-16	-	-	-	-	260,754	-	-	-	-
32	BSDG05	SMART METER SYSTEMS UPGRADE	Jan-16	-	-	-	-	6,047,790	-	-	-	-
33	BSDG06	SMOC - AWM	Jan-16	-	-	-	-	2,337,394	-	-	-	-
34	T15072	SDGE IVR 2015	Jan-16	-	-	-	-	695,394	-	-	-	-
35	BSDG01	SDGE MICROWAVE UPGRADE AND ENHANCEMENTS	Jan-16	-	-	-	-	697,291	-	-	-	-
36	BSDG08	POWERWORKZ	Jan-16	-	-	-	-	1,970,504	-	-	-	-
37	BSDG10	VEGETATION CORRECTIVE MAINTENANCE PROGRAM	Jan-16	-	-	-	-	672,746	-	-	-	-
38	BSDG13	GAS OPERATIONS PERFORMANCE ANALYTICS	Jan-16	-	-	-	-	863,417	-	-	-	-
39	BSDG18	TIME DIVISION MULTIPLEXING (TDM)	Jan-16	-	-	-	-	5,403,551	-	-	-	-
40	T13004	TRANS & SUBSTN INTEGRATION (TSPI)	Jan-16	-	-	-	-	6,522,038	-	-	-	-

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016

Line No	Project ID	Project Name	In Service Date	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16
41	T13021	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Feb-16	-	-	-	-	-	18,904,672	-	-	-
42	T15074	SDG GUIXT	Mar-16	-	-	-	-	-	-	923,923	-	-
43	T15076	RESIDENTIAL RATE REFORM (RROI/RDW)	Mar-16	-	-	-	-	-	-	3,043,011	-	-
44	T14834	CENTRALIZED CALCULATION ENGINE (CCE) PHASE 2	Mar-16	-	-	-	-	-	-	4,104,522	-	-
45	T14019	EFP 2014/2015 CAISO MANDATES	Apr-16	-	-	-	-	-	-	-	1,460,736	-
41	T14062	ELEC GIS ENHANCEMENT 2014-15	Apr-16	-	-	-	-	-	-	-	5,060,190	-
42	T14038	DASR SYSTEM UPGRADE	Jun-16	-	-	-	-	-	-	-	-	-
43	T15061	POWERPLAN'S REIMBURSABLES & REFUNDS	Jun-16	-	-	-	-	-	-	-	-	-
44	T15066	SDGE CPD ENHANCEMENT PHASE 2	Jun-16	-	-	-	-	-	-	-	-	-
45	T15060	MDPS	Sep-16	-	-	-	-	-	-	-	-	-
46		TOTAL COMMON IT PROJECTS		\$2,838,892	\$ 966,739	\$ 6,607,685	\$ 9,857,744	\$ 26,862,950	\$ 18,904,672	\$ 8,071,456	\$ 6,520,927	\$ -
47	14139	<u>ELECTRIC ONLY PROJECTS</u> EGO NERC CIP COMPLIANCE AUTOMATION	May-16	-	-	-	-	-	-	-	-	811,000
48		TOTAL ELECTRIC ONLY IT PROJECTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,000
49		GRAND TOTAL IT PROJECTS		\$2,838,892	\$ 966,739	\$ 6,607,685	\$ 9,857,744	\$ 26,862,950	\$ 18,904,672	\$ 8,071,456	\$ 6,520,927	\$ 811,000

**San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016**

Line No	Project ID	Project Name	In Service Date	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
		<u>COMMON IT PROJECTS</u>										
1	T13026	REDUCE YOUR USE OPT IN	Jan-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,326,822	1
2	T12052	SGCS SCADA IPRADIO & MSN	Feb-15	-	-	-	-	-	-	-	5,030,625	2
3	T14037	2014 SDGE CI SMALL CAP	Mar-15	-	-	-	-	-	-	-	526,909	3
4	T14004	SDGE SCADA LOG MANAGEMENT	Mar-15	-	-	-	-	-	-	-	540,682	4
5	T14023	SDGE IVR 2014	Mar-15	-	-	-	-	-	-	-	625,650	5
6	T12052	SGCS SUBCOMM	Mar-15	-	-	-	-	-	-	-	30,538,880	6
7	T12052	SGCS FBDC	Mar-15	-	-	-	-	-	-	-	12,202,320	7
8	T12052	SGCS LPCN	Apr-15	-	-	-	-	-	-	-	6,683,103	8
9	T13018	SDGE WEB LOGIC INTEGRATION	Jun-15	-	-	-	-	-	-	-	864,194	9
10	T12051	SDG&E MY ACCOUNT ACCESSIBILITY	Jun-15	-	-	-	-	-	-	-	11,218,562	10
11	T14834	CENTRALIZED CALCULATION ENGINE (CCE) PHASE 1	Jun-15	-	-	-	-	-	-	-	3,692,446	11
12	T14017	SEAD PHASE II	Jun-15	-	-	-	-	-	-	-	2,896,552	12
13	T14001	SDGE CPD ENHANCEMENTS PHASE 1	Jul-15	-	-	-	-	-	-	-	26,432,755	13
14	T12052	SGCS CYBER SECURITY & PMO	Jul-15	-	-	-	-	-	-	-	1,164,517	14
15	T14048	SDGE OUT OF BAND MGMT	Jul-15	-	-	-	-	-	-	-	1,709,970	15
16	T13027	E&FP SPRING 2014 CAISO MANDATES	Jul-15	-	-	-	-	-	-	-	1,483,823	16
17	BSDG21	2014 ORACLE SERVER/SOFTWARE UPGRADE	Aug-15	-	-	-	-	-	-	-	118,119	17
18	T14036	SDGE DOWNTOWN SCADA	Sep-15	-	-	-	-	-	-	-	2,838,892	18
19	T15056	SEJ NOTIFICATION SYSTEM REFRESH	Oct-15	-	-	-	-	-	-	-	966,739	19
20	T12040	CAISO 2012 INITIATIVES	Nov-15	-	-	-	-	-	-	-	1,285,372	20

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016

Line No	Project ID	Project Name	In Service Date	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
21	T13031	SMOC EXCEPTION MANAGEMENT (SMOC-EM)	Nov-15	-	-	-	-	-	-	-	5,322,313	21
22	T15062	2015 SDGE MDT TECHNOLOGY	Dec-15	-	-	-	-	-	-	-	1,589,134	22
23	T15053	2015 SDGE SMALL CAP	Dec-15	-	-	-	-	-	-	-	519,576	23
24	T14039	REVERT TO OWNER (RTO)	Dec-15	-	-	-	-	-	-	-	1,573,867	24
25	T15063	PERFORMANCE MANAGEMENT REPORTING PHASE 3	Dec-15	-	-	-	-	-	-	-	851,938	25
26	T11018	SDGE WAN REBUILD PHASE IV	Dec-15	-	-	-	-	-	-	-	2,351,804	26
27	BSDG17	WAN REBUILD PH5	Dec-15	-	-	-	-	-	-	-	861,523	27
28	BSDG19	SECURITY MONITORING SYSTEMS CONSOLIDATION	Dec-15	-	-	-	-	-	-	-	925,113	28
29	T15803	ELECTRIC GRIP OPS 2015 SMALL CAP	Dec-15	-	-	-	-	-	-	-	1,184,789	29
30	T15071	BILL READY NOTIFICATION ENHANCEMENT	Jan-16	-	-	-	-	-	-	-	1,392,071	30
31	BSDG09	WOOD POLE INSPECTION SYSTEM	Jan-16	-	-	-	-	-	-	-	260,754	31
32	BSDG05	SMART METER SYSTEMS UPGRADE	Jan-16	-	-	-	-	-	-	-	6,047,790	32
33	BSDG06	SMOC - AWM	Jan-16	-	-	-	-	-	-	-	2,337,394	33
34	T15072	SDGE IVR 2015	Jan-16	-	-	-	-	-	-	-	695,394	34
35	BSDG01	SDGE MICROWAVE UPGRADE AND ENHANCEMENTS	Jan-16	-	-	-	-	-	-	-	697,291	35
36	BSDG08	POWERWORKZ	Jan-16	-	-	-	-	-	-	-	1,970,504	36
37	BSDG10	VEGETATION CORRECTIVE MAINTENANCE PROGRAM	Jan-16	-	-	-	-	-	-	-	672,746	37
38	BSDG13	GAS OPERATIONS PERFORMANCE ANALYTICS	Jan-16	-	-	-	-	-	-	-	863,417	38
39	BSDG18	TIME DIVISION MULTIPLEXING (TDM)	Jan-16	-	-	-	-	-	-	-	5,403,551	39
40	T13004	TRANS & SUBSTN INTEGRATION (TSPI)	Jan-16	-	-	-	-	-	-	-	6,522,038	40

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2015 - December 2016

Line No	Project ID	Project Name	In Service Date	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
41	T13021	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Feb-16	-	-	-	-	-	-	-	18,904,672	41
42	T15074	SDG GUIXT	Mar-16	-	-	-	-	-	-	-	923,923	42
43	T15076	RESIDENTIAL RATE REFORM (RROIR/RDW)	Mar-16	-	-	-	-	-	-	-	3,043,011	43
44	T14834	CENTRALIZED CALCULATION ENGINE (CCE) PHASE 2	Mar-16	-	-	-	-	-	-	-	4,104,522	44
45	T14019	EFP 2014/2015 CAISO MANDATES	Apr-16	-	-	-	-	-	-	-	1,460,736	45
41	T14062	ELEC GIS ENHANCEMENT 2014-15	Apr-16	-	-	-	-	-	-	-	5,060,190	41
42	T14038	DASR SYSTEM UPGRADE	Jun-16	1,873,040	-	-	-	-	-	-	1,873,040	42
43	T15061	POWERPLAN'S REIMBURSABLES & REFUNDS	Jun-16	1,854,750	-	-	-	-	-	-	1,854,750	43
44	T15066	SDGE CPD ENHANCEMENT PHASE 2	Jun-16	14,483,068	-	-	-	-	-	-	14,483,068	44
45	T15060	MDPS	Sep-16	-	-	-	1,883,555	-	-	-	1,883,555	45
46	TOTAL COMMON IT PROJECTS			\$ 18,210,857	\$ -	\$ -	\$ 1,883,555	\$ -	\$ -	\$ -	\$ 208,781,405	46
47	14139	EGO NERC CIP COMPLIANCE AUTOMATION	May-16	-	-	-	-	-	-	-	811,000	47
48	TOTAL ELECTRIC ONLY IT PROJECTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811,000	48
49	GRAND TOTAL IT PROJECTS			\$ 18,210,857	\$ -	\$ -	\$ 1,883,555	\$ -	\$ -	\$ -	\$ 209,592,405	49

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 3**

### **Smart Pricing Program (SPP) Electric Intangible IT Forecast Plant Additions Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**



San Diego Gas and Electric Company  
 Smart Pricing Program (SPP) IT Additions  
 January 2015 - December 2016

Line No	Smart Pricing Program (SPP) IT Plant Additions	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15
1	SPP - Stage 2d - Software <sup>1</sup>	Apr-15; Nov-16	\$ -	\$ -	\$ -	\$ 2,077,478	\$ -	\$ -	\$ -	\$ -
2	<b>TOTAL SPP - ELECTRIC INTANGIBLE PLANT</b>		\$ -	\$ -	\$ -	\$ 2,077,478	\$ -	\$ -	\$ -	\$ -

<sup>1</sup> Stage 2d consists of new scope items presented through SPP's change control process that are important to the success of SPP.

