

San Diego Gas & Electric Company

Volume 1

Appendix X Cycle 6 Informational Filing

May 26, 2017

Docket No. ER17-____-____



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May 26, 2017

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

**Re: San Diego Gas & Electric Company, Sixth Annual Informational Filing
under the Appendix X Formula of the Transmission Owner Tariff, Docket
No. ER17-____-000**

Dear Secretary Bose:

Pursuant to the Appendix X Formula (“Appendix X”)¹ of San Diego Gas & Electric Company’s (“SDG&E”) Transmission Owner (“TO”) Tariff, for informational purposes, SDG&E hereby submits to the Federal Energy Regulatory Commission (“Commission” or “FERC”) SDG&E’s Appendix X Sixth Informational Filing (Cycle 6)² (“Filing” or “Cycle 6 Filing”). The proposed effective date of the Cycle 6 Filing is June 1, 2017.

Because this Cycle 6 Filing is provided for informational purposes pursuant to Appendix X of SDG&E’s TO Tariff, it is not subject to the requirements of Section 205 of the Federal Power Act, 16 U.S.C. §824d.

¹ The Commission approved the original Appendix X Formula in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 139 FERC ¶61,188 (June 8, 2012) and *Letter Order*, 141 FERC ¶61,054 (October 19, 2012). Subsequently, the Commission approved a modified Appendix X to conform it to SDG&E’s Fourth Transmission Rate Formula (“TO4”) in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 151 FERC ¶61,177 (May 29, 2015) and in *Letter Order* (July 8, 2015).

² The term “Cycle” refers to the particular annual informational filing being made under the Appendix X Formula. The capitalized terms are either defined herein or in Appendix X of SDG&E’s TO Tariff.

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I. BACKGROUND

Citizens Sunrise Transmission, LLC (“Citizens”), a wholly-owned subsidiary of Citizens Energy Corporation, has leased 50% of the transfer capability of the Border-East Line³ of the Sunrise Powerlink Transmission Project (“Sunrise”).⁴ Appendix X was designed to ensure that Citizens pays its fair share of operation and maintenance expenses attributable to the Border-East Line segment that Citizens leases.

Citizens prepaid SDG&E \$85.194 million in exchange for a 30-year entitlement to 50% of the Border-East Line’s transfer capability effectuated through a lease arrangement. SDG&E operates and maintains the Border-East Line for Citizens for a charge, *i.e.*, the Citizens Border East Line Rate.⁵

The Appendix X Formula sets forth a formula rate for the service that SDG&E provides on behalf of Citizens. The applicable charge for each Rate Effective Period is specified annually on the basis of certain recorded costs reflected in an Appendix X Informational Filing that SDG&E is required to file on or before May 30, just prior to June 1, the first day of the Rate Effective Period. Such charge will remain in effect through May 31 of the subsequent year.

Appendix X provides that the Citizens Border East Line Rate shall consist of the following five cost components: (1) Direct Maintenance Expense Cost Component; (2) Non-Direct Expenses Cost Component; (3) Cost Component Containing Other Specific Expenses; (4) True-Up Adjustment and (5) Interest True-Up Adjustment. Appendix X further provides that the Citizens Border East Line Rate shall be designed to reflect SDG&E’s cost to own, operate and maintain the Border-East transmission line segment.

The cost components identified above are calculated based on the previous calendar year’s data shown in SDG&E’s FERC Form 1. The True-Up Adjustment cost component for each Rate Effective Period comes from an annual reconciliation of the difference between (a) SDG&E’s actual costs of providing the transmission service during the most recent consecutive twelve-month period (“True-Up Period”) ending December 31 preceding that Rate Effective Period, less (b) actual revenues received from Citizens for transmission services during the True-Up Period.

³ The Border-East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County line.

⁴ Sunrise is a 120-mile, 500 kV transmission line and associated upgrades that will extend from SDG&E’s Imperial Valley substation to load-centers in western San Diego County, California.

⁵ The Commission approved the transaction and established a certain accounting treatment that SDG&E must follow for the Border-East Line in *San Diego Gas & Electric Company, Order on Petition for Declaratory Order*, 129 FERC ¶ 61, 233 (December 17, 2009).

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Appendix X also provides for SDG&E to reflect all Commission-directed refunds or adjustments affecting the Border-East Line in the True-Up Adjustment.

II. SUMMARY OF THE INFORMATIONAL FILING

The Appendix X Formula in this Informational Filing is based upon the following:

- a 2016 calendar Base Period,
- a 2016 True-Up Period, and
- a 12-month Rate Effective Period from June 1, 2017 through May 31, 2018.

This Cycle 6 Filing reflects an over-collection of \$0.521M compared to the annual charge rate over-collection of \$0.441M in the current Cycle 5 Filing. This change reflects an annual increase of approximately \$0.080M, or approximately 18%. Pursuant to the Appendix X Formula, absent an order requiring refunds outside of the True-Up process, the difference shall be included as an additional component to the Citizens Cost of Service calculation in its next Informational Filing.⁶ Accordingly, consistent with the normal operation of the Appendix X, the Cycle 5 and Cycle 6 over-collections of \$0.441M and \$0.521M, respectively, will be reflected as a credit in the Cycle 7 Informational Filing.

The Appendix X Formula is comprised of the following components (all amounts in \$ millions):

(1) Direct Maintenance Expense Cost Component	=	\$0.044M
(2) Non-Direct Expenses Cost Component	=	\$1.721M
(3) Cost Component Containing Other Specific Expenses	=	\$(1.164)M
(4) True-Up Adjustment	=	\$(1.070)M
(5) Interest True-Up Adjustment	=	\$(0.052)M
SUB-TOTAL	=	\$(0.521)M
(6) Credit from Cycle 5	=	\$(0.441)M
TOTAL	=	\$(0.961)M

As further explained in the Cycle 6 Informational Filing Report, the primary reasons for the annual rate changes are:

- A larger year-end deferred tax liability balance resulted in a larger revenue requirement credit of \$1.2M compared to prior years (item 3 above with additional detail provided in Report Exhibit No. SDG-2);

⁶ See Section 1, Introduction, of the Appendix X Formula.

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- The derivation of the True-Up Adjustment resulted in an overcollection of approximately \$1.1M due to 2016 recorded revenues exceeding 2016 expense (item 4 above);
- Decreases in Direct Maintenance expenses (item 1 above) and Administrative and General (A&G) expenses (item 2 above with additional detail provided in Report Exhibit No. SDG-1).

III. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 6 Informational Filing consists of the following:

1. Cycle 6 Informational Filing Report, which explains the Appendix X Informational Filing, Attachments, supporting Cost Statements, Exhibit No. SDG-1, which summarizes the cost changes between Cycle 5 and Cycle 6, and Exhibit No. SDG-2, which summarizes the ADIT credit calculations from Cycles 2 through 6;
2. Attachment 1 – BK2 Summary of Annual and Monthly Citizens' Charges per Appendix X;
3. Attachment 2 – BK2 Derivation of Citizens' 2016 Base Period and True-Up Period Cost Components (BK2 – Sections 1 through 3);
4. Attachment 3 – Derivation of Citizens' 2016 True-Up Adjustment (BK2 – Sections 4 and 5).
5. Attachment 4 – 2016 Base Period and True-Up Period Cost Statements and Work papers.

IV. SERVICE

Copies of this Filing are being served on all parties to Docket No. ER16-1777, in which the Commission accepted SDG&E's Appendix X Cycle 5 filing. Copies are also being served on the California Public Utilities Commission, the CAISO and participating transmission owners that have transferred operational control over their transmission facilities and entitlements to the CAISO.

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V. COMMUNICATIONS

Correspondence and other communications concerning this Informational Filing should be addressed to:⁷

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Respectfully submitted,

/s/ CHRISTOPHER M. LYONS

Christopher M. Lyons
Attorney for
San Diego Gas & Electric Company

Enclosures

cc: Donald Allen (Citizens)
Ashley Bond (Citizens)

⁷ SDG&E requests waiver of Rule 203(b)(3) to the extent necessary to permit each of the individuals identified above to be placed on the Commission's official service list in this proceeding.

San Diego Gas & Electric Company

Informational Filing Report

Appendix X, Cycle 6

Docket No. ER17-____-____

**SAN DIEGO GAS & ELECTRIC COMPANY
APPENDIX X, CYCLE 6 INFORMATIONAL FILING REPORT**

I. INTRODUCTION

San Diego Gas & Electric Company (“SDG&E”) leases to Citizens Sunrise Transmission, LLC (“Citizens”), a wholly-owned subsidiary of Citizens Energy Corporation, 50% of the transfer capability of the Border-East Line¹ of the Sunrise Powerlink Transmission Project (“Sunrise”),² for a 30-year period.³ SDG&E operates and maintains the Border East Line on Citizens’ behalf for an annual charge, *i.e.*, the Citizens Border East Line Rate, based on certain recorded costs reflected in annual informational filings that SDG&E makes at the Federal Energy Regulatory Commission (“FERC” or “Commission”) pursuant to the Appendix X⁴ Formula rate mechanism of SDG&E’s Transmission Owner (“TO”) Tariff.

This Report addresses the Sixth Informational Filing (Cycle 6) under Appendix X, establishing the Citizens Border East Line Rate for the Rate Effective Period⁵ June 1, 2017 through May 31, 2018. The Citizens Border East Line Rate typically consists of five Cost

¹ The Border-East Line, a 30-mile segment of the Sunrise Powerlink Transmission Project is located between SDG&E’s Imperial Valley substation and the San Diego County line.

² Sunrise is a 120-mile, 500 kV transmission line and associated upgrades that will extend from SDG&E’s Imperial Valley substation to load-centers in western San Diego County, California.

³ The Federal Energy Regulatory Commission approved the transaction and established a certain accounting treatment that SDG&E must follow for the Border-East Line in *San Diego Gas & Electric Company, Order on Petition for Declaratory Order*, 129 FERC ¶61, 233 (December 17, 2009).

⁴ The Commission approved the original Appendix X in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 139 FERC ¶61,188 (June 8, 2012) and *Letter Order*, 141 FERC ¶61,054 (October 19, 2012). Subsequently, the Commission approved a modified Appendix X to conform it to SDG&E’s Fourth Transmission Rate Formula (“TO4”) in *San Diego Gas & Electric Company, Order Conditionally Accepting Tariff Revision*, 151 FERC ¶61,177 (May 29, 2015) and *Letter Order* (July 8, 2015).

⁵ The capitalized terms are either defined herein or in Appendix X of SDG&E’s TO Tariff.

Components. In this Cycle 6 filing, a sixth component has been included to reflect the credit amount from the Cycle 5 filing. The six Cost Components in the Cycle 6 filing are shown below:

- A. Direct Maintenance Expense Cost Component;
- B. Non-Direct Expenses Cost Component;
- C. Cost Component Containing Other Specific Expenses associated with the Citizens Border-East Line;
- D. True-Up (“TU”) Adjustment;
- E. Interest TU Adjustment; and
- F. Credit for Cycle 5.

The following Attachments reflect the derivation of the Citizens Border East Line Rate components for the Base Period and TU Period Adjustments:

- Attachment 1 – BK2 Summary of Annual and Monthly Citizens’ Charges;
- Attachment 2 – BK2 Derivation of Citizens’ 2016 Base Period and True-Up Period Cost Components (BK2-Sections 1 through 3);
- Attachment 3 – BK2 Derivation of Citizens’ 2016 True-Up Adjustment (BK2 - Sections 4 and 5);
- Attachment 4 – 2016 Base Period and True-Up Period Cost Statements and Workpapers.

II. SDG&E’S ACCOUNTING OF EXPENSES AND PLANT TO DERIVE THE COST COMPONENTS OF THE CITIZENS BORDER EAST LINE RATE

A. Transmission Operation and Maintenance and Administrative and General Accounting

In this Filing, the expenses charged and allocated to the Citizens lease accounts in 2016 were added to 2016 non-lease transmission Operation and Maintenance (“O&M”) and Administrative and General (“A&G”) accounts to develop a total 2016 cost basis from which to

allocate costs to Citizens. Once the Citizens 2016 Base Period Cost Components (A, B, and C) are determined as shown in Attachment 1, they are recorded and tracked in specific FERC accounts applicable to leased assets⁶ and charged to Citizens commencing June 1, 2017 as estimated charges or revenues that SDG&E will record during the Cycle 6 Rate Effective Period, *i.e.*, June 1, 2017 through May 31, 2018.

B. SDG&E's Electric Plant Accounting of the Lease

The portion of the Border-East Line leased to Citizens is valued at approximately \$85.194 M of transmission plant. As set forth in Appendix X, SDG&E has booked this amount to Electric Plant Leased to Others in Account 104 and as such, this amount is not reflected in the Transmission Plant Accounts 350 through 359, which are used to determine Transmission Rate Base applicable to the derivation of SDG&E's Base Transmission Revenue Requirement under its TO4 Formula.

The \$85.194 M of plant leased to Citizens is added to Total Transmission Plant to develop a Transmission Plant Allocation Factor to allocate costs to Citizens. This cost allocation process is explained in more detail in Section IV below, which describes the derivation of the various Sections of Statement BK2.

III. COMPARISON OF CYCLE 6 AND CYCLE 5 RATES

Exhibit No. SDG-1, which is included at the end of this Report, provides a comparison of the Cycle 6 rates with the previous Cycle 5 rates. As indicated in Exhibit No. SDG-1, the increase in the over-collection reflected in the Cycle 6 rates is primarily due to a credit increase of (\$287K) for Other Specific Expenses as a result of Accumulated Deferred Income Tax ("ADIT") attributed to Bonus Depreciation and a (\$230K) decrease in Non-Direct Expenses

⁶ The lease accounts are set forth in a table at the end of Appendix X.

resulting from lower A&G expenses, which were offset by a credit decrease of (\$541K) for the True-Up Adjustment. Each of these variances will be discussed in more detail in Section IV.

IV. CALCULATION OF 2016 BASE PERIOD AND TRUE-UP PERIOD COST COMPONENTS IN ATTACHMENT 2 (COST STATEMENT BK2)

The calculations of the Cost Components for Direct Maintenance Expenses, Non-Direct Expenses, and Other Specific Expenses associated with the Border-East Line are described below.

A. Section 1 – Direct Maintenance Expense Cost Component

Direct Maintenance Expenses reflect the allocation of any direct maintenance on the Border-East Line that was assigned to Citizens. During 2016, SDG&E incurred Direct Maintenance expenses of approximately \$87K to operate and maintain the Border-East Line, and allocated 50% of those expenses (approximately \$44K) to Citizens, as reflected in Statement BK2, Section 1. The \$87K was incurred through the following activities: 1) climbing inspections of the towers, 2) maintenance of aircraft warning lights, and 3) insulator washing.

B. Section 2 – Non-Direct Expense Cost Component

The Non-Direct Expenses shown in Section 2 of Statement BK2 reflects the allocation of Non-Direct transmission O&M expenses, A&G expenses, and other expenses attributable to supporting the Border-East Line. SDG&E allocates these expenses to Citizens based upon the derivation of an annual carrying charge percentage calculated under the Formula, which is then applied to the Citizens plant lease amount of \$85.194M. The manner in which the carrying charge rates are derived is set forth in the reference column of Statement BK2.

The Non-Direct Expense Cost Component decreased (\$0.23M) from \$1.951M in Cycle 5 to \$1.721M in Cycle 6. The decrease was primarily due to lower A&G expenses resulting from decreased Wildfire Insurance Premiums and Damage Claims paid in 2016. A decrease in the

Transmission Wages and Salaries Allocation Factor from 11.30% in Cycle 5 to 10.42% in Cycle 6 also contributed to the decrease in A&G.

C. Section 3 – Cost Component Containing Other Specific Expenses

Section 3 of Statement BK2 contains the derivation of four specific costs assigned to Citizens:

1. Part A derives the revenue requirements credited back to Citizens associated with the amount of Sunrise ADIT allocated to Citizens.
2. Part B derives the revenue requirement for total electric property tax expense allocated to Citizens.
3. Part C derives the revenue requirement applicable to the annual income tax expense resulting from Non-Deductibility of Depreciation on Equity Allowance for Funds Used During Construction allocated to Citizens.
4. Part D derives the depreciation removal cost allocated to Citizens. Part D takes the applicable depreciation removal rate times the leased plant balances to arrive at the annual removal costs. However, during the term of SDG&E's TO4 Formula (September 1, 2013 through December 31, 2018) the Sunrise depreciation rate is equal to zero. Therefore, the annual removal costs allocated to Citizens is zero dollars during SDG&E's TO4 Formula. SDG&E does not charge Citizens any depreciation expense through the lease payments except for cost of removal, which is allowed to be recovered through the Formula. When the lease expires in 30 years, the Citizens portion of the Border-East Line will be reinstated on SDG&E books at a zero net plant value to accurately reflect the reduction in ratepayer obligation.

The credit for the Cost Component Containing Other Specific Expenses increased by (\$0.287M) from (\$0.878M) in Cycle 5 to (\$1.164M) in Cycle 6. The increase was primarily due to higher revenue credits resulting from a higher ADIT average balance attributed to Bonus Depreciation.

On its 2012 Federal income tax return, SDG&E claimed 100% bonus depreciation on a majority of the Sunrise Powerlink, which resulted in a taxable net operating loss (a deferred tax asset). At the same time, a deferred tax liability was also generated due to higher tax depreciation over book depreciation. The ADIT credit Citizens received in the Appendix X Informational Filings for Cycles 2, 3, and 4 was based on an average of the deferred tax liability offset by the deferred tax asset existing at the beginning and end of each year. For Cycles 5 and 6, the deferred tax asset was fully reversed, which resulted in no offset to the deferred tax liability. As such, there was a substantial increase in ADIT balances, which ultimately resulted in a larger revenue credit compared to prior years. See Exhibit SDG-2 for a Cycle 2 through Cycle 6 comparison of the ADIT balances and credit calculations. The credit is neutral, assuring that both SDG&E's and Citizens' ratepayers pay no higher rates than they would have if SDG&E had retained the entire transfer capacity on the Sunrise Powerlink.

