

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

Application of San Diego Gas & Electric Company (U 902-E) for Approval of: (i) Contract Administration, Least Cost Dispatch and Power Procurement Activities in 2010, (ii) Costs Related to those Activities Recorded to the Energy Resource Recovery Account and Transition Cost Balancing Account in 2010 and (iii) Costs Recorded in Related Regulatory Accounts in 2010

Application 11-06-xxx

**APPLICATION OF
SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF
ERRA COMPLIANCE FOR 2010 AND RATE RECOVERY OF ERRA-RELATED
ACCOUNTS**

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June 1, 2011

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I. INTRODUCTION

In compliance with California Public Utility Code Section 454.5, relevant Decisions (“D.”) of the California Public Utilities Commission (“Commission” or “CPUC”), including, but not limited to, D.02-10-062, D.02-12-074, D.03-06-067, and D.04-01-050, and the Commission’s Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) hereby submits its Application for approval of: (i) contract administration, least cost dispatch and power procurement activities in 2010, (ii) costs related to those activities recorded to the Energy Resource Recovery Account (“ERRA”) and Transition Cost Balancing Account (“TCBA”) in 2010 and (iii) costs recorded in related regulatory accounts in 2010, including the Market Redesign and Technology Upgrade Memorandum Account (“MRTUMA”), Renewables Portfolio Standard Memorandum Account (“RPSMA”), and Independent Evaluator Memorandum Account (“IEMA”).

Specifically, with respect to the MRTUMA, RPSMA and IEMA, SDG&E is requesting approval to increase rates for recovery of the 2010 entries in these accounts. If approved as proposed, a typical monthly summer electric bill (based on 500 kilowatt-hours of electricity) will increase from approximately \$80.99 to \$81.01 (or 0.02 percent) for inland customers and from approximately \$90.17 to \$90.22 (or 0.06 percent) for coastal customers. A typical monthly bill for residential customers who use 1,000 kilowatt-hours per month will increase from approximately \$232.31 to \$232.52 (or 0.09 percent) for inland customers and from approximately \$243.41 to \$243.65 (or 0.1 percent) for coastal customers. SDG&E's small commercial customers will see an increase of approximately \$0.24 on their monthly summer electric bill (or 0.08 percent), based on 1,500 kWh of electricity for secondary service.¹

II. BACKGROUND

A. SCOPE OF ERRA COMPLIANCE REVIEW

The ERRA balancing account mechanism was established in D.02-10-062 to track fuel and purchased power billed revenues against actual recorded costs. That decision also required the electric utilities to establish a fuel and purchased power revenue requirement forecast, a trigger mechanism, and a schedule for semiannual ERRA proceedings. The first semiannual proceeding (the forecast application) consists of an application by the utility to establish annual fuel and purchased power forecasts for the upcoming 12 months. During the second semi-annual proceeding, a compliance review of the utility's prior period energy resource contract administration, least cost dispatch, and ERRA balancing account is conducted.

¹ Customers' actual bill impacts will vary with usage per month, by season and by climate zone.

In D.02-10-062, the Commission adopted minimum standards of conduct the utilities must follow in performing their procurement responsibilities. Standard of Conduct #4 (SOC 4) describes the compliance review criteria for contract administration and economic dispatch of generation resources on which the utilities will be evaluated: “The utilities shall prudently administer all contracts and generation resources and dispatch the energy in a least cost manner. Our definitions of prudent contract administration and least cost dispatch are the same as our existing standard.”²

The scope of compliance review described in D.02-10-062 and D.02-12-074 includes Commission review of utility retained electric generation (“URG”) fuel expenses, contract administration, including administration of the California Department of Water Resources (“CDWR”) contracts allocated to SDG&E in D.02-09-053, California Independent System Operator (“CAISO”)-related costs, existing Qualified Facilities (“QF”) contracts, other power purchase agreements (including renewable resource contracts) and economic dispatch of electric generation resources (including Miramar, Palomar and the San Onofre Nuclear Generating Station (“SONGS”).

The Commission further stated in D.03-06-067 that in determining whether the utilities complied with the requirement to “dispose of economic long power and purchase economic short power in a manner that minimizes ratepayer costs,”³ the Commission would examine “the prudence of each utility’s decision to dispatch resources contained in the integrated CDWR-IOU portfolio and execute market transactions for economic

² D.02-10-062, Conclusion of Law 11.

³ D.02-12-074 at pp. 52-53.

purposes”⁴ Accordingly, the Commission’s annual compliance review focuses on prudent contract administration, least cost dispatch and URG fuel procurement activities.

The appropriate scope and standard of review for these ERRA applications have also been addressed in D.05-04-036 and D.05-01-054. According to those decisions and pertinent to the scope of review of the utility’s least cost dispatch obligation, the Commission will consider those decisions to dispatch the resources in the daily, hourly, and real-time markets. As for the standard of review of the utility’s least cost dispatch, contract administration, and URG costs, the Commission reiterated in D.05-04-036 that its review is not a “reasonableness review,” but is instead a “compliance review.”

ORA has not presented any new arguments in this proceeding that would cause us to reconsider the standard of review that we adopted for SCE in D.05-01-054. Accordingly, the same standard of review for least cost dispatch that we adopted in D.05-01-054 for SCE should also apply to the standard of review of PG&E’s least cost dispatch in its ERRA proceedings, i.e., a compliance review.

The standard of review of the contract administration is also that of a compliance review. As noted in D.05-01-054 at page 8, “SOC 4 is the upfront standard in a utility’s procurement plan regarding prudent contract administration and energy dispatch decisions.” Since § 454.5(d)(2) provides that an approved procurement plan shall eliminate the need for after-the-fact reasonableness reviews, the standard of review is to determine whether the utility’s contract administration complied with the approved procurement plan.⁵

As for the standard of review that applies to URG-related costs, we stated in D.03-06-067 at page 10 that an inappropriate preference for URG resources is part of the least cost dispatch standard.

Accordingly, a compliance review applies when URG is involved in least cost dispatch decisions. Although a compliance review applies, the utility is prohibited from any action that results in an inappropriate

⁴ D.03-06-067 at p. 10.

⁵ As noted in D.05-01-054, at p. 15, the compliance would consist of a showing of prudence for contract administration, for which the reasonable manager standard would apply. [footnote in original.]

preference for URG resources or the utility's own negotiated contracts. (See D.05-01-054, p. 10; D.02-12-069, pp. 61-64.)⁶

Finally, in D.10-02-018 (Ordering Paragraph 4), the Commission ordered that beginning in either 2009 or 2010, SDG&E shall conduct an audit of its ERRA account at least once every four years. Pursuant to this ruling, for the 2010 record year, SDG&E has engaged an outside auditor to conduct the audit. It is anticipated that the audit will be completed in early June 2011. The results of the audit will be provided to all parties in this proceeding, subject to any necessary confidentiality restrictions.

