

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

Application of)
SAN DIEGO GAS & ELECTRIC COMPANY)
For Authority To Update) Application No. 08-11-____
Cost Allocation And Electric Rate Design)

(U 902-E))

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)
FOR AUTHORITY TO UPDATE
COST ALLOCATION AND ELECTRIC RATE DESIGN**

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November 14, 2008

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

Application of)	
SAN DIEGO GAS & ELECTRIC COMPANY)	
For Authority To Update)	Application No. 08-11-___
Cost Allocation And Electric Rate Design)	
_____ (U 902-E))	

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)
FOR AUTHORITY TO UPDATE
COST ALLOCATION AND ELECTRIC RATE DESIGN**

San Diego Gas & Electric Company (SDG&E) hereby submits its *Application For Authority To Update Cost Allocation And Electric Rate Design*, effective November 1, 2009 (Application). SDG&E submits this Application in accordance with the Commission’s Rate Case Plan as set forth in Decision (D.) 89-01-040, as modified by D.02-10-039, D.95-09-020 and D.94-08-023, and, as discussed below, D.08-02-034.

I. OVERVIEW OF APPLICATION

The submission of this Application, also known as a “Rate Design Window” (RDW), is prompted in part by the requirements of the settlement of SDG&E’s 2008 Test Year General Rate Case Phase 2 Application (A.07-01-047), as adopted in D.08-02-034 (Settlement). In addition to the Settlement requirements, SDG&E is also proposing a limited number of other changes, as follows:

- A. Settlement Compliance Elements:
 - 1. Presentation of SDG&E’s Commercial and Industrial class split proposal at 500 kW (Witness Hansen);
 - 2. Presentation of revenue allocation results for SDG&E’s Commercial and Industrial class split proposal (Witness Parsons); and
 - 3. Presentation of the Class Split Study which was submitted to parties on August 1, 2008 (Witness Hansen).
- B. Changes as proposed by SDG&E:
 - 1. General rate updates and design methodologies for each rate schedule (Witness Hansen);

2. Reduction of the Residential Baseline Allowance (Witness Hansen);
3. Elimination of Residential and Small Commercial Customer Time of Use Metering Charges (Witness Hansen);
4. Design of California Solar Initiative rates applicable to Non-Exempt Residential Customers (Witness Hansen);
5. Proposal of a new Sports Field Outdoor Lighting tariff (Witness Hansen);
6. A number of tariff “clean up” changes (Witness Hansen);
7. Update to the Sales Forecast (Witness Katsapis);
8. Changes to the Residential Peak Time Rebate tariff (Witness Spurgeon);
9. Proposal to eliminate the implementation of the Peak Time Rebate for small non-residential customers (Witness Spurgeon); and
10. Changes to the Default Critical Peak Pricing tariff (Witness Spurgeon).

SDG&E is not proposing changes to marginal costs in this RDW.

II. EFFECT ON DISTRIBUTION AND COMMODITY REVENUES AND RATES

If approved, SDG&E’s RDW proposals would maintain the current revenue allocation methodology for distribution and commodity revenues that are based on the Settlement as adopted in D.08-02-034. In that decision, no specific marginal costs for revenue allocation were adopted by the Commission, but rather only class revenue requirements which was based on an underlying settlement revenue allocation methodology. SDG&E normally submits comprehensive new or revised marginal distribution and commodity cost studies either every three years in RDW applications, or as Phase 2 of a General Rate Case application. These marginal cost studies then form the basis of subsequent distribution and commodity revenue allocation proposals. In the RDW Applications where SDG&E does not propose new marginal costs, the existing distribution and commodity revenue allocations are updated, but, marginal costs are not updated or revised. Since SDG&E’s last adopted revenue allocation was in year 2008 (filed in A.07-01-047), SDG&E does not propose revised marginal costs for this RDW Application. On a system average and class average basis, the proposals contained within

this application will result in overall rate decreases due to SDG&E's proposed use of an updated sales forecast reflecting Test Year 2009. However, certain proposals within the residential class would result in increased energy costs for customers using less than 130% of the baseline level of kWh and decreased energy costs for customers above this level.

III. ADDITIONAL INFORMATION

A. Rule 1.9, 1.10, 3.2 (b), 3.2 (c), and 3.2 (d)

In compliance with the Commission's Rules of Practice and Procedure, SDG&E will, within ten days after filing this Application, 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 Appendix E. Also within ten days, SDG&E will post in its offices and publish in newspapers of general circulation in each county in its service territory notice of this Application. Within 45 days of the filing of this Application, SDG&E will provide such notice to all of its customers along with the regular bills sent to these customers. SDG&E will also serve the Notice of Availability of this Application and supporting Exhibits on all parties of record in A.07-01-047 (SDG&E's 2008 Test Year General Rate Case Phase 2 Application).

B. Rule 2.1

This Application is filed pursuant to Section 454 of the California Public Utilities Code, and in compliance with the Commission's Rules of Practice and Procedure.

The Applicant is a corporation organized and existing under the laws of the State of California. It is a gas and electric corporation subject to the jurisdiction of this Commission and is engaged in the business of providing public utility electric service to portions of southern Orange County and gas and electric service throughout San Diego County.

The exact legal name of the Applicant is San Diego Gas & Electric Company. The location of Applicant's principal place of business is 8306 Century Park Court, San Diego, California. SDG&E's attorney in this matter is Kelly M. Foley. Her office address, telephone/facsimile numbers and e-mail address are:

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Correspondence or communications regarding this Application should be addressed to Ms. Carol Manson, Regulatory Case Administrator, with a copy to the attorney identified above.

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SDG&E proposes that this RDW Application be treated as a "ratesetting" proceeding. The issues to be considered are described in SDG&E's Exhibits containing SDG&E's witnesses' prepared direct testimony and are summarized as follows:

- Should the Commission adopt general rate updates and design methodologies for each rate schedule (Chapter 1);
- Should the Commission authorize a new Commercial and Industrial customer class split (Chapter 1);
- Should the Commission approve a reduction of the Residential Baseline Allowance (Chapter 1);
- Should the Residential and Small Commercial Customer Time of Use Metering Charges be eliminated (Chapter 1);
- Should the rate design applicable to the California Solar Initiative be revised for recovery from non-exempt Residential Customers (Chapter 1);
- Should the Commission approve a new Sports Field Outdoor Lighting tariff (Chapter 1);
- Should the Commission approve a number of tariff "clean up" changes (Chapter 1);

- Should SDG&E's sales forecast be accepted (Chapter 2);
- Should SDG&E's revenue allocations be accepted (Chapter 3);
- Are SDG&E's proposed changes to the Residential Peak Time Rebate tariff just and reasonable and should they be adopted (Chapter 4);
- Are SDG&E's proposed changes to the Small, Non-residential Peak Time Rebate tariff consistent with D.08-07-045, just and reasonable, and should they be adopted (Chapter 4); and
- Are SDG&E's proposed changes to the Default Critical Peak Pricing tariff consistent with D.08-07-045, just and reasonable, and should they be adopted (Chapter 4).

SDG&E assumes hearings will be necessary and therefore suggests the following procedural schedule:

- | | |
|---------------------------|---|
| • November 14, 2008 | SDG&E files RDW Application |
| • January 7, 2009 | Pre Hearing Conference held |
| • February 13, 2009 | DRA serves report |
| • March 13, 2009 | Intervenors serve direct testimony |
| • April 3, 2009 | All parties serve rebuttal testimony |
| • April 27 to May 1, 2009 | Evidentiary hearings, if necessary |
| • May 29, 2009 | Opening Briefs due |
| • June 19, 2009 | Reply Briefs due |
| • August 2009 | ALJ issues proposed decision |
| • October 2009 | Commission issues final decision |
| • November 1, 2009 | Adopted rate proposals become effective |

C. Rule 2.2

A certified copy of SDG&E's Restated Articles of Incorporation as last amended and certified by the California Secretary of State, was filed with the Commission on December 4, 1997, in connection with SDG&E's Application 97-12-012, and is incorporated herein by reference.

D. Rule 3.2 (a)(1)

SDG&E's Balance Sheet and Statement of Income and Financial Statement are included in Appendix A.

E. Rule 3.2 (a)(2) and (3)

A Statement of SDG&E's Present and Proposed Rates is included in Appendix B.

F. Rule 3.2 (a)(4)

A general description of SDG&E's property was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve is attached as Appendix C.

G. Rule 3.2 (a)(5) and (6)

SDG&E's Summary of Earnings is included in Appendix D.

H. Rule 3.2 (a)(7)

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 plant 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.

I. Rule 3.2 (a)(8)

A copy of SDG&E's most recent proxy statement, dated April 4, 2008, was mailed to the California Public Utilities Commission on April 29, 2008, and is incorporated herein by reference.

IV. CONCLUSION

WHEREFORE, SAN DIEGO GAS & ELECTRIC COMPANY requests that the Commission 1) authorize the various rate design and revenue allocation proposals described above; 2) authorize SDG&E to implement the rates as proposed herein; and, 3) grant such additional relief as the Commission believes is just and reasonable.

SDG&E is ready to proceed with its 2009 RDW showing.