San Diego Gas and Electric Company  
 Smart Pricing Program (SPP) IT Additions  
 January 2015 - December 2016

Line No	Smart Pricing Program (SPP) IT Plant Additions	In Service Date	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16
1	SPP - Stage 2d - Software <sup>1</sup>	Apr-15; Nov-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	<b>TOTAL SPP - ELECTRIC INTANGIBLE PLANT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<sup>1</sup> Stage 2d consists of new scope items presented through SPP's change control process that are important to the success of SPP.

San Diego Gas and Electric Company  
 Smart Pricing Program (SPP) IT Additions  
 January 2015 - December 2016

Line No	Smart Pricing Program (SPP) IT Plant Additions	In Service Date	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	Line No
1	SPP - Stage 2d - Software <sup>1</sup>	Apr-15; Nov-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 2,227,478	1
2	<b>TOTAL SPP - ELECTRIC INTANGIBLE PLANT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 2,227,478	2

<sup>1</sup> Stage 2d consists of new scope items presented through SPP's change control process that are important to the success of SPP.

# **San Diego Gas & Electric Company**

## **TO4 Cycle 2 True-Up Depreciation Expense Correction Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

# **San Diego Gas & Electric Company**

## **Part I**

### **TO4 Cycle 2 RETAIL True-Up Depreciation Expense Correction Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**San Diego Gas & Electric Company**  
**TO4 Cycle 2 Error Correction Adjustment to Retail Base Transmission Revenue Requirements<sup>1</sup>**  
**For the Rate Effective Period January 1, 2016 - December 31, 2016**  
**(\$1,000)**

Line No.	Description	Amounts	Reference	Line No.
1	<b><u>BTRR Adjustment due to TO4 Cycle 2 Depreciation Error Calculations:</u></b>			1
2	Total BTRR Adjustment - Before Interest	\$ 370	Page 2.3; Line 9	2
3				3
4	Interest Expense	<u>26</u>	Page 2.3; Line 20	4
5				5
6	<b>Total BTRR Adjustment Before FF&amp;U</b>	<b><u>\$ 396</u></b>	Sum Lines 2 and 4	6
7				7
8	<b><u>TO4 Cycle 3 BTRR Effect of TO4 Cycle 2 Depreciation Error Correction:</u></b>			8
9	Depreciation Expense	373	Page 3.1; Line 10; Col. (c)	9
10				10
11	<b><u>Rate Base Adjustments:</u></b>			11
12	Accumulated Depreciation Reserve	(75)	Page 3.3; Line 9; Col (c)	12
13				13
14	Total Rate Base Adjustment	<u>\$ (75)</u>	Line 12	14
15				15
16	ROR + Related Income Taxes Expense	<u>11.4829%</u>	TO4 Cycle 3 Volume 2; Statement AV; Page AV2; Line 31	16
17				17
18	Rate of Return on Rate Base + Related Income Taxes	<u>\$ (9)</u>	Line 14 x Line 16	18
19				19
20	<b>Total Adjustment Reflected in TO4 Cycle 3 Prior Year BTRR</b>	<b><u>\$ 364</u></b>	Sum Lines 9 and 18	20
21				21
22	<b>Incremental Adjustment to BTRR Due to Depreciation Error Correction</b>	<b>\$ 32</b>	Line 6 Minus Line 20	22
23				23
24	Transmission Related Municipal Franchise Fees Expenses	\$ 0	Line 22 x 1.031%	24
25				25
26	Transmission Related Uncollectible Expense	<u>\$ 0</u>	Line 22 x 0.174%	26
27				27
28	<b>Total Incremental BTRR Adjustment Including FF&amp;U</b>	<b><u>\$ 32</u></b>	Sum of Lines 22 thru 26	28

<sup>1</sup> Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this Cycle 3 Informational Filing SDG&E is correcting a TO4 Cycle 2 error of approximately \$373,000. This error, which was noted in TO4 Cycle 2, Volume 6, workpapers AE-1 and AJ-1, resulted in an incorrect (lower) depreciation expense being reported in the TU Period. SDG&E will quantify the revenue requirements, including interest, caused by this error and adjust the TO4 Cycle 3 BTRR, accordingly.

**SDG&E**  
**RETAIL - Depreciation Expense Correction Plus Accrued Interest Expense (9/1/2013 - 12/31/2015)**  
**(\$1,000)<sup>3</sup>**

Line No.	Description	Reference	2013												2014			
			Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14				
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ -	\$ 115	\$ 203	\$ 287	\$ 372	\$ 373	\$ 374	\$ 375	\$ 376	\$ 377	\$ 378	\$ 379				
2	Retail True-up Cost of Service Revenues	ER15-553; TO4 Cycle 2 True-up, Vol. 2; Sec. 2.2; Page 1 - 2; Line 18 / Page 2.3 "Total" on Line 3	\$ 67,121,344	\$ 50,816,713	\$ 48,406,232	\$ 48,826,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	31.19%	23.62%	22.50%	22.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%				
4	Monthly Undercollection Associated with the Depreciation Expense Error Correction <sup>4</sup>	Line 5 X Line 7 "Total" Column	\$ 115	\$ 88	\$ 83	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ 115	\$ 88	\$ 83	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
6	Interest Expense Calculation: <sup>1</sup>	Beginning Quarterly Balances	\$ -	\$ 115	\$ 115	\$ 115	\$ 372	\$ 372	\$ 372	\$ 372	\$ 375	\$ 375	\$ 378	\$ 378				
7	Beginning Balance for Interest Calculation	Interest Calculation Basis	58	44	129	213	0	0	0	0	0	0	0	0				
8	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	58	159	244	328	372	372	372	375	375	375	378	378				
9	Basis for Interest Expense Calculation	FERC Monthly Rates	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%				
10	Monthly Interest Rate <sup>2</sup>	Line 16 x Line 18	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1				
11	Interest Expense	Line 1 + Line 9 + Line 20	\$ 115	\$ 203	\$ 287	\$ 372	\$ 373	\$ 374	\$ 375	\$ 376	\$ 377	\$ 378	\$ 379	\$ 380				
12	Ending Balance (Overcollection)/Undercollection		\$ 115	\$ 203	\$ 287	\$ 372	\$ 373	\$ 374	\$ 375	\$ 376	\$ 377	\$ 378	\$ 379	\$ 380				

NOTES:

- Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.
- Interest rates are based on the actual rates posted on the FERC website.
- Dollars are in \$1,000's except for line 3.
- Total Undercollection on line 7 ties to Page 3.1; Col (c); Line 36.

**SDG&E**  
**RETAIL - Depreciation Expense Correction Plus Accrued Interest Expense (9/1/2013 - 12/31/2015)**  
**(\$1,000)<sup>3</sup>**

Line No.	Description	Reference	2015												
			Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ 380	\$ 381	\$ 382	\$ 383	\$ 384	\$ 385	\$ 386	\$ 387	\$ 388	\$ 389	\$ 390	\$ 391	\$ 392
2	Retail True-up Cost of Service Revenues	ER15-553, TO4 Cycle 2 True-up: Vol. 2; Sec. 2.2, Page 1 - 2; Line 18 / Page 2.3 "Total" on Line 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	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%
6	Monthly Undercollection Associated with the Depreciation Expense Error Correction <sup>1</sup>	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Interest Expense Calculation: <sup>1</sup>														
12	Beginning Balance for Interest Calculation	Beginning Quarterly Balances	\$ 378	\$ 381	\$ 381	\$ 381	\$ 384	\$ 384	\$ 384	\$ 387	\$ 387	\$ 387	\$ 390	\$ 390	\$ 390
14	Monthly Activity Included in Interest Calculation Basis	Interest Calculation Basis	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Basis for Interest Expense Calculation	Line 12 + Line 14	378	381	381	381	384	384	384	387	387	387	390	390	390
18	Monthly Interest Rate <sup>2</sup>	FERC Monthly Rates	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%	0.27000%
20	Interest Expense	Line 16 x Line 18	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
22	Ending Balance (Overcollection)/Undercollection	Line 1 + Line 9 + Line 20	\$ 381	\$ 382	\$ 383	\$ 384	\$ 385	\$ 386	\$ 387	\$ 388	\$ 389	\$ 390	\$ 391	\$ 392	\$ 393

NOTES:

- <sup>1</sup> Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.
- <sup>2</sup> Interest rates are based on the actual rates posted on the FERC website.
- <sup>3</sup> Dollars are in \$1,000's except for line 3.
- <sup>4</sup> Total Undercollection on line 7 ties to Page 3.1; Col (c); Line 36.