V. CITIZENS TU ADJUSTMENT

The TU Adjustment in Cycle 6, which is derived in Attachment 3, reconciles the difference between (a) SDG&E's actual costs of providing the transmission service during the TU Period as calculated in Section 4b, less (b) recorded revenues billed by SDG&E and paid by Citizens for transmission services during the TU Period, plus (c) applicable interest. The recorded revenues for the first five months of the 2016 TU Period (January 2016 through May 2016) were invoiced using Cycle 4 rates, while the remaining seven months (June 2016 through December 2016) were based on the Cycle 5 rates.

As previously mentioned, Citizens was billed at Cycle 4 rates (\$192K*5 months = \$0.959M) and Cycle 5 rates (\$98K*7 months = \$0.689M) in 2016, which totaled \$1.648M. The 2016 Actual Cost of Service was only \$0.601M. As reflected in Attachment 1, Line 11, the result was an over-collection of \$1.070M after a \$23K credit for interest.

The Cycle 6 over-collection is due to lower A&G expenses as a result of decreased Wildfire Insurance Premiums and Damage claims as discussed in Section IV, Part B above and an increased credit for ADIT allocated to Citizens, as discussed in Section IV, Part C above.

VI. CITIZENS INTEREST TU ADJUSTMENT

The Cycle 6 Informational Filing includes an Interest TU Adjustment Cost Component associated with the Cycle 5 TU Adjustment (over-collection) calculated in the Cycle 5 filing. Attachment 3, Section 5, Page Int. TU, Line 15 reflects an Interest TU Adjustment of (\$52K) based on the over-collection of (\$1.611M) calculated in Cycle 5, Attachment 3, Section 4a, Line 33, Column M.

VII. WORK PAPERS SUPPORTING THE BASE PERIOD AND TU ADJUSTMENT COST STATEMENTS

Attachment 4 contains all work papers and cost statements supporting the 2016 Base Period and TU Period Cost of Service Components discussed in Section IV. These workpapers contain statements AD, AE, AF, AG, AH, AI, AJ, AK, AL, AR, AV, and other workpapers, including pages from SDG&E's electric FERC Form 1 for 2016. Cost Statements BG and BH are included to show the comparison between revenues at proposed and at currently-effective rates.

END OF REPORT

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Exhibit No. SDG-1
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - June 1, 2017 to May 31, 2018
(\$1,000)

Line No.	A. Citizens Annual Cost @ Proposed Changed Rates	3 = 1-2			Variance Explanations	Line No.
		1	2	3		
		Cycle 6 Amount	As Filed Cycle 5 Amount	Diff		
1	A. Citizens Annual Cost @ Proposed Changed Rates					
2	Section 1 - Direct Maintenance Expense Cost Component	\$ 44	\$ 108	\$ (63)	Decrease is due to Cycle 5 costs incurred to complete the removal of temporary aerial lighting that started in 2014, increased climbing inspections, and increased maintenance due to items found during climbing inspections that did not occur again in Cycle 6.	1
3						2
4						3
5						4
6	Section 2 - Non-Direct Expense Cost Component	\$ 1,721	\$ 1,951	\$ (230)	Decrease due to lower A&G expenses. See Report Section IV, Part B for additional detail.	5
7						6
8	Section 3 - Cost Component Containing Other Specific Expenses	\$ (1,164)	\$ (878)	\$ (287)	Credit increase is due to a higher ADIT average balance attributed to Bonus Depreciation. See Report Section IV, Part C for additional detail.	7
9						8
10	Section 4 - True-Up Adjustment Cost Component					9
11	(Over)/Undercollection					10
12						11
13	12-Month True-Up Adjustment	\$ (1,070)	\$ (1,611)	\$ 541	Decreased overcollection in Cycle 6 due to smaller decreases in A&G expenses and the ADIT credit. See Report Section V for additional detail.	12
14						13
15	Section 5 - Interest True-Up Adjustment Cost Component					14
16	(Over)/Undercollection					15
17						16
18	12-Month Interest True-Up Adjustment	\$ (52)	\$ (11)	\$ (41)	Credit increase due to the interest calculated on the Cycle 4 undercollection. See Report Section VI for additional detail.	17
19						18
20						19
21	Total Citizens Annual Costs	\$ (521)	\$ (441)	\$ (80)		20
22						21
23						22

Exhibit No. SDG-2

**Citizens Accumulated Deferred Income Tax Comparison
Difference With and Without Bonus Depreciation
Cycles 2 through 6 of the Appendix X Informational Filing
(\$1,000)**

Line No.	Difference With and Without Bonus Depreciation	BOY		EOY				Average ADIT	Apply Cost of Capital	ADIT Credit Excluding Franchise Fees	Line No.
		ADIT	Federal ADTL	Federal ADTA	State ADIT	Net ADIT					
1	Cycle 2	\$ -	\$ (26,698)	\$ 20,661	\$ -	\$ (6,037)	\$ (3,019)	12.3900%	\$ (374)	1	
2	Cycle 3	(6,037)	(22,214)	15,287	-	(6,927)	(6,482)	12.4500%	(807)	2	
3	Cycle 4	(6,927)	(19,993)	9,800	-	(10,193)	(8,560)	11.5168%	(986)	3	
4	Cycle 5	(10,193)	(17,991)	-	-	(17,991)	(14,092)	11.7465%	(1,655)	4	
5	Cycle 6	(17,991)	(16,091)	-	646	(15,445)	(16,718)	11.5093%	(1,924)	5	
6										6	
7										7	
8										8	
9										9	

Information for this table comes from workpapers AF3 (Cycles 2 and 3) and AF4 (Cycles 4, 5, and 6), as well as, Statement BK2; Attachment 2; Section 3; Part A for Direct Assignment of ADIT to Citizens.

Legend:
ADIT = Accumulated Deferred Income Tax
ADTL = Accumulated Deferred Tax Liability
ADTA = Accumulated Deferred Tax Asset

San Diego Gas & Electric Company

Attestation

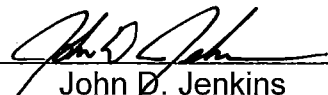
Appendix X, Cycle 6

Docket No. ER17-____-____

**ATTESTATION RE SAN DIEGO GAS & ELECTRIC COMPANY'S
FORMULA FOR CALCULATING THE ALLOCATED COSTS TO CITIZEN'S BORDER EAST
LINE RATE UNDER SDG&E'S TRANSMISSION OWNER TARIFF**

I, John D. Jenkins, attest that I am Vice President of Electric Engineering and Construction for San Diego Gas & Electric Company ("SDG&E"), and to the best of my knowledge and belief, the cost of service statements and supporting data submitted as part of this filing are true, accurate, and current representations of SDG&E's books and other corporate documents.

May 22, 2017



John D. Jenkins

.....
California All-Purpose Acknowledgement

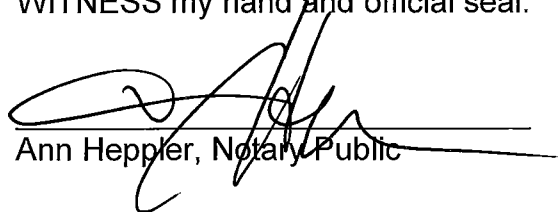
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of San Diego)

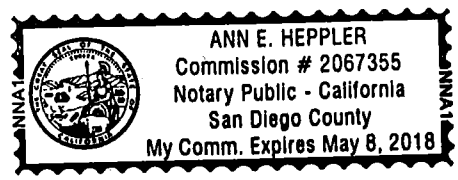
On May 22, 2017 before me, Ann Heppler, Notary Public, personally appeared **John D. Jenkins**, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Ann Heppler, Notary Public



San Diego Gas & Electric Company

ATTACHMENT 1 BK2 Summary of Annual/Monthly Citizens' Charges

Docket No. ER17-____-____

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
Transmission Revenues Data to Reflect Changed Rates
Rate Effective Period - June 1, 2017 to May 31, 2018
(\$1, 000)

Line No.	A. Citizens Annual Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
1				1
2	Section 1 - Direct Maintenance Expense Cost Component	\$ 44	Attachment 2; Sec. 1; Page 1; Line 16	2
3				3
4	Section 2 - Non-Direct Expense Cost Component	\$ 1,721	Attachment 2; Sec. 2; Page 1; Line 33	4
5				5
6	Section 3 - Cost Component Containing Other Specific Expenses	\$ (1,164)	Attachment 2; Sec. 3; Page 2; Line 23	6
7				7
8	Section 4 - True-Up Adjustment Cost Component			8
9	(over) / undercollection			9
10				10
11	True-Up Adjustment for 2016 Rate Effective Period - Utilized	\$ (549)	(Negative of Sum Lines 2 thru 6) Minus Line 17	11
12	True-Up Adjustment for 2016 Rate Effective Period - Not Utilized	\$ (521)	Line 13 Minus Line 11	12
13	Total Citizens True-Up for Cycle 6	\$ (1,070)	Attachment 3; Sec. 4a; Page TU; Col. M; Line 33	13
14				14
15	Section 5 - Interest True-Up Adjustment Cost Component			15
16				16
17	Cycle 5 Interest True-Up Adjustment	\$ (52)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	17
18				18
19				19
20	Total Citizens Cycle 6 Annual Costs	\$ (521)	L2 + L4 + L6 + L13 + L17	20
21				21
22	Credit for Citizens Cycle 5 Annual Costs	\$ (441)	Cycle 5; Attachment 1; Line 18	22
23				23
24	Total Citizens Annual Costs	\$ (961)	Line 20 + Line 22	24
25				25

Line No.	B. Citizens Monthly Cost @ Proposed Changed Rates	BORDER - EAST LINE	Reference	Line No.
26				26
27	Section 1 - Direct Maintenance Expense Cost Component	\$ 3.707	Line 2 above / 12 Months	27
28				28
29	Section 2 - Non-Direct Expense Cost Component	\$ 143.410	Line 4 above / 12 Months	29
30				30
31	Section 3 - Cost Component Containing Other Specific Expenses	\$ (97.024)	Line 6 above / 12 Months	31
32				32
33	Section 4 - True-Up Adjustment Cost Component			33
34				34
35	True-Up Adjustment for 2016 Rate Effective Period - Utilized	\$ (45.784)	Line 11 above / 12 Months	35
36	True-Up Adjustment for 2016 Rate Effective Period - Not Utilized	\$ (43.384)	Line 12 above / 12 Months	36
37	Total Citizens True-Up for Cycle 6	\$ (89.167)	Line 35 + Line 36	37
38				38
39	Section 5 - Interest True-Up Adjustment Cost Component			39
40				40
41	Cycle 5 Interest True-Up Adjustment	\$ (4.309)	Line 17 above / 12 Months	41
42				42
43	Total Citizens Cycle 6 Monthly Costs (Rounded)	\$ (43.384)	L27 + L29 + L31 + L37 + L41	43
44				44
45	12 Month Rate Effective Period (June 2017 to May 2018)	12		45
46				46
47	Total Citizens Cycle Annual Costs (Rounded)	\$ (521)	Line 43 X Line 45	47
48				48

San Diego Gas & Electric Company

ATTACHMENT 2

BK2 Derivation of Citizens' 2016 Base Period & True-Up Period Cost Components

SECTIONS 1-3

Docket No. ER17-____-____

**San Diego Gas & Electric Company
Cost Statement BK2**

Section 1- Direct Maintenance Expense Cost Component

For the Base Period & True-Up Period Ending December 31, 2016

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Derivation of Direct Maintenance Expenses Allocated to Citizens</u>		1
2	\$ 87	(Stmt AH; Page AH; Line 2)	2
3	50%		3
4	\$ 43	Line 2 * Line 3	4
5			5
6	\$ 5	One Eighth O&M Rule; (Line 4) / 8	6
7			7
8	11.5093%	Stmt AV; Page AV2; Line 31	8
9			9
10	\$ 1	Line 6 * Line 8	10
11			11
12	\$ 44	Line 4 + Line 10	12
13			13
14	\$ 0	Line 12 X 1.0277%	14
15			15
16	<u>\$ 44</u>	Line 12 + Line 14	16
17			17
18	<u>\$ 3.707</u>	Line 16 / 12 Months	18

San Diego Gas & Electric Company
Cost Statement BK2
Section 2 - Derivation of Non-Direct Expenses Cost Component
For the Base Period & True-Up Period Ending December 31, 2016
(\$1,000)

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

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 2 - Derivation of Non-Direct Expenses Cost Component
 For the Base Period & True-Up Period Ending December 31, 2016
 (\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2	\$4,942,396	Stmnt AD; Page AD; Line 15	2
3			3
4			4
5			5
6	\$ 34,050	Stmnt AH; Page AH-2; Col.C (Line 18 + Line 36)	6
7			7
8	0.69%	Line 6 / Line 2	8
9			9
10	\$ 5,467	Stmnt AH; Page AH-2; Col.C; Line 32	10
11			11
12	0.11%	Line 10 / Line 2	12
13			13
14	\$ 39,517	Line 6 + Line 10 ; Ties to Stmnt AH; Page AH-2; Line 38	14
15			15
16			16
17			17
18	\$ 30,201	Stmnt AH; Page AH; Line 59	18
19			19
20	0.61%	Line 18 / Line 2	20
21			21
22			22
23			23
24	\$ 1,465	Stmnt AK; Page AK; Line 42	24
25			25
26	0.03%	Line 24 / Line 2	26
27			27
28			28
29			29
30	0.42%	Page 3; Line 19	30
31			31
32			32
33			33
34			34
35	\$ 37,551	Stmnt AL; Page AL; Line 5	35
36	\$ 15,916	Stmnt AL; Page AL; Line 9	36
37	\$ 8,715	Stmnt AL; Page AL; Line 19	37
38	\$ 62,182	Sum of Lines 35 thru 37	38
39			39
40	11.5093%	Stmnt AV; Page AV2; Line 31	40
41			41
42	\$ 7,157	Line 38 X Line 40	42
43			43
44	0.14%	Line 42 / Line 2	44

San Diego Gas & Electric Company
Cost Statement BK2
Section 2 - Derivation of Non-Direct Expenses Cost Component
For the Base Period & True-Up Period Ending December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60
61			61
62			62

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 3 - Cost Component Containing Other Specific Expenses
 For the Base Period & True-Up Period Ending December 31, 2016
 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:</u>			1
2				2
3	As of December 31, 2015			3
4	ADIT Liability Attributable to Bonus Depreciation	\$ (17,991)	Stmt AF; AF-4; Col. ADIT; Line 13	4
5	Offset by ADTA Generated by Net Operating Loss (NOL)			5
6				6
7	As of December 31, 2016			7
8	ADIT Liability Attributable to Bonus Depreciation	\$ (15,445)	Stmt AF; AF-4; Col. Net ADIT; Line 13	8
9	Offset by ADTA Generated by Net Operating Loss (NOL)			9
10				10
11	Total	<u>\$ (33,436)</u>	Line 4 + Line 8	11
12				12
13	Annual Average of Beginning Balance and End of Year Balance	\$ (16,718)	Line 11 / 2	13
14				14
15	Return	7.5100%	Stmt AV; Page AV2; Line 29	15
16	FIT and SIT	3.9993%	Stmt AV; Page AV2; Line 27	16
17	Cost of Capital Rate	11.5093%	Line 15 + Line 16	17
18				18
19	Citizens 12 Months Revenue Credit	\$ (1,924)	Line 13 * Line 17	19
20	Franchise Fee	\$ (20)	Line 19 * 1.0277%	20
21	Total Citizens Revenues plus Franchise	<u>\$ (1,944)</u>	Line 19 + Line 20	21
22				22
23	Citizens Monthly ADIT Revenues plus Franchise Fees	<u>\$ (162)</u>	Line 21 / 12 Months	23
24				24
25				25
26	<u>B. Property Taxes Allocated to Citizens</u>			26
27	Citizens Allocated Property Taxes	\$ 638	Stmt AK; Page AK; Line 31	27
28	Franchise Fee	\$ 7	Line 27 * 1.0277%	28
29	Total Citizens Allocated Property Taxes	<u>\$ 645</u>	Line 27 + Line 28	29
30				30
31	Citizens Allocated Monthly Property Taxes	<u>\$ 54</u>	Line 29 / 12 Months	31
32				32
33				33
34	<u>C. Non- Deductibility of Depreciation on Equity AFUDC Revenue Component</u>			34
35	Annual Equity AFUDC Allocated to Citizens	\$ 135	Stmt AV; Page AV-3A; Line 9	35
36				36
37	Monthly Equity AFUDC Allocated to Citizens	\$ 11	Line 35 / 12 Months	37

San Diego Gas & Electric Company
 Cost Statement BK2
 Section 3 - Cost Component Containing Other Specific Expenses
 For the Base Period & True-Up Period Ending December 31, 2016
 (\$1,000)

Line No.	A Total Costs	B Removal Rate ⁽¹⁾	C = A * B Amounts	Reference	Line No.
1					1
2	<u>D. Derivation of Citizens Border East Line Removal Costs</u>				2
3	FERC Account				3
4	\$ 46,971	-	\$ -	TO4 Transmission Plant Deprec. Rates WP	4
5					5
6	\$ 16,615	-	\$ -	TO4 Transmission Plant Deprec. Rates WP	6
7					7
8	\$ 19,939	-	\$ -	Removal Rate Not Applicable	8
9					9
10	\$ -	-	\$ -	Removal Rate Not Applicable	10
11					11
12	\$ 1,669	-	\$ -	Removal Rate Not Applicable	12
13	\$ 85,194				13
14					14
15	Subtotal Annual Removal Costs		\$ -	Sum of Lines 4 thru 12	15
16					16
17	Franchise Fees		\$ -	Line 15 X 1.0277%	17
18					18
19	Total Annual Removal Costs		\$ -	Line 15 + Line 17	19
20					20
21	Monthly Removal Costs		\$ -	Line 19 / 12 Months	21
22					22
23	Total Other Specific Expenses		\$ (1,164)	Line 19 + (Page 1 Line 21 + Line 29 + Line 35)	23

⁽¹⁾ Authorized TO4 Sunrise Removal Rate is zero.