B. 2010 ERRA

As noted above, the purpose of the ERRA is to provide full recovery of SDG&E's energy procurement costs associated with serving SDG&E's bundled service customers. SDG&E's ERRA revenue requirement also includes the full recovery of CAISO energy and ancillary services load charges, contract costs, generation fuel costs, CAISO-related costs, hedging costs and previously approved equity rebalancing costs related to the Financial Accounting Standards Board Interpretation No. 46 ("FIN 46 (R)") consolidation of the Otay Mesa Energy Center ("OMEC") to serve SDG&E's bundled service customers. The ERRA includes revenues from SDG&E's Electric Energy Commodity Cost ("EECC") rate schedule adjusted to exclude CDWR revenues for energy provided by CDWR to SDG&E customers and non-fuel generation revenues allocated to the Non-fuel Generation Balancing Account ("NGBA"). SDG&E's share of revenues from the sale of surplus energy is also reflected in the ERRA.

⁶ D.05-04-036, pp. 27-28.

On a monthly basis, the ERRA compares the energy procurement costs described above with the revenue from Schedule EECC (excluding CDWR and NGBA revenue). Interest is applied to any over or under collection balance at the three-month Commercial Paper rate. SDG&E's adopted ERRA tariff describes the entries that are made to the account on a monthly basis. SDG&E believes that the costs and expenses recorded to the ERRA are appropriate, correctly stated and recoverable in accordance with applicable Commission policy and decisions. The ERRA balance as of December 31, 2010 was a \$32,975,693 overcollection.

C. 2010 TCBA

In D.06-12-019, the Commission determined that SDG&E's annual TCBA review should be included as part of the annual ERRA compliance review. The ERRA compliance review is the appropriate forum to review the TCBA because the costs that are recovered in the TCBA generally related to the above-market portion of certain QF and purchase power costs eligible for recovery under Assembly Bill ("AB") 1890. Specifically, the TCBA records the eligible above-market power costs and the revenues received from SDG&E's Competition Transition Charge ("CTC") rate. The TCBA balance as of December 31, 2010 was a \$26,922,658 overcollection.

D. 2010 MRTUMA

SDG&E filed Advice Letter 1867-E dated January 29, 2007 to request authority from the Commission to establish the MRTUMA to record costs associated with implementing the California Independent System Operator's ("CAISO") Market Research Technology Upgrade tariff. All market participants were required to comply with the CAISO's MRTU Tariff. The purpose of the MRTUMA is to record the

incremental operation and maintenance and capital-related costs associated with implementing CAISO's MRTU tariff. Interest is applied to any over or under collection balance at the three-month Commercial Paper rate.

The disposition of the MRTUMA, as approved in SDG&E's tariff, requires SDG&E to seek recovery of the balance in its ERRA proceeding. SDG&E believes that the costs and expenses recorded to the MRTUMA in 2010 are appropriate, correctly stated and recoverable in accordance with applicable Commission policy and decisions. Accordingly, SDG&E requests recovery of the net costs entered into the MRTUMA in 2010 and authorization to transfer that balance to the NGBA as per the tariff disposition. The total of costs entered into the MRTUMA in 2010 is \$1.6 million undercollected.⁷

E. 2010 RPSMA

Senate Bill ("SB") 1078 established the California Renewables Portfolio Standard ("RPS") Program. The RPS Program's objective is to increase the amount of California's electricity generated from renewable resources to meet several identified purposes. These purposes include increasing generation resource diversity, enhancing electric reliability, protecting and improving public health, improving environmental quality and benefits, promoting stable electricity prices, stimulating economic development, creating new employment opportunities, and reducing reliance on foreign fuels. To achieve these purposes, each California load serving entity ("LSE") is required each year to procure a minimum quantity of electricity from eligible renewable energy resources. Furthermore, pursuant to D.06-10-050, the Commission required the LSE's to supplement Commission resources and authorized the Commission's Executive Director to hire and manage a

⁷ For the period prior to 2010, SDG&E sought approval for recovery of costs entered into the MRTUMA in last year's ERRA compliance Application (A.10-06-001). At the time of the instant Application, the decision in A.10-06-001 was still pending.

contractor, or contractors, to provide technical and other support to assist staff. The Commission sends approved invoices for the RPS third party support costs to PG&E, SCE and SDG&E for payment of these costs.⁸ SDG&E has no discretion in creating or mitigating those costs. In addition, D.06-10-050 authorized SDG&E to establish the RPSMA to record the approved costs. Interest is applied to any over or under collection balance at the three-month Commercial Paper rate.

The purpose of the RPSMA is to record the RPS technical contractor costs allocated to SDG&E for the purpose of performing tasks related to advancing RPS Program goals. The total annual costs incurred by the Commission shall not exceed \$400,000 and payments to the Commission can be recorded to the RPSMA until December 31, 2010. The disposition of the RPSMA, as approved in SDG&E's tariff, requires SDG&E to seek recovery of the balance in its ERRA proceeding. SDG&E believes that the costs and expenses recorded to the RPSMA in 2010 are appropriate, correctly stated and recoverable in accordance with applicable Commission policy and decisions. Accordingly, SDG&E requests recovery of the net costs entered into the RPSMA 2010 and authorization to transfer the balance to the ERRA. The total of costs entered into the RPSMA in 2010 is \$67,116 undercollected.⁹

F. 2010 IEMA

As noted above, in compliance with SB 1078, CPUC D.03-06-071 and the requirements of Rulemaking 01-10-024, SDG&E was required to implement RPS programs. SDG&E's solicitations for the RPS programs required bidders to provide both

⁸ PG&E, SCE and SDG&E are invoiced for the third party support costs on a proportional basis in relation to the annual retail sales used for the RPS Program compliance reporting, as reported in each March 1 report.

⁹ For the period prior to 2010, SDG&E sought approval for recovery of costs entered into the RPSMA in last year's ERRA compliance Application (A.10-06-001). At the time of the instant Application, the decision in A.10-06-001 was still pending.

turnkey or buyout options with purchase power agreements. In D.04-12-048, dated December 16, 2004, the Commission adopted a variety of safeguards and procedures that required the utilities to use independent evaluators if affiliated entities bid in a procurement solicitation or if the utility sought turnkey proposals. The Commission extended the requirement to use independent evaluators for SDG&E's RPS solicitations, in D.05-07-039 dated July 21, 2005.