Respectfully submitted,

SAN DIEGO GAS & ELECTRIC COMPANY

By: _____/s/ Kelly M. Foley_____
KELLY M. FOLEY

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DATED at San Diego, California, this 14th day of November, 2009.

OFFICER VERIFICATION

APPENDIX A

BALANCE SHEET AND STATEMENT OF INCOME AND FINANCIAL STATEMENT

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
JUNE 30, 2008

1. UTILITY PLANT

2008

101	UTILITY PLANT IN SERVICE	\$9,024,651,149
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	3,010,030
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	344,133,754
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(3,943,989,675)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(217,937,805)
118	OTHER UTILITY PLANT	553,148,065
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(125,389,354)
120	NUCLEAR FUEL - NET	<u>30,913,978</u>

TOTAL NET UTILITY PLANT

5,668,540,142

2. OTHER PROPERTY AND INVESTMENTS

121	NONUTILITY PROPERTY	5,092,432
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(462,256)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>847,481,853</u>

TOTAL OTHER PROPERTY AND INVESTMENTS

852,112,029

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
JUNE 30, 2008

3. CURRENT AND ACCRUED ASSETS

	<u>2008</u>
131 CASH	17,857,280
132 INTEREST SPECIAL DEPOSITS	-
134 OTHER SPECIAL DEPOSITS	-
135 WORKING FUNDS	44,312
136 TEMPORARY CASH INVESTMENTS	13,000,000
141 NOTES RECEIVABLE	456,241
142 CUSTOMER ACCOUNTS RECEIVABLE	171,327,964
143 OTHER ACCOUNTS RECEIVABLE	31,006,221
144 ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,232,697)
145 NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	28,616,587
146 ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	682,876
151 FUEL STOCK	-
152 FUEL STOCK EXPENSE UNDISTRIBUTED	-
154 PLANT MATERIALS AND OPERATING SUPPLIES	61,241,075
156 OTHER MATERIALS AND SUPPLIES	-
163 STORES EXPENSE UNDISTRIBUTED	62,681
164 GAS STORED	398,228
165 PREPAYMENTS	26,958,960
171 INTEREST AND DIVIDENDS RECEIVABLE	17,533,624
173 ACCRUED UTILITY REVENUES	42,787,000
174 MISCELLANEOUS CURRENT AND ACCRUED ASSETS	2,269
175 DERIVATIVE INSTRUMENT ASSETS	<u>83,258,731</u>
TOTAL CURRENT AND ACCRUED ASSETS	<u>492,001,352</u>

4. DEFERRED DEBITS

181 UNAMORTIZED DEBT EXPENSE	20,550,157
182 UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,161,763,305
183 PRELIMINARY SURVEY & INVESTIGATION CHARGES	88,659,938
184 CLEARING ACCOUNTS	(27,358)
185 TEMPORARY FACILITIES	-
186 MISCELLANEOUS DEFERRED DEBITS	23,472,893
188 RESEARCH AND DEVELOPMENT	-
189 UNAMORTIZED LOSS ON REACQUIRED DEBT	32,284,906
190 ACCUMULATED DEFERRED INCOME TAXES	<u>189,273,641</u>
TOTAL DEFERRED DEBITS	<u>1,515,977,482</u>

TOTAL ASSETS AND OTHER DEBITS 8,528,631,005

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
JUNE 30, 2008

5. PROPRIETARY CAPITAL

	<u>2008</u>
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	279,618,042
214 CAPITAL STOCK EXPENSE	(25,688,571)
216 UNAPPROPRIATED RETAINED EARNINGS	1,076,262,996
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>(15,532,102)</u>
TOTAL PROPRIETARY CAPITAL	<u>2,276,816,913</u>

6. LONG-TERM DEBT

221 BONDS	1,636,905,000
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	<u>(2,766,860)</u>
TOTAL LONG-TERM DEBT	<u>1,887,858,140</u>

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	-
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	27,778,240
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	197,745,726
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	505
230 ASSET RETIREMENT OBLIGATIONS	<u>570,666,868</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>796,191,339</u>

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
JUNE 30, 2008

8. CURRENT AND ACCRUED LIABILITES		2008
231	NOTES PAYABLE	0
232	ACCOUNTS PAYABLE	203,715,576
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	39,965,764
235	CUSTOMER DEPOSITS	51,580,832
236	TAXES ACCRUED	1,344,901
237	INTEREST ACCRUED	15,242,588
238	DIVIDENDS DECLARED	1,204,917
241	TAX COLLECTIONS PAYABLE	2,468,888
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	125,536,028
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	-
244	DERIVATIVE INSTRUMENT LIABILITIES	333,099,469
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	774,158,963
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	22,276,989
253	OTHER DEFERRED CREDITS	164,152,911
254	OTHER REGULATORY LIABILITIES	1,190,744,501
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	27,367,726
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	5,201,256
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	559,531,152
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	134,253,080
	TOTAL DEFERRED CREDITS	2,103,527,615
	TOTAL LIABILITIES AND OTHER CREDITS	\$7,838,552,970

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED JUNE 30, 2008

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$1,534,773,485
401	OPERATING EXPENSES	\$1,048,003,328	
402	MAINTENANCE EXPENSES	60,710,743	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	155,398,369	
408.1	TAXES OTHER THAN INCOME TAXES	33,238,004	
409.1	INCOME TAXES	35,028,183	
410.1	PROVISION FOR DEFERRED INCOME TAXES	46,161,669	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(5,937,769)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(1,114,783)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	<u>(3,157,081)</u>	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>1,368,330,663</u>
	NET OPERATING INCOME		166,442,822

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(40,375)	
418	NONOPERATING RENTAL INCOME	195,485	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	14,903,150	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	11,925,313	
421	MISCELLANEOUS NONOPERATING INCOME	456,028	
421.1	GAIN ON DISPOSITION OF PROPERTY	<u>-</u>	
	TOTAL OTHER INCOME	<u>27,439,601</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>754,647</u>	
	TOTAL OTHER INCOME DEDUCTIONS	<u>754,647</u>	
408.2	TAXES OTHER THAN INCOME TAXES	146,655	
409.2	INCOME TAXES	(1,885,348)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	1,624,568	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<u>-</u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>(114,125)</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>28,308,373</u>
	INCOME BEFORE INTEREST CHARGES		194,751,195
	NET INTEREST CHARGES*		<u>57,821,222</u>
	NET INCOME		<u><u>\$136,929,973</u></u>

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (2,213,343)

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED JUNE 30, 2008**

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,078,672,830
NET INCOME (FROM PRECEDING PAGE)	136,929,973
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(2,409,834)
OTHER RETAINED EARNINGS ADJUSTMENTS	<u>0</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$1,213,192,969</u></u>

**SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
THREE MONTHS ENDED JUNE 30, 2008
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,535
2	Operating Expenses	<u>1,368</u>
3	Net Operating Income	<u><u>\$167</u></u>
4	Weighted Average Rate Base	\$3,978
5	Rate of Return*	8.40%

*Authorized Cost of Capital

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
JUNE 30, 2008

(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
\$1.7625	550,000	shares	13,750,000
\$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 and 06-05-015, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application No. 06-05-015 to which reference is hereby made.

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

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2007
<u>First Mortgage Bonds:</u>				
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	1,107,385
2.539% Series WW, due 2034	06-17-04	40,000,000	40,000,000	1,015,600
2.516% Series XX, due 2034	06-17-04	35,000,000	35,000,000	880,600
2.832% Series YY, due 2034	06-17-04	24,000,000	24,000,000	679,680
2.832% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	952,968
2.8275% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	2,120,625
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	5,898,383
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	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
JUNE 30, 2008

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2007</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$613,862

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>12-31-07</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</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	550,000	1,674,375	1,498,125	1,321,875	1,145,625	969,375
\$ 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>3,963,770</u>	<u>\$6,494,043</u>	<u>\$6,317,793</u>	<u>\$6,141,543</u>	<u>\$5,965,293</u>	<u>\$5,789,043</u> [2]

Common Stock

Amount	\$200,000,000	\$200,000,000	\$75,000,000	\$0	\$0 [1]
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A balance sheet and a statement of income and retained earnings of Applicant for the six months ended June 30, 2008, are attached hereto.

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

[2] Includes \$969,375 of interest expense related to redeemable preferred stock.

APPENDIX B

STATEMENT OF PRESENT AND PROPOSED RATES



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 16015-E

Canceling Revised Cal. P.U.C. Sheet No. 4812-E

TARIFF SCHEDULES

Applicable to

ELECTRIC SERVICE

Together with Information Affecting

RATES AND SERVICE OF

SAN DIEGO GAS & ELECTRIC COMPANY

8330 Century Park Court
San Diego, California 92123-1530

Operating in
San Diego and Orange Counties
California

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The following tariff schedules have been regularly filed with the Public Utilities Commission of the State of California and are the effective rates and rules of this Utility.

The Public Utilities Commission may amend or cancel these rates and rules by formal procedure and the Utility may amend or withdraw them after application to the Commission and receipt of authority for such action.