San Diego Gas & Electric Company

ATTACHMENT 3 Derivation of Citizens' 2016 True-Up Adjustment

SECTIONS 4 - 5

Docket No. ER17-____-____

San Diego Gas & Electric Company

Section 4a

Derivation of Recorded Revenues Workpapers

Docket No. ER17-____-____

**CITIZENS SHARE OF THE BORDER-EAST LINE
DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER)/ UNDERCOLLECTION
True-Up Period - January 1, 2016 To December 31, 2016
(\$1,000)**

Line No	Description	Cycle 4 Rates					Cycle 5 Rates					M Total	Reference	Line No			
		A Jan-16	B Feb-16	C Mar-16	D Apr-16	E May-16	F Jun-16	G Jul-16	H Aug-16	I Sep-16	J Oct-16				K Nov-16	L Dec-16	
1	Beginning Balance (Overcollection)/Undercollection															Previous Month Balance - Line 33	1
2		\$ 103															2
3	Recorded Revenues (Sections 1, 2 & 3)																3
4																	4
5	Amortization of True-Up Adjustment and Interest True-Up Adjustment:																5
6	i. Amortization of Cycle 3 True-Up Adjustment ³																6
7	ii. Amortization of Cycle 3 Interest True-Up Adjustment																7
8																	8
9	iii. Amortization of Cycle 4 Net 4-month True-Up Adjustment ³																9
10	iv. Amortization of Cycle 4 Net 4-month Interest True-Up Adjustment ³																10
11																	11
12	v. Amortization of Cycle 4 True-Up Adjustment ³																12
13	vi. Amortization of Cycle 4 Interest True-Up Adjustment ³																13
14																	14
15	vii. Amortization of Cycle 5 True-Up Adjustment ³																15
16	viii. Amortization of Cycle 5 Interest True-Up Adjustment ³																16
17	Total Amortization of True-Up Adjustments																17
18																	18
19	Adjusted Total Recorded Revenues																19
20																	20
21	Total True-Up Cost of Service																21
22																	22
23	Net Monthly True-Up Adjustment without Interest																23
24	(Overcollection)/Undercollection																24
25																	25
26	Interest Expense Calculations:																26
27	Beginning Balance for Interest Expense ¹																27
28	Monthly Activity Included in Interest Calculation Basis ²																28
29	Basis for Interest Expense Calculation																29
30	Monthly Interest Rate																30
31	Interest Expense																31
32																	32
33	True-Up Adjustment with Interest - Net Monthly (Overcollection)/Undercollection																33

¹ Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology per 18 CFR Section 35.19(2)(iii)(B).

² Monthly Activity Calculated as Follows:

- a) 1st Month of Quarter = Column A, Line 23, Divided by 2.
 - b) 2nd Month of Quarter = Column A, Line 23 + (Column B, Line 23 Divided by 2).
 - c) 3rd Month of Quarter = Column A, Line 23 + (Column B, Line 23 + (Column C, Line 23 Divided by 2).
- Columns D, E, and F, etc., repeats the process outlined in (a), (b), and (c) above.

³ The various True-Up and Interest True-Up Adjustments (over)/under collection are adjustments made to recorded revenues to avoid trueing up the true-up.

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR BASE PERIOD AND TRUE-UP PERIOD
JANUARY - DECEMBER 2016**

Line No.	Description	Amount	Reference	Line No.
1	Total Citizens Billing for January - May 2016 ¹	\$ 517,350	TU-1a; Line 26	1
2	Total Citizens Billing for June - December 2016 ²	\$ -	TU-1b; Line 28	2
3	Total 2016 Citizens Billing Costs	<u>\$ 517,350</u>	Line 1 + Line 2	3

¹ Line 1 reflects Citizens Cycle 4 Allocated Costs, Docket No. ER15-1817-000, dated May 29, 2015

² Line 2 reflects Citizens Cycle 5 Allocated Costs, Docket No. ER16-1777-000, dated May 24, 2016

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JANUARY - MAY 2016
CYCLE 4 RATES**

Line No.	Citizens Monthly Cost	BORDER - EAST LINE	Line No.
1			1
2	Section 1 - Direct Maintenance Cost Component	\$ 1,270	2
3			3
4	Section 2 - Non- Direct Expense Cost Component	\$ 210,145	4
5			5
6	Section 3 - Cost Component Containing Other Specific Costs	\$ (19,661)	6
7			7
8	Section 4 - True-Up Adjustment Cost Component:		8
9			9
10	12 - Month True-Up Adjustment	\$ (30,409)	10
11			11
12	4 - Month True-Up Adjustment	\$ (57,630)	12
13			13
14	Section 5 - Interest True-Up Adjustment Cost Component:		14
15			15
16	Interest Applicable to previous True-Up Adjustment	\$ 1,642	16
17			17
18	4 - Month Interest True-Up Adjustment	\$ (1,888)	18
19			19
20			20
21			21
22	Total Citizens Monthly Costs	\$ 103,470	22
23			23
24	5 Months (Jan - May 2016)	5	24
25			25
26	Total Cycle 4 Recorded Revenues (L22 X L24)	\$ 517,350	26
27			27

**CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE
OPERATIONS & MAINTENANCE EXPENSES
INVOICE SUMMARY FOR JUNE - DECEMBER 2016
CYCLE 5 RATES**

Line No.	Citizens Monthly Cost	BORDER - EAST LINE	Line No.
1			1
2	Section 1 - Direct Maintenance Cost Component	\$ 8,992	2
3			3
4	Section 2 - Non- Direct Expense Cost Component	\$ 162,579	4
5			5
6	Section 3 - Cost Component Containing Other Specific Costs	\$ (73,132)	6
7			7
8	Total Citizens Cost of Service (L2 + L4 + L6)	<u>\$ 98,438</u>	8
9			9
10			10
11	Section 4 - True-Up Adjustment Cost Component:		11
12			12
13	Citizens Portion of 12-Month True-Up Applied to Cost of Service (Neg L8 - L20)	(97,507) \$ (97,507)	13
14	Citizens True-Up Not Utilized (L15 - L13)	(36,726)	14
15	Total Citizens True-Up and Interest True-Up	<u>\$ (134,233)</u>	15
16			16
17			17
18	Section 5 - Interest True-Up Adjustment Cost Component:		18
19			19
20	Interest Applicable to previous True-Up Adjustment	\$ (931)	20
21			21
22	Total Citizens True-Up and Interest True-Up Utilized (L8 + L22)	<u>\$ (98,438)</u>	22
23			23
24	Total Citizens Monthly Costs (L17 + L24)	\$ -	24
25			25
26	7 Months (Jun - Dec 2016)	7	26
27			27
28	Total Cycle 5 Recorded Revenues (L24 X L26)	<u>\$ -</u>	28
29			29

San Diego Gas & Electric Company

Section 4b

2016 True-Up Cost of Service

Docket No. ER17-____-____

CITIZENS SHARE OF THE BORDER-EAST LINE
Derivation of Citizens True-Up Cost of Service
January 1, 2016 to December 31, 2016
(\$1,000)

Line No	Description	Amounts	Reference ¹	Line No
1	Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	\$ 44	Attachment 2; Section 1; Page 1, Line 16	1
2				2
3	Section 2 - True-Up COS - Non-Direct Expense Cost Component	\$ 1,721	Attachment 2; Section 2; Page 1, Line 33	3
4				4
5	Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:			5
6	A. ADIT	\$ (1,944)	Attachment 2; Section 3; Page 1; Line 21	6
7	B. Property Taxes	\$ 645	Attachment 2; Section 3; Page 1; Line 29	7
8	C. Non-Deductibility of Depreciation on Equity	\$ 135	Attachment 2; Section 3; Page 1; Line 35	8
9	AFUDC Revenue Component			9
10	D. Removal Costs	\$ -	Attachment 2; Section 3; Page 2; Line 19	10
11				11
12	Total True-Up Cost of Service	<u>\$ 601</u>	Sum of Line 1 through Line 10	12
13				13
14				14
15	Monthly True-Up Cost of Service	\$ 50	Line 12 / 12 months	15

¹ Since the 2016 True-Up Cost of Service is the same as the 2016 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

San Diego Gas & Electric Company

Section 4c

Derivation of Interest True-Up Adjustment Amortization Rates

Docket No. ER17-____-____

San Diego Gas Electric Company
Citizens Cycle 6 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 3

Line No.	Description	(a) Amounts												
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	Line No.					
1	Derivation of Amortization Rates: ¹													
2	Citizens Cycle 3 Interest True-Up Adjustment -(Over)collection	\$ 19,709												
3	12 month Amortization Rate	12												
4	Estimated Amortization Rate Per Month	\$ 1,642												
5														
6														
7	Amortization Citizens C3 Interest True-Up Adjustment: ²													
8	Beginning Interest True-Up Adjustment Balance	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16					
9	Amortization Rate Per month	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642
10	Ending Citizens Cycle 3 Interest True-Up Adj. Balance	\$ 18,067	\$ 16,424	\$ 14,782	\$ 13,140	\$ 11,497	\$ 9,855	\$ 8,212	\$ 6,570					
11														

NOTES:

1 The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.

2 The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2016 through May 2016 is included in the Citizens Cycle 6 True-Up Adjustment Calculation.

3 The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2015 through December 2015 was included in the Citizens Cycle 5 filing.

San Diego Gas Electric Company
Citizens Cycle 6 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 3

Line No.	Description	(i)	(j)	(k)	(l)	(m)	Reference	Line No.
1	Derivation of Amortization Rates: ¹							
2	Citizens Cycle 3 Interest True-Up Adjustment -(Over)/collection							
3	12 month Amortization Rate							
4	Estimated Amortization Rate Per Month							
5								
6	Amortization Citizens C3 Interest True-Up Adjustment: ²							
7	Beginning Interest True-Up Adjustment Balance							
8	Amortization Rate Per month	\$ 6,570	\$ 4,927	\$ 3,285	\$ 1,642			
9		\$ 1,642	\$ 1,642	\$ 1,642	\$ 1,642			
10	Ending Citizens Cycle 3 Interest True-Up Adj. Balance	\$ 4,927	\$ 3,285	\$ 1,642	\$ (0)			
11								

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2016 through May 2016 is included in the Citizens Cycle 6 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2015 through December 2015 was included in the Citizens Cycle 5 filing.

**San Diego Gas Electric Company
Citizens Cycle 6 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 4**

Line No.	Description	(a) Amounts	(b)		(c)		(d)		(e)		(f)		(g)		(h)		Line No.
			Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Jan-16							
1	Derivation of Amortization Rates: ¹																1
2	Citizens Cycle 4 4-Month Interest True-Up Adjustment -(Over)collection	\$ (22,654)															2
3	12 month Amortization Rate	12															3
4	Estimated Amortization Rate Per Month	\$ (1,888)															4
5																	5
6																	6
7	Amortization Citizens C4 4-Month Interest True-Up Adjustment: ²																7
8	Beginning Interest True-Up Adjustment Balance	\$ (22,654)	\$ (20,766)	\$ (18,878)	\$ (16,990)	\$ (15,103)	\$ (13,215)	\$ (11,327)	\$ (9,439)								8
9	Amortization Rate Per month	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	\$ (1,888)	9
10	Ending Citizens Cycle 4 Interest True-Up Adj. Balance	\$ (20,766)	\$ (18,878)	\$ (16,990)	\$ (15,103)	\$ (13,215)	\$ (11,327)	\$ (9,439)	\$ (7,551)								10
11																	11

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2016 through May 2016 is included in the Citizens Cycle 6 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2015 to December 2015 was included in the Citizens Cycle 5 filing.

**San Diego Gas Electric Company
Citizens Cycle 6 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 4**

Line No.	Description	(i)	(j)	(k)	(l)	(m)	Reference	Line No.
1	Derivation of Amortization Rates: ¹						Citizens Cycle 4 Filing Vol. 2; Attach. 5c; Sec. 5; Pg. 3; Line 16; Col. "r" Line 2 / Line 3	1
2	Citizens Cycle 4 4-Month Interest True-Up Adjustment -(Over)collection							2
3	12 month Amortization Rate							3
4	Estimated Amortization Rate Per Month							4
5								5
6								6
7	Amortization Citizens C4 4-Month Interest True-Up Adjustment: ²						Previous Month Ending Balance - Line 10 See Col. (a), Line 4 Above Line 8 Minus Line 9	7
8	Beginning Interest True-Up Adjustment Balance							8
9	Amortization Rate Per month							9
10	Ending Citizens Cycle 4 Interest True-Up Adj. Balance							10
11								11

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 5 and 6 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2016 through May 2016 is included in the Citizens Cycle 6 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2015 to December 2015 was included in the Citizens Cycle 5 filing.

**San Diego Gas Electric Company
Citizens Cycle 6 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 4**

Line No.	Description	(a) Amounts															
		(b) Jul-16		(c) Aug-16		(d) Sep-16		(e) Oct-16		(f) Nov-16		(g) Dec-16		(h) Jan-17			
1	Derivation of Amortization Rates: ¹																
2	Citizens Cycle 4 Interest True-Up Adjustment -(Over)collection	\$	(11)														
3	12 month Amortization Rate		12														
4	Estimated Amortization Rate Per Month	\$	(1)														
5																	
6																	
7	Amortization Citizens C4 Interest True-Up Adjustment: ²																
8	Beginning Interest True-Up Adjustment Balance	\$	(11)	\$	(10)	\$	(9)	\$	(8)	\$	(7)	\$	(6)	\$	(5)	\$	(4)
9	Amortization Rate Per month	\$	(1)	\$	(1)	\$	(1)	\$	(1)	\$	(1)	\$	(1)	\$	(1)	\$	(1)
10	Ending Citizens Cycle 4 Interest True-Up Adj. Balance	\$	(10)	\$	(9)	\$	(8)	\$	(7)	\$	(6)	\$	(5)	\$	(4)	\$	(3)
11																	

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 6 and 7 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from June 2016 through December 2016 is included in the Citizens Cycle 6 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from January 2017 through May 2017 will be included in the Citizens Cycle 7 filing.

**San Diego Gas Electric Company
Citizens Cycle 6 Annual Transmission O&M Rate Filing
Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 4**

Line No.	Description	(i)	(j)	(k)	(l)	(m)	Reference	Line No.
1	Derivation of Amortization Rates: ¹							
2	Citizens Cycle 4 Interest True-Up Adjustment -(Over)/collection						Citizens Cycle 4 Filing	1
3	12 month Amortization Rate						Vol. 1; Attach. 3; Sec. 5; Pg. 1; Line 15; Col. "r"	2
4	Estimated Amortization Rate Per Month						Line 2 / Line 3	3
5								4
6								5
7	Amortization Citizens C4 Interest True-Up Adjustment: ²							6
8	Beginning Interest True-Up Adjustment Balance							7
9	Amortization Rate Per month	\$ (4)	\$ (3)	\$ (2)	\$ (1)		Previous Month Ending Balance - Line 10	8
10	Ending Citizens Cycle 4 Interest True-Up Adj. Balance	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (11)	See Col. (a), Line 4 Above	9
11		\$ (3)	\$ (2)	\$ (1)	\$ (0)		Line 8 Minus Line 9	10
								11

NOTES:

- The derivation of the Interest True-Up Adjustment Amortization Rate Per Month is shown on lines 2 through 4. The amortization rate shown on line 4 will be used in Citizens Cycles 6 and 7 Informational Filing.
- The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from June 2016 through December 2016 is included in the Citizens Cycle 6 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from January 2017 through May 2017 will be included in the Citizens Cycle 7 filing.

San Diego Gas & Electric Company

Section 5

Derivation of the Interest True-Up Adjustment Applicable to Cycle 5

The Interest True-Up Adjustment in this filing is applicable to the net true-up adjustment that appeared in Cycle 5. The Cycle 5, true-up was equal to (\$1,611K) as shown on Page Int TU, Column (a), Line 1. Column (r), Line 15 of the same page reflects the derivation of (\$52K) associated with the (\$1,611K) over-collection in Cycle 5.

Docket No. ER17-____-____

Citizens Border-East Line Derivation of Interest on the 12 Month True-Up Adjustment Applicable to Citizens Cycle 5

Line No	Description	(a) Jan-16	(b) Feb-16	(c) Mar-16	(d) Apr-16	(e) May-16	(f) Jun-16	(g) Jul-16	(h) Aug-16	(i) Sep-16	(j) Oct-16	(k) Nov-16	(l) Dec-16	(m) Jan-17	(n) Feb-17	(o) Mar-17	(p) Apr-17	(q) May-17	(r) Total	Reference
1	Beginning Balance (Over)/Undercollection	(1,611)	(1,615)	(1,619)	(1,624)	(1,629)	(1,633)	(1,502)	(1,370)	(1,237)	(1,105)	(972)	(838)	(704)	(570)	(436)	(300)	(165)	(1,611)	Col. a: Int TU-1; Line 33; Col. M Col. b thru q: Previous Month Balance - Line 17
2	Amortization of True-Up Balance:																			
3	Amortization of True-Up Balance ¹	-	-	-	-	-	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(165)	Col. f thru p: See Note 1 Col. q: Col. p; Line 17 Negative Line 5
4	Net Monthly Collection/(Refunds)																			
5	Interest Expense Calculations:																			
6	Beginning Balance for Interest Expense ²	(1,611)	(1,611)	(1,611)	(1,624)	(1,624)	(1,624)	(1,502)	(1,502)	(1,502)	(1,105)	(1,105)	(1,105)	(704)	(704)	(704)	(300)	(300)	(1,662)	Balance Beginning of Quarter See Footnote 2 Line 11 + Line 12 FERC Interest Rate Website Line 13 X Line 14
7	Monthly Activity Included in Interest Calculation Basis ³	-	-	-	-	-	68	68	204	340	68	204	340	68	204	340	68	219	(62)	
8	Basis for Interest Expense Calculation	(1,611)	(1,611)	(1,611)	(1,624)	(1,624)	(1,556)	(1,433)	(1,297)	(1,161)	(1,037)	(901)	(764)	(636)	(500)	(364)	(232)	(82)	(82)	
9	Monthly Interest Rate	0.28%	0.26%	0.28%	0.28%	0.29%	0.28%	0.30%	0.30%	0.29%	0.30%	0.29%	0.30%	0.30%	0.27%	0.30%	0.30%	0.32%	0.32%	
10	Interest Expense	(4.51)	(4.19)	(4.51)	(4.55)	(4.71)	(4.36)	(4.30)	(3.89)	(3.37)	(3.11)	(2.61)	(2.29)	(1.91)	(1.35)	(1.09)	(0.70)	(0.26)	(62)	
11	Ending Balance (Over)/Undercollection	(1,615)	(1,619)	(1,624)	(1,629)	(1,633)	(1,502)	(1,370)	(1,237)	(1,105)	(972)	(838)	(704)	(570)	(436)	(300)	(165)	(0)	(0)	Line 1 + Line 7 + Line 15

Notes:
 1 Amortization of Undercollection Balance as of May 31, 2016
 Amortization Divided by 12 Months Rate Effective Period
Monthly Amortization of True-Up Adjustment
 (136)

2 Beginning Balance for Interest Calculation remains constant for 3-Month Quarter as interest is compounded quarterly on these amounts pursuant to FERC Interest Methodology. Per 18 CFR Section 35.19(2) (iii) (B).