**SDG&E**  
**RETAIL - Depreciation Expense Error Correction Plus Accrued Interest Expense (9/1/2013 - 12/31/2015)**  
**(\$1,000)<sup>3</sup>**

Line No.	Description	Reference	Interest Expense			Total	Line No.
			Oct-15	Nov-15	Dec-15		
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ 393	\$ 394	\$ 395	\$ -	1
2	Retail True-up Cost of Service Revenues	ER15-553; TO4 Cycle 2 True-up; Vol. 2; Sec. 2.2; Page 1 - 2; Line 18 / Page 2.3 "Total" on Line 3	\$ -	\$ -	\$ -	\$ 215,170,507	2
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	0.00%	0.00%	0.00%	100.00%	3
4	Monthly Undercollection Associated with the Depreciation Expense Error Correction <sup>4</sup>	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ 370	4
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ 370	5
6	Interest Expense Calculation: <sup>1</sup>	Beginning Quarterly Balances	\$ 393	\$ 393	\$ 393		6
7	Beginning Balance for Interest Calculation	Interest Calculation Basis	0	0	0		7
8	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	393	393	393		8
9	Basis for Interest Expense Calculation	FERC Monthly Rates	0.28000%	0.27000%	0.28000%		9
10	Monthly Interest Rate <sup>2</sup>	Line 16 x Line 18	\$ 1	\$ 1	\$ 1	\$ 26	10
11	Interest Expense	Line 1 + Line 9 + Line 20	\$ 394	\$ 395	\$ 396	\$ 396	11
12	Ending Balance (Overcollection)/Undercollection						12

NOTES:

- Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.
- Interest rates are based on the actual rates posted on the FERC website.
- Dollars are in \$1,000's except for line 3.
- Total Undercollection on line 7 ties to Page 3-1; Col (c); Line 36.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Incremental BTRR Adjustments  
TO4 Cycle 2 True-Up Period (9/1/2013 - 12/31/2013)  
(\$1,000)

Line No.	A		B		C = A - B	Reference	Line No.
	Revised C2 TU - Period Amounts	TO4	As Filed TO4 C2 TU - Period ER15-553 Amounts				
1	<b>A. Revenues:</b>						1
2	\$	26,677	\$	26,677	\$ -	Page 4.1 and Page 5.1, Line 2	2
3							3
4		35,284		35,284	-	Page 4.1 and Page 5.1, Line 4	4
5							5
6		-		-	-	Page 4.1 and Page 5.1, Line 6	6
7							7
8	\$	61,961	\$	61,961	\$ -	Sum Lines 2 thru 6	8
9							9
10		35,239		34,866	373	Page 4.1 and Page 5.1, Line 10	10
11							11
12		158		158	-	Page 4.1 and Page 5.1, Line 12	12
13							13
14		8,877		8,877	-	Page 4.1 and Page 5.1, Line 16	14
15							15
16		722		722	-	Page 4.1 and Page 5.1, Line 18	16
17							17
18	\$	106,957	\$	106,584	\$ 373	Sum Lines 8 thru 16	18
19							19
20		11.3334%		11.3334%	0.0000%	Page 4.1 and Page 5.1, Line 22	20
21							21
22	\$	2,830,535	\$	2,830,609	(74)	Page 4.1 and Page 5.1, Line 23	22
23							23
24	\$	320,796	\$	320,805	(9)	Line 20 x Line 22	24
25		0.33		0.33	-	Ratio of (4 Month/12 Months)	25
26		106,932		106,935	(3)	Line 24 x Line 25	26
27							27
28	\$	778	\$	778	\$ -	Page 4.1 and Page 5.1, Line 28	28
29							29
30		(88)		(88)	-	Page 4.1 and Page 5.1, Line 29	30
31							31
32		(101)		(101)	-	Page 4.1 and Page 5.1, Line 30	32
33							33
34		(1,499)		(1,499)	-	Page 4.1 and Page 5.1, Line 31	34
35							35
36	\$	212,978	\$	212,608	\$ 370	Line 18 + Sum Lines (26 thru 34)	36

Items that are in bold have changed compared to the original TO4 Cycle 2 filing per ER15-553.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Incremental BTRR Adjustments  
TO4 Cycle 2 True-Up Period (9/1/2013 - 12/31/2013)  
(\$1,000)

Line No.	A		B		C = A - B	Reference	Line No.
	Revised C2 TU - Period Amounts	TO4 TU - Period Amounts	As Filed TO4 C2 ER15-553 Amounts	TU - Period Amounts			
<b>A. Transmission Rate Base</b>							
1	<b>Net Transmission Plant:</b>						
2		\$ 3,067,139	\$ 3,067,214	\$ (75)		Page 4.2 and Page 5.2, Line 2	1
3		12,892	12,892	-		Page 4.2 and Page 5.2, Line 3	2
4		27,329	27,329	-		Page 4.2 and Page 5.2, Line 4	3
5		46,508	46,508	-		Page 4.2 and Page 5.2, Line 5	4
6		<u>\$ 3,153,868</u>	<u>\$ 3,153,943</u>	<u>\$ (75)</u>		Sum Lines 2 thru 5	5
7							
8	<b>Rate Base Additions:</b>						
9		\$ 6,546	\$ 6,546	\$ -		Page 4.2 and Page 5.2, Line 9	6
10							
11	<b>Rate Base Reductions:</b>						
12		\$ (393,258)	\$ (393,258)	\$ -		Page 4.2 and Page 5.2, Line 14	7
13							
14	<b>Working Capital:</b>						
15		\$ 22,401	\$ 22,401	\$ -		Page 4.2 and Page 5.2, Line 19	8
16		17,742	17,742	-		Page 4.2 and Page 5.2, Line 20	9
17		23,235	23,235	-		Page 4.2 and Page 5.2, Line 21	10
18		<u>\$ 63,378</u>	<u>\$ 63,378</u>	<u>\$ -</u>		Sum Lines 15 thru 17	11
19							
20		<u>\$ 2,830,534</u>	<u>\$ 2,830,609</u>	<u>\$ (75)</u>		Sum Lines 6; 9; 12; 18	12

Items that are in bold have changed compared to the original TO4 Cycle 2 filing per ER15-553.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Incremental BTRR Adjustments  
TO4 Cycle 2 True-Up Period (9/1/2013 - 12/31/2013)  
(\$1,000)

Line No.	A		B		C = A - B	Reference	Line No.
	Revised C2 TU - Period Amounts	TO4	As Filed TO4 C2 TU - Period ER15-553 Amounts				
<b>A. Transmission Plant</b>							
1	<u>Gross Transmission Plant:</u>						
2						Page 4.3 and Page 5.3, Line 2	1
3	\$ 3,723,358		\$ 3,723,358	\$ -		Page 4.3 and Page 5.3, Line 3	2
4		16,024		16,024	-	Page 4.3 and Page 5.3, Line 4	3
5		45,182		45,182	-	Page 4.3 and Page 5.3, Line 5	4
6		92,352		92,352	-	Page 4.3 and Page 5.3, Line 5	5
7		<u>\$ 3,876,916</u>		<u>\$ 3,876,916</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6
<u>Accumulated Depreciation Reserve:</u>							
9	\$ 656,219		\$ 656,144	\$ 75		Page 4.3 and Page 5.3, Line 9	7
10		3,132		3,132	-	Page 4.3 and Page 5.3, Line 10	8
11		17,853		17,853	-	Page 4.3 and Page 5.3, Line 11	9
12		45,844		45,844	-	Page 4.3 and Page 5.3, Line 12	10
13		<u>\$ 723,048</u>		<u>\$ 722,973</u>	<u>\$ 75</u>	Sum Lines 9 thru 12	11
<u>Net Transmission Plant:</u>							
16	\$ 3,067,139		\$ 3,067,214	\$ (75)		Page 4.3 and Page 5.3, Line 16	12
17		12,892		12,892	-	Page 4.3 and Page 5.3, Line 17	13
18		27,329		27,329	-	Page 4.3 and Page 5.3, Line 18	14
19		46,508		46,508	-	Page 4.3 and Page 5.3, Line 19	15
20		<u>\$ 3,153,868</u>		<u>\$ 3,153,943</u>	<u>\$ (75)</u>	Sum Lines 16 thru 19	16

Items that are in bold have changed compared to the original TO4 Cycle 2 filing per ER15-553.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Incremental BTRR Adjustments  
TO4 Cycle 2 True-Up Period (9/1/2013 - 12/31/2013)  
(\$1,000)

Line No.	A			B		C = A - B	Reference	Line No.
	Revised C2 TU - Period Amounts	TO4 TU - Period	As Filed TO4 C2 TU - Period	ER15-553	Amounts			
<b>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</b>								
1	<b>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU</sub>) Applicable to</b>							
2	<b>Weighted Forecast Plant Additions:</b>							
3	PYRR <sub>EU</sub> Excluding Franchise Fees and Uncollectible	\$ -	\$ -	\$ -	\$ -		N/A	3
4	50% of Transmission O&M Expense	-	-	-	-		N/A	4
5	50% of Transmission Related A&G Expense	-	-	-	-		N/A	5
6	CPUC Intervenor Funding Expense	-	-	-	-		N/A	6
7	Valley Rainbow Project Cost Amortization Expense	-	-	-	-		N/A	7
8	South Georgia Income Tax Adjustment	-	-	-	-		N/A	8
9	Transmission Related Amortization of Investment Tax Credit	-	-	-	-		N/A	9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	-	-	-	-		N/A	10
11	Total (PYRR EU) Excluding FF&U - Adjusted	\$ -	\$ -	\$ -	\$ -		Sum Lines 3 thru 10	11
12								12
13	Gross Transmission Plant	\$ 3,876,916	\$ 3,876,916	\$ -	\$ -		Page 4.4 and Page 5.4, Line 14	13
14								14
15	Annual Fix Charge Rate (AFCR <sub>EU</sub> )	0.0000%	0.0000%	0.0000%	0.0000%		N/A True-Up Adjustment Calculation	15
16								16
17	Weighted Forecast Plant Additions	\$ -	\$ -	\$ -	\$ -		N/A True-Up Adjustment Calculation	17
18								18
19	Forecast Period Capital Addition Revenue Requirements	\$ -	\$ -	\$ -	\$ -		Line 13 x Line 15	19

Items that are in bold have changed compared to the original TO4 Cycle 2 filing per ER15-553.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Incremental BTRR Adjustments  
TO4 Cycle 2 True-Up Period (9/1/2013 - 12/31/2013)  
(\$1,000)

Line No.		A		B		C = A - B		Reference	Line No.
		Revised C2 TU - Period Amounts	TO4	As Filed TO4 C2 TU - Period ER15-553 Amounts		Difference	Incr (Deer)		
1	<b>A. End Use Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):</b>								1
2									2
3	True-Up Period Revenue Requirement (TUR <sub>EU</sub> )	\$	212,978	\$	212,608	\$	370	Page 4.6 and Page 5.6, Line 3	3
4									4
5	Forecast Period Capital Addition Revenue Requirements		-		-		-	Page 4.6 and Page 5.6, Line 5	5
6									6
7	Sub-Total	\$	212,978	\$	212,608	\$	370	Sum Lines 3 thru 5	7
8									8
9	Transmission Related Municipal Franchise Fees Expenses		2,196		2,192		4	Line 7 x 1.031%	9
10	Transmission Related Uncollectible Expense		371		370		1	Line 7 x 0.0174%	10
11									11
12	<b>F. Total Retail TUR<sub>EU</sub> With FF&amp;U</b>	\$	215,545	\$	215,170	\$	375	Sum Lines 7 thru 10	12

Items that are in bold have changed compared to the original TO4 Cycle 2 filing per ER15-553.

