Appendix X Cycle 5 Information

May 24, 2016

Docket No. ER16-___-



Georgetta J. Baker Senior Counsel

8330 Century Park Court, CP32D San Diego, CA 92123

> Tel: 858-654-1668 Fax: 619-699-5027 GBaker@semprautilities.com

May 24, 2016

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, Fifth Annual Informational Filing under the Appendix X Formula of the Transmission Owner Tariff, Docket No. ER16-___-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 Fifth Informational Filing (Cycle 5)² ("Filing" or "Cycle 5 Filing"). The proposed effective date of the Cycle 5 Filing is June 1, 2016.

Because this Cycle 5 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.

Tariff Revision, 151 FERC ¶61,177 (May 29, 2015) and in Letter Order (July 8, 2015).

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*

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.

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.

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.

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.

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).

II. SUMMARY OF THE INFORMATIONAL FILING

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

- a 2015 calendar Base Period,
- a 2015 True-Up Period, and
- a 12-month Rate Effective Period from June 1, 2016 through May 31, 2017.

This Cycle 5 Filing reflects an over-collection of \$0.441M compared to the annual charge rate of \$1.242M in the current Cycle 4 Filing. This change reflects an annual decrease of approximately \$1.683M, or approximately 136%. Consistent with the normal operation of the Appendix X Formula, the over-collection of \$0.441M will be reflected as a credit in the True-Up Adjustment in the Cycle 6 Informational Filing.

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

(1) Direct Maintenance Expense Cost Component	=	\$0.108M
(2) Non-Direct Expenses Cost Component	=	\$1.951M
(3) Cost Component Containing Other Specific Expenses	=	\$(0.878)M
(4) True-Up Adjustment	=	\$(1.611)M
(5) Interest True-Up Adjustment	=	\$ <u>(0.011)M</u>
TOTAL	=	\$(0.441)M

As further explained in the Cycle 5 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 \$878K compared to prior years (item 3 above);
- the derivation of the True-Up Adjustment resulted in a revenue requirement credit of approximately \$1.6M due to 2015 recorded revenues exceeding 2015 expense (item 4 above);
- A decrease in Administrative and General (A&G) expenses;
- These credits are offset by the Direct and Non-Direct Expense Components of approximately \$2.1M (items 1 and 2 above).

III. DESCRIPTION OF THE FILING AND LIST OF DOCUMENTS SUBMITTED

This Cycle 5 Informational Filing consists of the following:

1. Cycle 5 Informational Filing Report, which explains the Appendix X Informational Filing, Attachments, supporting Cost Statements, and Exhibit No. SDG-1, which summarizes the cost changes between Cycle 4 and Cycle 5;

- 2. Attachment 1 BK2 Summary of Annual and Monthly Citizens' Charges per Appendix X;
- 3. Attachment 2 BK2 Derivation of Citizens' 2015 Base Period and True-Up Period Cost Components (BK2 Sections 1 through 3);
- 4. Attachment 3 Derivation of Citizens' 2015 True-Up Adjustment (BK2 Sections 4 and 5).
- 5. Attachment 4 2015 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 Nos. ER15-1410 and ER15-1817. 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:⁶

Georgetta J. Baker Senior Counsel

San Diego Gas & Electric Company

8330 Century Park Court San Diego, CA 92123 Telephone: 858-654-1668 Facsimile: 619-699-5027

E-mail: gbaker@semprautilities.com

Jeff Stein

Transmission Revenue Manager San Diego Gas & Electric Company 8315 Century Park Court

San Diego, CA 92123 Telephone: 858-636-5551 Facsimile: 858-654-1788

E-mail: jstein@semprautilities.com

Steven Williams FERC Case Manager

San Diego Gas & Electric Company

8330 Century Park Court San Diego, CA 92123 Telephone: 858-650-6158 Facsimile: 858-654-1788

E-mail: swilliams@semprautilities.com

Respectfully submitted,

/s/ GEORGETTA J. BAKER

Georgetta J. Baker Attorney for San Diego Gas & Electric Company

Enclosures

cc: Donald Allen (Citizens)

Ashley Bond (Citizens)

⁶ 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.

Informational Filing Report Appendix X, Cycle 5

Docket No. ER16-___-

SAN DIEGO GAS & ELECTRIC COMPANY APPENDIX X, CYCLE 5 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 Fifth Informational Filing ("Cycle 5")⁵ under Appendix X, establishing the Citizens Border East Line Rate for the Rate Effective Period June 1, 2016 through May 31, 2017. More specifically, the Citizens Border East Line Rate consists of the following five Cost Components:

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.

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.

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).

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).

The term "Cycle" refers to the particular annual informational filing being made under Appendix X. The capitalized terms are either defined in this Report or in Appendix X.

- **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; and
- **E.** Interest TU Adjustment.

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' 2015 Base Period and True-Up
 Period Cost Components (BK2-Sections 1 through 3);
- Attachment 3 BK2 Derivation of Citizens' 2015 True-Up Adjustment (BK2 -Sections 4 and 5);
- Attachment 4 2015 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 2015 were added to 2015 non-lease transmission Operation and Maintenance ("O&M") and Administrative and General ("A&G") accounts to develop a total 2015 cost basis from which to allocate costs to Citizens. Once the Citizens 2015 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, 2016 as estimated charges or revenues that SDG&E will record during the Cycle 5 Rate Effective Period, *i.e.*, June 1, 2016 through May 31, 2017.

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 5 AND CYCLE 4 RATES

Exhibit No. SDG-1, which is included at the end of this Report, provides a comparison of the Cycle 5 rates with the Cycle 4 rates that were previously filed. As indicated in Exhibit No. SDG-1, the decrease is primarily due to a credit increase of (\$642K) for Other Specific Expenses as a result of Accumulated Deferred Income Tax ("ADIT") attributed to Bonus Depreciation, a (\$571K) decrease in Non-Direct Expenses resulting from lower A&G expenses, and a credit increase of (\$555K) for the True-Up Adjustment. Each of these variances will be discussed in more detail in Section IV.

3

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

IV. CALCULATION OF 2015 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 2015, SDG&E incurred Direct Maintenance expenses of \$210,512 to operate and maintain the Border-East Line, and allocated 50% of those expenses (approximately \$105K) to Citizens, as reflected in Statement BK2, Section 1. The \$210,512 pertains to: 1) the costs related to aerial lighting system of the Border-East Line and 2) inspection and maintenance expenses.

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 (\$0.571M) from \$2.522M in Cycle 4 to \$1.951M in Cycle 5. The decrease was primarily due to lower A&G expenses resulting from decreased Wildfire Insurance Premiums and Damage Claims paid in 2015. A decrease in the Transmission Wages and Salaries Allocation Factor from 12.16% in Cycle 4 to 11.30% in Cycle 5 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 (\$0.642M) from (\$0.236M) in Cycle 4 to (\$0.878M) in Cycle 5. 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 Cycle 5, 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 the December 31, 2015 end-of-year ADIT balance, which ultimately resulted in a larger revenue credit compared to prior years. See Exhibit SDG-2 for a Cycle 2 through Cycle 5 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 5, 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 2015 TU Period (January 2015 through May 2015) were invoiced using Cycle 3 rates, while the remaining seven months (June 2015 through December 2015) were invoiced using Cycle 4 rates.