3 Monthly Activity Calculated as Follows:
 a) 1st Month of Quarter = Column A, Line 7, Divided by 2.
 b) 2nd Month of Quarter = Column A, Line 7 + (Column B, Line 7 Divided by 2).
 c) 3rd Month of Quarter = Column A, Line 7 + Column B Line 7 + (Column C, Line 7 Divided by 2).
 Columns D, E, F, etc., repeats the process outlined in (a), (b), and (c) above.

San Diego Gas & Electric Company

ATTACHMENT 4

2016 Base Period and True-Up Period Cost Statements and Workpapers

Docket No. ER17-____-____

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AD – Cost of Plant Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AD - Workpapers
Cost of Plant
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No	(a) 31-Dec-15	(b) 31-Dec-16	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ 144,187	\$ 153,458	\$ 148,822	Page AD-1; Line 3	1
2					2
3			556,128	Page AD-2; Line 15	3
4					4
5			-	Page AD-3; Line 15	5
6					6
7			-	Page AD-4; Line 15	7
8					8
9			487,490	Page AD-5; Line 15	9
10					10
11			\$ 1,192,440	Sum Lines 1 thru 9	11
12					12
13	5,777,309	6,085,652	5,931,480	Page AD-6; Line 3	13
14					14
15			4,942,396	Page AD-7; Line 17	15
16					16
17			-	Page AD-8; Line 15	17
18					18
19			4,942,396	Sum Lines 15 thru 17	19
20					20
21	322,016	348,912	335,464	Page AD-9; Line 3	21
22					22
23	723,524	774,886	749,205	Page AD-10; Line 3	23
24					24
25			\$ 13,150,985	Sum Lines 11; 13; 19; 21; 23	25
26					26
27			10.42%	Statement AI; Line 21	27
28					28
29			\$ 4,942,396	See Line 19 Above	29
30					30
31			15,507	Line 1 x Line 27	31
32					32
33			34,955	Line 21 x Line 27	33
34					34
35			78,067	Line 23 x Line 27	35
36					36
37			\$ 5,070,925	Sum Lines 29; 31; 33; 35	37
38					38
39			38.56%	Line 37 / Line 25	39

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

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

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

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

³ Indicate cost of Transmission Incentive Project.

⁴ Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Dec-15	\$ 144,187	I-wp2	1
2	Dec-16	153,458	I-wp1	2
3	Beginning and End Period Average	\$ 148,822		3

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)**

STEAM PRODUCTION

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Ratemaking	Reference From	Line No.
1	Dec-15	\$ 536,500	SP-wp2	\$ 550,779	SP-wp2	1
2	Jan-16	536,509	"	550,788	"	2
3	Feb	536,559	"	550,839	"	3
4	Mar	536,933	"	551,943	"	4
5	Apr	542,402	"	557,412	"	5
6	May	537,217	"	552,227	"	6
7	Jun	537,285	"	552,294	"	7
8	Jul	537,544	"	552,553	"	8
9	Aug	544,691	"	559,701	"	9
10	Sep	546,317	"	561,327	"	10
11	Oct	547,085	"	562,095	"	11
12	Nov	548,597	"	563,601	"	12
13	Dec-16	549,102	SP-wp1	564,106	SP-wp1	13
14	Total 13 Months	\$ 7,036,740		\$ 7,229,665		14
15	13-Month Average Balance	\$ 541,288		\$ 556,128		15

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

NUCLEAR PRODUCTION

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Dec-15	\$ -		\$ -		1
2	Jan-16	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-16	-		-		13
14	Total 13 Months	\$ -		\$ -		14
15	13-Month Average Balance	\$ -		\$ -		15

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)**

HYDRAULIC PRODUCTION PLANT

Line No.	Month	(1) Total Hydraulic Production Per Book	Reference From	(2) Hydraulic Production Adjusted Book	Reference From	Line No.
1	Dec-15	\$ -		\$ -		1
2	Jan-16	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-16	-		-		13
14	Total 13 Months	-		-		14
15	13-Month Average Balance	\$ -		\$ -		15

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)**

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Dec-15	\$ 529,449	OP-wp2	\$ 485,991	OP-wp2	1
2	Jan-16	530,495	"	487,037	"	2
3	Feb	530,259	"	486,801	"	3
4	Mar	530,259	"	486,801	"	4
5	Apr	530,057	"	486,598	"	5
6	May	530,057	"	486,598	"	6
7	Jun	526,960	"	483,502	"	7
8	Jul	527,335	"	483,502	"	8
9	Aug	532,160	"	489,050	"	9
10	Sep	532,160	"	489,050	"	10
11	Oct	532,182	"	489,071	"	11
12	Nov	534,683	"	491,573	"	12
13	Dec-16	534,908	OP-wp1	491,797	OP-wp1	13
14	Total 13 Months	\$ 6,900,966		\$ 6,337,371		14
15	13-Month Average Balance	\$ 530,844		\$ 487,490		15

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)**

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Dec-15	\$ 5,686,736	D-wp2	\$ 5,777,309	D-wp2	1
2	Dec-16	5,990,289	D-wp1	6,085,652	D-wp1	2
3	Beginning and End Period Average	\$ 5,838,513		\$ 5,931,480		3

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.	
1	Dec-15	\$ 4,776,209	T-wp2	\$ 4,715,038	T-wp2	1	
2	Jan-16	4,799,074	"	4,737,903	"	2	
3	Feb	4,814,810	"	4,753,715	"	3	
4	Mar	4,820,804	"	4,754,414	"	4	
5	Apr	4,831,168	"	4,764,776	"	5	
6	May	4,855,240	"	4,788,835	"	6	
7	Jun	4,946,013	"	4,879,604	"	7	
8	Jul	4,974,686	"	4,908,299	"	8	
9	Aug	5,006,510	"	4,939,382	"	9	
10	Sep	5,030,679	"	4,963,498	"	10	
11	Oct	5,036,706	"	4,969,625	"	11	
12	Nov	5,046,341	"	4,979,267	"	12	
13	Dec-16	5,056,298	T-wp1	4,989,264	T-wp1	13	
14	Total 13 Months	\$ 63,994,537		\$ 63,143,623		14	
15	13-Month Average Balance	\$ 4,922,657		\$ 4,857,202		15	
16	Citizens weighted average lease amount not included above						16
17	Total Transmission Plant Cost Average Balance						17

16 Citizens weighted average lease amount not included above See AD-7A; L15 85,194

17 Total Transmission Plant Cost Average Balance L15 + L16 4,942,396

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-15			\$ 85,194		1
2	Jan-16			85,194		2
3	Feb			85,194		3
4	Mar			85,194		4
5	Apr			85,194		5
6	May			85,194		6
7	Jun			85,194		7
8	Jul			85,194		8
9	Aug			85,194		9
10	Sep			85,194		10
11	Oct			85,194		11
12	Nov			85,194		12
13	Dec-16			85,194		13
14	Total 13 Months	\$ -		\$ 1,107,522	Sum (L1:L13)	14
15	13-Month Average Balance	\$ -		\$ 85,194	Line 14 / 13 Months	15

Column 2, Line 15 represents the weighted average of \$85,194 Citizens Lease Amount for term of service.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 12/31/2015
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7
1	303.0	Production Related to Trans								
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	340.0	Land	-	-	-	-	-	-	-	-
4	360.0	Land & Land Rights	-	5	-	-	-	-	-	5
5	361.0	Land & Land Rights Structures & Improvements	-	-	3,583	-	-	-	-	3,583
					1,067					1,067
6	TOTAL	TRANSMISSION RELATED	-	5	4,650	-	-	-	-	4,655
7	350.0	Land & Land Rights	224,057	-	-	-	-	-	(6,551)	217,506
8	352.0	Structures & Improvements	412,470	-	-	(1,928)	-	-	(40,798)	369,743
9	353.0	Station Equipment	1,265,685	-	-	(10,625)	(1,420)	-	(2,776)	1,250,863
10	354.0	Towers and Fixtures	895,636	-	-	-	-	-	-	895,636
11	355.0	Poles and Fixtures	431,072	-	-	-	-	-	-	431,072
12	356.0	OH Conductors and Device	547,078	-	-	-	-	-	-	547,078
13	357.0	Underground Conduit	335,357	-	-	-	-	-	-	335,357
14	358.0	UG Conductors & Devices	354,481	-	-	(1,726)	-	-	-	352,755
15	359.0	Roads & Trails	310,374	-	-	-	-	-	-	310,374
16	TOTAL	TRANSMISSION PLANT	4,776,209	-	-	(14,279)	(1,420)	-	(50,126)	4,710,384
17	RECLASS TRANS PLANT		\$ 4,776,209	\$ 5	\$ 4,650	\$ (14,279)	\$ (1,420)	\$ -	\$ (50,126)	\$ 4,715,038

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

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 12/31/2016
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7
1	303.0	Production Related to Trans								
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	340.0	Land	-	-	-	-	-	-	-	-
4	360.0	Land & Land Rights	-	5	-	-	-	-	-	5
5	361.0	Land & Land Rights Structures & Improvements	-	-	3,579 1,046	-	-	-	-	3,579 1,046
6	TOTAL	TRANSMISSION RELATED	-	5	4,625	-	-	-	-	4,630
7	350.0	Land & Land Rights	222,049	-	-	-	-	-	(6,551)	215,497
8	352.0	Structures & Improvements	477,013	-	-	(1,928)	-	-	(46,166)	428,918
9	353.0	Station Equipment	1,403,344	-	-	(11,349)	(1,420)	-	(2,521)	1,388,053
10	354.0	Towers and Fixtures	894,860	-	-	-	-	-	-	894,860
11	355.0	Poles and Fixtures	453,558	-	-	-	-	-	-	453,558
12	356.0	OH Conductors and Device	568,267	-	-	-	-	-	-	568,267
13	357.0	Underground Conduit	354,564	-	-	-	-	-	-	354,564
14	358.0	UG Conductors & Devices	372,786	-	-	(1,726)	-	-	-	371,060
15	359.0	Roads & Trails	309,857	-	-	-	-	-	-	309,857
16	TOTAL	TRANSMISSION PLANT	5,056,298	-	-	(15,004)	(1,420)	-	(55,239)	4,984,634
17	RECLASS TRANS PLANT		\$ 5,056,298	\$ 5	\$ 4,625	\$ (15,004)	\$ (1,420)	\$ -	\$ (55,239)	\$ 4,989,264

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)**

INCENTIVE TRANSMISSION PLANT

Line No.	Month	(1) Total Incentive Transmission Plant Per Book	Reference From	(2) Incentive Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-15	\$ -		\$ -		1
2	Jan-16	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-16	-		-		13
14	Total 13 Months	-		-		14
15	13 - Month Average Balance	\$ -		\$ -		15

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference From	Line No.
1	Dec-15	\$ 322,016	G-wp2	1
2	Dec-16	348,912	G-wp1	2
3	Beginning and End Period Average	\$ 335,464		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-15	\$ 723,524	C-wp2	1
2	Dec-16	774,886	C-wp1	2
3	Beginning and End Period Average	\$ 749,205		3

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
San Diego Gas & Electric Company			
FOOTNOTE DATA			

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

Reclassification of 2016 Electric Plant-in-Service for Ratemaking
Plant in Service Classified under FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	BOY 2016	EOY 2016
Intangible Plant	AD-1 144,186,514	AD-1 153,458,222
Steam Production Plant	AD-2 550,778,966	AD-2 564,106,118
Nuclear Production Plant	AD-3 -	AD-3 -
Other Production Plant	AD-5 485,990,944	AD-5 491,797,479
Transmission Plant	AD-7 4,715,038,439	AD-7 4,989,264,259
Distribution Plant	AD-6 5,777,308,886	AD-6 6,085,651,791
General Plant	AD-9 322,015,542	AD-9 348,911,866
Ratemaking Electric	11,995,319,291	12,633,189,735
ASC 410 (FAS 143 and FIN 47)	3,512,891	9,591,535
Cuyamaca Permanent Adjustment	14,105,025	14,105,025
Total Electric Plant-in-Service	12,012,937,207	12,656,886,295
Total 13-Month Average Plant Balance for 2016 - Steam Production		AD-2 556,128,077
Total 13-Month Average Plant Balance for 2016 - Nuclear Production		AD-3 0
Total 13-Month Average Plant Balance for 2016 - Other Production		AD-5 487,490,103
Total 13-Month Average Plant Balance for 2016 - Transmission Plant		AD-7 4,857,201,759

* As a result of the SONGS plant closure, the December 2016 Nuclear Production Plant Balance is zero.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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COMMON UTILITY PLANT AND EXPENSES

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

BOY EOY

Total Common Plant Electric Share (= sum 1) 952,500,788 (sum 2) 1,028,928,617
AD-12A 75.96% AD-12B 75.31%

Total Electric Common 723,524,156 AD-10 774,886,141 AD-10

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	324,138,257	69,884,907				394,023,164
389 Land & Land Rights	8,249,876	(223,577)				8,026,299
390 Structures & Improvements	338,543,493	10,498,602	471,650			348,570,445
391 Office Furniture & Equipment	80,424,337	11,004,051	9,425,147			82,003,241
392 Transportation Equipment	46,139	374,323				420,462
393 Stores Equipment	63,971		5,030			58,941
394 Tools, Shop & Garage Equip.	2,541,508	612,871	104,523			3,049,856
395 Laboratory Equipment	1,997,979	124,000	26,524			2,095,455
396 Power Operated Equipmennt						
397 Communication Equipment	194,213,409	3,750,576	9,729,860			188,234,125
398 Miscellaneous Equipment	2,287,819	1,244,214	1,085,404			2,446,629
FIN 47 ARC - Common	3,453,407			854,097		4,307,504
Fleet Capital Lease	20,189,056	581,250	39,513			20,730,793
TOTAL COMMON PLANT	976,149,251	97,851,217	20,887,651	854,097		1,053,966,914
Construction Work in Progress	77,342,798	49,161,081				126,503,879
TOTAL COMMON PLANT	1,053,492,049	147,012,298	20,887,651	854,097		1,180,470,793

AD-12

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2015 Accumulated Depreciation
303 Misc. Intangible Plant	208,007,908
389 Land & Land Rights	27,776
390 Structures & Improvements	137,925,564
391 Office Furniture & Equipment	46,106,070
392 Transportation Equipment	(334,610)
393 Stores Equipment	49,449
394 Tools, Shop & Garage Equipment	638,702
395 Laboratory Equipment	918,761
396 Power Operated Equipment	(192,979)
397 Communication Equipment	70,998,629
398 Miscellaneous Equipment	1,472,662
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	(26,068)
Fleet Capital Lease	19,590,319
<hr/>	
Total Accumulated Depreciation	485,182,183
=====	

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2015	
		Balance End of Year	Accumulated Depreciation
Electric	75.96% AD-12	741,482,971	368,544,386
Gas	24.04%	234,666,280	116,637,797
<hr/>			
Total	100.00%	976,149,251	485,182,183
=====			

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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COMMON UTILITY PLANT AND EXPENSES

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- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2016 Accumulated Depreciation
303 Misc. Intangible Plant	252,892,419
389 Land & Land Rights	27,776
390 Structures & Improvements	148,905,865
391 Office Furniture & Equipment	45,516,310
392 Transportation Equipment	(288,808)
393 Stores Equipment	45,602
394 Tools, Shop & Garage Equipment	717,021
395 Laboratory Equipment	982,941
396 Power Operated Equipment	(192,979)
397 Communication Equipment	75,536,327
398 Miscellaneous Equipment	462,082
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	2,240,710
Fleet Capital Lease	20,361,830
	<hr/>
Total Accumulated Depreciation	547,207,096

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)	December 31, 2016	
	Balance End of Year	Accumulated Depreciation
Electric	75.31% AD-12 793,742,483	412,101,664
Gas	24.69% 260,224,431	135,105,432
Total	<hr/> 100.00% 1,053,966,914	<hr/> 547,207,096

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AE – Accumulated Depreciation and Amortization Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No	(a) 31-Dec-15	(b) 31-Dec-16	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 910,357	Page AE-1; Line 17	1
2					2
3	61,005	82,952	71,979	Page AE-2; Line 3	3
4					4
5	124,471	138,237	131,354	Page AE-3; Line 3	5
6					6
7	353,683	395,080	374,382	Page AE-4; Line 3	7
8					8
9			10.42%	Statement AI; Line 21	9
10					10
11			\$ 7,500	Line 3 x Line 9	11
12					12
13			\$ 13,687	Line 5 x Line 9	13
14					14
15			39,011	Line 7 x Line 9	15
16					16
17			\$ 970,555	Sum Lines 1; 11; 13; 15	17
18					18
19			\$ -	N/A for Cycle 5	19

^a The depreciation reserve for transmission plant is derived based on a 13-month average balance.