No officer, inspector, solicitor, agent or employee of the Utility has any authority to waive, alter or amend these tariff schedules, or any part thereof in any respect, except in the manner provided above.

Applicants for service and customers must conform to and comply with these tariff schedules.

1C6
Advice Ltr. No. 1452-E-A
Decision No. _____

Issued by
Lee Schavrien
Vice President
Regulatory Affairs

Date Filed Jan 17, 2003
Effective Feb 26, 2003
Resolution No. _____

APPENDIX C

COST OF PROPERTY AND DEPRECIATION RESERVE

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF DECEMBER 31, 2007

<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	26,878,263	21,540,738
	TOTAL INTANGIBLE PLANT	27,101,104	21,743,638
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	40,899,464	9,764,455
312	Boiler Plant Equipment	115,839,127	12,331,787
314	Turbogenerator Units	97,698,061	12,832,710
315	Accessory Electric Equipment	33,364,110	4,005,025
316	Miscellaneous Power Plant Equipment	18,950,591	1,321,367
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	321,277,871	40,301,862
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	268,718,936	265,450,449
322	Boiler Plant Equipment	393,511,631	393,511,631
323	Turbogenerator Units	137,756,920	135,498,300
324	Accessory Electric Equipment	166,938,296	166,732,806
325	Miscellaneous Power Plant Equipment	258,022,543	208,016,121
107	ICIP CWIP	0	5,748,505
	TOTAL NUCLEAR PRODUCTION	1,225,232,003	1,175,241,488
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	342,528
342	Fuel Holders, Producers & Accessories	15,295,980	932,131
343	Prime Movers	20,824,413	2,051,771
344	Generators	163,319,936	9,426,861
345	Accessory Electric Equipment	9,103,734	730,861
346	Miscellaneous Power Plant Equipment	359,058	35,376
	TOTAL OTHER PRODUCTION	213,470,946	13,521,958
	TOTAL ELECTRIC PRODUCTION	1,759,980,820	1,229,065,308

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 35,194,970	\$ 0
350.2	Land Rights	61,121,952	9,478,972
352	Structures and Improvements	80,918,914	27,008,543
353	Station Equipment	528,563,033	124,382,733
354	Towers and Fixtures	104,682,106	76,783,639
355	Poles and Fixtures	126,723,541	40,358,519
356	Overhead Conductors and Devices	215,753,429	146,936,733
357	Underground Conduit	105,508,143	9,321,337
358	Underground Conductors and Devices	91,483,794	12,396,130
359	Roads and Trails	21,628,728	5,032,573
	TOTAL TRANSMISSION	1,371,578,610	451,699,177
360.1	Land	16,850,971	0
360.2	Land Rights	66,736,155	26,317,813
361	Structures and Improvements	3,271,362	1,824,736
362	Station Equipment	305,374,354	69,108,477
364	Poles, Towers and Fixtures	395,120,520	183,993,354
365	Overhead Conductors and Devices	308,662,885	100,390,553
366	Underground Conduit	770,992,532	296,701,324
367	Underground Conductors and Devices	1,038,237,800	553,909,018
368.1	Line Transformers	381,708,393	62,476,139
368.2	Protective Devices and Capacitors	21,060,282	59,628
369.1	Services Overhead	97,595,120	118,019,819
369.2	Services Underground	265,622,785	158,675,212
370.1	Meters	86,461,721	31,969,452
370.2	Meter Installations	41,738,532	9,830,043
371	Installations on Customers' Premises	6,074,857	9,194,585
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	23,518,825	16,890,372
	TOTAL DISTRIBUTION PLANT	3,829,027,094	1,639,360,525
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,317,937	11,427,532
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	133,052
393	Stores Equipment	54,331	47,304
394.1	Portable Tools	13,005,844	4,061,549
394.2	Shop Equipment	572,160	340,714
395	Laboratory Equipment	300,344	(39,773)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	100,620,725	45,500,154
398	Miscellaneous Equipment	431,093	(36,142)
	TOTAL GENERAL PLANT	152,081,614	61,633,409
101	TOTAL ELECTRIC PLANT	7,139,769,242	3,403,502,057

<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	407,546	358,228
	TOTAL STORAGE PLANT	451,538	402,220
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,017,259
366	Structures and Improvements	10,874,587	7,557,626
367	Mains	122,184,181	47,618,722
368	Compressor Station Equipment	60,648,818	38,811,290
369	Measuring and Regulating Equipment	16,806,292	10,309,574
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	217,380,208	105,314,472
374.1	Land	102,187	0
374.2	Land Rights	7,928,330	4,981,739
375	Structures and Improvements	43,447	61,253
376	Mains	494,105,437	269,020,089
378	Measuring & Regulating Station Equipment	8,514,938	5,606,064
380	Distribution Services	228,479,160	253,763,680
381	Meters and Regulators	73,022,204	30,516,369
382	Meter and Regulator Installations	58,721,151	22,019,311
385	Ind. Measuring & Regulating Station Equipm	1,531,457	775,340
386	Other Property On Customers' Premises	0	0
387	Other Equipment	4,545,427	4,091,619
	TOTAL DISTRIBUTION PLANT	876,993,739	590,835,464

<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	6,804,395	2,196,097
394.2	Shop Equipment	84,597	4,342
395	Laboratory Equipment	312,157	(117,388)
396	Power Operated Equipment	162,284	(3,443)
397	Communication Equipment	2,958,618	1,651,648
398	Miscellaneous Equipment	294,233	58,326
	TOTAL GENERAL PLANT	10,690,785	3,889,587
101	TOTAL GAS PLANT	1,106,315,933	701,102,606
COMMON PLANT			
303	Miscellaneous Intangible Plant	172,285,048	144,578,577
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,397,590	27,275
390	Structures and Improvements	140,127,168	53,547,088
391.1	Office Furniture and Equipment - Other	23,694,454	11,462,853
391.2	Office Furniture and Equipment - Computer E	42,451,211	28,375,442
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(89,079)
393	Stores Equipment	140,123	(168,430)
394.1	Portable Tools	168,535	3,368
394.2	Shop Equipment	312,954	135,271
394.3	Garage Equipment	2,651,973	718,101
395	Laboratory Equipment	2,460,188	823,055
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	72,563,444	44,318,089
398	Miscellaneous Equipment	2,924,131	935,024
118.1	TOTAL COMMON PLANT	466,898,540	284,134,725
	TOTAL ELECTRIC PLANT	7,139,769,242	3,403,502,057
	TOTAL GAS PLANT	1,106,315,933	701,102,606
	TOTAL COMMON PLANT	466,898,540	284,134,725
101 & 118.1	TOTAL	8,712,983,714	4,388,739,389
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,167,020,770)	\$ (1,167,020,770)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$ 0	\$ 0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (3,394,214)	\$ (3,394,214)
	Gas	(65,424)	(65,424)
	TOTAL PLANT IN SERV-NON RECON ACC1	<u>(3,459,638)</u>	<u>(3,459,638)</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	4,420,116	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,420,116</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	220,305,156	
	Gas	7,834,114	
	Common	68,738,035	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>296,877,305</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	4,600,000
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	1,130,000
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	645,751,481
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>645,751,481</u>
120	NUCLEAR FUEL FABRICATION	<u>68,199,160</u>	<u>50,142,988</u>
143	FAS 143 ASSETS - Legal Obligation	112,254,030	(576,412,883)
	FIN 47 ASSETS - Legal Obligation	40,622,045	18,720,244
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,073,581,165)
	TOTAL FAS 143	<u>152,876,075</u>	<u>(1,631,273,805)</u>
	UTILITY PLANT TOTAL	<u>\$ 8,064,875,962</u>	<u>\$ 2,288,609,645</u>

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF JANUARY 31, 2008

<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	26,878,263	21,777,712
	TOTAL INTANGIBLE PLANT	27,101,104	21,980,612
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	40,899,464	9,858,889
312	Boiler Plant Equipment	115,839,127	13,153,866
314	Turbogenerator Units	97,698,061	13,089,819
315	Accessory Electric Equipment	33,364,110	4,094,180
316	Miscellaneous Power Plant Equipment	18,950,591	1,374,851
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	321,277,871	41,618,124
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	268,923,257	265,469,762
322	Boiler Plant Equipment	393,511,631	393,511,631
323	Turbogenerator Units	137,834,214	135,511,487
324	Accessory Electric Equipment	166,938,296	166,733,987
325	Miscellaneous Power Plant Equipment	258,156,390	208,277,239
107	ICIP CWIP	0	5,748,505
	TOTAL NUCLEAR PRODUCTION	1,225,647,465	1,175,536,288
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	355,868
342	Fuel Holders, Producers & Accessories	15,295,980	975,342
343	Prime Movers	20,824,413	2,121,360
344	Generators	163,137,954	9,883,393
345	Accessory Electric Equipment	9,285,717	760,002
346	Miscellaneous Power Plant Equipment	359,058	36,576
	TOTAL OTHER PRODUCTION	213,470,946	14,134,968
	TOTAL ELECTRIC PRODUCTION	1,760,396,282	1,231,289,380