As previously mentioned, Citizens was billed at Cycle 3 rates (\$284K*5 months = \$1.419M) and Cycle 4 rates (\$192K*7 months = \$1.342M) in 2015, which totaled \$2.761M. The 2015 Actual Cost of Service was only \$1.181M. As reflected in Attachment 1, Line 11, the result was an over-collection of \$1.611M after a \$31K credit for interest.

The Cycle 5 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 5 Informational Filing includes an Interest TU Adjustment Cost Component associated with the Cycle 4 TU Adjustment (over-collection) calculated in the Cycle 4 filing.

Attachment 3, Section 5, Page Int. TU, Line 15 reflects an Interest TU Adjustment of (\$11K) based on the over-collection of (\$365K) calculated in Cycle 4, Volume 1, Attachment 3, Section 4B, Line 28, 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 2015 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 2015. Cost Statements BG and BH are included to show the comparison between revenues at proposed and at currently-effective rates.

In prior years' Appendix X Annual Informational Filings, SDG&E included specific workpapers for the revenue component of Non-Deductible AFUDC Equity, Transmission Rate Base, and Transmission Depreciation Rates in separate tabs at the end of Attachment 4. Starting

with the Cycle 5 Annual Informational Filing, the aforementioned workpapers will no longer be their own separate tabs, but instead will be included as a supporting workpaper for each of the Cost Statements they support. For this Filing, each workpaper is included in the following locations:

- Non-Deductibility of AFUDC Equity-Statement AV, Page AV-3A;
- Transmission Rate Base-Statement AV, Page AV7;
- Transmission Depreciation Rates-Statement AJ, Page AJ-3.

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, 2016 to May 31, 2017

(\$1,000)

					2	3 = 1 - 2	- 2		ſ
I ine	đ	ع	Cycle 5	As	As Filed Cycle 4				
No.	A. Citizens Annual Cost @ Proposed Changed Rates	An A	Amount	Am	Amount	Diff		Variance Explanations	No.
1 2 8	Section 1 - Direct Maintenance Expense Cost Component	\$	108	\$	15	\$	93 I	Increase is due to costs incurred to complete the removal of temporary aerial lighting that starte in 2014, increased climbing inspections, and increased maintenance due to items found during	3 2
4 ν							. <u>.</u> .	climbing inspections. See Report Section IV, Part A for additional detail.	4 v
9	Section 2 - Non-Direct Expense Cost Component	€	1,951	↔	2,522	<i>∽</i>	(571) I	Decrease due to lower A&G expenses. See Report Section IV, Part B for additional detail.	9
· ∞ o	Section 3 - Cost Component Containing Other Specific Expenses	↔	(878)	\$	(236)	↔	(642)	Credit increase is due to a higher ADIT average balance attributed to Bonus Depreciation. See Bancat Section IV Bart C for additional Jatail	. ∞ 0
10	Section 4 - True-Up Adjustment Cost Component (Over)/Undercollection						-	Neport Section 19, Fait C for additional detail.	01 11 5
13 4	12-Month True-Up Adjustment for Cycle 5 (2015 Base Period)	90	(1,611)	↔	1	\$ (1,	(1,611)		21 21 41
15	12-Month True-Up Adjustment for Cycle 4 (2014 Base Period)	↔		↔	(365)	∽	365		15
17	4-Month True-Up Adjustment (Sept-Dec 2013) ¹ for Cycle 4	↔		\$	(692)	\$	692		17
20	Total True-Up Adjustment	€	(1,611)	∽	(1,056)	\$	(555)	Overcollection is higher in Cycle 5 due to decreased A&G expenses, as well as, an increased	20
22 23 23	Section 5 - Interest True-Up Adjustment Cost Component (Over)/Undercollection						1	Section V for additional detail.	100
25	12-Month Interest True-Up Adjustment for Cycle 5 (Based on C4 True-Up)	↔	(11)	↔	1	↔	(11)		4 W A
27 28 28	12-Month Interest True-Up Adjustment for Cycle 4 (Based on C3 True-Up)	\$	ı	€5	20	↔	(20)		0 1 0
29 30	4-Month Interest True-Up Adjustment for Cycle 4	↔		~	(23)	↔	23		30
32 33	Total Interest True-Up Adjustment	\$	(11)	↔	(3)	\$	(8)	(8) Credit increase due to the interest calculated on the Cycle 3 undercollection. See Report Section VI for additional detail.	3 2 5
34 35 36 37	Total Citizens Annual Costs	€	(441)	€	1,242	\$ (1,	(1,683)		34 35 37 37

In Citizen's Cycle 3 filing, SDG&E did not perform a 4-Month True-Up Adjustment as it had not received FERC Order approving SDG&E's TO4 Formula Filing in time to perform a 4-month true-up calculation. The 4-Month True-Up Adjustment was included in Cycle 4.

Exhibit No. SDG-2

Cycles 2 through 5 of the Appendix X Informational Filing Citizens Accumulated Deferred Income Tax Comparison Difference With and Without Bonus Depreciation (\$1,000)

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

Information for this table comes from workpapers AF3 (Cyle 2 and 3) and AF4 (Cycle 4 and 5), 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

Attestation

Appendix X, Cycle 5

Docket No. ER16-___-

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, Scott Drury, attest that I am Chief Energy Supply Officer 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 23, 2016

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 23, 2016 before me, <u>Joyce Jeffers, Notary Public</u>, personally appeared <u>Scott Drury</u>, 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.

Joyce Jeffers, Notary Public



ATTACHMENT 1 BK2 Summary of Annual/Monthly Citizens' Charges

Docket No. ER16-___-

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE

Transmission Revenues Data to Reflect Changed Rates

Rate Effective Period - June 1, 2016 to May 31, 2017 (\$1,000)

		1			
Lina		DO.	DDED		Lima
Line			RDER -		Line
No.	A. Citizens Annual Cost @ Proposed Changed Rates	EAS	T LINE	Reference	No.
1					1
2	Section 1 - Direct Maintenance Expense Cost Component	\$	108	Attachment 2; Sec. 1; Page 1; Line 16	2
3	·				3
4	Section 2 - Non-Direct Expense Cost Component	\$	1,951	Attachment 2; Sec. 2; Page 1; Line 33	4
5					5
6	Section 3 - Cost Component Containing Other Specific Expenses	\$	(878)	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 2015 Rate Effective Period	\$	(1,611)	Attachment 3; Sec. 4a; Page TU; Col. M; Line 33	11
12					12
13	Section 5 - Interest True-Up Adjustment Cost Component				13
14					14
15	Cycle 4 Interest True-Up Adjustment	\$	(11)	Attachment 3; Sec. 5; Page Int TU; Col. r; Line 15	15
16					16
17					17
18	Total Citizens Annual Costs	\$	(441)	Sum of Line 2 through 15	18
19					19