The purpose of the IEMA is to record third party costs associated with the use of independent evaluators in the Utility's long-term procurement activities and RPS programs. Interest is applied to any over or under collection balance at the three-month Commercial Paper rate. The disposition of the IEMA, as approved in SDG&E's tariff, requires SDG&E to seek recovery of the balance in its ERRA proceeding. SDG&E believes that the costs and expenses recorded to the IEMA in 2010 are both accurate and reasonable. Accordingly, SDG&E requests recovery of the 2010 net costs entered into the IEMA and authorization to transfer the balance to the ERRA. The total of costs entered into the IEMA in 2010 is \$0.5 million undercollected.¹⁰

III. SUMMARY OF PREPARED TESTIMONY

In support of this Application, SDG&E provides the testimony of three witnesses. As SDG&E's testimony demonstrates, in 2010, SDG&E has fully complied with its Commission-approved electric procurement plans,¹¹ all relevant contract terms and conditions, SOC 4 and applicable Commission decisions. The testimony also shows the

¹⁰ For the period prior to 2010, SDG&E sought approval for recovery of costs entered into the IEMA in last year's ERRA compliance Application (A.10-06-001). At the time of the instant Application, the decision in A.10-06-001 was still pending.

¹¹ For purposes of the Commission's review and the compliance findings requested herein, the relevant Long-Term Procurement Plan (LTPP) is SDG&E's 2006 LTPP, which was approved in D.07-12-052. Note that a conformed version of SDG&E's 2006 LTPP (conforming to modifications ordered in D.07-12-052) was filed as part of Advice Letter 1983-E, which was approved in Resolution E-4189.

accuracy and reasonableness of SDG&E's 2010 ERRA, TCBA MRTUMA, RPSMA and IEMA accounting entries. The testimony of SDG&E's witnesses, and the issues they address, are summarized below and incorporated by reference herein:

- **Mr. Andrew Scates**

Mr. Scates' testimony describes the various energy resources in SDG&E's electricity portfolio and addresses the manner in which SDG&E complied during the Record Period with its obligation to dispatch its energy portfolio in a least cost manner consistent with SDG&E's Commission-approved long-term procurement plan (LTPP). As explained by Mr. Scates, for purposes of the Commission's review and the compliance findings requested herein, the relevant procurement plan is SDG&E's most recently approved LTPP, which was approved in D.07-12-052 and Resolution E-4189.¹² This testimony also addresses SDG&E's 2010 costs recorded to the MRTUMA.

- **Mr. Gregory Shimansky**

Mr. Shimansky's testimony provides a description of the transactions and cost recovery for the 2010 entries to SDG&E's ERRA, TCBA, MRTUMA, RPSMA , and IEMA, as well as the basis for the requested disposition of those accounts.

- **Ms. Sally Chen**

Ms. Chen's testimony describes the expenses that were recorded to SDG&E's ERRA and TCBA accounts and explains the contract administration activities associated with SDG&E's power purchase agreements during 2010.

¹² SDG&E's LTPP was subsequently modified in two Advice Letters, AL 2061-E, and AL 2067-E in early 2009 both of which were approved by the Energy Division.

IV. REQUESTED RELIEF AND ISSUES TO BE CONSIDERED

The issues to be considered and the relief requested are contained in this Application, supporting testimony and related exhibits. In submitting this Application and supporting testimony, SDG&E demonstrates and requests express Commission findings that:

1. during 2010, SDG&E prudently administered and dispatched its URG resources and portfolio of contracts, including SONGS, Miramar, Palomar, allocated CDWR contracts, power purchase agreements, QFs, non-QF resources, and renewable energy resources, in compliance with SDG&E's Commission-approved procurement plan;
2. all 2010 entries and costs recorded in SDG&E's ERRA, TCBA, MRTUMA, RPSMA and IEMA are appropriate and correctly stated;
3. rate recovery for 2010 costs entered in SDG&E's MRTUMA, RPSMA and IEMA is authorized; and
4. confidential treatment of the unredacted versions of the testimony, as requested in the declarations accompanying the testimony, is appropriate and authorized.

V. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

In accordance with Rule 2.1 (a) – (c) of the Commission's Rules of Practice and Procedure, SDG&E provides the following information.

1. Rule 2.1 (a) - Legal Name

SDG&E is a corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E’s principal place of business is 8330 Century Park Court, San Diego, California 92123. SDG&E’s attorney in this matter is John A. Pacheco.

2. Rule 2.1 (b) - Correspondence

Correspondence or communications regarding this Application should be addressed to:

Jamie York
Regulatory Case Administrator
San Diego Gas & Electric Company
8330 Century Park Court, CP32D
San Diego, California 92123
Telephone: (858) 654-1739
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with copies to:

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Attorney for:
San Diego Gas & Electric Company
101 Ash Street
San Diego, CA 92101-3017
Telephone: (619) 699-5130
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3. Rule 2.1 (c)

a. Proposed Category of Proceeding

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting because SDG&E proposes to recover the forecasted 2011 ERRRA revenue requirement from its ratepayers, and the costs will thus influence SDG&E’s rates.

b. Need for Hearings

SDG&E does not believe that approval of this Application will require hearings. SDG&E has provided ample supporting testimony, analysis and documentation that provide the Commission with a sufficient record upon which to grant the relief requested.

c. Issues to be Considered

The issues to be considered are described in this Application and the accompanying testimony and exhibits (see Summary of Application and Summary of Testimony, above).

d. Proposed Schedule

SDG&E proposes the following schedule:

<u>ACTION</u>	<u>DATE</u>
Application filed	June 1, 2011
Prehearing Conference	July 14, 2011
Intervener Testimony	August 16, 2011
Rebuttal Testimony	September 20, 2011
Hearings (if necessary)	October 11, 2011
Opening Briefs	October 25, 2011
Reply Briefs	November 4, 2011
ALJ Proposed Decision	December 6, 2011
Comments on Proposed Decision	December 16, 2011
Reply Comments	December 22, 2011
Commission Approval	January of 2012

B. Rule 2.2 – Articles of Incorporation

A copy of SDG&E's Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was filed with the Commission on August 31, 2009 in connection with SDG&E's Application No. 09-08-019, and is incorporated herein by reference.

C. Rule 3.2 – Rate Increase Notice

In accordance with Rule 3.2 (a) – (d) of the Commission's Rules of Practice and Procedure, SDG&E provides the following information.¹³

1. Rule 3.2 (a) (1) – balance sheet

SDG&E's financial statement, balance sheet and income statement are included with this Amendment as Attachment A.

2. Rule 3.2 (a) (2) – statement of effective rates

A statement of all of SDG&E's presently effective electric rates can be viewed electronically by accessing:

<http://www.sdge.com/regulatory/currentEffectiveTariffs.shtml>.