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

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

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

³ Indicates the Depreciation Reserve of an Incentive Transmission Plant Project.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-15	\$ 862,928	T-wp2	\$ 848,041	T-wp2	1
2	Jan-16	872,081	"	857,060	"	2
3	Feb	880,905	"	865,804	"	3
4	Mar	889,177	"	873,955	"	4
5	Apr	898,045	"	882,736	"	5
6	May	906,831	"	891,393	"	6
7	Jun	915,290	"	899,788	"	7
8	Jul	924,578	"	908,961	"	8
9	Aug	926,362	"	910,669	"	9
10	Sep	934,737	"	918,942	"	10
11	Oct	944,069	"	928,232	"	11
12	Nov	952,521	"	936,612	"	12
13	Dec-16	961,334	T-wp1	945,358	T-wp1	13
14	Total 13 Months	\$ 11,868,859		\$ 11,667,552		14
15	13-Month Average Balance	\$ 912,989		\$ 897,504		15

16 Citizens weighted average accumulated depreciation not included above. **12,853** See AE1-A, I 16

17 Total Transmission Plant Accum.Deprec. Average Bal. 910,357 L15 + L16 17

Column 2 represents the monthly ratemaking depreciation reserve balances for the base & true-up periods. These depreciation reserve balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment Factor.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD - 12/31/2016 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-15	\$ 11,468	T-wp2	\$ 11,468	T-wp2	1
2	Jan-16	11,696	"	11,696	"	2
3	Feb	11,923	"	11,923	"	3
4	Mar	12,151	"	12,151	"	4
5	Apr	12,378	"	12,378	"	5
6	May	12,606	"	12,606	"	6
7	Jun	12,843	"	12,843	"	7
8	Jul	13,079	"	13,079	"	8
9	Aug	13,315	"	13,315	"	9
10	Sep	13,552	"	13,552	"	10
11	Oct	13,788	"	13,788	"	11
12	Nov	14,025	"	14,025	"	12
13	Dec-16	14,261	T-wp1	14,261	T-wp1	13
14	Total 13 Months	\$ 167,085		\$ 167,085	Sum (L1:L13)	14
15	13-Month Average Balance	\$ 12,853		\$ 12,853	Line 14 / 13 Months	15

Column 2, Line 15 represents 13 month weighted average of Citizens Border-East Line accumulated depreciation and amortization.

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
 Balances as of 12/31/2016
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Reclassing SUM 1:7	Line No.
1	303.0	Production Related to Trans									1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340.0	Land	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	1	4
5	361.0	Land & Land Rights	-	-	50	-	-	-	-	50	5
		Structures & Improvements	-	-	499	-	-	-	-	499	5
6	TOTAL	TRANSMISSION RELATED	-	1	549	-	-	-	-	550	7
7	350.0	Land & Land Rights	20,427	-	-	-	-	-	(306)	20,121	8
8	352.0	Structures & Improvements	64,045	-	-	(351)	-	-	(12,102)	51,591	9
9	353.0	Station Equipment	269,065	-	-	(1,806)	(300)	-	(1,220)	265,758	10
10	354.0	Towers and Fixtures	158,789	-	-	-	-	-	-	158,789	11
11	355.0	Poles and Fixtures	93,380	-	-	-	-	-	-	93,380	12
12	356.0	OH Conductors and Device	221,578	-	-	-	-	-	-	221,578	13
13	357.0	Underground Conduit	53,188	-	-	-	-	-	-	53,188	14
14	358.0	UG Conductors & Devices	52,595	-	-	(440)	-	-	-	52,155	15
15	359.0	Roads & Trails	28,248	-	-	-	-	-	-	28,248	16
16	TOTAL	TRANSMISSION PLANT	961,354	-	-	(2,597)	(300)	-	(13,629)	944,808	17
17	GRAND TOTAL RECLASS TRANS PLANT		\$ 961,354	\$ 1	\$ 549	\$ (2,597)	\$ (300)	\$ -	\$ (13,629)	\$ 945,358	16

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)**

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference From	Line No.
1	Dec-15	\$ 61,005	I-wp2	1
2	Dec-16	82,952	I-wp1	2
3	Beginning and End Period Average	\$ 71,979		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Dec-15	\$ 124,471	G-wp2	1
2	Dec-16	138,237	G-wp1	2
3	Beginning and Year End Average	\$ 131,354		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-15	\$ 353,683	C-wp2	1
2	Dec-16	395,080	C-wp1	2
3	Beginning and Year End Average	\$ 374,382		3

Name of Respondent San Diego Gas & Electric Company	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2015/Q4

COMMON UTILITY PLANT AND EXPENSES

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ACCOUNT	December 31, 2015 Accumulated Depreciation	
303 Misc. Intangible Plant	208,007,908	<div style="text-align: center;"> <p>Boy Common Plant Accum. Depr.</p> <hr/> <p>① Total Common Acc. Depr. 465,617,932</p> <p>② Electric Share 75.96%</p> <hr/> <p>353,683,381</p> <p>AE-4</p> </div>
389 Land & Land Rights	27,776	
390 Structures & Improvements	137,925,564	
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397 Communication Equipment	70,998,629	
398 Miscellaneous Equipment	1,472,662	
108.4 Retirement Work in Progress		
FIN 47 Accumulated Depreciation	(26,068)	
Fleet Capital Lease	19,590,319	
Total Accumulated Depreciation	485,182,183	

Split of Common Utility Plant		December 31, 2015	
to Departments: (excluding CWIP) (see Note 2- Page 356.2)		Balance	Accumulated
		End of Year	Depreciation
Electric	② 75.96%	741,482,971	368,544,386
Gas	24.04%	234,666,280	116,637,797
Total	100.00%	976,149,251	485,182,183

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ACCOUNT	December 31, 2016 Accumulated Depreciation	EOY Common Plant Acc. Depr.
303 Misc. Intangible Plant	252,892,419	① Total Common 524,604,556 Acc. Depr. ② Electric Share 75.31% 395,079,691 AE-4
389 Land & Land Rights	27,776	
390 Structures & Improvements	148,905,865	
391 Office Furniture & Equipment	45,516,310	
392 Transportation Equipment	(288,808)	
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397 Communication Equipment	75,536,327	
398 Miscellaneous Equipment	462,082	
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FIN 47 Accumulated Depreciation	2,240,710	
Fleet Capital Lease	20,361,830	
Total Accumulated Depreciation	547,207,096	

Split of Common Utility Plant to Departments: (excluding CWIP) (sec Note 2- Page 356.2)		December 31, 2016	
		Balance End of Year	Accumulated Depreciation
Electric	② 75.31%	793,742,483	412,101,664
Gas	24.69%	260,224,431	135,105,432
Total	100.00%	1,053,966,914	547,207,096

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AF – Specified Deferred Credits Workpapers

Docket No. ER17- _____ - _____

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

12 Months Base Period Ending December 31, 2016

(\$1,000)

Line No	(a) 31-Dec-15	(b) 31-Dec-16	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (303,133)	\$ (168,983)	\$ (236,058)	Page AF-1; Line 15	1
2					2
3	(598,989)	(785,560)	(692,275)	Page AF-1; Line 17	3
4					4
5	<u>\$ (902,122)</u>	<u>\$ (954,543)</u>	<u>\$ (928,333)</u>	Sum of Lines 1 and 3	5
6					6
7					7
8	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Page AF-1; Line 22	8
9					9
10	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Page AF-1; Line 24	10
11					11
12	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Page AF-1; Line 26	12

Page AF is utilized in the derivation of Transmission Rate Base for use in Statement AV.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits
Base Period 12 - Months Ending December 31, 2016
(\$1,000)

Line No		(a) 31-Dec-15	(b) 31-Dec-16	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	Non-Citizens Transmission Related ADIT- Excluding Bonus Depreciation	\$ (302,922)	\$ (169,594)	\$ (236,258)	See Note 1	1
2						2
3	Non-Citizens Transmission Related ADIT from Bonus Depreciation	(575,493)	(762,064)	(668,779)	See Note 1	3
4						4
5	Total Non-Citizens Transmission Related ADIT	\$ (878,415)	\$ (931,658)	\$ (905,037)	Line 1 + Line 3	5
6					Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols b and k	6
7						7
8	Citizens Transmission Related ADIT-Excluding Bonus Depreciation	\$ (211)	\$ 611	\$ 200	See Note 1	8
9						9
10	Citizens Transmission Related ADIT-From Bonus D	(23,496)	(23,496)	(23,496)	See Note 1	10
11						11
12	Total Citizens Related ADIT	\$ (23,707)	\$ (22,885)	\$ (23,296)	Line 8 + Line 10	12
13					Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols b and k	13
14						14
15	Total Transmission Related ADIT-Excluding Bonus Depreciation	\$ (303,133)	\$ (168,983)	\$ (236,058)	Line 1 + Line 8	15
16						16
17	Total Transmission Related ADIT from Bonus Depreciation	(598,989)	(785,560)	(692,275)	Line 3 + Line 10	17
18						18
19	Total Transmission Related ADIT	\$ (902,122)	\$ (954,543)	\$ (928,333)	Line 15 + Line 17	19
20						20
21						21
22	Incentive Transmission Plant ADIT	\$ -	\$ -	\$ -	N/A for 2016	22
23						23
24	Transmission Plant Abandoned ADIT	\$ -	\$ -	\$ -	N/A for 2016	24
25						25
26	Total Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	\$ -	N/A for 2016	26

1 Amounts are calculated and received from the Tax Department.

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

12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No	(a) 31-Dec-15	(b) 31-Dec-16	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ -	\$ -	-		1
2					2
3					3
4	\$ -	\$ -	-		4
5					5
	Total General/Common Transmission Related ADIT				

¹ Page AF-2 is utilized in Statement BK2; Attachment 2; Section 2; Page 3; Part D4 - Derivation of General and Common Plant ADIT Revenue Carry Charge Percentage.

² The Allocated General and Common ADIT reflected in the FERC Form 1 Page 450.1 Notes for Page 274; Line 2; Columns b and k are not applicable to Citizens since none of the assets under the Citizens Lease agreement are classified as General and Common plant.

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

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

Non-Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$878,415,167.

Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$23,707,268.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred federal income taxes at the beginning of the year was \$17,331,399.

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

Non-Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$931,658,150.

Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$22,885,191.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$18,824,308.

**Citizens Income Accumulated Deferred Income Tax Comparison
With and Without Bonus Depreciation
Base Period and True-Up Period 12-Months Ending December 31, 2016
(\$1,000)**

Line No.	Description	12/31/2015				12/31/2016			Line No.
		ADIT	Federal ADTL	Federal ADTA	State ADIT	Net ADIT			
1	Sunrise With Bonus D	\$ (436,001)	\$ (425,058)	\$ -	\$ (2,075)	\$ (427,132)	1		
2							2		
3	Sunrise Without Bonus D	(117,653)	(138,567)	-	(2,075)	(140,642)	3		
4							4		
5	Difference With and Without Bonus Depre. (L1 - L3)	\$ (318,348)	\$ (286,490)	\$ -	\$ -	\$ (286,490)	5		
6							6		
7							7		
8							8		
9	Citizens With Bonus D	\$ (23,707)	\$ (22,785)	\$ -	\$ (100)	\$ (22,885)	9		
10							10		
11	Citizens Without Bonus D	(5,715)	(6,694)	-	(746)	(7,440)	11		
12							12		
13	Difference With and Without Bonus Depre. (L9 - L11)	\$ (17,991)	\$ (16,091)	\$ -	\$ 646	\$ (15,445)	13		

Page AF-4 is utilized in Statement BK2; Attachment 2; Section 3; Part A - Direct Assignment of ADIT to Citizens.

Legend:
 ADIT = Accumulated Deferred Income Tax
 ADTL = Accumulated Deferred Tax Liability
 ADTA = Accumulated Deferred Tax Asset

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AG – Specified Plant Accounts (Other than Plant in Service) and Deferred Debits Workpapers

Docket No. ER17- _____ - _____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No	(a) 31-Dec-15	(b) 31-Dec-16	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 5,654	Page AG-1; Line 15	1

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD- 12/31/2016 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-15	\$ 5,654	1
2	Jan-16	5,654	2
3	Feb	5,654	3
4	Mar	5,654	4
5	Apr	5,654	5
6	May	5,654	6
7	Jun	5,654	7
8	Jul	5,654	8
9	Aug	5,654	9
10	Sep	5,654	10
11	Oct	5,654	11
12	Nov	5,654	12
13	Dec-16	5,654	13
14	Total 13 Months	73,500	14
15	13-Month Average	\$ 5,654	15

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
---	---	---------------------------------------	--

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Salt Creek	7/31/2011	1/31/2017	6,005,098
4				
5	Oceanside	5/31/2012	12/1/2017	360,835
6				
7	Ocean Ranch	3/31/2013	6/18/2018	4,941,795
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30	① 11,307,728 * 50%	Transmission	5,653,864	
31	* 50%	Distribution	5,653,864	
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			11,307,728 ①

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
San Diego Gas & Electric Company		/ /	2016/Q4
FOOTNOTE DATA			

Schedule Page: 214 Line No.: 46 Column: d

The 13-Month Average Electric Transmission Plant Held for Future Use is \$5,653,864.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AH – Operations and Maintenance Expenses Workpapers

Docket No. ER16-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

12 Months Base Period Ending December 31, 2016

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59

¹ Used to allocate property insurance in conformance with TO4 settlement.

SAN DIEGO GAS AND ELECTRIC COMPANY
2015 Citizens Direct Maintenance
12-Months Ending December 31, 2016

Line No.	Cost Elements	Amounts	Line No.
1	6110020 SALARIES-MANAGEMENT STRAIGHT-TIME	\$ -	1
2	6110030 SALARIES-MANAGEMENT TIME AND ONE HALF	4,433	2
3	6110080 SALARIES-CLERICAL AND TECHNICAL STRAIGH	-	3
4	6110090 SALARIES-CLERICAL AND TECHNICAL TIME AN	-	4
5	6110100 SALARIES-CLERICAL AND TECHNICAL DOUBLE	568	5
6	6110110 SALARIES-UNION STRAIGHT-TIME	7,116	6
7	6110120 SALARIES-UNION TIME AND ONE HALF	182	7
8	6110130 SALARIES-UNION DOUBLE TIME	25,321	8
9	6130020 EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	-	9
10	6220600 SRV-CONSULTING-OTHER	-	10
11	6220850 SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	-	11
12	6221000 SRV-CONSTRUCTION-ELECTRIC	788	12
13	6231042 HELICOPTER UTILIZATION	20,665	13
14	6261050 VEHICLE UTILIZATION-LABOR	1,506	14
15	6262050 VEHICLE UTILIZATION-NONLABOR	9,025	15
16	6340000 Cash Discounts on Purchases	-	16
17	9121100 Vacation & Sick (Costing sheet)	4,043	17
18	9121200 ICP (Costing Sheet)	1,244	18
19	9121400 Public Liab.& Property Damage-Lab(CS)	42	19
20	9121500 Worker's Comp -Labor (Costing sheet)	11	20
21	9121600 Pension & Benefits - Labor	16	21
22	9122300 Payroll Taxes (Costing sheet)	3,034	22
23	9122400 Public Liab.& Property Damage-NonLab(CS)	1,059	23
24	9122500 Worker's Comp -Non Labor (Costing sheet)	296	24
25	9122600 Pension & Benefit - NonLabor	4,438	25
26	9122900 PENSION & BENEFIT - REFUNDABLE - NL	1,100	26
27	9123100 VACATION & SICK (CL)	93	27
28	9123200 ICP (CL)	146	28
29	9123400 PUBLIAB PROPDAM L(CL)	1	29
30	9123500 WK COMP-LABOR (CL)	0	30
31	9123600 PENSION & BENEFIT-NONREF-LBR (CL)	0	31
32	9124300 PAYROLL TAXES (CL)	55	32
33	9124400 PUBLIAB PROPDAM NL(CL)	24	33
34	9124500 WK COMP-NONLABOR (CL)	7	34
35	9124600 PENSION & BENEFIT-NONREF-NL (CL)	102	35
36	9124900 PENSION & BENEFIT-REF-NL (CL)	26	36
37	9131150 Purchasing Labor (Costing sheet)	69	37
38	9131700 Shop Order Labor (costing sheet)	98	38
39	9131850 Small Tools Labor (Costing sheet)	381	39
40	9131860 Union Contract Labor (CS)	17	40
41	9132150 Purchasing NonLabor (Costing sheet)	21	41
42	9132700 Shop Order NonLabor (costing sheet)	50	42
43	9132850 Small Tools NonLabor (Costing sheet)	830	43
44	Total Direct Maintenance Cost	\$ 86,806	44
45			45

¹ The above \$86.8K reflects direct maintenance expenses incurred on the 30-mile Border-East segment of the Sunrise Powerlink, which are tracked via a specific work order. In 2016, these costs primarily pertain to climbing inspections of the towers, maintenance on the aircraft warning lights, and insulator washing,

² To the extent Citizen's leases 50% of the transfer capability of the Border-East Line, 50% of these costs is reflected in Statement BK2 - Attachment 2, Section 1, Page 1 of 1.