Line		BORDER -		Line
No.	B. Citizens Monthly Cost @ Proposed Changed Rates	EAST LINE	Reference	No.
20				20
21	Section 1 - Direct Maintenance Expense Cost Component	\$ 8.992	Line 2 above / 12 Months	21
22				22
23	Section 2 - Non-Direct Expense Cost Component	\$ 162.579	Line 4 above / 12 Months	23
24				24
25	Section 3 - Cost Component Containing Other Specific Expenses	\$ (73.132)	Line 6 above / 12 Months	25
26				26
27	Section 4 - True-Up Adjustment Cost Component			27
28				28
29	True-Up Adjustment for 2015 Rate Effective Period	\$ (134.233)	Line 11 above / 12 Months	29
30				30
31	Section 5 - Interest True-Up Adjustment Cost Component			31
32				32
33	Cycle 4 Interest True-Up Adjustment	\$ (0.931)	Line 15 above / 12 Months	33
34				34
35	Total Citizens Monthly Costs (Rounded)	\$ (36.726)	Sum of Lines 21 through 33	35
36				36
37	12 Month Rate Effective Period (June 2016 to May 2017)	12		37
38				38
39	Total Citizens Annual Costs (Rounded)	\$ (441)	Line 35 X Line 37	39
40				40

ATTACHMENT 2 BK2 Derivation of Citizens' 2015 Base Period & True-Up Period Cost Components

SECTIONS 1-3

Docket No. ER16-__-

Section 1- Direct Maintenance Expense Cost Component

For the Base Period & True-Up Period Ending December 31, 2015

(\$1,000)

Line No.			Amounts	Reference	Line No.
1	A. Derivation of Direct Maintenance Expenses Allocated to Citizens				1
2	Total Direct Maintenance Cost	\$	211	Stmt AH; Page AH; Line 2	2
3	Citizens' Share of Direct Maintenance		50%		3
4	Citizens Direct Maintenance @ 50% Related with Border East Line	\$	105	Line 2 * Line 3	4
5					5
6	Working Cash One Eighth Maintenance Percentage @12.50%	\$	13	One Eighth O&M Rule; (Line 4) / 8	6
7					7
8	Return plus FIT and SIT Rate		11.7465%	Stmt AV; Page AV2; Line 31	8
9					9
10	Return plus FIT and SIT	\$	2	Line 6 * Line 8	10
11					11
12	Subtotal of Citizens Direct Maintenance	\$	107	Line 4 + Line 10	12
13					13
14	Franchise Fees @ 1.0310%	\$	1	Line 12 X .010310	14
15					15
16	Total Direct Maintenance Cost Plus Franchise Fees	\$	108	Line 12 + Line 14	16
17		0000			17
18	Monthly Direct Maintenance Assigned to Citizens	\$	8.992	Line 16 / 12 Months	18

Section 2 - Derivation of Non-Direct Expenses Cost Component For the Base Period & True-Up Period Ending December 31, 2015 (\$1,000)

Line				Line
No.	_	Amounts	Reference	No.
1		-		1
2	A. Non-Direct Annual Carrying Charge Percentages			2
3	Transmission Operations Expense Carrying Charge Percentage	0.72%	Page 2; Line 8	3
4				4
5	Transmission Maintenance Expense Carrying Charge Percentage	0.12%	Page 2; Line 12	5
6				6
7	Transmission Related A&G Carrying Charge Percentage	0.80%	Page 2; Line 20	7
8				8
9	Transmission Related Payroll Tax Carrying Charge Percentage	0.04%	Page 2; Line 26	9
10				10
11	Transmission Related General & Common Plant Revenues Carrying Charge Percentage	0.44%	Page 2; Line 30	11
12		0.0004	N/A - Civi - C	12
13	Transmission Depreciation	0.00%	N/A to Citizens Service	13
14	Federal and State Income Tax	0.00%	N/A to Citizens Service	14 15
15 16	rederal and State income Tax	0.00%	N/A to Cluzens Service	16
17	Rate of Return	0.00%	N/A to Citizens Service	17
18	Rate of Return	0.00%	N/A to Citizens Service	18
19	Transmission Related Working Capital Revenue Carrying Charge Percentage	0.15%	Page 2; Line 44	19
20	Transmission Related Working Capital Revenue Carrying Charge Letechage	0.1370	1 age 2, Line 44	20
21	Total	2.27%	Sum of Lines 3 thru 19	21
22	Total	2.2770	Sum of Lines 5 thru 17	22
23	Franchise Fees Rate @ 1.0310%	0.02%	Line 21 x .010310	23
24				24
25	Annual Carrying Charge Rate as Applied to Leased Transmission Plant	2.29%	Line 21 + Line 23	25
26	, , ,			26
27				27
28	B. Derivation of Non-Direct Expense Cost Component			28
29	Citizens Energy Portion of Sunrise Border-East Line	\$ 85,194	Lease Agreement	29
30			C	30
31	Annual Carrying Charged Rate	2.29%	Line 25	31
32				32
33	Annual Transmission Maintenance and Other Costs Charged to Citizens	\$ 1,951	Line 29 X Line 31	33

Section 2 - Derivation of Non-Direct Expenses Cost Component For the Base Period & True-Up Period Ending December 31, 2015 (\$1,000)

Line					Line
No.	_	A	Amounts	Reference	No.
1					1
2	Total Transmission Plant	\$	64,659,552	Stmt AD; Page AD; Line 15	2
3					3
4	A.T. A. A. D. L. LOOME				4
5	A. Transmission Related O&M Expenses	¢.	22.774	G. (AH D. AH 2 C 1 C /L' 10 . L' 20)	5
6	Transmission Operation Expenses	\$	33,774	Stmt AH; Page AH-2; Col.C (Line 19 + Line 38)	6 7
7 8	Transmission Operations Expense Carrying Charge Percentage		0.72%	Line 6 / Line 2	8
9	Transmission Operations Expense Carrying Charge references		0.72/0	Line 0 / Line 2	9
10	Transmission Maintenance Expenses	\$	5,561	Stmt AH; Page AH-2; Col.C; Line 34	10
11	Transmission Maintenance Expenses	Ψ	3,301	Stilit ATI, Fage ATI-2, Col.C, Line 34	11
12	Transmission Maintenance Expense Carrying Charge Percentage		0.12%	Line 10 / Line 2	12
13	Transmission remained Empende Carrying Charge Percentage		0.12,0	Ellio To / Ellio E	13
14	Total Transmission O&M	\$	39,335	Line 6 + Line 10; Ties to Stmt AH; Page AH-2; Line 40	14
15					15
16					16
17	B. Transmission Related A&G Expenses				17
18	Total Transmission Related A&G Expenses Including Property Ins.	\$	37,113	Stmt AH; Page AH; Line 61	18
19					19
20	Transmission Related A&G Carrying Charge Percentage		0.80%	Line 18 / Line 2	20
21					21
22					22
23	C. Transmission Related Payroll				23
24	Transmission Related Payroll Taxes Expense	\$	1,720	Stmt AK; Page AK; Line 42	24
25					25
26	Transmission Related Payroll Tax Carrying Charge Percentage		0.04%	Line 24 / Line 2	26
27					27
28	D. T D. l. d. l. C				28
29	D. Transmission Related General & Common Plant Revenues		0.440/	D 2 I 10	29
30 31	Transmission Related General & Common Plant Revenues Carrying Charge Percentage		0.44%	Page 3; Line 19	30 31
32					32
33	E. Transmission Related Working Capital				33
34	Citizens Financed Transmission Projects:				34
35	Transmission Related M&S Allocated to Transmission	\$	35,341	Stmt AL; Page AL; Line 5	35
36	Transmission Related Prepayments Allocated to Transmission	\$	13,885	Stmt AL; Page AL; Line 9	36
37	Transmission Related Working Cash	\$	9,556	Stmt AL; Page AL; Line 19	37
38	Total Transmission Related Working Capital	\$	58,782	Sum of Lines 35 thru 37	38
39	U 1		*		39
40	Return Plus FIT and SIT		11.7465%	Stmt AV; Page AV2; Line 31	40
41					41
42	Transmission Working Capital Revenue	\$	6,905	Line 38 X Line 40	42
43					43
44	Transmission Related Working Capital Revenue Carrying Charge Percentage		0.15%	Line 42 / Line 2	44