REVISED

San Diego Gas & Electric Company  
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>) (Manipulating Cost of Service Model Working Paper)

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.		Amounts <sup>5</sup>	Reference	Line No.
1	<b>A. Revenues:</b>			1
2	Transmission Operation & Maintenance Expense	\$ 26,677	Statement AH; Page 5, Line 9	2
3				3
4	Transmission Related A&G Expense	35,284	Statement AH; Page 5, Line 56	4
5				5
6	CPUC Intervenor Funding Expense - Transmission	-	Statement AH; Page 5, Line 17	6
7				7
8	Total O&M Expenses	\$ 61,961	Sum Lines 2 thru 6	8
9				9
10	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	35,239	Statement AJ; Page 7, Line 17	10
11				11
12	Valley Rainbow Project Cost Amortization Expense	158	Statement AJ; Page 7, Line 19	12
13				13
14	Transmission Plant Abandoned Project Cost Amortization Expense	-	Statement AJ; Page 7, Line 23	14
15				15
16	Transmission Related Property Taxes Expense	8,877	Statement AK; Page 8, Line 27	16
17				17
18	Transmission Related Payroll Taxes Expense	722	Statement AK; Page 8, Line 33	18
19				19
20	Sub-Total Expense	\$ 106,957	Sum Lines 8 thru 18	20
21				21
22	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	22
23	Transmission Rate Base	2,830,535	Statement BK-1; Page 2, Line 26	23
24	Annual Return and Associated Income Taxes	\$ 320,796	Line 22 x Line 23	24
25	Proration Factor for 4 Mo T/U	33%	1/3	25
26	Proated Four Month Return for 4 Month T/U	\$ 106,932	Line 24 x Line 25	26
27				27
28	South Georgia Income Tax Adjustment	\$ 778	Statement AQ; Page 11, Line 1	28
29	Transmission Related Amortization of Investment Tax Credits	(88)	Statement AR; Page 12, Line 1	29
30	Transmission Related Amortization of Excess Deferred Tax Liabilities	(101)	Statement AR; Page 12, Line 3	30
31	Transmission Related Revenue Credits	(1,499)	Statement AU; Page 13, Line 11	31
32	Transmission Related Regulatory Debits	-	Misc. Statement; Page 17, Line 1	32
33	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Page 13, Line 13	33
34				34
35	End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U	\$ 212,978	Line 20 + Sum Lines (24 thru 31)	35
36				36
37	<b>B. Incentive ROE Project Transmission Revenue:</b>			37
38	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Page 7; Line 21	38
39				39
40	Incentive Cost of Capital Rate (COCR) <sup>1</sup>	0.0000% <sup>4</sup>	Statement AV; Page 16, Line 31	40
41	Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 2; Line 31	41
42	Incentive ROE Project Return and Associated Income Taxes	\$ -	Line 38 x Line 39	42
43				43
44	Total Incentive ROE Project Transmission Revenue	\$ -	Sum Lines 36; 40	44
45				45
46	<b>C. Incentive Transmission Plant Abandoned Project Revenue:</b>			46
47	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Page 7; Line 25	47
48				48
49	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Statement BK-1; Page 2; Line 36	49
50	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	50
51	Incentive Transmission Plant Abandoned Project Return and Associated Income Taxes	\$ -	Line 47 x Line 48	51
52				52
53	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Sum Lines 45; 49	53
54				54
55	<b>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</b>			55
56	Incentive Transmission Construction Work In Progress <sup>2</sup>	\$ -	Statement BK-1; Page 2; Line 38	56
57	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	57
58	Incentive CWIP Return and Associated Income Taxes	\$ -	Line 54 x Line 55	58
59				59
60	Total Incentive End of Prior Year Revenues (PYRR <sub>EU-JR</sub> ) Excluding FF&U	\$ -	Sum Lines 42; 51; 56	60
61				61
62	<b>E. Total (PYRR<sub>EU</sub>) Excluding FF&amp;U <sup>3</sup></b>	<b>\$ 212,978</b>	Sum Lines 33; 58	62

<sup>1</sup> The incentive rate cost components for each ROE incentive project will be tracked and shown separately for each project and lines 36 through 40 will be repeated for each project. As a result, the data on this page may carryover to the next page.

<sup>2</sup> Incentive Transmission CWIP shall be the CWIP for which SDG&E is authorized to collect incentives under FERC Order No. 679 and will be tracked and shown for each project and lines 54 through 56 will be repeated for each project.

<sup>3</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 4 months ending December 31, 2013

<sup>4</sup> The Incentive Cost of Capital Rate will be tracked and shown separately for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

<sup>5</sup> Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

REVISED

San Diego Gas & Electric Company  
Statement BK-1

Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.		Amounts	Reference	Line No.
	<b><u>A. Transmission Rate Base:</u></b>			
1	<u>Net Transmission Plant:</u>			1
2	Transmission Plant	\$ 3,067,139	Statement BK-1; Page 3; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant	12,892	Statement BK-1; Page 3; Line 17	3
4	Transmission Related General Plant	27,329	Statement BK-1; Page 3; Line 18	4
5	Transmission Related Common Plant	46,508	Statement BK-1; Page 3; Line 19	5
6	Total Net Transmission Plant	\$ 3,153,868	Sum Lines 2 thru 5	6
7				7
8	<u>Rate Base Additions:</u>			8
9	Transmission Plant Held for Future Use	\$ 6,546	Statement AG; Page 4; Line 1	9
10	Transmission Plant Abandoned Project Cost	-	Misc. Statement; Page 17, Line 4	10
11	Total Rate Base Additions	\$ 6,546	Sum Lines 9 thru 10	11
12				12
13	<u>Rate Base Reductions:</u>			13
14	Transmission Related Accum. Def. Inc. Taxes	\$ (393,258)	Statement AF; Page 3; Line 5	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes	-	Statement AF; Page 3; Line 9	15
16	Total Rate Base Reductions	\$ (393,258)	Sum Lines 14 thru 15	16
17				17
18	<u>Working Capital:</u>			18
19	Transmission Related Materials and Supplies	\$ 22,401	Statement AL; Page 9; Line 5	19
20	Transmission Related Prepayments	17,742	Statement AL; Page 9; Line 9	20
21	Transmission Related Cash Working Capital	23,235	Statement AL; Page 9; Line 19	21
22	Total Working Capital	\$ 63,378	Sum Lines 19 thru 21	22
23				23
24	Other Regulatory Assets/Liabilities	-	Misc. Statement; Page 17, Line 7	24
25				25
26	Total Transmission Rate Base	\$ 2,830,535	Sum Lines 6; 11; 16; 22; 24	26
27				27
28	<b><u>B. Incentive ROE Project Transmission Rate Base:</u></b>			28
29	Net Incentive Transmission Plant <sup>1</sup>	\$ -	Statement BK-1; Page 3; Line 25	29
30	Incentive Transmission Plant Accum. Def. Income Taxes	-	Statement AF; Page 3; Line 7	30
31	Total Incentive ROE Project Transmission Rate Base	\$ -	Sum Lines 29 thru 30	31
32				32
33	<b><u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u></b>			33
34	Incentive Transmission Plant Abandoned Project Cost	\$ -	Misc. Statement; Page 17, Line 10	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	-	Statement AF; Page 3; Line 11	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Sum Lines 34 thru 35	36
37				37
38	<b><u>D. Incentive Transmission Construction Work In Progress</u></b> <sup>2</sup>	\$ -	Statement AM; Page 10; Line 1	38

<sup>1</sup> The Incentive ROE Transmission Plant will be tracked and shown for each incentive project and lines 29 through 31 will be repeated for each project.

<sup>2</sup> Incentive CWIP projects will be tracked separately and line 38 will be shown for each project.



REVISED

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.		Amounts	Reference	Line No.
	<b><u>A. Transmission Plant:</u></b>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 3,723,358	Statement AD; Page 1, Line 15	2
3	Transmission Related Electric Misc. Intangible Plant	16,024	Statement AD; Page 1, Line 31	3
4	Transmission Related General Plant	45,182	Statement AD; Page 1, Line 33	4
5	Transmission Related Common Plant	92,352	Statement AD; Page 1, Line 35	5
6	Total Gross Transmission Plant	<u>\$ 3,876,916</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 656,219	Statement AE; Page 2, Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	3,132	Statement AE; Page 2, Line 11	10
11	Transmission Related General Plant Depr Reserve	17,853	Statement AE; Page 2, Line 13	11
12	Transmission Related Common Plant Depr Reserve	45,844	Statement AE; Page 2, Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 723,048</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 3,067,139	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	12,892	Line 3 Minus Line 10	17
18	Transmission Related General Plant	27,329	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	46,508	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 3,153,868</u>	Sum Lines 16 thru 19	20
21				21
22	<b><u>B. Incentive Project Transmission Plant:</u></b>			22
23	Incentive Transmission Plant <sup>1</sup>	\$ -	Statement AD; Page 1, Line 17	23
24	Incentive Transmission Plant Depreciation Reserve <sup>1</sup>	-	Statement AE; Page 2, Line 19	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

<sup>1</sup> The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 and 24 will be repeated for each project.