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 35,194,970	\$ 0
350.2	Land Rights	61,120,073	9,530,315
352	Structures and Improvements	80,939,578	27,154,514
353	Station Equipment	528,288,405	124,692,253
354	Towers and Fixtures	104,709,858	76,974,616
355	Poles and Fixtures	126,295,627	40,743,612
356	Overhead Conductors and Devices	215,692,196	147,463,964
357	Underground Conduit	105,523,805	9,545,556
358	Underground Conductors and Devices	94,741,499	12,611,835
359	Roads and Trails	21,683,329	5,055,501
	TOTAL TRANSMISSION	1,374,189,341	453,772,167
360.1	Land	16,850,971	0
360.2	Land Rights	66,827,828	26,434,773
361	Structures and Improvements	3,271,265	1,825,441
362	Station Equipment	305,327,800	69,480,683
364	Poles, Towers and Fixtures	397,787,910	184,835,354
365	Overhead Conductors and Devices	310,406,952	100,958,067
366	Underground Conduit	775,457,049	298,031,962
367	Underground Conductors and Devices	1,041,543,106	557,843,411
368.1	Line Transformers	384,563,881	63,068,127
368.2	Protective Devices and Capacitors	20,684,549	(198,154)
369.1	Services Overhead	97,989,908	118,309,924
369.2	Services Underground	266,776,633	159,739,774
370.1	Meters	87,942,643	32,036,858
370.2	Meter Installations	42,286,859	9,832,876
371	Installations on Customers' Premises	6,125,711	9,243,876
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	23,198,474	16,553,621
	TOTAL DISTRIBUTION PLANT	3,847,041,540	1,647,996,591
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,458,898	11,548,348
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	133,541
393	Stores Equipment	54,331	47,447
394.1	Portable Tools	13,075,778	4,102,629
394.2	Shop Equipment	572,160	342,970
395	Laboratory Equipment	300,344	(38,033)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	100,953,491	45,844,631
398	Miscellaneous Equipment	462,772	(32,805)
	TOTAL GENERAL PLANT	152,656,953	62,147,746
101	TOTAL ELECTRIC PLANT	7,161,385,220	3,417,186,496

<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	407,546	359,404
	TOTAL STORAGE PLANT	451,538	403,396
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,020,770
366	Structures and Improvements	10,874,587	7,589,797
367	Mains	122,184,197	47,845,248
368	Compressor Station Equipment	60,648,818	39,053,381
369	Measuring and Regulating Equipment	16,813,072	10,381,156
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	217,387,003	105,890,352
374.1	Land	102,187	0
374.2	Land Rights	7,931,140	5,000,665
375	Structures and Improvements	43,447	61,253
376	Mains	496,107,253	270,102,977
378	Measuring & Regulating Station Equipment	8,583,038	5,622,308
380	Distribution Services	228,701,665	254,731,944
381	Meters and Regulators	73,102,867	30,397,769
382	Meter and Regulator Installations	58,666,611	21,970,468
385	Ind. Measuring & Regulating Station Equipm	1,531,457	779,680
386	Other Property On Customers' Premises	0	0
387	Other Equipment	4,545,427	4,100,367
	TOTAL DISTRIBUTION PLANT	879,315,092	592,767,431

<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	6,811,268	2,222,251
394.2	Shop Equipment	84,597	4,788
395	Laboratory Equipment	312,157	(113,075)
396	Power Operated Equipment	162,284	(1,759)
397	Communication Equipment	2,958,539	1,669,227
398	Miscellaneous Equipment	294,233	59,873
	TOTAL GENERAL PLANT	10,697,579	3,941,309
101	TOTAL GAS PLANT	1,108,650,875	703,663,350
COMMON PLANT			
303	Miscellaneous Intangible Plant	176,142,198	145,640,674
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,397,590	27,275
390	Structures and Improvements	141,851,401	54,126,062
391.1	Office Furniture and Equipment - Other	23,802,486	11,579,024
391.2	Office Furniture and Equipment - Computer E	43,063,042	29,226,901
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(88,324)
393	Stores Equipment	140,123	(166,452)
394.1	Portable Tools	168,535	4,128
394.2	Shop Equipment	312,954	135,991
394.3	Garage Equipment	2,638,193	732,716
395	Laboratory Equipment	2,500,251	830,413
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	72,690,067	44,753,245
398	Miscellaneous Equipment	2,924,131	946,721
118.1	TOTAL COMMON PLANT	473,352,692	287,216,464
	TOTAL ELECTRIC PLANT	7,161,385,220	3,417,186,496
	TOTAL GAS PLANT	1,108,650,875	703,663,350
	TOTAL COMMON PLANT	473,352,692	287,216,464
101 & 118.1	TOTAL	8,743,388,787	4,408,066,310
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,167,020,770)	\$ (1,167,020,770)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$ 0	\$ 0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (3,394,214)	\$ (3,394,214)
	Gas	(65,424)	(65,424)
	TOTAL PLANT IN SERV-NON RECON ACC1	<u>(3,459,638)</u>	<u>(3,459,638)</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	4,420,116	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,420,116</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	205,651,541	
	Gas	6,939,301	
	Common	69,666,737	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>282,257,580</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	4,600,000
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	1,232,417
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	646,530,647
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>646,530,647</u>
120	NUCLEAR FUEL FABRICATION	<u>83,615,643</u>	<u>51,073,875</u>
143	FAS 143 ASSETS - Legal Obligation	112,254,030	(576,412,883)
	FIN 47 ASSETS - Legal Obligation	40,622,045	18,720,244
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,073,581,165)
	TOTAL FAS 143	152,876,075	(1,631,273,805)
	UTILITY PLANT TOTAL	<u>\$ 8,096,077,792</u>	<u>\$ 2,309,749,036</u>

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF FEBRUARY 29, 2008

<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	26,878,263	22,014,686
	TOTAL INTANGIBLE PLANT	27,101,104	22,217,586
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	40,899,464	9,953,323
312	Boiler Plant Equipment	115,839,127	13,453,295
314	Turbogenerator Units	97,698,061	13,346,928
315	Accessory Electric Equipment	33,364,110	4,183,335
316	Miscellaneous Power Plant Equipment	18,988,284	1,428,388
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	321,315,564	42,411,788
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	268,922,759	265,489,597
322	Boiler Plant Equipment	393,511,631	393,511,631
323	Turbogenerator Units	138,166,214	135,525,823
324	Accessory Electric Equipment	166,938,296	166,735,168
325	Miscellaneous Power Plant Equipment	256,924,701	208,535,890
107	ICIP CWIP	0	5,748,505
	TOTAL NUCLEAR PRODUCTION	1,224,747,278	1,175,830,290
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	369,207
342	Fuel Holders, Producers & Accessories	15,295,980	1,018,554
343	Prime Movers	20,824,413	2,190,948
344	Generators	163,137,954	10,340,179
345	Accessory Electric Equipment	9,285,717	788,968
346	Miscellaneous Power Plant Equipment	359,058	37,776
	TOTAL OTHER PRODUCTION	213,470,946	14,748,060
	TOTAL ELECTRIC PRODUCTION	1,759,533,788	1,232,990,138

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 34,598,156	\$ 0
350.2	Land Rights	61,058,157	9,518,171
352	Structures and Improvements	81,015,231	27,309,327
353	Station Equipment	530,417,295	125,516,716
354	Towers and Fixtures	104,730,613	77,161,146
355	Poles and Fixtures	128,780,615	40,902,347
356	Overhead Conductors and Devices	216,705,588	147,880,934
357	Underground Conduit	105,593,280	9,769,872
358	Underground Conductors and Devices	94,831,021	12,831,432
359	Roads and Trails	21,847,851	5,077,105
	TOTAL TRANSMISSION	1,379,577,807	455,967,049
360.1	Land	16,850,971	0
360.2	Land Rights	66,916,999	26,479,461
361	Structures and Improvements	3,220,549	1,823,907
362	Station Equipment	305,374,121	69,798,796
364	Poles, Towers and Fixtures	402,244,465	185,423,143
365	Overhead Conductors and Devices	312,685,665	101,282,435
366	Underground Conduit	777,000,501	299,035,200
367	Underground Conductors and Devices	1,045,038,397	561,649,182
368.1	Line Transformers	388,623,217	63,533,995
368.2	Protective Devices and Capacitors	20,631,205	(166,791)
369.1	Services Overhead	98,395,271	118,595,781
369.2	Services Underground	267,689,569	160,828,608
370.1	Meters	88,195,712	32,095,220
370.2	Meter Installations	42,419,206	9,827,622
371	Installations on Customers' Premises	6,175,696	9,290,928
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	23,166,367	16,532,223
	TOTAL DISTRIBUTION PLANT	3,864,627,911	1,656,029,710
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,417,890	11,630,119
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	134,031
393	Stores Equipment	54,331	47,589
394.1	Portable Tools	13,124,007	4,143,894
394.2	Shop Equipment	572,160	345,225
395	Laboratory Equipment	300,344	(36,294)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	101,195,248	46,170,838
398	Miscellaneous Equipment	462,560	(29,350)
	TOTAL GENERAL PLANT	152,905,720	62,605,071
101	TOTAL ELECTRIC PLANT	7,183,746,330	3,429,809,554