Section 2 - Derivation of Non-Direct Expenses Cost Component For the Base Period & True-Up Period Ending December 31, 2015

Line No.	_	Amounts	Reference	Line No.
1 2	D1. General & Common Plant Rate			1 2
3	Total Electric Common Plant Investment	\$ 671,293	Stmt AD; Page AD; Line 23	3
4 5 6	Total Electric General Plant Investment	\$ 311,830	Stmt AD; Page AD; Line 21	4 5 6
7	Total Electric General and Common Plant	\$ 983,123	Line 3 + Line 5	7 8
9 10	Annual Gen & Common Plant Fixed Charge Rate	18.62%	Line 39	9 10
11 12	Electric General and Common Plant Revenue	\$ 183,083	Line 7 X Line 9	11 12
13 14	Transmission Wages Allocation Factor for Citizens	11.30%	Stmt AI; Page AI; Line 21	13 14
15 16	Transmission Related Gen & Common Plant Revenue	\$ 20,688	Line 11 X Line 13	15 16
17 18	Total Transmission Plant	\$4,659,552	Stmt AD; Page AD; Line 15	17 18
19 20	Transmission Related General and Common Plant Revenue Carrying Charge Percentage	0.44%	Line 15 / Line 17	19 20
21				21
22 23 24	D2. Derivation of General and Common Plant Annual Revenue Maintenance of Gen and Common Plant	0.00%	Captured in Transmission Plant A&G allocation	22 23 24
25 26	Payroll Taxes	0.00%	Captured in Transmission Plant Payroll Taxes	25 26
27 28	A&G	0.00%	Captured in Transmission Plant A&G allocation	27 28
29 30	General and Common Plant Depreciation Rate	6.88%	Line 48	29 30
31 32	Federal & State Income Tax	3.99%	Statement AV; Page AV2; Line 27	31 32
33 34	Rate of Return Adjustment Factor	7.76%	Statement AV; Page AV2; Line 29	33 34
35 36	Working Capital	0.00%	Captured in Transmission Plant allocation	35 36
37 38	General & Common Plant ADIT Adjustment	0.00%	Line 61	37 38
39 40	Annual Gen and Common Plant Fixed Charge Rate	18.62%	Sum of Line 23 thru Line 37	39 40
41 42	D3. General & Common Plant Rate Common Depreciation Expense	\$ 55,496	Stmt AJ; Page AJ; Line 1	41 42
43 44	General Depreciation Expense	\$ 12,105	Stmt AJ; Page AJ; Line 3	43 44
45 46	Total Electric General and Common Plant	\$ 983,123	Line 7	45 46
47 48	Common and General Plant Depreciation Rate	6.88%	(Line 42 + Line 44) / (Line 46)	47 48
49 50 51	<u>D4. Derivation of Gen and Common Plant Accum. Deferred Income Taxes (ADIT)</u> as a percent of Transmission Plant			49 50 51
52 53	General and Common Plant ADIT	\$ -	Stmt AF; Page AF-2; Col. (c); Line 4	52 53
54 55	Return Plus FIT and SIT	11.7465%	Stmt AV; Page AV2; Line 31	54 55
56 57 58	Gen & Common Plant ADIT Revenues	\$ -	Line 53 X Line 55	56 57 58
58 59 60	General & Common Plant Investment	\$ 983,123	Line 7	58 59 60
61 62	Transmission Related General & Common Plant ADIT Revenue Carrying Charge Percentage	0.00%	Line 57 / Line 59	61 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, 2015
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 A. Direct Assignment of Accumulated Deferred Income Taxes (ADIT) to Citizens:			- (
3 As of December 31, 2014 4 ADIT Liability Attributable to Bonus Depreciation 5 Offset by ADTA Generated by Net Operating Loss (NOL)	\$ (10,193)	Stmt AF; AF-4; Col. ADIT; Line 13	1 w 4 w
As of December 31, 2015 As of December 31, 2015 ADIT Liability Attributable to Bonus Depreciation Offiset by ADTA Generated by Net Operating Loss (NOL)	(17,991)	Stmt AF; AF-4; Col. Net ADIT; Line 13	0 / 8 6 ;
10 Total	\$ (28,184)	Line 4 + Line 8	0 1 1
12 Annual Average of Beginning Balance and End of Year Balance	\$ (14,092)	Line 11 / 2	13 5
15 Return 16 ETT and STT	7.7600%	Strnt AV; Page AV2; Line 29	15 7
	11.7465%	Line 15 + Line 16	17
19 Citizens 12 Months Revenue Credit 20 Franchise Fee @ 1.0310% 21 Total Citizens Revenues plus Franchise	\$ (1,655) \$ (17) \$ (1,672)	Line 13 * Line 17 Line 19 * .010310 Line 19 + Line 20	19 20 21
22 23 Citizens Monthly ADIT Revenues plus Franchise Fees 24	(139)	Line 21 / 12 Months	22 23 24
25 26 B. Property Taxes Allocated to Citizens 27 Citizens Allocated Property Taxes 28 Franchise Fee @ 1.0310% 29 Total Citizens Allocated Property Taxes	\$ 653 \$ 7	Sunt AK; Page AK; Line 31 Line 27 * .010310 Line 27 + Line 28	25 26 27 28 29
30 31 Citizens Allocated Monthly Property Taxes 32	\$ 55	Line 29 /12 Months	30 31 32
C. Non- Deductibility of Depreciation on Equity AFUDC Revenue Component Annual Equity AFUDC Allocated to Citizens Monthly Equity AFUDC Allocated to Citizens	\$ 135 \$ 11	Stmt AV; Page AV-3A; Line 9 Line 35 / 12 Months	33 34 35 37

Attachment 2 - Section 3

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, 2015
(\$1,000)

Line	υ		A Total	B Removal	C	C = A * B		Line
No.	.1		Costs	Rate (1)	An	Amounts	Reference	No.
-								П
2	D. Derivation of Citizens Border East Line Removal Costs							2
33	FERC Account							3
4 ı	354 - Towers & Fixtures	↔	46,971	•	∽	1	TO4 Transmission Plant Deprec. Rates WP	4 r
n								n
9	356 - Overhead Cond & Devices	\$	16,615	1	\$		TO4 Transmission Plant Deprec. Rates WP	9
7								7
∞	359 - Road and Trails	\$	19,939	1	\$		Removal Rate Not Applicable	∞
6								6
10	10 350.1 - Land	↔	,	ı	↔	1	Removal Rate Not Applicable	10
11								11
12	350.2 - Land Rights	\$	1,669	ı	\$	-	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	17 Franchise Fees @ 1.0310%				\$,	Line 15 X .010310	17
18								18
19	Total Annual Removal Costs				\$		Line $15 + \text{Line } 17$	19
20								20
21	Monthly Removal Costs				\$		Line 19 / 12 Months	21
22								22
23	Total Other Specific Expenses				∽	(878)	Line 19 + (Page 1 Line 21 + Line 29 + Line 35)	23

⁽¹⁾ Authorized TO4 Sunrise Removal Rate is zero.