Attachment B to this Amendment provides the current table of contents from SDG&E's electric tariffs on file with the Commission.

3. Rule 3.2 (a) (3) – statement of proposed rate change

A statement of proposed decreases is attached as Attachment C.

4. Rule 3.2 (a) (4) – description of property and equipment

A general description of SDG&E's property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is

¹³ Note Rule 3.2(a) (9) is not applicable to SDG&E.

incorporated herein by reference. A statement of Original Cost and Depreciation Reserve is attached as Attachment D.

5. Rule 3.2 (a) (5) and (6) – summary of earnings

A summary of SDG&E's earnings (for the total utility operations for the company) for three month period ending December 31, 2010, is included as Attachment E to this Amendment.

6. Rule 3.2 (a) (7) – statement re tax depreciation

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis, at rates based on the estimated useful lives of plan properties. For federal income tax accrual purposes, SDG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, "flow through accounting" has been adopted for such properties. For tax property additions in years 1981 through 1986, SDG&E has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SDG&E has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

7. Rule 3.2 (a) (8) – proxy statement

A copy of SDG&E's most recent proxy statement, dated April 27, 2011, was provided to the Commission on May 4, 2011 and is incorporated herein by reference.

8. Rule 3.2 (a) (10) – statement re pass through to customers

The rate increase reflected in this Amendment passes through to customers only increased costs to SDG&E for the services or commodities furnished by it.

9. Rule 3.2 (b) – notice to state, cities and counties

In compliance with Rule 3.2 (b) of the Commission’s Rules of Practice and Procedure, SDG&E will, within ten days after the filing this Amendment, mail a notice to the State of California and to the cities and counties in its service territory and to all those persons listed in Attachment F to this Amendment.

10. Rule 3.2 (c) – newspaper publication

In compliance with Rule 3.2 (c) of the Commission’s Rules of Practice and Procedure, SDG&E will, within ten days after the filing of this Amendment, publish in newspapers of general circulation in each county in its service territory notice of this Amendment.

11. Rule 3.2 (d) – bill insert notice

In compliance with Rule 3.2 (d) of the Commission’s Rules of Practice and Procedure, SDG&E will, within 45 days after the filing of this Amendment, provide notice of this Amendment to all of its customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Amendment.

VI. CONFIDENTIAL INFORMATION

SDG&E is submitting the testimony supporting this Application in both public (redacted) and non-public (unredacted and confidential) form, consistent with SDG&E’s declarations of confidential treatment attached to the witnesses’ testimony and submitted

in conformance with D.06-06-066 and D.08-04-023. In short, confidential treatment is necessary in this proceeding to avoid inappropriate disclosure of the confidential and commercially sensitive information (pertaining to SDG&E's electric procurement resources and strategies) that SDG&E witnesses must identify to support this Application.

VII. SERVICE

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, testimony and related exhibits on parties to the service list for A.10-06-001 (last year's SDG&E ERRA compliance proceeding) and R.10-05-006 (OIR to Integrate and Refine Procurement Policies and Consider Long-Term Procurement Plans). Hard copies will be sent by overnight mail to the Assigned Commissioner and Assigned ALJ in R.10-05-006 and Chief ALJ Karen Clopton.

VIII. CONCLUSION

WHEREFORE, SAN DIEGO GAS & ELECTRIC COMPANY requests that the Commission:

- (1) find that in 2010 SDG&E prudently administered its generation resources and portfolio of contracts and dispatched energy in a least cost manner, in compliance with SDG&E's Commission-approved procurement plan;
- (2) find that SDG&E's 2010 entries in its ERRA, TCBA, MRTUMA, RPSMA and IEMA were accurate and reasonable;
- (3) grant authority to increase rates by approving cost recovery of 2010 amounts entered in SDG&E's MRTUMA, RPSMA and IEMA; and
- (4) grant such additional relief as the Commission believes is just and reasonable.

SDG&E is ready to proceed with its showing in this Application.

Respectfully submitted,

By: /s/ John A. Pacheco

John A. Pacheco

Attorney for:

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SAN DIEGO GAS & ELECTRIC COMPANY

By: /s/ LEE SCHAVRIEN

Lee Schavrien

San Diego Gas & Electric Company

Senior Vice President –Finance, Regulatory and Legislative Affairs

DATED at San Diego, California, this 1st day of June 2011

OFFICER VERIFICATION

OFFICER VERIFICATION

Lee Schavrien declares the following:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF ERRA COMPLIANCE FOR 2010 AND RATE RECOVERY OF ERRA-RELATED ACCOUNTS** are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on May 31, 2011 at San Diego, California.

/s/ LEE SCHAVRIEN

Lee Schavrien

San Diego Gas & Electric Company

Senior Vice President – Finance, Regulatory and

Legislative Affairs

Attachment A

Balance Sheet, Income Statement and Financial Statement

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2010

1. UTILITY PLANT		<u>2010</u>
101	UTILITY PLANT IN SERVICE	\$10,655,577,794
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	58,142,642
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	954,497,580
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,357,204,766)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(302,241,006)
118	OTHER UTILITY PLANT	729,265,545
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(166,009,908)
120	NUCLEAR FUEL - NET	<u>61,281,629</u>
TOTAL NET UTILITY PLANT		<u>7,633,309,510</u>
 2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	5,165,500
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(558,109)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>768,933,513</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>773,540,904</u>

Data from SPL as of February 24, 2011

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
DECEMBER 31, 2010**

3. CURRENT AND ACCRUED ASSETS		2010
131	CASH	2,212,871
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	110,425,637
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	114,300,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	191,566,866
143	OTHER ACCOUNTS RECEIVABLE	59,609,416
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,110,760)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	2,131,144
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	11,877,251
151	FUEL STOCK	5,406,334
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	63,649,793
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	297,942
165	PREPAYMENTS	86,723,946
171	INTEREST AND DIVIDENDS RECEIVABLE	4,949,423
173	ACCRUED UTILITY REVENUES	59,227,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	303,045,320
175	DERIVATIVE INSTRUMENT ASSETS	28,282,134
TOTAL CURRENT AND ACCRUED ASSETS		1,040,594,817
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	29,788,406
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,986,053,325
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,499,163
184	CLEARING ACCOUNTS	34,291
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	4,289,295
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	23,015,183
190	ACCUMULATED DEFERRED INCOME TAXES	220,164,867
TOTAL DEFERRED DEBITS		2,267,844,530
TOTAL ASSETS AND OTHER DEBITS		11,715,289,761