<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	407,546	360,579
	TOTAL STORAGE PLANT	451,538	404,571
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,024,281
366	Structures and Improvements	10,874,587	7,621,968
367	Mains	122,080,832	48,072,107
368	Compressor Station Equipment	60,649,458	39,295,472
369	Measuring and Regulating Equipment	16,818,374	10,452,763
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	217,289,580	106,466,591
374.1	Land	102,187	0
374.2	Land Rights	7,937,153	5,019,210
375	Structures and Improvements	43,447	61,253
376	Mains	496,900,972	271,144,500
378	Measuring & Regulating Station Equipment	8,583,554	5,638,616
380	Distribution Services	228,809,313	255,719,018
381	Meters and Regulators	73,160,178	30,116,362
382	Meter and Regulator Installations	58,495,783	21,804,274
385	Ind. Measuring & Regulating Station Equipm	1,516,811	783,998
386	Other Property On Customers' Premises	0	0
387	Other Equipment	4,545,427	4,109,116
	TOTAL DISTRIBUTION PLANT	880,094,824	594,396,347

<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	6,811,268	2,248,419
394.2	Shop Equipment	84,597	5,233
395	Laboratory Equipment	312,157	(108,762)
396	Power Operated Equipment	162,284	(75)
397	Communication Equipment	2,958,539	1,686,806
398	Miscellaneous Equipment	294,233	61,421
	TOTAL GENERAL PLANT	<u>10,697,579</u>	<u>3,993,045</u>
101	TOTAL GAS PLANT	<u>1,109,333,184</u>	<u>705,921,416</u>
COMMON PLANT			
303	Miscellaneous Intangible Plant	176,441,198	146,734,726
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,397,590	27,275
390	Structures and Improvements	142,113,389	54,755,032
391.1	Office Furniture and Equipment - Other	23,911,754	11,695,725
391.2	Office Furniture and Equipment - Computer E	42,768,226	30,066,002
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(87,568)
393	Stores Equipment	140,123	(164,474)
394.1	Portable Tools	168,535	4,887
394.2	Shop Equipment	312,954	136,711
394.3	Garage Equipment	2,638,193	747,292
395	Laboratory Equipment	2,500,724	837,831
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	74,762,293	45,194,988
398	Miscellaneous Equipment	2,924,131	958,418
118.1	TOTAL COMMON PLANT	<u>475,800,831</u>	<u>290,374,935</u>
	TOTAL ELECTRIC PLANT	7,183,746,330	3,429,809,554
	TOTAL GAS PLANT	1,109,333,184	705,921,416
	TOTAL COMMON PLANT	<u>475,800,831</u>	<u>290,374,935</u>
101 & 118.1	TOTAL	<u>8,768,880,345</u>	<u>4,426,105,905</u>
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,167,020,770)	\$ (1,167,020,770)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$ 0	\$ 0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (3,394,214)	\$ (3,394,214)
	Gas	(65,424)	(65,424)
	TOTAL PLANT IN SERV-NON RECON ACC ¹	<u>(3,459,638)</u>	<u>(3,459,638)</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	4,420,116	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,420,116</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	218,434,998	
	Gas	8,162,812	
	Common	65,635,159	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>292,232,969</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	4,600,000
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	1,334,834
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	647,309,813
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>647,309,813</u>
120	NUCLEAR FUEL FABRICATION	<u>82,591,759</u>	<u>52,308,440</u>
143	FAS 143 ASSETS - Legal Obligation	112,254,030	(576,412,883)
	FIN 47 ASSETS - Legal Obligation	40,622,045	18,720,244
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,073,581,165)
	TOTAL FAS 143	152,876,075	(1,631,273,805)
	UTILITY PLANT TOTAL	<u>\$ 8,130,520,856</u>	<u>\$ 2,329,904,779</u>

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF MARCH 31, 2008

<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	26,878,263	22,250,708
	TOTAL INTANGIBLE PLANT	27,101,104	22,453,609
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	42,801,254	10,050,475
312	Boiler Plant Equipment	115,839,127	13,746,471
314	Turbogenerator Units	99,363,922	13,606,411
315	Accessory Electric Equipment	33,364,110	4,272,490
316	Miscellaneous Power Plant Equipment	18,988,284	1,481,980
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	324,883,215	43,204,346
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	268,976,127	265,509,567
322	Boiler Plant Equipment	393,511,631	393,511,631
323	Turbogenerator Units	138,276,537	135,541,399
324	Accessory Electric Equipment	166,938,296	166,736,349
325	Miscellaneous Power Plant Equipment	259,301,276	208,797,122
107	ICIP CWIP	0	5,748,505
	TOTAL NUCLEAR PRODUCTION	1,227,287,544	1,176,128,249
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	382,547
342	Fuel Holders, Producers & Accessories	15,295,980	1,061,765
343	Prime Movers	20,824,413	2,260,536
344	Generators	160,683,496	8,336,007
345	Accessory Electric Equipment	9,285,717	817,909
346	Miscellaneous Power Plant Equipment	359,058	38,976
	TOTAL OTHER PRODUCTION	211,016,488	12,900,167
	TOTAL ELECTRIC PRODUCTION	1,763,187,247	1,232,232,762

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 34,598,156	\$ 0
350.2	Land Rights	61,060,480	9,569,465
352	Structures and Improvements	81,077,901	27,470,926
353	Station Equipment	535,476,733	126,455,766
354	Towers and Fixtures	104,767,287	77,300,297
355	Poles and Fixtures	129,817,394	41,120,378
356	Overhead Conductors and Devices	216,372,118	148,385,473
357	Underground Conduit	105,870,411	9,994,196
358	Underground Conductors and Devices	91,987,981	13,015,752
359	Roads and Trails	21,906,133	5,096,685
	TOTAL TRANSMISSION	1,382,934,594	458,408,938
360.1	Land	16,850,971	0
360.2	Land Rights	67,074,968	26,597,409
361	Structures and Improvements	3,220,549	1,826,436
362	Station Equipment	305,811,278	70,191,089
364	Poles, Towers and Fixtures	400,867,577	185,137,480
365	Overhead Conductors and Devices	312,461,020	101,384,406
366	Underground Conduit	778,561,727	299,702,759
367	Underground Conductors and Devices	1,050,942,519	564,433,948
368.1	Line Transformers	391,992,133	64,080,049
368.2	Protective Devices and Capacitors	20,518,738	(145,026)
369.1	Services Overhead	98,684,924	118,779,382
369.2	Services Underground	268,258,791	161,706,859
370.1	Meters	88,201,100	32,192,495
370.2	Meter Installations	42,484,738	9,843,905
371	Installations on Customers' Premises	6,168,478	9,318,329
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	23,107,735	16,489,759
	TOTAL DISTRIBUTION PLANT	3,875,207,248	1,661,539,280
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,480,293	11,755,435
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	134,521
393	Stores Equipment	54,331	47,732
394.1	Portable Tools	13,165,372	4,185,301
394.2	Shop Equipment	572,160	347,480
395	Laboratory Equipment	300,344	(34,554)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	102,892,687	46,389,998
398	Miscellaneous Equipment	462,560	(25,896)
	TOTAL GENERAL PLANT	154,706,927	62,999,035
101	TOTAL ELECTRIC PLANT	7,203,137,120	3,437,633,623

<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	407,546	361,754
	TOTAL STORAGE PLANT	451,538	405,746
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,027,793
366	Structures and Improvements	10,874,587	7,654,139
367	Mains	122,080,852	48,288,455
368	Compressor Station Equipment	60,649,294	39,535,941
369	Measuring and Regulating Equipment	16,831,678	10,524,409
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	217,302,740	107,030,737
374.1	Land	102,187	0
374.2	Land Rights	7,939,706	5,038,196
375	Structures and Improvements	43,447	61,253
376	Mains	498,119,887	272,150,872
378	Measuring & Regulating Station Equipment	8,652,580	5,654,991
380	Distribution Services	228,893,019	256,615,769
381	Meters and Regulators	73,139,580	30,131,781
382	Meter and Regulator Installations	58,620,863	21,885,651
385	Ind. Measuring & Regulating Station Equipm	1,516,811	788,296
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,205,558	4,118,835
	TOTAL DISTRIBUTION PLANT	882,233,638	596,445,642