ATTACHMENT 3 BK2 Derivation of Citizens' 2015 True-Up Adjustment

SECTIONS 4 - 5

Docket No. ER16-___-

Section 4a

Derivation of Recorded Revenues Workpapers

Docket No. ER16-___-

CTIZENS SHARE OF THE BORDER-EAST LINE DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER) / UNDERCOLLECTION True-Up Period - January 1, 2015 To December 31, 2015 (\$1,000)

		Ď	Cycle 3 Rates		F			Cycle	Cycle 4 Rates						Г
	٨	2	ي	ď	Į÷	ī	ڻ	,	_	_	Х	_	M		
Line	đ	9)	9	1	4	,	=	•	•	4	1			Line
No Description	Jan-15	Feb-15	Mar-15	Apr-15 M	May-15	Jun-15	Jul-15 A	Aug-15 S	Sep-15 C	Oct-15 N	Nov-15 I	Dec-15	Total	Reference	Š
Beginning Balance (Overcollection)/Undercollection		\$ (186)	(372)	(558)	(745)	(933)	(1,029)	(1,125)	(1,222)	(1,319)	(1,416)	(1,513)		Previous Month Balance - Line 33	- (
2 3 Recorded Revenues (Sections 1, 2 & 3)	\$ 391	391	391	391	391	103	103	103	103	103	103	103	\$ 2,678	Cycle 3: TU-1a; Line 13 / 1000	7 m =
4 5 Amortization of True-Up Adjustment and Interest True-Up Adjustment:														Cycle 4: 10-10; Line 22 / 1000	4 v
6 i. Amortization of Cycle 2 Interest True-Up Adjustment ³	\$ 1	_	-	-	-								8	TU-1a; Line 10 / 1000	9 1
8 ii. Amortization of Cycle 3 True-Up Adjustment	\$ (108)	(108)	(108)	(108)	(108)	Ś	ę	ć	ę	6	ć	ę	Ŭ	TU-1a; Line 8 / 1000	. 00 0
9 III. Amortization of Cycle 3 Interest True-Up Adjustment 10					A	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(II)	TU-1b; Line 16 / 1000	01
11 iv. Amortization of Cycle 4 Net 4-month True-Up Adjustment 3					8	58	28	28	58	28	58	58	\$ 403	TU-1b; Line 12 / 1000	Ξ
12 v. Amortization of Cycle 4 Net 4-month Interest True-Up Adjustment					8	2	2	2	2	2	2	2	\$ 13	TU-1b; Line 18 / 1000	12
															13
					S	30	30	30	30	30	30	30	\$ 213	TU-1b; Line 10 / 1000	14
15 vii. Amortization of Cycle 4 Interest True-Up Adjustment ³						1		1	,	,	,			Not Applicable in Cycle 5 filing	15
10 17 Total Amortization of True-Up Adjustments	\$ (101) \$	\$ (101) \$	\$ (107) \$	\$ (101)	(107)	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	88	\$ 83	Sum of Lines 6 through Line 15	17
18 H) Adjusted Total Recorded Revenues	\$ 284	284	284	284	284	192	192	192	192	192	192	192	\$ 2,761	Line 3 + Line 17	19
20 21 Total True-Up Cost of Service	86 \$	86	86	86	86	86	86	86	86	86	86	86	\$ 1,181	TU-2; Line 15	27
22 23 Net Monthly True-Up Adjustment without Interest	\$ (185)	\$ (185)	\$ (185) \$	(185) \$	(185) \$	(63)	(93) \$	(63)	(93)	(93) \$	(93) \$	(93)	\$ (1,580)	Line 21 minus Line 19	23
24 (Overcollection)/Undercollection															24
26 Interest Expense Calculations:															26
27 Beginning Balance for Interest Expense ¹	- \$	- \$	s - s	(558) \$	(558)	(558) \$	(558) \$ (1,029) \$ (1,029) \$ (1,029)	(1,029) \$	\$ (670,1)	(1,319) \$	\$ (1,319) \$	(1,319)		Balance Beginning of Quarter	27
		(278)	(463)	(63)			- 1	(140)		- 1	- 1			See Footnote 2	28
29 Basis for Interest Expense Calculation	\$ (93)	\$ (278)	\$ (463) \$	(651) \$	\$ (836)	\$ (926)	\$ (1,076) \$	\$ (1,169) \$	\$ (1,262) \$	(1,365) \$	\$ (1,459) \$	(1,552)		Line 27 + Line 28	50
	\$ (0.26)		\$ (1.30) \$		(2.34)	(2.63) \$		\$ (3.27) \$	(3.41) \$	(3.82) \$	(3.94) \$	(4.35)	\$ (31)	Line 29 X Line 30	31
															32
33 True-Up Adjustment with Interest - Net Monthly (Overcollection)/Undercollection	\$ (186)	\$ (186) \$ (372) \$	\$ (558) \$	(745) \$	(933)	(1,029) \$	(1,029) \$ $(1,125) $ \$ $(1,222) $ \$ $(1,319) $ \$ $(1,416) $ \$ $(1,513) $ \$ $(1,611)$	(1,222) \$	(1,319) \$	(1,416) \$	(1,513) \$		\$ (1,611)	Line 1 + Line 23 + Line 31	33

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).

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 2015

Line No.	Description		Amount	Reference	Line No.
1	Total Citizens Billing for January - May 2015 ¹	\$	1,954,126	TU-1a; Line 17	1
2	Total Citizens Billing for June - December 2015 ²	\$	724,290	TU-1b; Line 26	2
3	Total 2015 Citizen Billing Costs	_\$_	2,678,416	Line 1 + Line 2	3

Line 1 reflects Citizens Cycle 3 Allocated Costs, Docket No. ER14-2057-000, dated May 28, 2014

² Line 2 reflects Citizens Cycle 4 Allocated Costs, Docket No. ER15-1817-000, dated May 29, 2015

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE OPERATIONS & MAINTENANCE EXPENSES INVOICE SUMMARY FOR JANUARY - MAY 2015 CYCLE 3 RATES