San Diego Gas & Electric Company  
Statement BK-1

REVISED

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)

For the Forecast Period xxxxxx

(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u></b>			
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			

REVISED

## San Diego Gas &amp; Electric Company

## Statement BK-1

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)

For the Forecast Period xxxxxx

(\$1,000)

Line No.	Amounts	Reference	Line No.
<b>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</b>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37

<sup>1</sup> The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

REVISED

San Diego Gas & Electric Company  
Statement BK-1

Derivation of End Use Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)

For the Rate Effective Period xxxxxx  
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<b>A. End Use Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):</b>			1
2				2
3	End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U	\$ 212,978	Statement BK-1; Page 1; Line 33	3
4				4
5	Incentive End of Prior Year Revenues (PYRR <sub>EU-IR</sub> ) Excluding FF&U	-	Statement BK-1; Page 1; Line 58	5
6				6
7	Sub-Total Base Period Revenues	\$ 212,978	Sum Lines 3 thru 5	7
8				8
9	Retail True-Up Period Adjustment	\$ -	(Retail TU Adj; Total Col; Line 29) / 1,000	9
10				10
11	Retail Interest True-Up Adjustment	-	(Retl Int TU-1 + Retl Int TU-2; Ttl Col; Ln 20)/1,000	11
12				12
13	Sub-Total True-Up Adjustments	\$ -	Sum Lines 9 thru 11	13
14				14
15	<b>B. Annual Fixed Charges Applicable to Capital Projects:</b>			15
16				16
17	Forecast Period Capital Addition Revenue Requirements	\$ -	Statement BK-1; Page 4, Line 20	17
18				18
19	<b>C. Annual Fixed Charges Applicable to Incentive Capital Projects:</b>			19
20				20
21	Forecast Period Incentive Capital Additions Revenue Requirements (FC <sub>EU-IR-ROE</sub> )	\$ -	Statement BK-1; Page 5, Line 20	21
22				22
23	<b>D. Incentive Forecast Transmission CWIP Revenues:</b>			23
24				24
25	Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Statement BK-1; Page 5, Line 37	25
26				26
27	<b>E. Subtotal BTRR<sub>EU</sub> Excluding FF&amp;U:</b>	\$ 212,978	Sum Lines 7; 13; 17; 21; 25	27
28				28
29	Transmission Related Municipal Franchise Fees Expenses	2,196	Line 27 x 1.031%	29
30	Transmission Related Uncollectible Expense	371	Line 27 x 0.174%	30
31				31
32	<b>F. Total Retail BTRR<sub>EU</sub> With FF&amp;U</b>	<b>\$ 215,545</b>	Sum Lines 27 thru 30	32

San Diego Gas & Electric Company  
Statement BK-1

AS FILED

Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>) (Manipulating Cost of Service Model Working Paper)

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.	Amounts <sup>5</sup>	Reference	Line No.
1	<b>A. Revenues:</b>		
2	\$ 26,677	Statement AH; Page 5, Line 9	2
3			3
4	35,284	Statement AH; Page 5, Line 56	4
5			5
6	-	Statement AH; Page 5, Line 17	6
7			7
8	\$ 61,961	Sum Lines 2 thru 6	8
9			9
10	34,866	Statement AJ; Page 7, Line 17	10
11			11
12	158	Statement AJ; Page 7, Line 19	12
13			13
14	-	Statement AJ; Page 7, Line 23	14
15			15
16	8,877	Statement AK; Page 8, Line 27	16
17			17
18	722	Statement AK; Page 8, Line 33	18
19			19
20	\$ 106,584	Sum Lines 8 thru 18	20
21			21
22	11.3334%	Statement AV; Page 15, Line 31	22
23	2,830,609	Statement BK-1; Page 2, Line 26	23
24	\$ 320,805	Line 22 x Line 23	24
25	33%	1/3	25
26	\$ 106,935	Line 24 x Line 25	26
27			27
28	\$ 778	Statement AQ; Page 11, Line 1	28
29	(88)	Statement AR; Page 12, Line 1	29
30	(101)	Statement AR; Page 12, Line 3	30
31	(1,499)	Statement AU; Page 13, Line 11	31
32	-	Misc. Statement; Page 17, Line 1	32
33	-	Statement AU; Page 13, Line 13	33
34			34
35	\$ 212,608	Line 20 + Sum Lines (24 thru 31)	35
36			36
37	<b>B. Incentive ROE Project Transmission Revenue:</b>		
38	\$ -	Statement AJ; Page 7; Line 21	38
39			39
40	0.0000% <sup>4</sup>	Statement AV; Page 16, Line 31	40
41	\$ -	Statement BK-1; Page 2; Line 31	41
42	\$ -	Line 38 x Line 39	42
43			43
44	\$ -	Sum Lines 36; 40	44
45			45
46	<b>C. Incentive Transmission Plant Abandoned Project Revenue:</b>		
47	\$ -	Statement AJ; Page 7; Line 25	47
48			48
49	\$ -	Statement BK-1; Page 2; Line 36	49
50	11.3334%	Statement AV; Page 15, Line 31	50
51	\$ -	Line 47 x Line 48	51
52			52
53	\$ -	Sum Lines 45; 49	53
54			54
55	<b>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</b>		
56	\$ -	Statement BK-1; Page 2; Line 38	56
57	11.3334%	Statement AV; Page 15, Line 31	57
58	\$ -	Line 54 x Line 55	58
59			59
60	\$ -	Sum Lines 42; 51; 56	60
61			61
62	\$ 212,608	Sum Lines 33; 58	62

<sup>1</sup> The incentive rate cost components for each ROE incentive project will be tracked and shown separately for each project and lines 36 through 40 will be repeated for each project. As a result, the data on this page may carryover to the next page.

<sup>2</sup> Incentive Transmission CWIP shall be the CWIP for which SDG&E is authorized to collect incentives under FERC Order No. 679 and will be tracked and shown for each project and lines 54 through 56 will be repeated for each project.

<sup>3</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 4 months ending December 31, 2013

<sup>4</sup> The Incentive Cost of Capital Rate will be tracked and shown separately for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

<sup>5</sup> Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company  
Statement BK-1

AS FILED

Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>A. Transmission Rate Base:</u></b>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
<b><u>B. Incentive ROE Project Transmission Rate Base:</u></b>			
<b><u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u></b>			
<b><u>D. Incentive Transmission Construction Work In Progress</u></b> <sup>2</sup>			

<sup>1</sup> The Incentive ROE Transmission Plant will be tracked and shown for each incentive project and lines 29 through 31 will be repeated for each project.

<sup>2</sup> Incentive CWIP projects will be tracked separately and line 38 will be shown for each project.

San Diego Gas & Electric Company  
Statement BK-1

AS FILED

Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>ED</sub>)

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>A. Transmission Plant:</u></b>			
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
<b><u>B. Incentive Project Transmission Plant:</u></b>			
23			23
24			24
25			25

<sup>1</sup> The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 and 24 will be repeated for each project.





San Diego Gas & Electric Company  
Statement BK-1

AS FILED

Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)

For the Forecast Period xxxxxx

(\$1,000)

Line No.	Amounts	Reference	Line No.	
<b>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE</b>				
<b>CAPITAL PROJECTS</b>				
1	<b>A. Derivation of Annual Fix Charge Rate (AFCR<sub>EU-IR-ROE</sub>) Applicable to</b>		1	
2	<b>Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</b>		2	
3	PYRR <sub>EU-IR-ROE</sub> Excluding Franchise Fees and Uncollectible	\$ 212,608	Statement BK-1; Page 1; Line 33 + Line 42	3
4	50% of Transmission O&M Expense	(13,339)	Statement BK-1; Page 1; Line 2 * 50%	4
5	50% of Transmission Related A&G Expense	(17,642)	Statement BK-1; Page 1; Line 4 * 50%	5
6	CPUC Intervenor Funding Expense - Transmission	-	Statement BK-1; Page 1; Line 6	6
7	Valley Rainbow Project Cost Amortization Expense	(158)	Statement BK-1; Page 1; Line 12	7
8	South Georgia Income Tax Adjustment	(778)	Statement BK-1; Page 1; Line 26	8
9	Transmission Related Amortization of Investment Tax Credit	88	Statement BK-1; Page 1; Line 27	9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	101	Statement BK-1; Page 1; Line 28	10
11	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement BK-1; Page 1; Line 31	11
12	Adjusted Total (PYRR <sub>EU-IR-ROE</sub> ) Excluding FF&U	\$ 180,881	Sum Lines 3 thru 11	12
13				13
14	Gross Transmission Plant & Incentive Transmission Plant	\$ 3,876,916	Statement BK-1; Page 3, Line 6 + Line 23	14
15				15
16	Incentive Annual Fix Charge Rate (AFCR <sub>EU-IR-ROE</sub> ) <sup>1</sup>	4.6656%	Line 12 / Line 14	16
17				17
18	Incentive Weighted Forecast Plant Additions	\$ -	Summary of HV-LV Plant Additions; Pg 1; Ln 8; Col. (f)	18
19				19
20	Forecast Period Incentive Capital Addition Revenue Requirements (FC <sub>EU-IR-ROE</sub> )	\$ -	Line 16 x Line 18	20
21				21
22	<b>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</b>			22
23	<b>1. For the Period After the Base Period and Before the Rate Effective Period:</b>			23
24	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV-LV Plant Additions; Pg 1; Ln 10; Col. (f)	24
25				25
26	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	26
27				27
28	Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Line 24 x Line 26	28
29				29
30	<b>2. For the Period During the Rate Effective Period:</b>			30
31	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	Summary of HV-LV Plant Additions; Pg 1; Ln 12; Col. (f)	31
32				32
33	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	33
34				34
35	Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Line 31 x Line 33	35
36				36
37	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Sum Lines 28; 35	37

<sup>1</sup> The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

San Diego Gas & Electric Company  
Statement BK-1

AS FILED

Derivation of End Use Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)

For the Rate Effective Period xxxxxx  
(S1,000)

Line No.		Amounts	Reference	Line No.
1	<b>A. End Use Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):</b>			1
2				2
3	End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U	\$ 212,608	Statement BK-1; Page 1; Line 33	3
4				4
5	Incentive End of Prior Year Revenues (PYRR <sub>EU,IR</sub> ) Excluding FF&U	-	Statement BK-1; Page 1; Line 58	5
6				6
7	Sub-Total Base Period Revenues	\$ 212,608	Sum Lines 3 thru 5	7
8				8
9	Retail True-Up Period Adjustment	\$ -	(Retail TU Adj; Total Col; Line 29) / 1,000	9
10				10
11	Retail Interest True-Up Adjustment	-	(Retl Int TU-1 + Retl Int TU-2; Ttl Col; Ln 20)/1,000	11
12				12
13	Sub-Total True-Up Adjustments	\$ -	Sum Lines 9 thru 11	13
14				14
15	<b>B. Annual Fixed Charges Applicable to Capital Projects:</b>			15
16				16
17	Forecast Period Capital Addition Revenue Requirements	\$ -	Statement BK-1; Page 4, Line 20	17
18				18
19	<b>C. Annual Fixed Charges Applicable to Incentive Capital Projects:</b>			19
20				20
21	Forecast Period Incentive Capital Additions Revenue Requirements (FC <sub>EU,IR,ROE</sub> )	\$ -	Statement BK-1; Page 5, Line 20	21
22				22
23	<b>D. Incentive Forecast Transmission CWIP Revenues:</b>			23
24				24
25	Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	Statement BK-1; Page 5, Line 37	25
26				26
27	<b>E. Subtotal BTRR<sub>EU</sub> Excluding FF&amp;U:</b>	\$ 212,608	Sum Lines 7; 13; 17; 21; 25	27
28				28
29	Transmission Related Municipal Franchise Fees Expenses	2,192	Line 27 x 1.031%	29
30	Transmission Related Uncollectible Expense	370	Line 27 x 0.174%	30
31				31
32	<b>F. Total Retail BTRR<sub>EU</sub> With FF&amp;U</b>	\$ 215,170	Sum Lines 27 thru 30	32