<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	6,811,268	2,274,585
394.2	Shop Equipment	84,597	5,679
395	Laboratory Equipment	312,157	(104,449)
396	Power Operated Equipment	162,284	1,608
397	Communication Equipment	2,958,539	1,704,385
398	Miscellaneous Equipment	294,233	62,968
	TOTAL GENERAL PLANT	10,697,579	4,044,780
101	TOTAL GAS PLANT	1,111,485,158	708,587,768
COMMON PLANT			
303	Miscellaneous Intangible Plant	176,446,997	147,804,372
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,397,590	27,275
390	Structures and Improvements	151,429,307	55,339,419
391.1	Office Furniture and Equipment - Other	24,281,195	11,813,678
391.2	Office Furniture and Equipment - Computer E	42,921,790	30,914,555
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(86,812)
393	Stores Equipment	140,123	(162,496)
394.1	Portable Tools	168,535	5,647
394.2	Shop Equipment	312,954	137,430
394.3	Garage Equipment	2,638,193	761,868
395	Laboratory Equipment	2,504,678	845,256
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	74,991,580	45,643,626
398	Miscellaneous Equipment	2,924,131	970,114
118.1	TOTAL COMMON PLANT	485,878,794	293,482,024
	TOTAL ELECTRIC PLANT	7,203,137,120	3,437,633,623
	TOTAL GAS PLANT	1,111,485,158	708,587,768
	TOTAL COMMON PLANT	485,878,794	293,482,024
101 & 118.1	TOTAL	8,800,501,073	4,439,703,415
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,167,020,770)	\$ (1,167,020,770)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$ 0	\$ 0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (3,914,821)	\$ (3,914,821)
	Gas	(56,245)	(56,245)
	TOTAL PLANT IN SERV-NON RECON ACC1	<u>(3,971,066)</u>	<u>(3,971,066)</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	4,420,116	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,420,116</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	234,158,035	
	Gas	8,458,717	
	Common	67,681,382	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>310,298,134</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	4,600,000
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	1,437,251
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	617,559,129
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>617,559,129</u>
120	NUCLEAR FUEL FABRICATION	<u>82,591,759</u>	<u>53,679,935</u>
143	FAS 143 ASSETS - Legal Obligation	126,668,513	(544,216,235)
	FIN 47 ASSETS - Legal Obligation	40,736,297	16,080,373
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,086,762,230)
	TOTAL FAS 143	167,404,810	(1,614,898,093)
	UTILITY PLANT TOTAL	<u>\$ 8,194,224,056</u>	<u>\$ 2,331,089,801</u>

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF APRIL 30, 2008

<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	26,878,263	22,485,781
	TOTAL INTANGIBLE PLANT	27,101,104	22,688,681
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	42,804,060	10,150,349
312	Boiler Plant Equipment	115,860,296	14,035,693
314	Turbogenerator Units	99,402,905	13,818,976
315	Accessory Electric Equipment	33,364,110	4,361,645
316	Miscellaneous Power Plant Equipment	18,988,284	1,535,571
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	324,946,174	43,948,751
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	268,986,547	265,529,700
322	Boiler Plant Equipment	393,511,631	393,511,631
323	Turbogenerator Units	138,361,971	135,557,523
324	Accessory Electric Equipment	166,938,296	166,737,530
325	Miscellaneous Power Plant Equipment	259,675,216	209,064,322
107	ICIP CWIP	0	5,748,505
	TOTAL NUCLEAR PRODUCTION	1,227,757,337	1,176,432,888
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	381,047
342	Fuel Holders, Producers & Accessories	15,295,980	1,104,976
343	Prime Movers	20,824,413	2,330,124
344	Generators	161,387,380	8,680,469
345	Accessory Electric Equipment	9,441,506	866,641
346	Miscellaneous Power Plant Equipment	359,058	40,176
	TOTAL OTHER PRODUCTION	211,876,162	13,405,860
	TOTAL ELECTRIC PRODUCTION	1,764,579,673	1,233,787,500

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 34,598,156	\$ 0
350.2	Land Rights	61,834,024	9,621,079
352	Structures and Improvements	81,069,751	27,626,302
353	Station Equipment	535,461,670	127,389,383
354	Towers and Fixtures	104,791,159	77,479,676
355	Poles and Fixtures	129,142,248	41,051,709
356	Overhead Conductors and Devices	217,258,047	148,596,414
357	Underground Conduit	105,550,727	10,218,823
358	Underground Conductors and Devices	89,139,461	13,225,188
359	Roads and Trails	21,912,628	5,131,220
	TOTAL TRANSMISSION	1,380,757,871	460,339,794
360.1	Land	16,850,971	0
360.2	Land Rights	67,190,920	26,715,025
361	Structures and Improvements	3,259,698	1,828,087
362	Station Equipment	308,267,575	70,349,731
364	Poles, Towers and Fixtures	402,129,130	185,046,293
365	Overhead Conductors and Devices	313,977,749	101,796,238
366	Underground Conduit	781,830,009	300,229,418
367	Underground Conductors and Devices	1,054,699,800	567,896,088
368.1	Line Transformers	393,676,623	64,113,401
368.2	Protective Devices and Capacitors	20,433,564	(288,026)
369.1	Services Overhead	99,175,470	119,038,057
369.2	Services Underground	269,098,818	162,674,021
370.1	Meters	88,291,487	32,284,837
370.2	Meter Installations	42,571,673	9,847,805
371	Installations on Customers' Premises	6,165,404	9,353,991
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	22,977,359	16,312,993
	TOTAL DISTRIBUTION PLANT	3,890,596,250	1,667,197,961
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,475,940	11,880,499
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	135,011
393	Stores Equipment	54,331	47,874
394.1	Portable Tools	13,188,089	4,226,805
394.2	Shop Equipment	572,160	349,735
395	Laboratory Equipment	300,344	(32,815)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	103,509,134	46,734,878
398	Miscellaneous Equipment	462,560	(22,442)
	TOTAL GENERAL PLANT	155,341,738	63,518,565
101	TOTAL ELECTRIC PLANT	7,218,376,636	3,447,532,500

<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	407,546	362,929
	TOTAL STORAGE PLANT	451,538	406,921
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,031,304
366	Structures and Improvements	10,874,587	7,686,309
367	Mains	123,100,188	48,516,276
368	Compressor Station Equipment	60,812,087	39,778,357
369	Measuring and Regulating Equipment	17,176,794	10,596,819
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	218,829,985	107,609,064
374.1	Land	102,187	0
374.2	Land Rights	7,945,814	5,057,158
375	Structures and Improvements	43,447	61,253
376	Mains	498,966,459	273,272,026
378	Measuring & Regulating Station Equipment	8,659,735	5,671,437
380	Distribution Services	229,102,119	257,534,756
381	Meters and Regulators	73,160,945	30,041,636
382	Meter and Regulator Installations	58,638,847	21,807,284
385	Ind. Measuring & Regulating Station Equipm	1,516,811	792,593
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,224,904	4,129,553
	TOTAL DISTRIBUTION PLANT	883,361,268	598,367,696

<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	6,809,732	2,300,748
394.2	Shop Equipment	84,597	6,124
395	Laboratory Equipment	312,157	(100,136)
396	Power Operated Equipment	162,284	3,292
397	Communication Equipment	2,958,539	1,721,963
398	Miscellaneous Equipment	294,233	64,515
	TOTAL GENERAL PLANT	10,696,043	4,096,510
101	TOTAL GAS PLANT	1,114,138,497	711,141,054
COMMON PLANT			
303	Miscellaneous Intangible Plant	176,452,854	148,847,131
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,385,339	27,275
390	Structures and Improvements	151,133,034	55,959,645
391.1	Office Furniture and Equipment - Other	24,281,451	11,932,502
391.2	Office Furniture and Equipment - Computer E	43,313,666	31,783,309
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(86,056)
393	Stores Equipment	140,123	(160,518)
394.1	Portable Tools	168,535	6,407
394.2	Shop Equipment	312,954	138,150
394.3	Garage Equipment	2,638,193	776,444
395	Laboratory Equipment	2,504,678	852,686
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	75,295,069	46,093,958
398	Miscellaneous Equipment	2,924,131	981,811
118.1	TOTAL COMMON PLANT	486,271,748	296,620,834
	TOTAL ELECTRIC PLANT	7,218,376,636	3,447,532,500
	TOTAL GAS PLANT	1,114,138,497	711,141,054
	TOTAL COMMON PLANT	486,271,748	296,620,834
101 & 118.1	TOTAL	8,818,786,882	4,455,294,388
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,167,020,770)	\$ (1,167,020,770)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$ 0	\$ 0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (3,914,821)	\$ (3,914,821)
	Gas	(56,245)	(56,245)
	TOTAL PLANT IN SERV-NON RECON ACC1	<u>(3,971,066)</u>	<u>(3,971,066)</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	4,420,116	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,420,116</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	249,762,779	
	Gas	7,080,369	
	Common	70,520,470	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>327,363,618</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	4,600,000
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	1,539,668
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	618,338,295
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>618,338,295</u>
120	NUCLEAR FUEL FABRICATION	<u>82,591,759</u>	<u>54,665,726</u>
143	FAS 143 ASSETS - Legal Obligation	126,668,513	(544,216,235)
	FIN 47 ASSETS - Legal Obligation	40,736,297	16,080,373
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,086,762,230)
	TOTAL FAS 143	167,404,810	(1,614,898,093)
	UTILITY PLANT TOTAL	<u>\$ 8,229,575,349</u>	<u>\$ 2,348,548,149</u>