Line		I	BORDER -	Line
No.	Citizens Monthly Recorded Revenues	E	AST LINE	No.
1				1
2	Stmt BK2 - Section 1 - Direct Maintenance Cost Component	\$	1,781	2
3				3
4	Stmt BK2 - Section 2 - Non- Direct Expense Cost Component	\$	253,452	4
5	· 対			5
6	Stmt BK2 - Section 3 - Cost Component Containing Other Specif	ic Costs \$	28,563	6
7	· · · · · · · · · · · · · · · · · · ·			7
8	Stmt BK2 - Section 4 - True-Up Adjustment Cost Component	\$	107,770	8
9	* *			9
10	Stmt BK2 - Section 5 - Interest True-Up Adjustment Cost Compo	nent\$	(741)	10
11	₩ ##			11
12				12
13	Total Citizens Monthly Recorded Revenues	\$	390,825	13
14				14
15	5 Months (JAN - MAY 2015)		5	15
16	**			16
17	Total Cycle 3 Recorded Revenues (L13 X L15	5)	1,954,126	17
18				18

CITIZENS SHARE OF THE SUNRISE - BORDER-EAST LINE OPERATIONS & MAINTENANCE EXPENSES INVOICE SUMMARY FOR JUNE - DECEMBER 2015 CYCLE 4 RATES

Line		BC	RDER -	Line
No.	Citizens Monthly Cost	EA	ST 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		•	(10.661)	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	10 M d W II A P	\$	(30,409)	10
10	12 - Month True-Up Adjustment	Φ	(30,409)	11
11 12	4 - Month True-Up Adjustment	\$	(57,630)	12
13	4 - Wolldi True-Op Adjustment	Ψ	(57,050)	13
14	Section 5 - Interest True-Up Adjustment Cost Component:			14
15	Section 5 - Interest 11 to op 2xajustment oost component			15
16	Interest Applicable to previous True-Up Adjustment	\$	1,642	16
17	The state of the s		30	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	7 Months (Jun - Dec 2015)	-	7	24
25		6	724 200	25
26	Total Cycle 4 Recorded Revenues (L22 X L24)	3	724,290	26
27				27

Section 4b 2015 True-Up Cost of Service

Docket No. ER16-___-

CITIZENS SHARE OF THE BORDER-EAST LINE Derivation of Citizens True-Up Cost of Service

January 1, 2015 to December 31, 2015

(\$1,000)

Line				Line
No Description	A	Amounts	Reference ¹	No
1 Section 1 - True-Up COS - Direct Maintenance Expense Cost Component	↔	108	Attachment 2; Section 1; Page 1, Line 16	1
2				7
3 Section 2 - True-Up COS - Non-Direct Expense Cost Component	↔	1,951	Attachment 2; Section 2; Page 1, Line 33	3
4				4
5 Section 3 - True-Up COS - Cost Component Containing Other Specific Expenses:	enses:			5
6 A. ADIT	↔	(1,672)	Attachment 2; Section 3; Page 1; Line 21	9
7 B. Property Taxes	↔	099	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				6
10 D. Removal Costs	€	ı	Attachment 2; Section 3; Page 2; Line 19	10
11				11
12 Total True-Up Cost of Service	\$	1,181	Sum of Line 1 through Line 10	12
13				13
14				14
15 Monthly True-Up Cost of Service	€	86	Line 12 / 12 months	15

¹ Since the 2015 True-Up Cost of Service is the same as the 2015 Base Period, all True-Up Cost of Service costs come from the Base Period Statement BK2.

Attachment 3 - Section 4b

San Diego Gas & Electric Company

Section 4c

Derivation of Interest True-Up Adjustment Amortization Rates

Docket No. ER16-___-

TO-

Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 2 Citizens Cycle 4 Annual Transmission O&M Rate Filing San Diego Gas Electric Company

Line			(a)		(p)	<u> </u>		(p)	(e)		Œ	(g)	G	(h)	Line
No.	Description	An	Amounts												No.
	Derivation of Amortization Rates:														-
01	Citizens Cycle 2 Interest True-Up Adjustment -(Over)collection	69	(8,888)												7
	12 month Amortization Rate		12												m
-	Estimated Amortization Rate Per Month	S	(741)												4
															5
															9
	Amortization Citizens C2 Interest True-Up Adjustment: 2	Jı	Jun-14	3	Jul-14	Aug-14	51	Sep-14	Oct-14	3200	Nov-14	Dec-14	-14	Jan-15	7
~	Beginning Interest True-Up Adjustment Balance	69	(8,888)	69	(8,147)	\$ (7,407)	\$	\$ (999'9)	\$ (5,925)	25) \$	(5,185)	69	(4,444)	\$ (3,703)	3) 8
_	Amortization Rate Per month	69	(741)	69	(741)	\$ (741) \$	\$	(741)	7L) \$	(741)	(741)	\$	(741)	\$ (741)	1) 9
0	10 Ending Citizens Cycle 2 Interest True-Up Adj. Balance	S	(8,147)	S	(7,407) \$	s (999'9) s	s ((5,925) \$		(5,185) \$	(4,444)	S	(3,703)	\$ (2,96	3)
-															_

- 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 4 and 5 Informational Filing.
 - The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2015 through May 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2014 to December 2014 were included in the Citizens Cycle 4 filing.

Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 2 Citizens Cycle 4 Annual Transmission O&M Rate Filing San Diego Gas Electric Company

Line	Decerintion	(j)	(f)	(k)	€	(m)	Reference	Line No.
-	Danization of Amoutization Dates 1						Citizens Cycle 3 Filing	-
- 0	Citizane Cycle 2 Interest True IIn Adingtment (Ower) collection						Attachment 3: BK2-Section 5: Col (r): Line16	2
4 m	12 month Amortization Rate						(1)	l w
4	Estimated Amortization Rate Per Month						Line 2 / Line 3	4
5								5
9								9
7	Amortization Citizens C2 Interest True-Up Adjustment: 2	Feb-15	Mar-15	Apr-15	May-15	Total		7
00	Beginning Interest True-Up Adjustment Balance	\$ (2,963) \$	\$ (2,222)	\$ (1,481)	\$ (741)		Previous Month Ending Balance - Line 10	∞
6	Amortization Rate Per month	\$ (741)	\$ (741) \$	\$ (741)	69	(741) \$ (8,888)	See Col. (a), Line 4 Above	6
10	10 Ending Citizens Cycle 2 Interest True-Up Adj. Balance	S (2,222) S	\$ (1,481) \$	S (741) S	(0)		Line 8 Minus Line 9	10
1.1								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 4 and 5 Informational Filing.
 - The shaded monthly interest true-up adjustment amortization amount shown on line 9 calculated from January 2015 through May 2015 is included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from June 2014 to December 2014 were included in the Citizens Cycle 4 filing.

Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 3 Citizens Cycle 4 Annual Transmission O&M Rate Filing San Diego Gas Electric Company

Line		_	(a)		(p)	<u> </u>		(p)	_	(e)		(£)		(g)	_	(h)	Line
No.	Description	A	nounts								-						No.
	Derivation of Amortization Rates: 1	_															-
-	Citizens Cycle 3 Interest True-Up Adjustment -(Over)collection	69	19,709														7
	12 month Amortization Rate		12														co
-	Estimated Amortization Rate Per Month	S	1,642														4
																	5
																	9
-	Amortization Citizens C3 Interest True-Up Adjustment: 2		Jun-15		Jul-15	Aug-15	.15	Sep-15	-15	Oct-15		Nov-15		Dec-15	Јаг	Jan-16	7
~	Beginning Interest True-Up Adjustment Balance	69	19,709	69	18,067	\$ 16	16,424	\$ 1.	14,782	\$ 13,140	8	11,497	69	9,855	69	8,212	00
_	Amortization Rate Per month	69	1,642	69	1,642	5	1,642	60	1,642	\$ 1,642	2 \$	1,642	69	1,642	69	1,642	6
0	10 Ending Citizens Cycle 3 Interest True-Up Adj. Balance	69	18,067	S	16,424	\$ 14	4,782	s 1.	13,140	\$ 11,497	7 \$	9,855	S	8,212	S	6,570	10
																	7

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

Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 3 Citizens Cycle 4 Annual Transmission O&M Rate Filing San Diego Gas Electric Company

Line		_	(i)	Ö		(k)		€	(m)	3.39(3.407.330).00470.34077	Line
No.	Description									Reference	No.
	Derivation of Amortization Rates: 1									Citizens Cycle 4 Filing	Н
61	Citizens Cycle 3 Interest True-Up Adjustment -(Over)collection									Vol. 1; Attach. 3; Sec. 5; Pg. 3; Line 16; Col. "r"	7
	12 month Amortization Rate									4	m
	Estimated Amortization Rate Per Month	-								Line 2 / Line 3	4
											5
											9
	Amortization Citizens C3 Interest True-Up Adjustment: 2	Fe	Feb-16	Mai	Mar-16	Apr-16 May-16	M	ay-16	Total		7
	Beginning Interest True-Up Adjustment Balance	69	6,570	69	4,927	\$ 3,285	\$ 5	1,642		Previous Month Ending Balance - Line 10	∞
	Amortization Rate Per month	S	1,642	69	1,642	\$ 1,642	\$ 2	1,642 \$	\$ 19,709	See Col. (a), Line 4 Above	6
10	Ending Citizens Cycle 3 Interest True-Up Adj. Balance	89	4,927 S		3,285 \$	ш	1,642 \$	(0)		Line 8 Minus Line 9	10
											Ξ

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

Citizens Cycle 4 Annual Transmission O&M Rate Filing San Diego Gas Electric Company

Amortization of Interest True-Up Adjustment Applicable to Citizens Cycle 4

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

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

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

Line	Description	(E)	(5)	(K)	Θ	(m)	Reference	Line No.
The sale of the sa	Derivation of Amortization Rates: ¹ Citizens Cycle 4 4-Month Interest True-Up Adjustment -(Over)collection 12 month Amortization Rate Estimated Amortization Rate Per Month						Citizens Cycle 4 Filing Vol. 2; Attach. 5c; Sec. 5; Pg. 3; Line 16; Col. "r" Line 2 / Line 3	1 2 6 4 8
	Amortization Citizens C4 4-Month Interest True-Up Adjustment: Beginning Interest True-Up Adjustment Balance Amortization Rate Per month Beding Citizens Cycle 3 Interest True-Up Adj. Balance	Feb-16 M. S (7,551) S S (1,888) S S S (5,663) S	Mar-16 A \$ (5,663) \$ \$ (1,888) \$ \$ \$ \$ \$ \$ (3,776) \$ \$	Apr-16 May-16 \$ (3,776) \$ (1,888) \$ (1,888) \$ (1,888) \$ (1,888) \$ (0)	May-16 \$ (1,888) \$ (1,888) \$ (1,888)	1,888) 1,888) 1,00)	Previous Month Ending Balance - Line 10 See Col. (a), Line 4 Above Line 8 Minus Line 9	6 8 8 9 10 11

- 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.
 - shown on line 9 calculated from June 2015 through December 2015 is The shaded monthly interest true-up adjustment amortization amount included in the Citizens Cycle 5 True-Up Adjustment Calculation.
- The non-shaded monthly interest true-up adjustment amortization amounts shown on line 9 from January 2016 to May 2016 will be included in the Citizens Cycle 6 filing.

San Diego Gas & Electric Company

Section 5

Derivation of the Interest True-Up Adjustment Applicable to Cycle 4

The Interest True-Up Adjustment in this filing is applicable to the net true-up adjustment that appeared in Cycle 4. The Cycle 4, true-up was equal to (\$365K) as shown on Page Int TU, Column (a), Line 1. Column (r), Line 15 of the same page reflects the derivation of (\$11K) associated with the (\$365K) over-collection in Cycle 4.

Docket No. ER16-__-

Citizens Border-East Line

Derivation of Interest on the 12 Month True-Up Adjustment Applicable to Citizens Cycle 4

(q) (r) Reference	(37) (365) Col. a: Int TU - 1; Line 28	Col. b thru q: Previous Month Balance - Line 17	(37) (376)	37 376 Negative Line 5		(68) Balance Beginning of Quarter	49	(18)	0.29%	(0.05) (11)
(p) Apr-16	(89)		(31)	31		(89)	15	(52)	0	(0.15)
(0) Mar-16	(98)		(31)	31		(159)	77	(82)	0	
(n) Feb-16	(129)		(31)	31		(159)	46	(113)	0.26%	(0.29)
(m) Jan-16	(159)		(31)	31		(159)	15	(144)	0.28%	(0.40)
(I) Dec-15	(190)		(31)	31		(250)	77	(173)	0.28%	(0.48)
(k) Nov-15	(220)		(31)	31		(250)	46	(204)	0.27%	(0.55)
(j) Oct-15	(250)		(31)	31		(250)	15	(235)	0.28%	(99'0)
(i) Sep-15	(280)		(31)	31		(340)	77	(263)	0.27%	(0.71)
(h) Aug-15	(310)		(31)	31		(340)	46	(294)	0.28%	(0.82)
(g) Jul-15	(340)		(31)	31		(340)	15	(325)	0.28%	(16.0)
(f) Jun-15	(370)		(31)	31		(368)	15	(352)	0.27%	(0.95)
(e) May-15	(369)			536		(368)	٠	(368)	0.28%	(1.03)
(d) Apr-15	(368)					(368)	*	(368)	0.27%	(66.0)
(c) Mar-15	(367)			75		(365)	×	(365)	0.28%	(1.02)
(b) Feb-15	(398)					(365) (365)		(365)	0.25%	(0.91)
(a) Jan-15	(365)			Si		(365)		(365)	0.28%	(1.02)
Description	Beginning Balance (Over)/Undercollection	Amortization of True-Up Balance:	Amortization of True-Up Balance 1	Net Monthly Collection/(Refunds)	9 Interest Expense Calculations:	Beginning Balance for Interest Expense 2	Monthly Activity Included in Interest Calculation Basis 3	Basis for Interest Expense Calculation	Monthly Interest Rate	Interest Expense

Amortization of Undercollection Balance as of May 31, 2015
Amortization Divided by 12 Months Rate Effective Period
Monthly Amortization of True-Up Adjustment

(370) Col. e; Line 17 12 (31)

instant 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 Beginning Balance for Interest Calculation ren

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) 3st Month of Quarter = Column A, Line 7 + (Column B, Line 7 + (Column C, Line 7 Divided by 2),

Columns D, E, R, etc., repeats the process outlined in (a), (b), and (c) above.