Data from SPL as of February 24, 2011

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2010**

5. PROPRIETARY CAPITAL

	2010
201 COMMON STOCK ISSUED	(\$291,458,395)
204 PREFERRED STOCK ISSUED	(78,475,400)
207 PREMIUM ON CAPITAL STOCK	(592,222,753)
210 GAIN ON RETIRED CAPITAL STOCK	-
211 MISCELLANEOUS PAID-IN CAPITAL	(279,665,368)
214 CAPITAL STOCK EXPENSE	25,688,571
216 UNAPPROPRIATED RETAINED EARNINGS	(1,981,155,383)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	10,205,470
TOTAL PROPRIETARY CAPITAL	(3,187,083,258)

6. LONG-TERM DEBT

221 BONDS	(2,686,905,000)
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	(253,720,000)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	9,377,433
TOTAL LONG-TERM DEBT	(2,931,247,567)

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(737,137,833)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(47,751,904)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(317,947,271)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	(621,510,132)
TOTAL OTHER NONCURRENT LIABILITIES	(1,724,347,140)

Data from SPL as of February 24, 2011

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
DECEMBER 31, 2010**

8. CURRENT AND ACCRUED LIABILITES		2010
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(327,706,374)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(17,892,515)
235	CUSTOMER DEPOSITS	(54,158,079)
236	TAXES ACCRUED	(659,786)
237	INTEREST ACCRUED	(32,471,388)
238	DIVIDENDS DECLARED	(1,204,917)
241	TAX COLLECTIONS PAYABLE	(4,604,025)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(802,100,589)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(33,119,088)
244	DERIVATIVE INSTRUMENT LIABILITIES	(241,201,045)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,515,117,806)
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(15,635,263)
253	OTHER DEFERRED CREDITS	(247,811,223)
254	OTHER REGULATORY LIABILITIES	(988,180,186)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(25,025,645)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	(5,201,256)
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(947,283,887)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(128,356,530)
TOTAL DEFERRED CREDITS		(2,357,493,990)
TOTAL LIABILITIES AND OTHER CREDITS		(\$11,715,289,761)

Data from SPL as of February 24, 2011

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2010

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$3,188,273,473
401	OPERATING EXPENSES	\$1,970,494,792	
402	MAINTENANCE EXPENSES	161,415,514	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	355,535,413	
408.1	TAXES OTHER THAN INCOME TAXES	76,235,960	
409.1	INCOME TAXES	131,238,723	
410.1	PROVISION FOR DEFERRED INCOME TAXES	340,584,109	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(294,415,622)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(1,239,882)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT		
	TOTAL OPERATING REVENUE DEDUCTIONS		2,739,849,007
	NET OPERATING INCOME		448,424,466

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(63,472)	
418	NONOPERATING RENTAL INCOME	444,725	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	3,623,576	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	43,230,379	
421	MISCELLANEOUS NONOPERATING INCOME	867,654	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	48,102,862	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	411,748	
	TOTAL OTHER INCOME DEDUCTIONS	411,748	
408.2	TAXES OTHER THAN INCOME TAXES	434,014	
409.2	INCOME TAXES	(9,594,282)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	8,070,975	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(669,017)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(1,758,310)	
	TOTAL OTHER INCOME AND DEDUCTIONS		49,449,424
	INCOME BEFORE INTEREST CHARGES		497,873,890
	NET INTEREST CHARGES*		123,729,105
	NET INCOME		\$374,144,785

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (10,071,740)

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2010**

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,611,830,266
NET INCOME (FROM PRECEDING PAGE)	374,144,785
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(4,819,668)
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$1,981,155,383</u>

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
DECEMBER 31, 2010

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	1,375,000	shares	Par Value \$27,500,000
Preferred Stock	10,000,000	shares	Without Par Value
Preferred Stock	Amount of shares not specified		\$80,000,000
Common Stock	255,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

PREFERRED STOCK

5.0%	375,000	shares	\$7,500,000
4.50%	300,000	shares	6,000,000
4.40%	325,000	shares	6,500,000
4.60%	373,770	shares	7,475,400
\$1.70	1,400,000	shares	35,000,000
\$1.82	640,000	shares	16,000,000

COMMON STOCK

116,583,358 shares 291,458,395

(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application Nos. 93-09-069, 04-01-009, 06-05-015 and 10-10-023 to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 08-07-029 and 10-10-023 to which references are hereby made.

(d) Number and Amount of Bonds Authorized and Issued:

<u>First Mortgage Bonds:</u>	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2010
6.8% Series KK, due 2015	12-01-91	14,400,000	14,400,000	979,200
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
2.539% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,368
2.539% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,349,987
2.516% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,239
2.832% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,409,993
2.832% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,927
2.8275% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	179,199
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-17-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
Var Series EEE, due 2018	09-21-06	161,240,000	161,240,000	382,603
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	6,761,806
4.50% Series III, due 2040	08-15-10	500,000,000	500,000,000	0
 <u>Unsecured Bonds:</u>				
5.9% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
5.3% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.5% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.9% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
DECEMBER 31, 2010

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred Stock</u>	<u>Shares Outstanding</u>	<u>Dividends Declared</u>				
	<u>12-31-10</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
5.0%	375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
4.50%	300,000	270,000	270,000	270,000	270,000	270,000
4.40%	325,000	286,000	286,000	286,000	286,000	286,000
4.60%	373,770	343,868	343,868	343,868	343,868	343,868
\$ 1.7625	0	1,145,625	969,375	242,344	0	0
\$ 1.70	1,400,000	2,380,000	2,380,000	2,380,000	2,380,000	2,380,000
\$ 1.82	640,000	1,164,800	1,164,800	1,164,800	1,164,800	1,164,800
	<u>3,413,770</u>	<u>\$5,965,293</u>	<u>\$5,789,043</u>	<u>\$5,062,012 [2]</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>

Common Stock

Amount	\$0	\$0	\$0	\$150,000,000 [1]	\$0
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A balance sheet and a statement of income and retained earnings of Applicant for the twelve months ended December 31, 2010, are attached hereto.

[1] San Diego Gas & Electric Company dividend to parent.

[2] Includes \$242,344 of interest expense related to redeemable preferred stock.

Attachment B

Statement of Effective Rates



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Sheet 1

The following sheets contain all the effective rates and rules affecting rates, service and information relating thereto, in effect on the date indicated herein.