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF MAY 31, 2008**

<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	26,878,263	22,720,853
	TOTAL INTANGIBLE PLANT	27,101,104	22,923,753
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	42,808,591	10,250,233
312	Boiler Plant Equipment	115,861,111	14,319,981
314	Turbogenerator Units	99,425,708	14,080,976
315	Accessory Electric Equipment	33,364,110	4,450,799
316	Miscellaneous Power Plant Equipment	18,988,284	1,589,163
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	324,974,322	44,737,671
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	269,005,816	265,549,909
322	Boiler Plant Equipment	393,511,631	393,511,631
323	Turbogenerator Units	138,366,820	135,573,901
324	Accessory Electric Equipment	166,938,296	166,738,711
325	Miscellaneous Power Plant Equipment	265,050,185	209,252,957
107	ICIP CWIP	0	5,748,505
	TOTAL NUCLEAR PRODUCTION	1,233,156,425	1,176,659,290
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	409,226
342	Fuel Holders, Producers & Accessories	15,295,980	1,148,187
343	Prime Movers	20,824,413	2,399,713
344	Generators	161,390,295	9,117,518
345	Accessory Electric Equipment	9,441,506	896,089
346	Miscellaneous Power Plant Equipment	359,058	41,376
	TOTAL OTHER PRODUCTION	211,879,077	14,014,536
	TOTAL ELECTRIC PRODUCTION	1,770,009,823	1,235,411,497

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 34,598,156	\$ 0
350.2	Land Rights	61,843,540	9,673,027
352	Structures and Improvements	81,583,461	27,748,743
353	Station Equipment	534,778,614	128,251,889
354	Towers and Fixtures	104,802,946	77,651,772
355	Poles and Fixtures	129,368,748	40,578,955
356	Overhead Conductors and Devices	217,027,624	148,489,988
357	Underground Conduit	115,020,138	10,453,150
358	Underground Conductors and Devices	89,152,869	13,431,282
359	Roads and Trails	22,072,170	5,095,465
	TOTAL TRANSMISSION	1,390,248,266	461,374,271
360.1	Land	16,850,971	0
360.2	Land Rights	67,350,652	26,833,855
361	Structures and Improvements	3,288,655	1,832,096
362	Station Equipment	308,049,754	70,446,768
364	Poles, Towers and Fixtures	403,171,129	184,251,330
365	Overhead Conductors and Devices	315,409,813	102,123,985
366	Underground Conduit	784,813,344	300,520,010
367	Underground Conductors and Devices	1,060,131,960	571,677,760
368.1	Line Transformers	394,928,840	65,013,407
368.2	Protective Devices and Capacitors	20,106,835	(598,713)
369.1	Services Overhead	99,695,424	119,289,202
369.2	Services Underground	269,698,673	163,678,567
370.1	Meters	88,825,827	32,415,198
370.2	Meter Installations	42,878,442	9,883,518
371	Installations on Customers' Premises	6,164,529	9,393,419
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	22,981,071	16,303,671
	TOTAL DISTRIBUTION PLANT	3,904,345,916	1,673,064,074
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,474,410	12,005,785
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	135,501
393	Stores Equipment	54,331	48,017
394.1	Portable Tools	13,230,699	4,268,566
394.2	Shop Equipment	572,160	351,991
395	Laboratory Equipment	300,344	(31,075)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	104,259,982	47,075,228
398	Miscellaneous Equipment	462,560	(18,989)
	TOTAL GENERAL PLANT	156,133,665	64,034,042
101	TOTAL ELECTRIC PLANT	7,247,838,775	3,456,807,637

<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	407,546	364,104
	TOTAL STORAGE PLANT	451,538	408,096
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,034,815
366	Structures and Improvements	10,874,587	7,718,480
367	Mains	124,316,752	48,734,640
368	Compressor Station Equipment	60,812,521	40,021,100
369	Measuring and Regulating Equipment	17,203,572	10,670,020
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	220,073,762	108,179,055
374.1	Land	102,187	0
374.2	Land Rights	7,952,658	5,075,983
375	Structures and Improvements	43,447	61,253
376	Mains	499,592,196	274,149,671
378	Measuring & Regulating Station Equipment	8,659,735	5,687,890
380	Distribution Services	229,340,524	258,384,426
381	Meters and Regulators	73,202,439	29,824,433
382	Meter and Regulator Installations	58,572,139	21,677,960
385	Ind. Measuring & Regulating Station Equipm	1,516,811	796,891
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,156,301	4,140,200
	TOTAL DISTRIBUTION PLANT	884,138,438	599,798,709

<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	6,815,260	2,326,920
394.2	Shop Equipment	84,597	6,570
395	Laboratory Equipment	312,157	(95,823)
396	Power Operated Equipment	162,284	4,976
397	Communication Equipment	2,958,539	1,739,542
398	Miscellaneous Equipment	294,233	66,062
	TOTAL GENERAL PLANT	10,701,571	4,148,250
101	TOTAL GAS PLANT	1,116,164,972	713,194,973
COMMON PLANT			
303	Miscellaneous Intangible Plant	177,480,474	149,898,508
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,385,339	27,275
390	Structures and Improvements	151,070,372	56,399,084
391.1	Office Furniture and Equipment - Other	24,751,720	12,052,529
391.2	Office Furniture and Equipment - Computer E	43,340,018	32,620,297
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(85,300)
393	Stores Equipment	140,123	(158,540)
394.1	Portable Tools	168,535	7,167
394.2	Shop Equipment	312,954	138,870
394.3	Garage Equipment	2,638,193	791,020
395	Laboratory Equipment	2,496,143	851,569
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	75,333,115	46,555,907
398	Miscellaneous Equipment	2,924,131	993,507
118.1	TOTAL COMMON PLANT	487,762,838	299,559,984
	TOTAL ELECTRIC PLANT	7,247,838,775	3,456,807,637
	TOTAL GAS PLANT	1,116,164,972	713,194,973
	TOTAL COMMON PLANT	487,762,838	299,559,984
101 & 118.1	TOTAL	8,851,766,584	4,469,562,594
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,167,020,770)	\$ (1,167,020,770)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$ 0	\$ 0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (3,914,821)	\$ (3,914,821)
	Gas	(56,245)	(56,245)
	TOTAL PLANT IN SERV-NON RECON ACC1	<u>(3,971,066)</u>	<u>(3,971,066)</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	4,420,116	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,420,116</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	248,594,396	
	Gas	7,620,919	
	Common	77,656,822	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>333,872,137</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	4,600,000
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	1,642,085
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	619,117,461
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>619,117,461</u>
120	NUCLEAR FUEL FABRICATION	<u>82,591,759</u>	<u>55,681,019</u>
143	FAS 143 ASSETS - Legal Obligation	126,668,513	(544,216,235)
	FIN 47 ASSETS - Legal Obligation	40,736,297	16,080,373
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,086,762,230)
	TOTAL FAS 143	167,404,810	(1,614,898,093)
	UTILITY PLANT TOTAL	<u>\$ 8,269,063,571</u>	<u>\$ 2,364,713,230</u>

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF JUNE 30, 2008

<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	26,878,263	22,955,925
	TOTAL INTANGIBLE PLANT	27,101,104	23,158,825
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	42,778,546	10,350,081
312	Boiler Plant Equipment	115,880,325	14,611,991
314	Turbogenerator Units	99,508,676	14,343,127
315	Accessory Electric Equipment	33,388,899	4,539,990
316	Miscellaneous Power Plant Equipment	18,988,284	1,642,754
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	325,071,248	45,534,463
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	269,024,932	265,570,216
322	Boiler Plant Equipment	393,511,631	393,511,631
323	Turbogenerator Units	138,355,917	135,590,262
324	Accessory Electric Equipment	166,938,296	166,739,892
325	Miscellaneous Power Plant Equipment	263,259,953	209,541,881
107	ICIP CWIP	0	5,748,505
	TOTAL NUCLEAR PRODUCTION	1,231,374,405	1,176,986,064
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	4,421,921	422,565
342	Fuel Holders, Producers & Accessories	15,295,980	1,191,398
343	Prime Movers	20,824,413	2,469,301
344	Generators	161,390,856	9,569,412
345	Accessory Electric Equipment	9,441,506	925,515
346	Miscellaneous Power Plant Equipment	359,058	42,575
	TOTAL OTHER PRODUCTION	211,879,638	14,623,195
	TOTAL ELECTRIC PRODUCTION	1,768,325,290	1,237,143,722