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AE  
Accumulated Depreciation and Amortization  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 656,219	Stmnt AE WP; Page AE1; Line 1	1
2			2
3	\$ 17,885	Stmnt AE WP; Page AE1; Line 3	3
4			4
5	101,957	Stmnt AE WP; Page AE1; Line 5	5
6			6
7	261,817	Stmnt AE WP; Page AE1; Line 7	7
8			8
9	17.51%	Stmnt AE WP; Page AE1; Line 9	9
10			10
11	\$ 3,132	Line 3 x Line 9	11
12			12
13	17,853	Line 5 x Line 9	13
14			14
15	45,844	Line 7 x Line 9	15
16			16
17	\$ 723,048	Sum Lines 1; 11; 13; 15	17
18			18
19	\$ -	Stmnt AE WP; Page AE1; Line 19	19

<sup>1</sup> The amounts stated above are ratemaking utility plant in service as a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AJ  
Depreciation and Amortization Expense  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 30,714	Stmnt AJ WP; Page AJ1; Line 1	1
2			2
3	\$ 4,218	Stmnt AJ WP; Page AJ1; Line 3	3
4			4
5	3,232	Stmnt AJ WP; Page AJ1; Line 5	5
6			6
7	18,393	Stmnt AJ WP; Page AJ1; Line 7	7
8			8
9	17.51%	Stmnt AJ WP; Page AJ1; Line 9	9
10			10
11	\$ 738	Line 3 x Line 9	11
12			12
13	566	Line 5 x Line 9	13
14			14
15	3,221	Line 7 x Line 9	15
16			16
17	\$ 35,239	Sum Lines 1; 11; 13; 15	17
18			18
19	\$ 158	Stmnt AJ WP; Page AJ1; Line 19	19
20			20
21	\$ -	Stmnt AJ WP; Page AJ1; Line 21	21
22			22
23	\$ -	Stmnt AJ WP; Page AJ1; Line 23	23
24			24
25	\$ -	Stmnt AJ WP; Page AJ1; Line 25	25

<sup>1</sup> Amortization approval per ER03-601-000 issued May 2, 2003 for a 10-year period beginning October 2003 and ending September 2013.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE - Workpapers**  
**Accumulated Depreciation and Amortization**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No	(a) 31-Aug-13	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 656,219	Stmt AE WP; Page AE-1	1
2					2
3	15,776	19,994	17,885	Stmt AE WP; Page AE-2	3
4					4
5	100,374	103,539	101,957	Stmt AE WP; Page AE-3	5
6					6
7	253,011	270,623	261,817	Stmt AE WP; Page AE-4	7
8					8
9			17.51%	Statement AI; Line 19	9
10					10
11			\$ 3,132	Line 3 x Line 9	11
12					12
13			\$ 17,853	Line 5 x Line 9	13
14					14
15			45,844	Line 7 x Line 9	15
16					16
17			\$ 723,048	Sum Lines 1; 11; 13; 15	17
18					18
19			\$ -	Stmt AE WP; Page AE	19

<sup>a</sup> The depreciation reserve for transmission plant is derived based on a 5-month average balance.

<sup>b</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances.

<sup>1</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**TRUE UP PERIOD - 9/1/2013 to 12/31/2013 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	Aug-13	652,994	"	640,470	"	1
2	Sep	662,187	"	649,712	"	2
3	Oct	670,293	"	657,717	"	3
4	Nov	678,694	"	666,013	"	4
5	Dec-13	679,948	T-wp1	667,181	T-wp1	5
6	Total 5 Months	3,344,114		3,281,093		6
7						7
8						8
9	5-Month Average	668,823		656,219		9

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AJ - Workpapers  
Depreciation and Amortization Expense  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 30,714	Stmt AJ WP; Page AJ-2	1
2			2
3	4,218	Stmt AJ WP; Page AJ-3	3
4			4
5	3,232	Stmt AJ WP; Page AJ-4	5
6			6
7	18,393	Stmt AJ WP; Page AJ-5	7
8			8
9	17.51%	Statement AI; Line 19	9
10			10
11	\$ 738	Line 3 x Line 9	11
12			12
13	\$ 566	Line 5 x Line 9	13
14			14
15	\$ 3,221	Line 7 x Line 9	15
16			16
17	\$ 35,239	Sum Lines 1; 11; 13; 15	17
18			18
19	\$ 158	Stmt AJ WP; Page AJ-2	19
20			20
21	\$ -	Stmt AJ WP; Page AJ	21
22			22
23	\$ -	Stmt AJ WP; Page AJ	23
24			24
25	\$ -	Stmt AJ WP; Page AJ	25

<sup>1</sup> Amortization approval per ER03-601-000 issued May 2, 2003 for a 10-year period beginning October 2003 and ending September 2013.

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

Depreciation and Amortization Expense as of December 31, 2013

Account No.	Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking
303	Intangibles	-	
350	Land and Land Rights	583	
352	Structures and Improvements	1,601	
353	Station Equipment	10,491	
354	Towers and Fixtures	4,639	
355	Poles and Fixtures	4,586	
356	Overhead Conductors & Devices	4,141	
357	Underground Conduit	1,791	
358	Underground Conductors & Devices	1,914	
359	Roads and Trails	1,404	
	Subtotal	31,151	30,714
	Valley Rainbow Amortization Expense	158	158
	Total Transmission Expense	31,309	30,872

# **San Diego Gas & Electric Company**

## **Part II**

### **TO4 Cycle 2 WHOLESale True-Up Depreciation Expense Correction Workpapers**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**



**San Diego Gas & Electric Company**  
**TO4 Cycle 2 Error Correction Adjustment to Wholesale Base Transmission Revenue Requirements<sup>1</sup>**  
**For the Rate Effective Period January 1, 2016 - December 31, 2016**  
**(\$1,000)**

Line No.	Description	Amounts	Reference	Line No.
1	<b><u>BTRR Adjustment due to TO4 Cycle 2 Depreciation Error Calculations:</u></b>			1
2	Total BTRR Adjustment - Before Interest	\$ 370	Page 2.3; Line 9	2
3				3
4	Interest Expense	26	Page 2.3; Line 20	4
5				5
6	<b>Total BTRR Adjustment Before FF&amp;U</b>	<b>\$ 396</b>	Sum Lines 2 and 4	6
7				7
8	<b><u>TO4 Cycle 3 BTRR Effect of TO4 Cycle 2 Depreciation Error Correction:</u></b>			8
9	Depreciation Expense	373	Part I, Page 3.1; Line 10; Col. (c)	9
10				10
11	<b><u>Rate Base Adjustments:</u></b>			11
12	Accumulated Depreciation Reserve	(75)	Part I, Page 3.3; Line 9; Col. (c)	12
13				13
14	Total Rate Base Adjustment	\$ (75)	Line 12	14
15				15
16	ROR + Related Income Taxes Expense	11.4829%	TO4 Cycle 3 Volume 2; Statement AV; Page AV2; Line 31	16
17				17
18	Rate of Return on Rate Base + Related Income Taxes	\$ (9)	Line 14 x Line 16	18
19				19
20	<b>Total Adjustment Reflected in TO4 Cycle 3 Prior Year BTRR</b>	<b>\$ 364</b>	Sum Lines 9 and 18	20
21				21
22	<b>Incremental Adjustment to BTRR Due to Depreciation Error Correction</b>	<b>\$ 32</b>	Line 6 Minus Line 20	22
23				23
24	Transmission Related Municipal Franchise Fees Expenses	\$ 0	Line 22 x 1.031%	24
25				25
26	<b>Total Incremental BTRR Adjustment Including FF&amp;U</b>	<b>\$ 32</b>	Sum of Lines 22 and 24	26
27				27
28	TO4 Cycle 2 High Voltage Percentage	67.73%	TO4 Cycle 2 Statement BK-2; Line 15	28
29	High Voltage BTRR Portion of TO4 C2 Depreciation Error Adjustment	\$ 22	Line 26 * Line 28	29
30				30
31	TO4 Cycle 2 Low Voltage Percentage	32.27%	TO4 Cycle 2 Statement BK-2; Line 15	31
32	Low Voltage BTRR Portion of TO4 C2 Depreciation Error Adjustment	\$ 10	Line 26 * Line 31	32
33				33
34	<b>Total</b>	<b>\$ 32</b>	Sum of Lines 29 and 32	34
35				35

<sup>1</sup> Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this Cycle 3 Informational Filing SDG&E is correcting a TO4 Cycle 2 error of approximately \$373,000. This error, which was noted in TO4 Cycle 2, Volume 6, workpapers AE-1 and AJ-1, resulted in an incorrect (lower) depreciation expense being reported in the TU Period. SDG&E will quantify the revenue requirements, including interest, caused by this error and adjust the Cycle 3 BTRR, accordingly.

**SDG&E**  
**WHOLESALE - Depreciation Expenser Error Correction Plus Accrued Interest Expense (9/1/2013 - 12/31/2015)**  
**(\$1,000)<sup>3</sup>**

Line No.	Description	Reference	2013			2014			Aug-14					
			Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14		Mar-14	Apr-14	May-14	Jun-14	Jul-14
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ -	\$ 115	\$ 203	\$ 287	\$ 372	\$ 373	\$ 374	\$ 375	\$ 376	\$ 377	\$ 378	\$ 379
2	Wholesale True-up Cost of Service Revenues	ER15-553; TO4 Cycle 2 True-up; Vol. 3; Sec. 3.1.1; Pages 1 to 3; Line 18 / Page 2.3 "Total" on Line 3	\$ 66,825,484	\$ 50,564,198	\$ 48,191,535	\$ 48,534,783	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	31.21%	23.61%	22.51%	22.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	Monthly Undercollection Associated with the Depreciation Expense Error Correction <sup>4</sup>	Line 5 X Line 7 "Total" Column	\$ 115	\$ 88	\$ 83	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ 115	\$ 88	\$ 83	\$ 84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Interest Expense Calculation: <sup>1</sup>	Beginning Quarterly Balances	\$ -	\$ 115	\$ 115	\$ 115	\$ 372	\$ 372	\$ 372	\$ 375	\$ 375	\$ 375	\$ 378	\$ 378
12	Beginning Balance for Interest Calculation	Interest Calculation Basis	58	44	129	213	0	0	0	0	0	0	0	0
14	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	58	159	244	328	372	372	372	375	375	375	378	378
16	Basis for Interest Expense Calculation	FERC Monthly Rates	0.270000%	0.280000%	0.270000%	0.280000%	0.280000%	0.250000%	0.280000%	0.270000%	0.280000%	0.270000%	0.280000%	0.280000%
18	Monthly Interest Rate <sup>2</sup>	Line 16 x Line 18	\$ -	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
20	Interest Expense	Line 1 + Line 9 + Line 20	\$ 115	\$ 203	\$ 287	\$ 372	\$ 373	\$ 374	\$ 375	\$ 376	\$ 377	\$ 378	\$ 379	\$ 380
22	Ending Balance (Overcollection)/Undercollection													

NOTES:

<sup>1</sup> Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.