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101-00753/9	02-04	Closing Bill Transfer Notification	16952-E	
101-00753/10	02-04	Payment Agreement Confirmation	16953-E	
101-00753/11	02-04	ESP Reminder Notice – Payment Request for Past Due Bill	16954-E	
101-00754	03-05	Final Notice Before Disconnection (mailed), Notice of Past Due Closing		
101-01071	03-07	Bill, and Notice of Past Due Closing Bill Final Notice	18085-E	
101-01072	02-04	Notice of Disconnect (delivered).....	20002-E	

(Continued)

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 22055-E

Canceling Revised Cal. P.U.C. Sheet No. 21529-E

TABLE OF CONTENTS

Sheet 13

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>		<u>Cal. P.U.C. Sheet No.</u>
<u>Collection Notices (Continued)</u>			
101-02171	05-10	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units).....	21885-E
101-02172	03-09	Notice of Disconnect (MDTs).....	21139-E
101-2452G	02-04	Notice to Tenants - Request for Termination of Gas and Electric Service Customer Payment Notification	16959-E
<u>Operation Notices</u>			
101-2371	11-95	No Access Notice.....	8826-E
101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	2512-E
101-15152B		Door Knob Meter Reading Card.....	2515-E
107-04212	4-99	Notice of Temporary Electric Service Interruption (English & Spanish).....	12055-E
115-00363/2	9-00	Sorry We Missed You.....	13905-E
115-002363	9-00	Electric Meter Test.....	13906-E
115-7152A		Access Problem Notice.....	3694-E
124-70A		No Service Tag.....	2514-E

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13C6

Advice Ltr. No. 2177-E-A

Decision No. 10-06-002

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Sep 23, 2010

Effective Oct 23, 2010

Resolution No. _____

Attachment C

Illustrative Rate Impacts

ATTACHMENT C

ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

If the CPUC approves SDG&E's request in this Application for recovery of the costs accrued during 2010 in the Market Redesign and Technology Upgrade Memorandum Account (MRTUMA), Independent Evaluator Memorandum Account (IEMA), and Renewables Portfolio Standard Memorandum Account (RPSMA), a typical non-CARE residential customer living in the inland climate zone and using 500 kilowatt-hours per month could see a monthly summer bill increase of 0.02%, or \$0.02. A typical monthly electric bill could increase from \$80.99 to \$81.01. Changes in individual bills will also depend on how much electricity each customer uses.

SAN DIEGO GAS & ELECTRIC COMPANY —ELECTRIC DEPARTMENT ILLUSTRATIVE ELECTRIC RATE IMPACT

	4/01/11 Class Average Rates	Class Average Rates Reflecting Proposed Revenue Changes	Total Rate Change	Percentage Rate Change
	(¢/kWh)	(¢/kWh)	(¢/kWh)	%
Residential	18.336	18.348	0.012	0.07%
Small Commercial	17.609	17.621	0.012	0.07%
Medium and Large C&I	13.913	13.925	0.012	0.09%
Agricultural	17.161	17.173	0.012	0.07%
Lighting	15.379	15.388	0.009	0.06%
System Total	15.931	15.943	0.012	0.08%

Attachment D

Statement of Original Cost and Depreciation

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF DECEMBER 31, 2010

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
ELECTRIC DEPARTMENT			
302	Franchises and Consents	\$ 222,841	\$ 202,900
303	Misc. Intangible Plant	27,754,034	26,366,969
	TOTAL INTANGIBLE PLANT	27,976,875	26,569,869
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	48,255,763	13,772,595
312	Boiler Plant Equipment	116,849,359	24,206,931
314	Turbogenerator Units	101,193,042	22,614,181
315	Accessory Electric Equipment	34,200,678	7,226,370
316	Miscellaneous Power Plant Equipment	19,527,597	3,260,914
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	334,552,956	71,127,509
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	275,011,351	269,748,583
322	Boiler Plant Equipment	471,560,894	397,266,755
323	Turbogenerator Units	142,291,290	136,235,647
324	Accessory Electric Equipment	170,457,634	166,781,063
325	Miscellaneous Power Plant Equipment	302,610,836	226,151,641
107	ICIP CWIP	0	0
	TOTAL NUCLEAR PRODUCTION	1,362,215,682	1,196,467,367
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	16,799,554	1,798,993
342	Fuel Holders, Producers & Accessories	19,170,415	2,724,055
343	Prime Movers	51,569,644	6,211,336
344	Generators	204,250,391	25,132,748
345	Accessory Electric Equipment	18,163,152	1,829,553
346	Miscellaneous Power Plant Equipment	401,807	79,734
	TOTAL OTHER PRODUCTION	310,500,867	37,778,848
	TOTAL ELECTRIC PRODUCTION	2,007,269,505	1,305,373,723

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 39,702,274	\$ 0
350.2	Land Rights	63,036,096	11,224,116
352	Structures and Improvements	100,004,027	31,547,648
353	Station Equipment	670,265,694	143,428,652
354	Towers and Fixtures	109,042,382	82,332,924
355	Poles and Fixtures	197,528,816	43,074,908
356	Overhead Conductors and Devices	270,040,865	162,033,098
357	Underground Conduit	133,036,220	18,792,023
358	Underground Conductors and Devices	116,916,117	21,117,635
359	Roads and Trails	27,786,988	6,018,053
	TOTAL TRANSMISSION	1,727,359,481	519,569,056
360.1	Land	16,176,228	0
360.2	Land Rights	71,992,793	30,541,450
361	Structures and Improvements	3,313,347	1,384,313
362	Station Equipment	360,111,583	72,600,304
364	Poles, Towers and Fixtures	470,820,684	204,371,526
365	Overhead Conductors and Devices	369,746,705	134,519,735
366	Underground Conduit	893,510,305	339,334,520
367	Underground Conductors and Devices	1,184,388,980	669,988,254
368.1	Line Transformers	455,633,760	76,364,339
368.2	Protective Devices and Capacitors	16,310,256	(7,069,138)
369.1	Services Overhead	113,443,012	121,280,834
369.2	Services Underground	293,712,000	193,191,286
370.1	Meters	177,118,226	(9,737,319)
370.2	Meter Installations	43,686,845	(18,747,346)
371	Installations on Customers' Premises	6,316,268	10,545,724
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	24,118,491	16,941,508
	TOTAL DISTRIBUTION PLANT	4,500,399,481	1,835,509,991
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,776,375	15,853,229
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	(1,984)
393	Stores Equipment	19,150	16,352
394.1	Portable Tools	17,590,137	5,349,718
394.2	Shop Equipment	350,581	182,564
395	Laboratory Equipment	320,845	21,344
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	131,053,004	58,250,811
398	Miscellaneous Equipment	462,560	86,136
	TOTAL GENERAL PLANT	187,233,998	79,957,188
101	TOTAL ELECTRIC PLANT	8,450,239,340	3,766,979,827