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 34,598,156	\$ 0
350.2	Land Rights	61,843,614	9,724,973
352	Structures and Improvements	82,221,113	27,879,556
353	Station Equipment	536,310,385	129,105,044
354	Towers and Fixtures	104,824,106	77,830,257
355	Poles and Fixtures	131,738,237	40,279,704
356	Overhead Conductors and Devices	217,547,997	148,933,169
357	Underground Conduit	121,396,712	10,704,328
358	Underground Conductors and Devices	97,617,298	13,646,836
359	Roads and Trails	22,163,817	5,104,773
	TOTAL TRANSMISSION	1,410,261,437	463,208,638
360.1	Land	16,850,971	0
360.2	Land Rights	67,495,119	26,952,543
361	Structures and Improvements	3,300,454	1,835,006
362	Station Equipment	308,179,202	70,654,675
364	Poles, Towers and Fixtures	402,859,046	184,915,293
365	Overhead Conductors and Devices	316,301,988	102,740,508
366	Underground Conduit	786,789,244	301,759,754
367	Underground Conductors and Devices	1,063,076,836	575,533,413
368.1	Line Transformers	395,437,705	65,313,253
368.2	Protective Devices and Capacitors	19,582,114	(1,118,322)
369.1	Services Overhead	100,212,755	119,555,414
369.2	Services Underground	270,682,216	164,757,076
370.1	Meters	89,344,078	32,538,085
370.2	Meter Installations	42,692,421	9,913,376
371	Installations on Customers' Premises	6,149,125	9,437,900
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	22,976,704	16,279,713
	TOTAL DISTRIBUTION PLANT	3,911,929,978	1,681,067,688
389.1	Land	7,511,040	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,510,426	12,131,028
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	175,979	135,990
393	Stores Equipment	54,331	48,160
394.1	Portable Tools	13,102,223	4,182,334
394.2	Shop Equipment	372,653	154,346
395	Laboratory Equipment	292,331	(37,373)
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	104,534,992	47,186,975
398	Miscellaneous Equipment	462,560	(15,535)
	TOTAL GENERAL PLANT	156,108,695	63,984,944
101	TOTAL ELECTRIC PLANT	7,273,726,504	3,468,563,817

<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	407,546	365,280
	TOTAL STORAGE PLANT	451,538	409,272
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,038,326
366	Structures and Improvements	10,874,587	7,750,651
367	Mains	125,301,159	48,962,979
368	Compressor Station Equipment	60,934,381	40,264,088
369	Measuring and Regulating Equipment	17,678,496	10,744,291
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	221,654,952	108,760,336
374.1	Land	102,187	0
374.2	Land Rights	7,964,453	5,094,826
375	Structures and Improvements	43,447	61,253
376	Mains	500,344,366	275,216,856
378	Measuring & Regulating Station Equipment	8,659,757	5,704,345
380	Distribution Services	229,471,419	259,368,052
381	Meters and Regulators	73,765,077	29,928,144
382	Meter and Regulator Installations	58,756,858	21,785,492
385	Ind. Measuring & Regulating Station Equipm	1,516,811	801,189
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,170,333	4,150,766
	TOTAL DISTRIBUTION PLANT	885,794,708	602,110,923

<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	6,711,101	2,240,697
394.2	Shop Equipment	84,597	7,015
395	Laboratory Equipment	283,094	(120,774)
396	Power Operated Equipment	162,284	6,659
397	Communication Equipment	2,513,952	1,311,214
398	Miscellaneous Equipment	292,071	65,442
	TOTAL GENERAL PLANT	<u>10,121,600</u>	<u>3,610,257</u>
101	TOTAL GAS PLANT	<u>1,118,822,461</u>	<u>715,551,650</u>
COMMON PLANT			
303	Miscellaneous Intangible Plant	177,486,067	150,947,550
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,654,409	0
389.2	Land Rights	1,385,339	27,275
390	Structures and Improvements	151,116,844	57,019,342
391.1	Office Furniture and Equipment - Other	24,105,216	11,497,859
391.2	Office Furniture and Equipment - Computer E	21,994,891	11,928,023
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(84,544)
393	Stores Equipment	140,123	(156,562)
394.1	Portable Tools	164,532	3,915
394.2	Shop Equipment	312,954	139,590
394.3	Garage Equipment	2,441,663	574,131
395	Laboratory Equipment	2,463,298	826,107
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	75,361,182	43,824,707
398	Miscellaneous Equipment	2,003,542	82,774
118.1	TOTAL COMMON PLANT	<u>464,697,373</u>	<u>276,098,257</u>
	TOTAL ELECTRIC PLANT	7,273,726,504	3,468,563,817
	TOTAL GAS PLANT	1,118,822,461	715,551,650
	TOTAL COMMON PLANT	<u>464,697,373</u>	<u>276,098,257</u>
101 & 118.1	TOTAL	<u>8,857,246,339</u>	<u>4,460,213,724</u>
101	PLANT IN SERV-SONGS FULLY RECOVER	\$ (1,166,929,070)	\$ (1,166,929,070)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$ 0	\$ 0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (13,520,435)	\$ (13,520,435)
	Gas	(94,289)	(94,289)
	TOTAL PLANT IN SERV-NON RECON ACC1	<u>(13,614,724)</u>	<u>(13,614,724)</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	4,420,116	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>4,420,116</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	255,113,646	
	Gas	6,483,400	
	Common	87,670,240	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>349,267,286</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	4,600,000
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	1,744,502
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	606,643,235
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>606,643,235</u>
120	NUCLEAR FUEL FABRICATION	<u>82,591,759</u>	<u>56,811,313</u>
143	FAS 143 ASSETS - Legal Obligation	126,668,513	(533,503,647)
	FIN 47 ASSETS - Legal Obligation	40,736,297	16,384,737
143	FAS 143 ASSETS - Non-legal Obligation	0	(1,103,804,245)
	TOTAL FAS 143	167,404,810	(1,620,923,155)
	UTILITY PLANT TOTAL	<u>\$ 8,280,386,516</u>	<u>\$ 2,328,545,825</u>

APPENDIX D

SUMMARY OF EARNINGS

**SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
THREE MONTHS ENDED JUNE 30, 2008
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,535
2	Operating Expenses	<u>1,368</u>
3	Net Operating Income	<u><u>\$167</u></u>
4	Weighted Average Rate Base	\$3,978
5	Rate of Return*	8.40%

*Authorized Cost of Capital

APPENDIX E

GOVERNMENTAL ENTITIES RECEIVING NOTICE

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

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

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

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

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

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Attn. City Clerk
1200 Carlsbad Village Drive
Carlsbad, CA 92008-1949

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

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

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

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

City of Escondido
Attn. City Attorney
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Escondido, CA 92025

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

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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

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

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Laguna Niguel, CA 92656

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La Mesa, CA 91941

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Lemon Grove, CA 92045

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

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

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

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

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

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Attn. County Clerk
P.O. Box 838
Santa Ana, CA 92702

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

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

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

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

Naval Facilities Engineering
Command
Navy Rate Intervention
1314 Harwood Street SE
Washing Navy Yard, DC 20374-5018

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P.O. Box 789
Poway, CA 92064

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

City of San Diego
Attn. Mayor
202 C St.
San Diego, CA 92010

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

County of San Diego
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San Diego, CA 92101

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San Marcos, CA 92069

City of San Diego
Attn. City Manager
202 C St.
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PO Box 1988
Vista, CA 92083

City of El Cajon
Attn. City Clerk
200 E. Main St.
El Cajon, CA 92020

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

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

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

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

City of Alpine
Attn. City Clerk
2707 Alpine Blvd
Alpine, CA 91901

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

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

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

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

APPENDIX F

SERVICE LIST



California Public
Utilities Commission

CPUC Home

CALIFORNIA PUBLIC UTILITIES COMMISSION Service Lists

**PROCEEDING: A0701047 - SDG&E - TO UPDATE MA
FILER: SAN DIEGO GAS & ELECTRIC COMPANY (U902E)
LIST NAME: LIST
LAST CHANGED: NOVEMBER 7, 2008**

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the attached **NOTICE OF AVAILABILITY OF THE APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR AUTHORITY TO UPDATE COST ALLOCATION AND ELECTRIC RATE DESIGN AND SUPPORTING EXHIBITS** has been served on all parties of record in A.07-01-047 via electronic mail or as otherwise specified by the Commission's Rules of Practice and Procedure.

DATED at San Diego, California, this 14th day of November, 2008.

 /s/ Jenifer Nicola
Jenifer Nicola

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

Application of)	
SAN DIEGO GAS & ELECTRIC COMPANY)	
For Authority To Update)	Application No. 08-11-___
Cost Allocation And Electric Rate Design)	
_____ (U 902-E))	

**NOTICE OF AVAILABILITY OF THE
APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)
FOR AUTHORITY TO UPDATE
COST ALLOCATION AND ELECTRIC RATE DESIGN AND SUPPORTING
EXHIBITS**

PLEASE TAKE NOTICE THAT on November 14, 2008, San Diego Gas & Electric Company (SDG&E) filed its *Application For Authority To Update Cost Allocation And Electric Rate Design*. The Application consists of the application itself, and all of the attachments required by the Commission's Rules of Practice and Procedure. Because the entire Application and supporting Exhibits are composed of over fifty pages, pursuant to Rule 1.9(c) of the Commission's Rules of Practice and Procedure, the Application and the supporting Exhibits can be accessed and downloaded, as of 5:00pm, November 14, 2008, at the following internet address:

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

SDG&E will, upon request, provide a paper copy of the entire Application, supporting Exhibits, or any part thereof. Supporting workpapers will also be available upon request. To expedite service of the requested materials, SDG&E asks that requests be submitted in writing to:

Carol Manson
Regulatory Case Administrator
San Diego Gas & Electric Company
8330 Century Park Court
San Diego, CA 92123
858/650-4119 (Telephone)
858/654-1788 (Facsimile)
cmanson@semprautilities.com

Respectfully submitted,
SAN DIEGO GAS & ELECTRIC COMPANY

By: /s/ Kelly M. Foley
KELLY M. FOLEY

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