SAN DIEGO GAS AND ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2016
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<i>Electric Transmission Operation</i>					1
2	560	Operation Supervision and Engineering	\$ 7,744	\$ -	\$ 7,744	Form 1, p. 321; Line 83	2
3	561.1	Load Dispatch - Reliability	608	-	608	Form 1, p. 321; Line 85	3
4	561.2	Load Dispatch - Monitor and Operate Transmission System	1,321	-	1,321	Form 1, p. 321; Line 86	4
5	561.3	Load Dispatch - Transmission Service and Scheduling	198	-	198	Form 1, p. 321; Line 87	5
6	561.4	Scheduling, System Control and Dispatch Services	5,906	5,906	(0)	Form 1, p. 321; Line 88	6
7	561.5	Reliability, Planning and Standards Development	410	-	410	Form 1, p. 321; Line 89	7
8	561.6	Transmission Service Studies	-	-	-	Form 1, p. 321; Line 90	8
9	561.7	Generation Interconnection Studies	29	-	29	Form 1, p. 321; Line 91	9
10	561.8	Reliability, Planning and Standards Development Services	3,295	2,747	548	Form 1, p. 321; Line 92	10
11	562	Station Expenses ¹	5,969	5,969	-	Form 1, p. 321; Line 93	11
12	563	Overhead Line Expenses	5,141	-	5,141	Form 1, p. 321; Line 94	12
13	564	Underground Line Expenses	8	-	8	Form 1, p. 321; Line 95	13
14	565	Transmission of Electricity by Others	0	-	0	Form 1, p. 321; Line 96	14
15	566	Misc. Transmission Expenses	20,856	5,974	14,882	Form 1, p. 321; Line 97	15
16	567	Rents	2,507	-	2,507	Form 1, p. 321; Line 98	16
17							17
18		<i>Total Electric Transmission Operation</i>	\$ 53,992	\$ 20,596	\$ 33,396	Sum Lines 2 thru 16	18
19		<i>Electric Transmission Maintenance</i>					19
20							20
21	568	Maintenance Supervision and Engineering	1,492	-	1,492	Form 1, p. 321; Line 101	21
22	569	Maintenance of Structures	-	-	-	Form 1, p. 321; Line 102	22
23	569.1	Maintenance of Computer Hardware	1,307	-	1,307	Form 1, p. 321; Line 103	23
24	569.2	Maintenance of Computer Software	2,296	-	2,296	Form 1, p. 321; Line 104	24
25	569.3	Maintenance of Communication Equipment	-	-	-	Form 1, p. 321; Line 105	25
26	569.4	Maintenance of Misc. Regional Transmission Plant	369	-	369	Form 1, p. 321; Line 106	26
27	570	Maintenance of Station Equipment ¹	10,303	10,303	-	Form 1, p. 321; Line 107	27
28	571	Maintenance of Overhead Lines ^{2,3}	17,759	17,759	-	Form 1, p. 321; Line 108	28
29	572	Maintenance of Underground Lines ¹	355	355	-	Form 1, p. 321; Line 109	29
30	573	Maintenance of Misc. Transmission Plant	2	-	2	Form 1, p. 321; Line 110	30
31							31
32		<i>Total Electric Transmission Maintenance</i>	\$ 33,885	\$ 28,418	\$ 5,467	Sum Lines 21 thru 30	32
33							33
34		Total Electric Transmission O&M Expenses	\$ 87,877	\$ 49,014	\$ 38,863	Line 18 + Line 32	34
35							35
36	413	Transmission Operation Expenses Charged to Citizens ⁴	\$ 654	\$ -	\$ 654	(AH-4; Line 2; Col. C) / 1000	36
37							37
38		Total Adjusted Electric Transmission O&M Expenses	\$ 88,531	\$ 49,014	\$ 39,517	Line 34 + Line 36	38
39							39
40							40
41		<i>Excluded Expenses (recovery method in parentheses)</i>					41
42	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 5,906			42
43	561.8	Reliability, Planning and Standards Development Services (ERRA)		2,747			43
44	562	Station Expenses ¹		5,969			44
45	565	Transmission of Electricity by Others (ERRA)		-			45
46	566	Misc. Transmission Expenses:					46
47		Century Energy Systems Balancing Account (CES-21BA)	\$ 1,323				47
48		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	80				48
49		ISO Grid Management Costs (ERRA)	3,267				49
50		Reliability Services (RS rates)	3,736				50
51		Other (TRBAA/TACBAA)	(2,432)	5,974			51
52							52
53	570	Maintenance of Station Equipment ¹		10,303			53
54	571	Maintenance of Overhead Lines:					54
55		Maintenance of Overhead Lines ²		17,759			55
56							56
57	572	Maintenance of Underground Lines ¹		355			57
58							58
59		Total Excluded Expenses		\$ 49,014			59
60							60
61	¹	Citizens O&M should not include substation, underground, and overhead line maintenance per the Appendix X Tariff (See Section C - numbers 38 and 39). As a result, these items are excluded in Column b.					61
62							62
63							63
64	²	Account 571 for Overhead Line Maintenance is excluded because Citizens is charged via a Direct Maintenance order, which is reflected on page AH-1.					64
65							65
66							66
67	³	FERC Acct 571 includes \$5.3M for Sunrise/Other Projects Post Construction Environmental Cost, which includes Sunrise, ECO, Centinela Solar, and ISEC (Imperial Solar Energy Center).					67
68							68
69							69
70	⁴	This amount represents the Direct Maintenance and Non-Direct O&M expenses billed to Citizens in 2016, which is equal to \$654K and is added back to derive Total 2016 Adjusted Electric Transmission O&M Expenses.					70
71							71
72							72

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	End of 2016/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	446,693	1,363,263	
63	(547) Fuel	4,218,680	2,864,536	
64	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Expenses	8,536,469	9,144,492	
66	(550) Rents		690	
67	TOTAL Operation (Enter Total of lines 62 thru 66)	13,201,842	13,372,981	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	794	182	
70	(552) Maintenance of Structures	25,012	-19,038	
71	(553) Maintenance of Generating and Electric Plant	7,836,538	14,225,946	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	9,518,929	5,871,410	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	17,381,273	20,078,500	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	30,583,115	33,451,481	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	1,589,224,779	1,671,028,598	
77	(556) System Control and Load Dispatching	3,267,145	3,324,194	
78	(557) Other Expenses	6,949,874	7,426,768	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,599,441,798	1,681,779,560	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,739,699,087	1,857,600,704	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	7,744,285	7,142,785	
84				
85	(561.1) Load Dispatch-Reliability	608,045	599,703	
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,321,142	1,475,760	
87	(561.3) Load Dispatch-Transmission Service and Scheduling	197,927	227,063	
88	(561.4) Scheduling, System Control and Dispatch Services	5,906,075	6,718,848	
89	(561.5) Reliability, Planning and Standards Development	410,126	422,813	
90	(561.6) Transmission Service Studies	-	6,044	
91	(561.7) Generation Interconnection Studies	29,157	4,276	
92	(561.8) Reliability, Planning and Standards Development Services	3,294,992	3,613,237	
93	(562) Station Expenses	5,968,735	4,305,577	
94	(563) Overhead Lines Expenses	5,140,720	4,849,653	
95	(564) Underground Lines Expenses	7,547	424	
96	(565) Transmission of Electricity by Others	439		
97	(566) Miscellaneous Transmission Expenses	20,855,545	23,510,103	
98	(567) Rents	2,507,242	1,616,947	
99	TOTAL Operation (Enter Total of lines 83 thru 98)	53,991,977	54,493,233	
100	Maintenance			
101	(568) Maintenance Supervision and Engineering	1,492,109	974,742	
102	(569) Maintenance of Structures	-	543	
103	(569.1) Maintenance of Computer Hardware	1,307,433	1,501,017	
104	(569.2) Maintenance of Computer Software	2,296,360	2,865,486	
105	(569.3) Maintenance of Communication Equipment	-		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	368,982	200,638	
107	(570) Maintenance of Station Equipment	10,303,297	6,431,297	
108	(571) Maintenance of Overhead Lines	17,759,358	18,438,916	
109	(572) Maintenance of Underground Lines	355,128	416,793	
110	(573) Maintenance of Miscellaneous Transmission Plant	1,917	18,432	
111	TOTAL Maintenance (Total of lines 101 thru 110)	33,884,584	30,847,864	
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	87,876,561	85,341,097	

SAN DIEGO GAS AND ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2016
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<u>Administrative & General</u>					1
2	920	A&G Salaries	\$ 30,638	\$ -	\$ 30,638	Form 1, p. 323; Line 181	2
3	921	Office Supplies & Expenses	8,502	-	8,502	Form 1, p. 323; Line 182	3
4	922	Less: Administrative Expenses Transferred-Credit	(7,494)	-	(7,494)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed	93,114	-	93,114	Form 1, p. 323; Line 184	5
6	924	Property Insurance	4,342	-	4,342	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages ²	87,831	13	87,818	Form 1, p. 323; Line 186	7
8	926	Employee Pensions & Benefits	32,701	37	32,664	Form 1, p. 323; Line 187	8
9	927	Franchise Requirements	114,077	114,077	-	Form 1, p. 323; Line 188	9
10	928	Regulatory Commission Expenses	17,195	8,348	8,847	Form 1, p. 323; Line 189	10
11	929	Less: Duplicate Charges (Company Energy Use)	(2,227)	-	(2,227)	Form 1, p. 323; Line 190	11
12	930.1	General Advertising Expenses	153	153	-	Form 1, p. 323; Line 191	12
13	930.2	Miscellaneous General Expenses	1,498	190	1,308	Form 1, p. 323; Line 192	13
14	931	Rents	11,234	-	11,234	Form 1, p. 323; Line 193	14
15	935	Maintenance of General Plant	8,608	65	8,542	Form 1, p. 323; Line 196	15
16		Total Administrative & General Expenses	\$ 400,172	\$ 122,883	\$ 277,289	Sum Lines 2 thru 15	16
17							17
18							18
19	413	Transmission Related A&G Expenses Charged to Citizens ¹	\$ 691	\$ -	\$ 691	(AH-4; Line 4; Col. C) / 1000	19
20							20
21		Total Adjusted Administrative & General Expenses	\$ 400,862	\$ 122,883	\$ 277,979	Line 17 + Line 19	21
22							22
23							23
24		<u>Excluded Expenses:</u>					24
25	924	Nuclear property insurance expense (SONGS)		-			25
26	925	Injuries & Damages	\$ -				26
27	925	CPUC energy efficiency programs	13	13			27
28	926	CPUC energy efficiency programs		37			28
29	927	Franchise Requirements		114,077			29
30	928	CPUC energy efficiency programs	(0)				30
31	928	CPUC Intervenor Funding Expense - Transmission	-				31
32	928	CPUC Intervenor Funding Expense - Distribution	2,112				32
33	928	CPUC reimbursement fees	6,186				33
34	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	50	8,348			34
35	930.1	General Advertising Expenses		153			35
36	930.2	CPUC energy efficiency programs	-				36
37	930.2	Abandoned Projects	190	190			37
38	931	Advanced Metering Infrastructure (AMI) lease facilities	-				38
39	931	CPUC energy efficiency programs	-				39
40	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		65			40
41		Total Excluded Expenses		\$ 122,883			41
42							42
43							43
44	¹	The amount represents the Non-Direct A&G expenses billed to Citizens in 2016, which is equal to \$691K and is added back to derive Total 2016 Adjusted Administrative & General Expenses.					44
45							45
46							46
47	²	FERC Account 925 for Injuries & Damages includes \$1.1M related to wildfire damage claims costs. The Transmission related wildfire damage claims are \$1.4M lower between the Cycle 6 and Cycle 5 base period as shown:					47
48							48
49		[Cycle 6: (\$1.1 million x 10.42% = \$0.1 million) minus Cycle 5: (\$13.1 million x 11.30% = \$1.5 million)] = (\$1.4) million.					49
50							50

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision	31,764	26,307		
168	(908) Customer Assistance Expenses	203,952,339	170,684,028		
169	(909) Informational and Instructional Expenses	105,190	146,527		
170	(910) Miscellaneous Customer Service and Informational Expenses	3,916,094	2,525,878		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	208,005,387	173,382,740		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses				
176	(913) Advertising Expenses				
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)				
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	30,638,332	29,373,126		
182	(921) Office Supplies and Expenses	8,501,761	-15,156,779		
183	(Less) (922) Administrative Expenses Transferred-Credit	7,494,244	9,451,453		
184	(923) Outside Services Employed	93,114,129	142,156,284		
185	(924) Property Insurance	4,342,028	4,752,704		
186	(925) Injuries and Damages	87,830,779	101,140,890		
187	(926) Employee Pensions and Benefits	32,700,832	31,678,317		
188	(927) Franchise Requirements	114,077,380	125,260,417		
189	(928) Regulatory Commission Expenses	17,195,211	15,618,351		
190	(929) (Less) Duplicate Charges-Cr.	2,227,412	2,166,846		
191	(930.1) General Advertising Expenses	153,179	136,091		
192	(930.2) Miscellaneous General Expenses	1,497,543	11,973,407		
193	(931) Rents	11,234,212	11,131,728		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	391,563,730	446,446,237		
195	Maintenance				
196	(935) Maintenance of General Plant	8,607,842	8,996,726		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	400,171,572	455,442,963		
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	2,624,259,252	2,762,540,742		

SAN DIEGO GAS AND ELECTRIC COMPANY
Summary of Appendix X Allocated O&M and A&G Costs Paid by Citizens
12 Months Ending December 31, 2016

Line No.	Description	A Jan - May 2016 Invoice ¹	B Jun - Dec 2016 Invoice ²	C = A + B Total 2016 Billing	Line No.
1					1
2	Direct and Non-Direct O&M Expenses ³	\$ 174,004	\$ 480,394	\$ 654,398 ⁴	2
3					3
4	Transmission Related A&G Expenses ⁵	\$ 293,205	\$ 397,572	\$ 690,777 ⁶	4
5					5
6					6

- ¹ Column A reflects Citizens Cycle 4 Filing Allocated Cost, Docket No.ER15-1817-000, dated May 29, 2015.
- ² Column B reflects Citizens Cycle 5 Filing Allocated Cost, Docket No.ER16-1777-000, dated May 24, 2016.
- ³ From SAP Account 7000716, which was created to track Direct and Allocated Transmission Related O&M billed to Citizens.
- ⁴ The O&M amount shown in column C, Line 2 is added back to transmission O&M to allocate total system costs to Citizens.
- ⁵ From SAP Account 7000717, which was created to track Allocated Transmission Related A&G billed to Citizens.
- ⁶ The A&G amount shown in column C, Line 4 is added back to transmission A&G to allocate total A&G expenses to Citizens.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AI – Wages and Salaries Workpapers

Docket No. ER17-____-____

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

12 Months Base Period Ending December 31, 2016

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 12,447	Form 1; Page 354; Line 20	1
2				2
3	Transmission Wages & Salaries ¹	12,738	See Page AI-1, Col. 4, Line 42	3
4				4
5	Transmission Wages & Salaries ²	8,690	See Page AI-1, Col. 4, Line 41	5
6				6
7	Distribution Wages & Salaries	50,123	Form 1; Page 354; Line 23	7
8				8
9	Customer Accounts Wages & Salaries	16,157	Form 1; Page 354; Line 24	9
10				10
11	Customer Services and Informational Wages & Salaries	22,137	Form 1; Page 354; Line 25	11
12				12
13	Sales Wages & Salaries	-	Form 1; Page 354; Line 26	13
14				14
15	Sub-Total	\$ 122,291	Sum Lines 1 thru 13	15
16				16
17	Administrative and General Wages & Salaries	39,801	Form 1; Page 354; Line 27	17
18				18
19	Total Operating & Maintenance Wages & Salaries	<u>\$ 162,092</u>	Sum Lines 15; 17	19
20				20
21	Transmission Wages and Salaries Allocation Factor	<u>10.42%</u>	Line 3 / Line 15	21

¹ Line 3 Transmission Wages & Salaries excludes FERC Accounts 562, 570, 571, 572, and 574 associated with substation, underground, and overhead wages and salaries not applicable to Citizens.

² Line 5 Transmission Wages & Salaries reflects the wages and salaries associated with FERC Accounts 562, 570, 571, 572, and 574 that has been separated from line 3 above in order to calculate the Transmission Wages and Salaries Allocation Factor for Citizens.