<sup>2</sup> Interest rates are based on the actual rates posted on the FERC website.

<sup>3</sup> Dollars are in \$1,000's except for line 3.

<sup>4</sup> Total Undercollection on line 7 ties to Page 3.1; Col (c), Line 28.

**SDG&E**  
**WHOLESALE - Depreciation Expenser Error Correction Plus Accrued Interest Expense (9/1/2013 - 12/31/2015)**  
**(\$1,000)<sup>3</sup>**

Line No.	Description	Reference	2015												
			Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ 380	\$ 381	\$ 382	\$ 383	\$ 384	\$ 385	\$ 386	\$ 387	\$ 388	\$ 389	\$ 390	\$ 391	\$ 392
2	Wholesale True-up Cost of Service Revenues	ER15-553; TO4 Cycle 2 True-up, Vol. 3; Sec. 3.1.1; Pages 1 to 3; Line 18 / Page 2.3 "Total" on Line 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	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%
6	Monthly Undercollection Associated with the Depreciation Expense Error Correction <sup>4</sup>	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Interest Expense Calculation: <sup>1</sup>	Beginning Quarterly Balances	\$ 378	\$ 381	\$ 381	\$ 381	\$ 384	\$ 384	\$ 384	\$ 387	\$ 387	\$ 387	\$ 390	\$ 390	\$ 390
12	Beginning Balance for Interest Calculation	Interest Calculation Basis	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	378	381	381	381	384	384	384	387	387	387	390	390	390
16	Basis for Interest Expense Calculation	FERC Monthly Rates	0.270000%	0.280000%	0.270000%	0.280000%	0.280000%	0.250000%	0.280000%	0.270000%	0.280000%	0.270000%	0.280000%	0.280000%	0.270000%
18	Monthly Interest Rate <sup>2</sup>	Line 16 x Line 18	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
20	Interest Expense	Line 1 + Line 9 + Line 20	\$ 381	\$ 382	\$ 383	\$ 384	\$ 385	\$ 386	\$ 387	\$ 388	\$ 389	\$ 390	\$ 391	\$ 392	\$ 393
22	Ending Balance (Overcollection)/Undercollection														

**NOTES:**

- Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.
- Interest rates are based on the actual rates posted on the FERC website.
- Dollars are in \$1,000's except for line 3.
- Total Undercollection on line 7 ties to Page 3.1; Col (c), Line 28.

**SDG&E**  
**WHOLESALE - Depreciation Expenser Error Correction Plus Accrued Interest Expense (9/1/2013 - 12/31/2015)**  
**(\$1,000)<sup>3</sup>**

Line No.	Description	Reference	2015			Total	Line No.
			Oct-15	Nov-15	Dec-15		
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ 393	\$ 394	\$ 395	\$ -	1
2	Wholesale True-up Cost of Service Revenues	ER15-553; TO4 Cycle 2 True-up; Vol. 3, Sec. 3.1.1; Pages 1 to 3; Line 18 / Page 2,3 "Total" on Line 3	\$ -	\$ -	\$ -	\$ 214,116,000	2
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	0.00%	0.00%	0.00%	100.00%	3
4	Monthly Undercollection Associated with the Depreciation Expense Error Correction <sup>4</sup>	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ 370	4
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ 370	5
6	Interest Expense Calculation: <sup>1</sup>	Beginning Quarterly Balances	\$ 393	\$ 393	\$ 393		6
7	Beginning Balance for Interest Calculation	Interest Calculation Basis	0	0	0		7
8	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	393	393	393		8
9	Basis for Interest Expense Calculation	FERC Monthly Rates	0.280000%	0.270000%	0.280000%		9
10	Monthly Interest Rate <sup>2</sup>	Line 16 x Line 18	\$ 1	\$ 1	\$ 1	\$ 26	10
11	Interest Expense	Line 1 + Line 9 + Line 20	\$ 394	\$ 395	\$ 396	\$ 396	11
12	Ending Balance (Overcollection)/Undercollection						12

**NOTES:**

- 1 Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.
- 2 Interest rates are based on the actual rates posted on the FERC website.
- 3 Dollars are in \$1,000's except for line 3.
- 4 Total Undercollection on line 7 ties to Page 3.1; Col (c); Line 28.

**San Diego Gas & Electric Company**  
**Statement BK-2**  
**Derivation of Incremental CAISO Transmission BTRR Adjustments**  
**TO4 Cycle 2 True-Up Period (9/1/2013 - 12/31/2013)**  
**(\$1,000)**

Line No.		A	B	C = A - B	Reference	Line No.
		Revised TO4 C2 TU - Period Amounts	As Filed TO4 C2 TU - Period ER15-553 Amounts	Difference Incr (Decr)		
1	<b>A. Total (PYRR<sub>FT</sub>) Excluding FF&amp;U:</b> <sup>1</sup>	\$ 212,978	\$ 212,608	\$ 370	Page 4.1 and 5.1; Line 2	1
2						2
3	<b>B. Wholesale BTRR Adjustments:</b>					3
4	CPUC Intervenor Funding Expense - Transmission	-	-	-	Page 4.1 and 5.1; Line 4	4
5						5
6	CPUC Intervenor Funding Expense Revenue Adjustment	-	-	-	Page 4.1 and 5.1; Line 6	6
7						7
8	South Georgia Income Tax Adjustment	(778)	(778)	-	Page 4.1 and 5.1; Line 8	8
9						9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	101	101	-	Page 4.1 and 5.1; Line 10	10
11						11
12	Total Wholesale BTRR Adjustments	\$ (677)	\$ (677)	\$ -	Sum Lines 4 thru 10	12
13						13
14	Wholesale Prior Year Revenue Requirements (PYRR <sub>CAISO</sub> )	212,301	211,931	370	Sum Lines 1; 12	14
15						15
16	Wholesale True-Up Adjustment	-	-	-	N/A	16
17						17
18	Wholesale Interest True-Up Adjustment	-	-	-	N/A	18
19						19
20	Wholesale BTRR Before Forecast Prior Year Revenue Requirements (PYRR <sub>CAISO</sub> )	\$ 212,301	\$ 211,931	\$ 370	Sum Lines 14 thru 18	20
21						21
22	Forecast Period Capital Addition Revenue Requirements	-	-	-	N/A	22
23						23
24	Forecast Period Incentive Capital Addition Revenue Requirements (FC <sub>EU-IR-ROE</sub> )	-	-	-	N/A	24
25						25
26	Incentive Transmission Forecast CWIP Projects Revenue Requirements	-	-	-	N/A	26
27						27
28	<b>C. Total Wholesale BTRR Excluding Franchise Fees</b>	<b>\$ 212,301</b>	<b>\$ 211,931</b>	<b>\$ 370</b>	Sum Lines 20 thru 26	28

<sup>1</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period. Items that are in bold have changed compared to the original TO4 Cycle 2 filing per ER15-553.

REVISED

San Diego Gas & Electric Company  
Statement BK-2  
Derivation of CAISO Total Base Transmission Revenue Requirements  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<b>A. Total (PYRR<sub>FD</sub>) Excluding FF&amp;U:</b> <sup>1</sup>	\$ 212,978	Statement BK-1; Page 1; Line 60	1
2				2
3	<b>B. Wholesale BTRR Adjustments:</b>			3
4	CPUC Intervenor Funding Expense - Transmission	-	Statement BK-1; Page 1; Line 6	4
5				5
6	CPUC Intervenor Funding Expense Revenue Adjustment	-	Statement AL; Page 9; Line 30	6
7				7
8	South Georgia Income Tax Adjustment	(778)	Statement BK-1; Page 1; Line 26	8
9				9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	101	Statement BK-1; Page 1; Line 28	10
11				11
12	Total Wholesale BTRR Adjustments	\$ (677)	Sum Lines 4 thru 10	12
13				13
14	Wholesale Prior Year Revenue Requirements (PYRR <sub>CAISO</sub> )	212,302	Sum Lines 1; 12	14
15				15
16	Wholesale True-Up Adjustment	-	(Wholesale TU Adj; Total Col; Line 29) / 1,000	16
17				17
18	Wholesale Interest True-Up Adjustment	-	(Wholesale Int TU-1 + Wholesale Int TU-2; Ttl Col; Ln 20) / 1000	18
19				19
20	Wholesale BTRR Before Forecast Prior Year Revenue Requirements (PYRR <sub>CAISO</sub> )	\$ 212,302	Sum Lines 14 thru 18	20
21				21
22	Forecast Period Capital Addition Revenue Requirements	-	Statement BK-1; Page 4; Line 20	22
23				23
24	Forecast Period Incentive Capital Addition Revenue Requirements (FC <sub>EU-IR-ROE</sub> )	-	Statement BK-1; Page 5; Line 20	24
25				25
26	Incentive Transmission Forecast CWIP Projects Revenue Requirements	-	Statement BK-1; Page 5; Line 37	26
27				27
28	<b>C. Total Wholesale BTRR Excluding Franchise Fees</b>	\$ 212,302	Sum Lines 20 thru 26	28

<sup>1</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.