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
GAS PLANT			
302	Franchises and Consents	\$ 86,104	\$ 86,104
303	Miscellaneous Intangible Plant	713,559	574,758
	TOTAL INTANGIBLE PLANT	799,663	660,862
360.1	Land	0	0
361	Structures and Improvements	43,992	43,992
362.1	Gas Holders	0	0
362.2	Liquefied Natural Gas Holders	0	0
363	Purification Equipment	0	0
363.1	Liquefaction Equipment	0	0
363.2	Vaporizing Equipment	0	0
363.3	Compressor Equipment	0	0
363.4	Measuring and Regulating Equipment	0	0
363.5	Other Equipment	0	0
363.6	LNG Distribution Storage Equipment	1,843,078	512,449
	TOTAL STORAGE PLANT	1,887,070	556,441
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,143,664
366	Structures and Improvements	11,523,041	8,763,978
367	Mains	125,717,135	56,024,903
368	Compressor Station Equipment	72,932,622	49,690,820
369	Measuring and Regulating Equipment	17,649,429	13,173,348
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	234,688,556	128,796,712
374.1	Land	102,187	0
374.2	Land Rights	8,058,285	5,656,895
375	Structures and Improvements	43,447	61,253
376	Mains	532,267,602	301,501,369
378	Measuring & Regulating Station Equipment	12,422,117	6,246,101
380	Distribution Services	237,092,252	270,641,316
381	Meters and Regulators	120,860,681	30,772,749
382	Meter and Regulator Installations	79,539,523	22,750,223
385	Ind. Measuring & Regulating Station Equipm	1,516,811	928,601
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,274,409	4,627,641
	TOTAL DISTRIBUTION PLANT	997,177,314	643,186,148

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	\$ 0	\$ 25,503
392.2	Transportation Equipment - Trailers	74,501	74,501
394.1	Portable Tools	6,931,162	2,745,271
394.2	Shop Equipment	84,181	24,490
395	Laboratory Equipment	283,094	168,887
396	Power Operated Equipment	162,284	57,154
397	Communication Equipment	1,751,741	1,070,685
398	Miscellaneous Equipment	269,875	105,427
	TOTAL GENERAL PLANT	9,556,837	4,271,916
101	TOTAL GAS PLANT	1,244,109,440	777,472,080

COMMON PLANT

303	Miscellaneous Intangible Plant	274,140,180	191,707,052
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,612,511	0
389.2	Land Rights	1,385,339	27,275
390	Structures and Improvements	196,234,342	82,038,701
391.1	Office Furniture and Equipment - Other	26,309,764	14,839,198
391.2	Office Furniture and Equipment - Computer E	50,753,710	19,386,241
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(31,681)
393	Stores Equipment	133,501	12,342
394.1	Portable Tools	1,188,219	64,485
394.2	Shop Equipment	287,325	154,353
394.3	Garage Equipment	1,558,794	313,896
395	Laboratory Equipment	2,408,787	870,176
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	88,877,749	47,785,635
398	Miscellaneous Equipment	2,259,218	592,304
118.1	TOTAL COMMON PLANT	651,216,752	357,228,069
	TOTAL ELECTRIC PLANT	8,450,239,340	3,766,979,827
	TOTAL GAS PLANT	1,244,109,440	777,472,080
	TOTAL COMMON PLANT	651,216,752	357,228,069
101 & 118.1	TOTAL	10,345,565,532	4,901,679,976
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,164,131,236)	\$ (1,164,131,236)
101	PLANT IN SERV-ELECTRIC NON-RECON Common	\$ 0	\$ 0
118	PLANT IN SERV-COMMON NON-RECON Common - Transferred Asset Adjustment	\$ (17,525,963)	\$ (17,525,963)

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (10,240,837)	\$ (10,240,837)
	Gas	(131,827)	(131,827)
	TOTAL PLANT IN SERV-NON RECON ACC	<u>(10,372,664)</u>	<u>(10,372,664)</u>
	Electric	0	0
	Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
105	Plant Held for Future Use		
	Electric	58,142,642	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>58,142,642</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	983,345,634	
	Gas	8,278,929	
	Common	77,268,341	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,068,892,904</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	221,468
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	2,317,957
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	684,960,883
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>684,960,883</u>
101.1	ELECTRIC CAPITAL LEASES	778,390,265	28,357,012
118.1	COMMON CAPITAL LEASE	26,243,856	6,020,187
		<u>804,634,121</u>	<u>34,377,199</u>
120	NUCLEAR FUEL FABRICATION	<u>45,479,270</u>	<u>21,324,624</u>
143	FAS 143 ASSETS - Legal Obligation	114,954,310	(574,179,622)
	FIN 47 ASSETS - Legal Obligation	42,421,035	17,388,248
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,208,350,570)
	TOTAL FAS 143	<u>157,375,345</u>	<u>(1,765,141,945)</u>
	UTILITY PLANT TOTAL	<u>\$ 11,288,059,951</u>	<u>\$ 2,687,710,300</u>

Attachment E

Summary of Earnings

**SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
TWELVE MONTHS ENDED DECEMBER 31, 2010
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$3,188
2	Operating Expenses	<u>2,740</u>
3	Net Operating Income	<u><u>\$448</u></u>
4	Weighted Average Rate Base	\$4,697
5	Rate of Return*	8.40%

*Authorized Cost of Capital

Attachment F

State, Counties and Cities List

State of California
Attorney General's Office
P.O. Box 944255
Sacramento, CA 94244-2550

Naval Facilities Engineering
Command
Navy Rate Intervention
1314 Harwood Street SE
Washing Navy Yard, DC 20374

City of Carlsbad
Attn. City Attorney
1200 Carlsbad Village Drive
Carlsbad, CA 92008-19589

City of Chula Vista
Attn. City Attorney
276 Fourth Ave
Chula Vista, Ca 91910-2631

City of Dana Point
Attn. City Attorney
33282 Golden Lantern
Dana Point, CA 92629

City of Del Mar
Attn. City Clerk
1050 Camino Del Mar
Del Mar, CA 92014

City of Encinitas
Attn. City Attorney
505 S. Vulcan Ave.
Encinitas, CA 92024

City of Escondido
Attn. City Attorney
201 N. Broadway
Escondido, CA 92025

City of Imperial Beach
Attn. City Clerk
825 Imperial Beach Blvd
Imperial Beach, CA 92032

City of Laguna Beach
Attn. City Clerk
505 Forest Ave
Laguna Beach, CA 92651

State of California
Attn. Director Dept of General
Services
PO Box 989052
West Sacramento, CA 95798-9052

Alpine County
Attn. County Clerk
99 Water Street, P.O. Box 158
Markleeville, CA 96120