SDG&E
Transmission Wages & Salaries
For 2016 Base Period

1	2	3	4	5	
Line No.	FERC Account	Description	Amount	Substation, Under-ground & Overhead Labor Exclusions	Line No.
1	560100E	OPERATION SUPERVISION	\$ 2,048,022		1
2	560200E	OPERATION ENGINEERING	1,247,467		2
3	561100E	LOAD DISPATCHING - RELIABILITY	428,750		3
4	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	691,026		4
5	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING	138,080		5
6	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES	-		6
7	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT	286,566		7
8	561600E	TRANSMISSION SERVICE STUDIES	-		8
9	561700E	GENERATION INTERCONNECTION STUDIES	1,406		9
10	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	382,292		10
11	562000E	STATION EXPENSES	48,894	\$ 48,894	11
12	562100E	STATION OPERATION EXPENSE	1,034,899	1,034,899	12
13	563100E	OPERATION OVERHEAD LINES	403,256		13
14	563200E	ENCROACHMENTS OVERHEAD R/W	12,448		14
15	564000E	UNDERGROUND LINE EXPENSES	3,616	3,616	15
16	566000E	MISCELLANEOUS TRANSMISSION EXPENSES	4,710,633		16
17	567000E	RENTS	-		17
18	568100E	MAINTENANCE SUPERVISION	557,626		18
19	568200E	MAINTENANCE ENGINEERING	279		19
20	569000E	MAINTENANCE OF STRUCTURES	-		20
21	569100E	MAINTENANCE OF COMPUTER HARDWARE	634,448		21
22	569200E	MAINTENANCE OF COMPUTER SOFTWARE	876,421		22
23	569400E	MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT	16,048		23
24	570000E	MAINTENANCE OF STATION EQUIPMENT	295,199	295,199	24
25	570100E	MAINTENANCE OF STATION EQUIPMENT GENERAL	4,370,491	4,370,491	25
26	570121E	RTU SUPERVISORY EQUIPMENT	261,941		26
27	570122E	TELEMETER SYSTEM MAINTENANCE	41,125		27
28	570200E	MAINTENANCE STATION EQUIPMENT CLEAN TREAT	288,899	288,899	28
29	570600E	MAINTENANCE STATION EQUIPMENT	224,043	224,043	29
30	570700E	SAN ONOFRE SUBSTATION	6,137	6,137	30
31	571000E	MAINTENANCE OF OVERHEAD LINES	794,449	794,449	31
32	571100E	MAINTENANCE OF OVERHEAD LINES GENERAL	827,997	827,997	32
33	571120E	TRAINING IN HOTSTICK MAINTENANCE	7,478	7,478	33
34	571200E	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING	74,620	74,620	34
35	571310E	MAINTENANCE OF OVERHEAD INSULATOR WASHING	413,799	413,799	35
36	571700E	ACCESS & PATROL ROAD MAINTENANCE	127,829	127,829	36
37	571800E	CONSTRUCTION RELATED EXPENSES	-	-	37
38	571960E	OH PREV MAINT - FOLLOW-UP	41,367	41,367	38
39	572000E	MAINTENANCE OF UNDERGROUND LINES	130,041	130,041	39
40	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION	-		40
41	Total Transmission Wages & Salaries ¹		\$ 21,427,591	\$ 8,689,758	41
42	Total Transmission Wages & Salaries Less: ²			\$ 12,737,832	42
	Substation, Underground and Overhead Maintenance Wages				

1 Transmission Wages & Salaries in Col. 3, Line 41 ties to FERC Form 1 Line 21.

2 Transmission Wages & Salaries Allocation Factor for Citizens should not include substation, underground, and overhead maintenance wages & salaries not applicable to Citizens.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	10,655,210		
4	Transmission	11,437,704		
5	Regional Market			
6	Distribution	36,852,274		
7	Customer Accounts	16,156,627		
8	Customer Service and Informational	22,137,253		
9	Sales			
10	Administrative and General	38,499,786		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	135,738,854		
12	Maintenance			
13	Production	1,791,674		
14	Transmission	9,990,236		
15	Regional Market			
16	Distribution	13,270,372		
17	Administrative and General	1,301,116		
18	TOTAL Maintenance (Total of lines 13 thru 17)	26,353,398		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	12,446,884		
21	Transmission (Enter Total of lines 4 and 14)	21,427,940		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	50,122,646		
24	Customer Accounts (Transcribe from line 7)	16,156,627		
25	Customer Service and Informational (Transcribe from line 8)	22,137,253		
26	Sales (Transcribe from line 9)	-		
27	Administrative and General (Enter Total of lines 10 and 17)	39,800,902		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	162,092,252	36,695,803	198,788,055
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing	83,140		
35	Transmission	2,001,187		
36	Distribution	20,223,596		
37	Customer Accounts	7,815,903		
38	Customer Service and Informational	2,690,510		
39	Sales			
40	Administrative and General	12,677,857		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	45,492,193		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission	3,145,193		

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AJ – Depreciation and Amortization Expenses Workpapers

Docket No. ER17- _____ - _____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Common Plant Depreciation Expense	\$ 60,147	Page AJ-1; Line 1	1
2				2
3	General Plant Depreciation Expense	\$ 14,880	Page AJ-2; Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2016 Expense	\$ 60,147	AJ1-Cwp1	1

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2016/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

ACCOUNT	Ad Valorem		
	Taxes	Depreciation	
	Note (1)	Note (2)	
303 Misc. Intangible Plant		44,884,511	
389 Land & Land Rights			
390 Structures & Improvements		11,494,181	
391 Office Furniture & Equipment		8,829,028	
392 Transportation Equipment		45,802	
393 Stores Equipment		1,183	
394 Tools, Shop & Garage Equipment		182,841	
395 Laboratory Equipment		90,706	
396 Power Operated Equipment			
397 Communication Equipment		14,263,308	
398 Miscellaneous Equipment		74,823	
Total		79,866,383	* 75.31% = 60,147,373 AJ-1

(1) Ad Valorem Taxes on property are assessed by the State Board of Equalization and consist of one-half of the taxes from each fiscal tax year 2015-2016 and 2016-2017. Ad Valorem Taxes are assessed on the entire operating unit, therefore, assessed taxes are not available by account number. Ad Valorem Taxes are allocated based on procedures adopted by the California Public Utilities Commission.

(2) The Common Utility Plant and Accumulated Depreciation is allocated between the Electric and Gas Departments based on labor ratios in accordance with allocation procedures adopted by the California Public Utilities Commission. These rates were revised in January 2016. Other expenses of operation, maintenance and rents for common utility plant are allocated based on labor percentage studies. Specific amounts charged

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	FERC General Plant Expense	Reference From	Line No.
1	December 31, 2016 Expense \$ 14,880	AJ1-Gwp1	1

Name of Respondent San Diego Gas & Electric Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of acquisition adjustments)						
<p>1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>						
A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			23,855,697		23,855,697
2	Steam Production Plant	19,959,325				19,959,325
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	20,940,829			2,148	20,942,977
7	Transmission Plant	125,144,577			1,891,120	127,035,697
8	Distribution Plant	219,537,273			1,896,092	221,433,365
9	Regional Transmission and Market Operation					
10	<u>General Plant</u>	14,880,388				14,880,388
11	Common Plant-Electric	26,344,848		33,802,525		60,147,373
12	TOTAL	426,807,240		57,658,222	3,789,360	488,254,822
B. Basis for Amortization Charges						
<p>Account 404 The amortization of Intangible Plant (software) is based on the anticipated useful life of the software project.</p> <p>Account 405 The amortization of Land Rights is based on the anticipated useful lives of the rights-of-way.</p>						

AJ-2

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers

TO4 - Annual Transmission Plant Depreciation Rates ¹

Cycle 5, For 12 - Months Ending December 31, 2016

For Use During the 12-Months Period from January 1 to December 31, 2016

Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	E352 - Total	Struct & Improv	1.36%	0.59%	1.95%	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.03%	1.22%	3.25%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	E353	Station Equip	2.23%	1.19%	3.42%	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	E354	Towers & Fixtrs	1.47%	0.20%	1.67%	13
14	E355.10	Other	2.33%	2.32%	4.65%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	16
17	E355	Poles & Fixtrs	2.33%	2.31%	4.64%	17
18	E356.10	Other	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	20
21	E356	OVH Cnd & Dev	1.59%	1.04%	2.63%	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	E357	Trans UG Cnduit	1.68%	0.58%	2.26%	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	E358	Trans UG Cndctr	1.94%	0.12%	2.06%	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.83%	0.83%	2.66%	33

¹ The rates in these subaccounts will not change during the term of the TO4 Formula. Workpapers will be included in each Annual Informational Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 53 in Appendix VIII, which reads as follows:

"Transmission Plant Depreciation Expense shall equal SDG&E's transmission expenses recorded in FERC Account Nos. 403, 404, and 405 pursuant to the TO4 Settlement, excluding Incentive Transmission Plant Depreciation Expense. Both Transmission Plant Depreciation Expense and Incentive Transmission Plant Depreciation Expense will be calculated using the rates shown in Statement AJ workpapers. The Transmission Plant Depreciation Rates for each subaccount will not change during the term of TO4. However, the overall composite depreciation rate of 2.52% (based on plant balances as of May 31, 2012, except for the Sunrise Powerlink Project, which reflects plant balances as of July 31, 2012) will change based upon the activity within the plant/reserve balances in the subaccounts."

SWPL = Southwest Powerlink
SRPL = Sunrise Powerlink

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AK – Taxes Other Than Income Taxes Workpapers

Docket No. ER17- _____ - _____

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

12 Months Base Period Ending December 31, 2016

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 100,320	Page AK-1; Line 1	1
2			2
3	\$ -	Page AK-1; Line 3	3
4			4
5	\$ 100,320	Line 1 + Line 3	5
6			6
7	\$ 605	Page AK-3; Line 2; Col. C	7
8			8
9	\$ 100,925	Line 5 + Line 7	9
10			10
11	(2,708)	Page AK-1; Line 7	11
12			12
13	\$ 98,217	Line 9 + Line 11	13
14			14
15	<u>Derivation of Citizens Border-East Line Transmission Property Tax Allocation Factor:</u>		
16			16
17	\$ 85,194	Lease Agreement	17
18			18
19	\$ -	N/A in Ratio Development	19
20	556,128	Statement AD; Page AD; Line 3	20
21	487,490	Statement AD; Page AD; Line 9	21
22	4,942,396	Statement AD; Page AD; Line 15	22
23	148,822	Statement AD; Page AD; Line 1	23
24	5,931,480	Statement AD; Page AD; Line 13	24
25	335,464	Statement AD; Page AD; Line 21	25
26	749,205	Statement AD; Page AD; Line 23	26
27	\$ 13,150,985	Sum Lines 19 through 26	27
28			28
29	0.65%	Line 17 / Line 27	29
30			30
31	\$ 638	Line 13 x Line 29	31
32			32
33			33
34	\$ 14,029	Page AK-2; Line 1	34
35			35
36	\$ 30	Page AK-3; Line 4; Col. C	36
37			37
38	\$ 14,059	Line 34 + Line 36	38
39			39
40	10.42%	Statement AI; Line 21	40
41			41
42	\$ 1,465	Line 38 x Line 40	42

¹ Reflects the Property Taxes allocated and charged to Citizens during the 2016 base period. For Cycle 6, this amount is equal to \$605K (see AK-3; Line 2; Col. C) and is added back to derive Citizens 2016 Total Property Taxes for Citizens.

² Total Transmission Plant amount includes \$85.2M of 13 Month weighted average of \$85.2M Citizens Lease Amount (see AD-7).

³ For Citizens Border-East Line Property Tax Allocation Factor purposes, Misc Intangible Plant is included in Total Plant in Service per the Appendix X tariff.

⁴ Reflects Payroll Taxes allocated and charged to Citizens during 2016 base period. For Cycle 6, this amount is equal to \$30K (see AK-3; Line 4; Col. C) and is added back to derive 2016 Total Payroll Taxes for Citizens.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2016
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes ¹	\$ 100,320	See Footnote 1	1
2			2
3 Less: Other Taxes (Business license taxes) ²	<u>-</u>	See Footnote 1	3
4			4
5 Net Property Taxes	\$ 100,320	Sum of Lines 1 thru 3	5
6			6
7 Less: SONGS Property Taxes ³	<u>(2,708)</u>	See Footnote 2	7
8			8
9 Total Property Taxes Expense	<u>\$ 97,612</u>	Line 5 Plus Line 7	9

¹ The amount of property tax expense for the 12-months ending December 31, 2016 excluding the Citizens property taxes of \$605K equals \$100M.

² Business license taxes are now separately shown in FERC Form 1, Page 263, Line 4.

³ The amount of property tax expense for the 12-months ending December 31, 2016 for the SONGS facilities is \$3M.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2016
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Payroll Taxes ¹	\$ 14,029	Form 1; Pg. 263; Lns 10;18;19;20;26; Col. i	1
2			2
3 Transmission Wages and Salaries Allocation Factor	<u>10.42%</u>	Statement AI; Line 21	3
4			4
5 Transmission Related Payroll Taxes Expense	<u>\$ 1,462</u>	Line 1 x Line 3	5

¹ Excludes Citizens payroll taxes of \$30K.

SAN DIEGO GAS AND ELECTRIC COMPANY
Summary of Appendix X Property and Payroll Tax Expense Applicable to Citizens
12 Months Ending December 31, 2016

Line No.	Description	A		B	C = A + B		Reference	Line No.
		Jan - May 2016 Invoice ¹	Jun - Dec 2016 Invoice ²	2016 Billing	Total			
1								1
2	Citizens Property Tax Expenses ³	219,809	384,844	604,653			AK-6	2
3								3
4	Citizens Payroll Tax Expenses ⁵	9,956	19,879	29,834			AK-6	4
5								5
6								6

- ¹ Column A reflects Citizens Cycle 4 Filing Allocated Cost, Docket No.ER15-1817-000, dated May 29, 2015.
- ² Column B reflects Citizens Cycle 5 Filing Allocated Cost, Docket No.ER16-1777-000, dated May 24, 2016.
- ³ From SAP Account 6610009, which was created to track Citizens Property Tax Expense.
- ⁴ The Property Tax amount shown in column C, Line 2 is added back to Property Tax on Statement AK; Line 7.
- ⁵ From SAP Account 6710062, which was created to track Citizens Payroll Tax Expense.
- ⁶ The Payroll Tax amount shown in column C, Line 4 is added back to Payroll Tax on Statement AK; Line 36.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL:					
2	Ad Valorem (Note 1)		860,997	111,830,321	122,159,208	-10,351,467
3	Sales and Use	18,241		252,324	191,772	
4	Business License			59,899	59,899	
5						
6	SUBTOTAL	18,241	860,997	112,142,544	122,410,879	-10,351,467
7						
8	STATE:					
9	Franchise (Note 3)		2,577,393	22,233,507	54,312,581	5,870,102
10	Unemployment (Note 4)	346,168		1,312,974	1,062,721	
11	Sales and Use (Note 2)	61,036		756,974	575,314	
12	Fuel Tax	8,494		6,926	13,717	
13						
14	SUBTOTAL	415,698	2,577,393	24,310,381	55,964,333	5,870,102
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)		3,831,535		82,600,000	
18	Retirement (Note 4)	863,957		27,543,700	27,369,417	
19	Unemployment (Note 4)	551,987		340,132	200,004	
20	Medicare (Note 4)	213,049		8,141,934	8,112,168	-40
21	Fuel Tax	-33,457		-163,809	-229,101	
22						
23						
24	SUBTOTAL	1,595,536	3,831,535	35,861,957	118,052,488	-40
25						
26	Other - Foreign Tax					
27						
28						
29						
30						
31	Note 1					
32						
33	Note 2					
34						
35	Note 3					
36						
37	Note 4					
38						
39						
40						
41	TOTAL	2,029,475	7,269,925	172,314,882	296,427,700	-4,481,405

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
	838,416	100,320,026	Property Taxes		11,510,295	2
78,793					252,324	3
		54,851			5,048	4
						5
78,793	838,416	100,374,877			11,767,667	6
						7
						8
	40,526,569	16,395,774			5,837,733	9
596,420		998,504	(A)		314,470	10
242,696					756,975	11
1,703					6,926	12
						13
840,819	40,526,569	17,394,278			6,916,104	14
						15
						16
	86,431,535					17
1,038,240		9,857,691	(B)		17,686,009	18
692,115		258,667	(C)		81,465	19
242,774		2,913,940	(A)		5,227,993	20
31,835					-163,809	21
						22
						23
2,004,964	86,431,535	13,030,298			22,831,658	24
						25
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Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

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

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

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

Amount includes Ad Valorem taxes on SONGS in the amount of \$2,707,851

Property Tax expense of \$604,652 associated with the Citizens portion of the Border-Eastline are deducted and moved to column (I).

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

Includes property tax expense of \$604,652 associated with the Citizens portion of the Border-Eastline.

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

Description	Adjustment Amount	FERC 165/236	FERC 146000C
Balance Sheet Reclassification Between Federal and State	-	-	-
Balance Sheet Reclassification Due to FIN 48 Liabilities	944,057	(944,057)	-
Adoption of ASU 2016-098 Stock Comp	4,926,045	-	(4,926,045)
Total - California Corporation Franchise Tax Adjustment	5,870,102	(944,057)	(4,926,045)

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

Payroll Tax expense of \$29,834 associated with the Citizens portion of the Border-Eastline are deducted and moved to column (I).

Schedule Page: 262 Line No.: 18 Column: I

Includes property tax expense of \$29,834 associated with the Citizens portion of the Border-Eastline.

Schedule Page: 262 Line No.: 31 Column: a

Note 1:

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

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

Note 2:

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

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

Note 3:

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

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

Note 4:

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

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AL – Working Capital Workpapers

Docket No. ER17- _____ - _____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AL - Workpapers
Working Capital
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^a	\$ 97,383	Page AL-1; Line 15	1
2				2
3	Transmission Plant Allocation Factor	38.56%	Statement AD; Page AD; Line 39	3
4				4
5	Transmission Related Materials and Supplies	\$ 37,551	Line 1 x Line 3	5
6				6
7	B. Prepayments ^a	\$ 41,277	Page AL-2; Line 15	7
8				8
9	Transmission Related Prepayments	\$ 15,916	Line 3 x Line 7	9
10				10
11	<u>C. Derivation of Transmission Related Cash Working Capital:</u>			11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$ 39,517	Statement AH; Page AH; Line 16	12
13	Transmission Related Administrative & General Expense	30,201	Statement AH; Page AH; Line 59	13
14	CPUC Intervenor Funding Expense - Transmission	-	N/A	14
15	Total	\$ 69,718	Sum Lines 12 thru 14	15
16				16
17	One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense	17
18				18
19	Transmission Related Working Capital	\$ 8,715	Line 15 x Line 17	19

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

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOKS
(\$1,000)

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

Line No.	Month	Total Electric Plant Materials & Supplies	Line No.
1	Dec-15	\$ 95,533	1
2	Jan-16	95,989	2
3	Feb	95,159	3
4	Mar	95,780	4
5	Apr	96,295	5
6	May	97,488	6
7	Jun	96,600	7
8	Jul	97,310	8
9	Aug	97,241	9
10	Sep	97,924	10
11	Oct	99,387	11
12	Nov	100,296	12
13	Dec-16	100,982	13
14	Total 13 Months	1,265,984	14
15	13-Month Average Balance	\$ 97,383	15

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2016/Q4
FOOTNOTE DATA			

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

Reclassification of FERC Form 1 2016 Materials & Supplies, Page 227, for Ratemaking
Materials and Supplies
Classified
In accordance with Guidelines in
FERC Order 888

	BOY 2016	EOY 2016
Total Materials and Supplies (FERC 154)	104,583,010	112,815,264 ¹
As Assigned to Department for Ratemaking		
Electric Department	101,319,984	109,544,804
Gas Department	3,263,026	3,270,460
Less Line 5 (Construction Estimate)		
Electric Department	(5,787,452)	(8,562,720)
Gas Department	(317,195)	(330,333)
Total Allowable Materials and Supplies		
Electric Department	95,532,532	100,982,084
Gas Department	2,945,831	2,940,126
Total Allowable Materials and Supplies per FERC Formula	98,478,363	103,922,211 ²
Total 13-Month Average Electric M&S for 2016	91,724,081	97,383,389

¹ Ties to Line 12 of FERC Form 1, pages 227

² Ties to Line 12 minus Line 5 of FERC Form 1, pages 227

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2016 PER BOOKS
(\$1,000)
ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-15	\$ 36,956	1
2	Jan-16	34,359	2
3	Feb	29,951	3
4	Mar	33,840	4
5	Apr	45,796	5
6	May	29,390	6
7	Jun	13,948	7
8	Jul	62,750	8
9	Aug	56,470	9
10	Sep	54,086	10
11	Oct	48,549	11
12	Nov	44,272	12
13	Dec-16	46,236	13
14	Total 13 Months	536,603	14
15	13-Month Average	\$ 41,277	15

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	//	2016/Q4
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 57 Column: c

The 13-month Average Electric Prepayments for 2016 is \$41,277,154.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AR – Federal Tax Adjustments Workpapers

Docket No. ER17- _____ - _____

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

12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)	Form 1; Page 450.1; Sch. Pg 266; Line 8; Col. f	1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities ¹	-	Form 1; Page 450.1; Sch. Pg 234; Line 2; Col c	3
4				4
5	Total ²	<u>\$ (265)</u>	Sum Lines 1; 3	5

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

² Information on Statement AR is used in Statement AV, Page AV-2, Line 7 to calculate the Cost of Capital Rate.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2016/Q4
FOOTNOTE DATA			

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

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

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2016/Q4
FOOTNOTE DATA			

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

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$0.