REVISED

San Diego Gas & Electric Company  
Statement BK-2  
Derivation of CAISO HV Transmission Facility (BTRR<sub>CAISO-HV</sub>) & LV Transmission Facility (BTRR<sub>CAISO-LV</sub>) Revenue Requirements  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.	Total	Reference			Line No.
<b>A. Derivation of Revenues Related With Total Transmission Facilities:</b>					
1	\$ 212,302	Statement BK-2; Page 1; Line 20			1
2					2
3	-	Statement BK-2; Page 1; Line 22			3
4					4
5	-	Statement BK-2; Page 1; Line 24			5
6					6
7	-	Statement BK-2; Page 1; Line 26			7
8					8
9	\$ 212,302	Sum Lines 1 thru 7			9
10					10
11	<b>B. Derivation of Split Between HV and LV:<sup>1</sup></b>				
12	(a)	(b)	(c)	Reference	11
13	Total	High Voltage	Low Voltage		12
14	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235	HV-LV Study, Line 3 below <sup>6</sup>	13
15	100.00%	67.73%	32.27%	Ratios Based on Line 14	14
16	\$ 212,302	\$ 143,783	\$ 68,519	Line 15 x Line 16; Col A	15
17					16
18	<b>2. Percent Split Between HV and LV of Forecast</b>				
19	\$ -	\$ -	\$ -	Summary of HV-LV Splits for	17
20	0.00%	0.00%	0.00%	Forecast Plant Adds; Page 1; Line 16	18
21	\$ -	\$ -	\$ -	Ratios Based on Line 19	19
22				Line 20 x Line 21; Col A	20
23					21
24	<b>C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:</b>				
25	\$ 212,302	\$ 143,783	\$ 68,519	Line 16 From Above	22
26	2,188	1,482	706	Line 25 x 1.031%	23
27	\$ 214,490	\$ 145,265	\$ 69,225	Sum Lines 25 thru 26	24
28					25
29	\$ -	\$ -	\$ -	Line 21 From Above	26
30	-	-	-	Line 29 x 1.031%	27
31	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	28
32					29
33	\$ 214,490	\$ 145,265	\$ 69,225	Line 27 + Line 31	30
					31
					32
					33

<sup>1</sup> Pursuant to the CAISO's July 5, 2005 filing in compliance with the Commission's December 21, 2004 order, 109 FERC ¶ 61,301 (December 21, Order) and June 2, 2005 Order, 111 FERC ¶ 61,337 (June 2 Order), SDG&E in the instant filing has followed the CAISO's new guidelines to separate all elements of its transmission facilities into HV and LV components. TRBAA cost components shown in the instant filing are separated into the HV and LV components applicable to the CAISO's HV and LV guidelines in effect 1/1/2005 pursuant to CAISO Tariff Appendix F, Sch.3, Section 8.1.

<sup>2</sup> Use gross plant facilities as of December 31 for the applicable base period.

<sup>3</sup> HV-LV plant ratios based upon footnote 2.

<sup>4</sup> Base franchise fees are applicable to all SDG&E customers.

<sup>5</sup> The following HV-LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the rate effective applicable period.

<sup>6</sup> Transmission Plant HV/LV Study Classification Summary (\$1,000):

Existing  
New  
Total

Ln	Total	HV	LV
1	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235
2	-	-	-
3	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235

See HV-LV Study WP

San Diego Gas & Electric Company  
Statement BK-2  
Derivation of CAISO Total Base Transmission Revenue Requirements  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<b><u>A. Total (PYRR<sub>EU</sub>) Excluding FF&amp;U:</u><sup>1</sup></b>		1
2	\$ 212,608	Statement BK-1; Page 1; Line 60	2
3	<b><u>B. Wholesale BTRR Adjustments:</u></b>		3
4	CPUC Intervenor Funding Expense - Transmission	Statement BK-1; Page 1; Line 6	4
5			5
6	CPUC Intervenor Funding Expense Revenue Adjustment	Statement AL; Page 9; Line 30	6
7			7
8	South Georgia Income Tax Adjustment	Statement BK-1; Page 1; Line 26	8
9			9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	Statement BK-1; Page 1; Line 28	10
11			11
12	Total Wholesale BTRR Adjustments	Sum Lines 4 thru 10	12
13			13
14	Wholesale Prior Year Revenue Requirements (PYRR <sub>CAISO</sub> )	Sum Lines 1; 12	14
15			15
16	Wholesale True-Up Adjustment	(Wholesale TU Adj; Total Col; Line 29) / 1,000	16
17			17
18	Wholesale Interest True-Up Adjustment	(Wholesale Int TU-1 + Wholesale Int TU-2; Ttl Col; Ln 20) / 1000	18
19			19
20	Wholesale BTRR Before Forecast Prior Year Revenue Requirements (PYRR <sub>CAISO</sub> )	Sum Lines 14 thru 18	20
21			21
22	Forecast Period Capital Addition Revenue Requirements	Statement BK-1; Page 4; Line 20	22
23			23
24	Forecast Period Incentive Capital Addition Revenue Requirements (FC <sub>EU-IR-ROE</sub> )	Statement BK-1; Page 5; Line 20	24
25			25
26	Incentive Transmission Forecast CWIP Projects Revenue Requirements	Statement BK-1; Page 5; Line 37	26
27			27
28	<b><u>C. Total Wholesale BTRR Excluding Franchise Fees</u></b>	Sum Lines 20 thru 26	28

<sup>1</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.



San Diego Gas & Electric Company  
Statement BK-2  
Derivation of CAISO HV Transmission Facility (BTRR<sub>CAISO-HV</sub>) & LV Transmission Facility (BTRR<sub>CAISO-LV</sub>) Revenue Requirements  
For the Rate Effective Period xxxxxx  
(\$1,000)

Line No.	Total	Reference		Line No.
<b>A. Derivation of Revenues Related With Total Transmission Facilities:</b>				
1	\$ 211,931	Statement BK-2; Page 1; Line 20		1
2				2
3	-	Statement BK-2; Page 1; Line 22		3
4				4
5	-	Statement BK-2; Page 1; Line 24		5
6				6
7	-	Statement BK-2; Page 1; Line 26		7
8				8
9	\$ 211,931	Sum Lines 1 thru 7		9
10				10
<b>B. Derivation of Split Between HV and LV: <sup>1</sup></b>				
11	(a)	(b)	(c)	
12	Total	High Voltage	Low Voltage	Reference
13	<b>1. Percent Split Between HV &amp; LV for Recorded Non-Incentive &amp; Incentive Gross Transmission Plant Facilities and Incentive CWIP:</b>			
14	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235	HV-LV Study, Line 3 below <sup>6</sup>
15	100.00%	67.73%	32.27%	Ratios Based on Line 14
16	\$ 211,931	\$ 143,533	\$ 68,399	Line 15 x Line 16; Col A
17				
18	<b>2. Percent Split Between HV and LV of Forecast Plant Adds Applicable to Forecast Period:</b>			
19	\$ -	\$ -	\$ -	Summary of HV-LV Splits for Forecast Plant Adds; Page 1; Line 16
20	0.00%	0.00%	0.00%	Ratios Based on Line 19
21	\$ -	\$ -	\$ -	Line 20 x Line 21; Col A
22				
23	<b>C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:</b>			
24				
25	\$ 211,931	\$ 143,533	\$ 68,399	Line 16 From Above
26	2,185	1,480	705	Line 25 x 1.031%
27	\$ 214,116	\$ 145,013	\$ 69,104	Sum Lines 25 thru 26
28				
29	\$ -	\$ -	\$ -	Line 21 From Above
30	-	-	-	Line 29 x 1.031%
31	\$ -	\$ -	\$ -	Sum Lines 29 thru 30
32				
33	\$ 214,116	\$ 145,013	\$ 69,104	Line 27 + Line 31

<sup>1</sup> Pursuant to the CAISO's July 5, 2005 filing in compliance with the Commission's December 21, 2004 order, 109 FERC ¶ 61,301 (December 21, Order) and June 2, 2005 Order, 111 FERC ¶ 61,337 (June 2 Order), SDG&E in the instant filing has followed the CAISO's new guidelines to separate all elements of its transmission facilities into HV and LV components. TRBAA cost components shown in the instant filing are separated into the HV and LV components applicable to the CAISO's HV and LV guidelines in effect 1/1/2005 pursuant to CAISO Tariff Appendix F, Sch.3, Section 8.1.

<sup>2</sup> Use gross plant facilities as of December 31 for the applicable base period.

<sup>3</sup> HV-LV plant ratios based upon footnote 2.

<sup>4</sup> Base franchise fees are applicable to all SDG&E customers.

<sup>5</sup> The following HV-LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the rate effective applicable period.

<sup>6</sup> Transmission Plant HV/LV Study Classification Summary (\$1,000):

Ln	Total	HV	LV
1	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235
2	-	-	-
3	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235

See HV-LV Study WP

# **San Diego Gas & Electric Company**

**TO4 - Cycle 3**

**Base Period  
&  
True-Up Period**

**Summary of Primary  
Sunrise Expenses**

**Docket No. ER16-\_\_\_\_-\_\_\_\_**

**SDG&E**  
**Summary of Primary Sunrise Expenses in the TO4 Cycle 3 Base Period (2014)**

Ln No.	Description	Transmission 2014 Base Period Costs (\$Millions)	Reference	Ln No.
1	<b><u>A. Plant as of Dec. 31, 2014</u></b>			1
2				2
3	Total Sunrise Capital Expenditures as of Dec, 31, 2014 <sup>1</sup>	<u>\$ 1,767.3</u>		3
4				4
5	Sunrise plant embedded in total transmission plant in Statement AD	<u>\$ 1,668.5</u>		5
6				6
7	<b><u>B. Other primary transmission expenses incurred in 2014</u></b>			7
8				8
9	Sunrise maintenance post construction environmental permitting costs	\$ 3.7		9
10				10
11	Sunrise maintenance post construction on going environmental costs	<u>4.8</u>		11
12				12
13	Total Sunrise post construction environmental costs <sup>2</sup>	\$ 8.5	Line 9 + Line 11	13
14				14
15	Fire mitigation expense <sup>3</sup>	3.2		15
16				16
17	Sunrise annual depreciation expense <sup>4</sup>	26.9		17
18				18
19	Approximate Sunrise property taxes <sup>5</sup>	<u>12.2</u>		19
20				20
21	Annual 2014 Sunrise transmission expenses	<u>\$ 50.8</u>	Sum lines 13 thru 19	21

<sup>1</sup> Includes Citizens lease, removal costs, and communication equipment recorded under general plant

<sup>2</sup> See Stmt AH, WP Pg AH-1, Ln 54, footnote 2

<sup>3</sup> See Stmt AH, WP Pg AH-1, Ln 13

<sup>4</sup> See TU Adj Report, WP-3, Pg 3 1, Ln 10

<sup>5</sup> See TU Adj Report, WP-4, Pg 4 1, Ln 35