City of Carlsbad
Attn. Office of the County Clerk
1200 Carlsbad Village Drive
Carlsbad, CA 92008-19589

City of Coronado
Attn. Office of the City Clerk
1825 Strand Way
Coronado, CA 92118

City of Dana Point
Attn. City Clerk
33282 Golden Lantern
Dana Point, CA 92629

City of El Cajon
Attn. City Clerk
200 Civic Way
El Cajon, CA 92020

City of Encinitas
Attn. City Clerk
505 S. Vulcan Ave.
Encinitas, CA 92024

City of Fallbrook
Attn. City Clerk
233 E. Mission Road
Fallbrook, CA 92028

City of Imperial Beach
Attn. City Attorney
825 Imperial Beach Blvd
Imperial Beach, CA 92032

City of Laguna Beach
Attn. City Attorney
505 Forest Ave
Laguna Beach, CA 92651

United States Government
General Services Administration
300 N. Los Angeles
Los Angeles, CA 90012

Borrego Springs Chamber of
Commerce Attn. City Clerk
786 Palm Canyon Dr
PO Box 420
Borrego Springs CA 92004-0420

City of Chula Vista
Attn: Office of the City Clerk
276 Fourth Avenue
Chula Vista, California 91910-2631

City of Coronado
Attn. City Attorney
1825 Strand Way
Coronado, CA 92118

City of Del Mar
Attn. City Attorney
1050 Camino Del Mar
Del Mar, CA 92014

City of El Cajon
Attn. City Attorney
200 Civic Way
El Cajon, CA 92020

City of Escondido
Attn. City Clerk
201 N. Broadway
Escondido, CA 92025

City of Fallbrook
Attn. City Attorney
233 E. Mission Road
Fallbrook, CA 92028

City of Julian
Attn. City Clerk
P.O. Box 1866
2129 Main Street
Julian, CA

City of Laguna Niguel
Attn. City Attorney
22781 La Paz Ste. B
Laguna Niguel, CA 92656

City of Laguna Niguel
Attn. City Clerk
22781 La Paz Ste. B
Laguna Niguel, CA 92656

City of Lakeside
Attn. City Clerk
9924 Vine Street
Lakeside CA 92040

City of La Mesa
Attn. City Attorney
8130 Allison Avenue
La Mesa, CA 91941

City of La Mesa
Attn. City Clerk
8130 Allison Avenue
La Mesa, CA 91941

City of Lemon Grove
Attn. City Clerk
3232 Main St.
Lemon Grove, CA 92045

City of Lemon Grove
Attn. City Attorney
3232 Main St.
Lemon Grove, CA 92045

City of Mission Viejo
Attn: City Clerk
200 Civic Center
Mission Viejo, CA 92691

City of Mission Viejo
Attn: City Attorney
200 Civic Center
Mission Viejo, CA 92691

City of National City
Attn. City Clerk
1243 National City Blvd
National City, CA 92050

City of National City
Attn. City Attorney
1243 National City Blvd
National City, CA 92050

City of Oceanside
Attn. City Clerk
300 N. Coast Highway
Oceanside, CA 92054-2885

City of Oceanside
Attn. City Attorney
300 N. Coast Highway
Oceanside, CA 92054-2885

County of Orange
Attn. County Counsel
P.O. Box 1379
Santa Ana, CA 92702

County of Orange
Attn. County Clerk
12 Civic Center Plaza, Room 101
Santa Ana, CA 92701

City of Poway
Attn. City Clerk
P.O. Box 789
Poway, CA 92064

City of Poway
Attn. City Attorney
P.O. Box 789
Poway, CA 92064

City of Ramona
Attn. City Clerk
960 Main Street
Ramona, CA 92065

City of Ramona
Attn. City Attorney
960 Main Street
Ramona, CA 92065

City of Rancho San Diego - Jamul
Attn. City Clerk
3855 Avocado Blvd.
Suite 230
La Mesa, CA 91941

City of San Clemente
Attn. City Clerk
100 Avenida Presidio
San Clemente, CA 92672

City of San Clemente
Attn. City Attorney
100 Avenida Presidio
San Clemente, CA 92672

City of San Diego
Attn. Mayor
202 C Street
San Diego, CA 92101

County of San Diego
Attn. County Clerk
P.O. Box 121750
San Diego, CA 92101

City of San Diego
Attn. City Attorney
202 C Street.
San Diego, CA 92101

County of San Diego
Attn. County Counsel
1600 Pacific Hwy
San Diego, CA 92101

City of San Diego
Attn. City Clerk
202 C Street
San Diego, CA 92101

City of San Diego
Attn. City Manager
202 C Street
San Diego, CA 92101

City of San Marcos
Attn. City Clerk
1 Civic Center Dr.
San Marcos, CA 92069

City of San Marcos
Attn. City Attorney
1 Civic Center Dr.
San Marcos, CA 92069

City of Santee
Attn. City Clerk
10601 Magnolia Avenue
Santee, CA 92071

City of Santee
Attn. City Attorney
10601 Magnolia Avenue
Santee, CA 92071

Valley Center Chamber of
Commerce
Attn. City Clerk
P.O. Box 8
Valley Center, CA 92082

City of Solana Beach
Attn. City Attorney
635 S. Highway 101
Solana Beach, CA 92075

City of Vista
Attn. City Clerk
200 Civic Center Drive
Vista, CA 92084

Spring Valley Chamber of
Commerce
Attn. City Clerk
3322 Sweetwater Springs Blvd,
Ste. 202
Spring Valley, CA 91977-3142

City of Vista
Attn. City Attorney
200 Civic Center Drive, Bldg. K
Vista, CA 92084

CERTIFICATE OF SERVICE

I hereby certify that, pursuant to the Commission’s Rules of Practice and Procedure, I have this day served a true and correct copy of the foregoing **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF ERRA COMPLIANCE FOR 2010 AND RATE RECOVERY OF ERRA-RELATED ACCOUNTS** to each party of named in the official service list for proceeding A.10-06-001 (last year’s SDG&E ERRA compliance proceeding) and R.10-05-006 (OIR to Integrate and Refine Procurement Policies And Consider Long-Term Procurement Plans) by electronic mail. Those parties without an email address were served by placing copies in properly addressed and sealed envelopes and depositing such envelopes in the United States Mail with first-class postage prepaid. Copies were also sent via Federal Express to Commissioner Michael R. Peevey and Administrative Law Judge Peter Allen, who are assigned to the R.10-05-006 proceeding, and to Chief Administrative Law Judge Karen Clopton.

Executed this 1st day of June 2011, at San Diego, California.

 /s/ Lisa Fucci-Ortiz
Lisa Fucci-Ortiz