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

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$0.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AV – Cost of Capital and Fair Rate of Return Workpapers

Docket No. ER17- _____ - _____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV - Workpapers
Cost of Capital and Fair Rate of Return
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
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44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54

¹ Amount is based upon December 31 balances.

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

³ ROE is pursuant to SDG&E's TO4 Formula Offer of Settlement in Docket No. ER13-941-001.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
12 Months Base Period Ending December 31, 2016
(\$1,000)

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

¹ Line 8 - embedded in the Equity AFUDC Component of Transmission Depreciation Expense of \$5.1M is the Equity AFUDC of \$197K associated with Citizens portion of the Border-East Line.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2016
Applicable to the 2016 TO4-Cycle 5 Base Period & True-Up Period
For the 12-Month Period Ending December 31, 2016
(\$1,000)

	A	B	C	D	
Line No.	Vintages of Plant	AFUDC in Plant	AFUDC Equity in Plant Cost	Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1					1
2	2001	\$ 2,152	\$ 1,501	\$ 51	2
3					3
4	2002	4,222	2,968	101	4
5					5
6	2003	3,164	2,260	75	6
7					7
8	2004	4,319	3,165	108	8
9					9
10	2005	3,277	2,382	83	10
11					11
12	2006	5,265	3,710	134	12
13					13
14	2007	8,392	6,034	163	14
15					15
16	2008	11,742	8,514	269	16
17					17
18	2009	3,939	2,887	104	18
19					19
20	2010	4,708	3,420	119	20
21					21
22	2011	4,706	3,362	114	22
23					23
24	2012	183,770	131,288	2,685	24
25					25
26	2013	9,936	7,142	227	26
27					27
28	2014	18,753	13,795	429	28
29					29
30	2015	8,102	7,049	184	30
31					31
32	2016	15,558	14,564	209	32
33					33
34					34
35	Total	\$ 292,006	\$ 214,039	\$ 5,054	35
36					36
37	Citizens Adjustment (see w/p AV-3A)			(197)	37
38					38
39	AFUDC Equity Depreciation Expense - Net of Assets Leased to Citizens Sunrise			\$ 4,857	39
40					40

The above schedule calculates the AFUDC equity in depreciation used in Statement AV to calculate the Federal and State Income Taxes as reflected in the TO4 Formula. This equity AFUDC component of transmission depreciation expense is derived as follows:

Col. A - reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

Col. B - reflects the total AFUDC in plant additions that went into service in each year as indicated.

Col. C - represents the AFUDC equity embedded in Col. B for each year.

Col. D - represents the annual amortization of Col. C that is embedded in SDG&E's annual transmission depreciation expense. As a result, the total of Col. D, Line 33, reflects the total equity AFUDC component of transmission depreciation expense for the 2016 base period.

San Diego Gas & Electric Company
Citizens' Calculation of Revenue Requirement for Non-Deductibility of AFUDC Equity
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No.	Description	Amount	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2	AFUDC Equity Percentage as of July 2012	70.83%		2
3	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 X Line 2	3
4	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	4
5	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 3 X Line 4	5
6	Federal and State Combined Tax Rate	40.75%		6
7	Tax Cost of Non-Deductibility of AFUDC Equity	\$ 80	Line 5 X Line 6	7
8	Gross-up Factor	1.68		8
9	Revenue Requirement	\$ 135	Line 7 X Line 8	9

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) 11	Year/Period of Report end of 2016/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	291,458,395	291,458,395
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		591,282,978	591,282,978
7	Other Paid-In Capital (208-211)	253	479,665,369	479,665,369
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	24,605,640	24,605,640
11	Retained Earnings (215, 215.1, 216)	118-119	4,310,137,617	3,892,862,778
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Required Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-7,479,065	-7,840,314
16	Total Proprietary Capital (lines 2 through 15)		5,640,459,654	5,222,823,566
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	4,348,934,000	3,989,648,000
19	(Less) Required Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	0	53,650,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		10,660,618	9,710,098
24	Total Long-Term Debt (lines 18 through 23)		4,338,273,382	4,033,587,902
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		588,687,033	631,433,074
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		25,181,795	29,917,817
29	Accumulated Provision for Pensions and Benefits (228.3)		235,792,423	217,194,669
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		176,818,615	83,203,290
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		828,608,319	826,441,431
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,855,088,185	1,788,190,281
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	114,260,980
38	Accounts Payable (232)		496,331,988	418,724,687
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		43,228,051	54,652,222
41	Customer Deposits (235)		76,071,281	71,665,653
42	Taxes Accrued (236)	262-263	2,924,576	2,029,475
43	Interest Accrued (237)		44,771,962	43,773,285
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2016/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		693,357,997	695,450,263			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		10,231	4,707			
34	(Less) Expenses of Nonutility Operations (417.1)		-12,707				
35	Nonoperating Rental Income (418)		33,467	71,781			
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		5,785,275	25,746,782			
38	Allowance for Other Funds Used During Construction (419.1)		46,452,775	37,153,836			
39	Miscellaneous Nonoperating Income (421)		3,203,447	696,606			
40	Gain on Disposition of Property (421.1)						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		55,497,902	63,673,712			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)						
44	Miscellaneous Amortization (425)		250,048	250,048			
45	Donations (426.1)		7,234,648	7,296,545			
46	Life Insurance (426.2)		-5,578,007	-4,967,255			
47	Penalties (426.3)		1,942	18,337			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,916,220	1,745,671			
49	Other Deductions (426.5)		-682,248	1,691,022			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		3,142,603	6,034,368			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	647,229	634,674			
53	Income Taxes-Federal (409.2)	262-263		-8,182,199			
54	Income Taxes-Other (409.2)	262-263	230,873	-17,648,091			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	17,722,396	120,444,225			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	19,449,488	98,959,713			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-848,990	-3,711,104			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		53,204,289	61,350,448			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		176,236,940	188,053,798			
63	Amort. of Debt Disc. and Expense (428)		3,332,177	3,313,278			
64	Amortization of Loss on Reacquired Debt (428.1)		3,264,017	2,807,389			
65	(Less) Amort. of Premium on Debt-Credit (429)		-				
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		-				
67	Interest on Debt to Assoc. Companies (430)		8,883				
68	Other Interest Expense (431)		9,283,327	7,109,923			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		15,132,370	13,701,644			
70	Net Interest Charges (Total of lines 62 thru 69)		176,992,974	187,582,744			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		569,569,312	569,217,967			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)			-26,107,334			
75	Net Extraordinary Items (Total of line 73 less line 74)			26,107,334			
76	Income Taxes-Federal and Other (409.3)	262-263		10,637,694			
77	Extraordinary Items After Taxes (line 75 less line 76)			15,469,640			
78	Net Income (Total of line 71 and 77)		569,569,312	584,687,607			

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2016/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		3,892,862,778	3,608,175,171
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5	ASU 2016-09 Stock Comp Adjustment		22,705,527	
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)		22,705,527	
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		569,569,312	584,687,607
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-	
30	Dividends Declared-Common Stock (Account 438)			
31			-175,000,000	(300,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-175,000,000	(300,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		4,310,137,617	3,892,862,778
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

San Diego Gas & Electric Company
Derivation of End Use Transmission Rate Base
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2	\$ 4,032,039	Page 2; Line 16	2
3	8,007	Page 2; Line 17	3
4	21,268	Page 2; Line 18	4
5	39,056	Page 2; Line 19	5
6	\$ 4,100,370	Sum Lines 2 thru 5	6
7			7
8			8
<u>Rate Base Additions:</u>			
9	\$ 5,654	Statement AG; Page AG; Line 1	9
10	-	Misc. Stmt; Page Misc. Statement	10
11	\$ 5,654	Line 9 + Line 10	11
12			12
13			13
<u>Rate Base Reductions:</u>			
14	\$ (928,333)	Statement AF; Page AF; Col. (c); Line 5	14
15	-	Statement AF; Page AF; Col. (c); Line 10	15
16	\$ (928,333)	Line 14 + Line 15	16
17			17
18			18
<u>Working Capital:</u>			
19	\$ 37,551	Statement AL; Page AL; Line 5	19
20	15,916	Statement AL; Page AL; Line 9	20
21	8,715	Statement AL; Page AL; Line 19	21
22	\$ 62,182	Sum Lines 19 thru 21	22
23			23
24	-	Misc. Stmt; Page Misc. Statement	24
25			25
26	\$ 3,239,873	Sum Lines 6; 11; 16; 22; 24	26
27			27
28			28
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
29	\$ -	Page 2; Line 25	29
30	-	Statement AF; Page AF; Col. (C); Line 8	30
31	\$ -	Line 29 + Line 30	31
32			32
33			33
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
34	\$ -	Misc. Stmt; Page Misc. Statement	34
35	-	Statement AF; Page AF; Col. (C); Line 12	35
36	\$ -	Line 34 + Line 35	36
37			37
38	\$ -	Statement AM, Page AM	38

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

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

San Diego Gas & Electric Company
Derivation of End Use Transmission Rate Base
12 Months Base Period Ending December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Derivation of Net Transmission Plant:</u>			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
<u>B. Incentive Project Net Transmission Plant:</u>			
23			23
24			24
25			25

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

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement BG – Revenue Data to Reflect Changed Rates Workpapers

Docket No. ER17- _____ - _____

Statement BG
 SAN DIEGO GAS AND ELECTRIC COMPANY
 Border-East Line Transmission Revenue Data to Reflect Proposed Rates
 Comparison of Revenues
 Rate Effective Period June 1, 2017 to May 31, 2018
 (\$1,000)

Line No.	Citizens Monthly O&M Cost	Cycle 6												Total	Reference	Line No.								
		Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18											
1																								
2																								
3	Border-East Line O&M Costs @ Proposed Changed Rates	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4																								
5																								
6	Border-East Line O&M Cost @ Present Rates ¹	\$ (0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
7																								
8	Dollar Change	\$ 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9																								
10	Percentage Change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
11																								
12																								
13																								

¹ Present Rates are those rates currently in effect per Cycle 5 as approved by FERC in Docket No. ER16-1777-000.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
 Border - East Line Transmission Revenue Data to Reflect Changed Rates
 Rate Effective Period June 1, 2017 to May 31, 2018

Line No.	Cost Components	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Reference	Line No.
		Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
1	Direct Maintenance Expense Cost Component	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	Attachment 1; Line 27	1
2										2
3	Non-Direct Expense Cost Component	143	143	143	143	143	143	143	Attachment 1; Line 29	3
4										4
5	Cost Components Containing Other Specific Expenses	(97)	(97)	(97)	(97)	(97)	(97)	(97)	Attachment 1; Line 31	5
6										6
7	True-Up Adjustment Cost Component:									7
8										8
9	Utilized True-Up Adjustment for 2016 Rate Effective Period	(46)	(46)	(46)	(46)	(46)	(46)	(46)	Attachment 1; Line 35	9
10										10
11	Interest True-Up Adjustment Cost Components:									11
12										12
13	Cycle 5 Interest True-Up Adjustment	(4)	(4)	(4)	(4)	(4)	(4)	(4)	Attachment 1; Line 41	13
14										14
15	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 1 thru 13	15
16										16
17	Credit: Non-Utilized True-Up Adjustment for 2016 Rate Effective Period	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	Attachment 1; Line 43	17

Line No.	Cost Components	(H)	(I)	(J)	(K)	(L)	(M)	Reference	Line No.
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Total		
18	Direct Maintenance Expense Cost Component	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4	\$ 44	Attachment 1; Line 27	18
19									19
20	Non-Direct Expense Cost Component	143	143	143	143	143	1,721	Attachment 1; Line 29	20
21									21
22	Cost Components Containing Other Specific Expenses	(97)	(97)	(97)	(97)	(97)	(1,164)	Attachment 1; Line 31	22
23									23
24	True-Up Adjustment Cost Component:								24
25									25
26	Utilized True-Up Adjustment for 2016 Rate Effective Period	(46)	(46)	(46)	(46)	(46)	(549)	Attachment 1; Line 35	26
27									27
28	Interest True-Up Adjustment Cost Components:								28
29									29
30	Cycle 5 Interest True-Up Adjustment	(4)	(4)	(4)	(4)	(4)	(52)	Attachment 1; Line 41	30
31									31
32	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 18 thru 30	32
33									33
34	Credit: Non-Utilized True-Up Adjustment for 2016 Rate Effective Period	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (43)	\$ (521)	Attachment 1; Line 43	34

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement BH – Revenue Data to Reflect Present Rates Workpapers

Docket No. ER17- _____ - _____

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
 Border - East Line Transmission Revenue Data to Reflect Present Rates
 Rate Effective Period June 1, 2017 to May 31, 2018
 (\$1,000)

Line No.	Cost Components	(A)	(B)	(C)	(D)	(E)	(F)	(G)	Reference	Line No.
		Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
1	Direct Maintenance Expense Cost Component	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	Attachment 3; Sec. 4a; TU-1b; Line 2	1
2										2
3	Non-Direct Expense Cost Component	163	163	163	163	163	163	163	Attachment 3; Sec. 4a; TU-1b; Line 4	3
4										4
5	Cost Components Containing Other Specific Expenses	(73)	(73)	(73)	(73)	(73)	(73)	(73)	Attachment 3; Sec. 4a; TU-1b; Line 6	5
6										6
7	True-Up Adjustment Cost Components:									7
8	Utilized True-Up Adjustment for 2015 Rate Effective Period	(98)	(98)	(98)	(98)	(98)	(98)	(98)	Attachment 3; Sec. 4a; TU-1b; Line 13	8
9										9
10										10
11	Interest True-Up Adjustment Cost Components:									11
12	Cycle 4 Interest True-Up Adjustment	(1)	(1)	(1)	(1)	(1)	(1)	(1)	Attachment 3; Sec. 4a; TU-1b; Line 20	12
13										13
14										14
15	TOTAL	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	Sum of Lines 1 thru 13	15
16										16
17	Credit: Non-Utilized True-Up Adjustment for 2015 Rate Effective Period	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	Attachment 3; Sec. 4a; TU-1b; Line 14	17

Line No.	Cost Components	(H)	(I)	(J)	(K)	(L)	(M)	Reference	Line No.
		Jan-18	Feb-18	Mar-18	Apr-18	May-18	Total		
18	Direct Maintenance Expense Cost Component	\$ 9	\$ 9	\$ 9	\$ 9	\$ 9	\$ 108	Attachment 3; Sec. 4a; TU-1b; Line 2	18
19									19
20	Non-Direct Expense Cost Component	163	163	163	163	163	1,951	Attachment 3; Sec. 4a; TU-1b; Line 4	20
21									21
22	Cost Components Containing Other Specific Expenses	(73)	(73)	(73)	(73)	(73)	(878)	Attachment 3; Sec. 4a; TU-1b; Line 6	22
23									23
24	True-Up Adjustment Cost Components:								24
25	Utilized True-Up Adjustment for 2015 Rate Effective Period	(98)	(98)	(98)	(98)	(98)	(1,170)	Attachment 3; Sec. 4a; TU-1b; Line 13	25
26									26
27	Interest True-Up Adjustment Cost Components:								27
28	Cycle 4 Interest True-Up Adjustment	(1)	(1)	(1)	(1)	(1)	(11)	Attachment 3; Sec. 4a; TU-1b; Line 20	28
29									29
30									30
31	TOTAL	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	Sum of Lines 1 thru 13	31
32									32
33	Credit: Non-Utilized True-Up Adjustment for 2015 Rate Effective Period	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (37)	\$ (441)	Attachment 3; Sec. 4a; TU-1b; Line 14	33
34									34

San Diego Gas & Electric Company

Certificate of Service

Appendix X, Cycle 6

Docket No. ER17-____-____

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding. In addition, I certify that I have also caused the foregoing to be served by overnight delivery upon the following:

Arocles Aguilar (*via Overnight Mail*)
General Counsel
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Roger Collanton (*via Overnight Mail*)
General Counsel
California Independent System Operator Corporation
250 Outcropping Way
Folsom, CA 95630

Dated at San Diego, California, this 26th day of May, 2017.

/s/ Jenny Norin

Jenny Norin
8330 Century Park Court, CP32D
San Diego, CA 92123
(858) 654-1716