Attachment 3 - Section 5

CITIZENS SHARE OF THE BORDER-EAST LINE DERIVATION OF CITIZENS TRUE-UP COST OF SERVICE - (OVER) / UNDERCOLLECTION True-Up Period - January 1, 2014 To DECEMBER 31, 2014

\$,000

Rates L M		Oct-14 Nov-14 Dec-14 Total Reference	(87) (179) (272) Previous Month's Balance		391 391 391 3,289.391 See TU WP Invoice Summary Billing - Next Page.	1001	126.880 See Cycle 2 Invoice Summary, Line 8	1 1 5.185 See Cycle 2 Interest Amortization Schedule	(108) (108) (754.390)	- Not Applicable in Cycle 4 filing	(107) (107) (107) (622.325) Sum (line 16: line 11)		284 284 2,667.065 Sum of Line 3 & 12		. 152 152 2,301.056 bk2.5ection 44 (True-Up cost of Service: Line 12	(92) (92) (366.009)			(87) (87)	(46) (138) ((133) (225)	% 0.28% 0.27% 0.28% FERC Interest Rate Website	.) (0.37) (0.61) (0.89) 1.099 Line 24 X Line 25	(179) (272) (365) (364.910) Line 1 + Line 26
Cycle 3 Rates		Aug-14 Sep-14	97 5		391 391			1 1	(108) (108)		(107) (107)		284 284		761 761	(92) (92)			189 189	(138) (230)	51 (41)	0.28% 0.27%	0.14 (0.11)	5 (87)
G		Jul-14 Au	189		391			Т	(108)	,	(107)		284		761	(95)			189	(46)	143	0.28% 0	0.40	97
ш		Jun-14	280		391			1	(108)		(107)		284	201	761	(35)			168	65	233	0.27%	0.63	189
ш		May-14	224		111		25				25	V.	136	0	761	56			168	83	251	0.28%	0.70	280
es D		Apr-14	168		111		25				25		136	100	761	26			168	28	195	0.27%	0.53	224
Cycle 2 Rates	rs.	Mar-14	112		111		25				25		136	100	761	26			1	139	139	0.28%	0.39	168
လို လိ		Feb-14	26		111		25				25		136	,	761	56			×	83	83	0.25%	0.21	112
٨		Jan-14			111	tment	25				25		136	.07	761	26			ř	28	28	0.28%	0.08	26
	Line	No <u>Description</u>	1 Beginning Balance (Overcollection)/Undercollection	2	3 Recorded Revenues (Sections 1, 2 & 3) 4	5 Amortization of True-Up Adjustment and Interest True-Up Adjustment	6 i. Amortization of Cycle 2 True-Up Adjustment 3	7 ii. Amortization of Cycle 2 Interest True-Up Adjustment ³		10 IIII. Amortization of Cycle 5 interest True-Up Adjustment	12 Total Amortization of True-Up Adiustments	13	14 Adjusted Total Recorded Revenues	15 15 Tabel Tarre 11- Card of Cardina	17	18 Net Monthly True-Up Adjustment without Interest	19 (Overcollection)/Undercollection20	21 Interest Expense Calculations:	22 Beginning Balance for Interest Expense 1	23 Monthly Activity Included in Interest Calculation Basis 2	24 Basis for Interest Expense Calculation	25 Monthly Interest Rate	26 Interest Expense	27 28 True-Up Adjustment with Interest - Net Monthly

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).

Monthly Activity Calculated as Follows:

a) 1st Month of Quarter = Column A, Line 18, Divided by 2.

b) 2nd Month of Quarter = Column A, Line 18 + (Column B, Line 18 Divided by 2).

c) 3rd Month of Quarter = Column A, Line 18 + Column B Line 18 + (Column C, Line 18 Divided by 2).

Columns D, E, and F, etc., repeats the process outlined in (a), (b), and (c) above.

³ Cycles 2 & 3 True-Up Adjustment and Interest True-Up Adjustment (over)/under collection are adjustments made to recorded revenues to avoid trueing up the true-up.

San Diego Gas & Electric Company

ATTACHMENT 4

2015 Base Period and True-Up Period Cost Statements and Workpapers

Docket No. ER16-___-

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AD – Cost of Plant Workpapers

Docket No. ER16-___-

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AD - Workpapers

Cost of Plant

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line No		(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
110	<u>P</u>	31 BCC 14	31 000 15	Average Datance	Reference	110
1 2	Total Electric Miscellaneous Intangible Plant $^{a, 1}$	\$ 130,236	\$ 144,187	\$ 137,211	Page AD-1; Line 3	1 2
3 4	Total Steam Production Plant ^b			548,493	Page AD-2; Line 15	3 4
5	Total Nuclear Production Plant ^b				Page AD-3; Line 15	5
7 8	Total Hydraulic Production Plant ^b				Page AD-4; Line 15	7
9	Total Other Production Plant ^b			485,944	Page AD-5; Line 15	9 10
11	Total Production Plant and Intangible Plant			\$ 1,171,648	Sum Lines 1 thru 9	11 12
13 14	Total Distribution Plant ^a	5,439,808	5,777,309	5,608,558	Page AD-6; Line 3	13 14
15 16	Transmission Plant b, 2			4,659,552	Page AD-7; Line 17	15 16
17 18	Incentive Transmission Plant ³			-	Page AD-8; Line 15	17 18
19	Total Transmission Plant & Incentive Transmission Plant			4,659,552	Sum Lines 15 thru 17	19 20
21 22	Total General Plant a,1	301,645	322,016	311,830	Page AD-9; Line 3	21 22
23	Total Common Plant a,1	619,062	723,524	671,293	Page AD-10; Line 3	23 24
25 26	Total Plant in Service			\$ 12,422,881	Sum Lines 11; 13; 19; 21; 23	25 26
27 28	Transmission Wages and Salaries Allocation Factor			11.30%	Statement AI; Line 21	27 28
29 30	Total Transmission Plant & Incentive Transmission Plant			\$ 4,659,552	See Line 19 Above	29 30
31 32	Transmission Related Electric Miscellaneous Intangible Plant			15,505	Line 1 x Line 27	31 32
33 34	Transmission Related General Plant			35,237	Line 21 x Line 27	33 34
35 36	Transmission Related Common Plant			75,856	Line 23 x Line 27	35 36
37 38	Transmission Related Total Plant in Service			\$ 4,786,150	Sum Lines 29; 31; 33; 35	37 38
39	Transmission Plant Allocation Factor 4			38.53%	Line 37 / Line 25	39

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.

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.

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.

Indicate cost of Transmission Incentive Project,

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

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjus Intang Ba	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
~	Dec-14	€9-	130,236	I-wp2	~
2	Dec-15		144,187	I-wp1	N
ന	Beginning and End Period Average	₩.	137,211		ო

STEAM PRODUCTION

		(1) Total		(2) Steam		
ine	Month	Steam	Reference	Production	Reference	Line
No.		Production	From	Ratemaking	From	No.
		Per Book				
~	Dec-14	\$ 531,749	-9 SP-wp2	\$ 546,023	SP-wp2	-
2	Jan-15	529,824		544,098		8
m	Feb	529,743	:	544,016		ო
4	Mar	533,512	2	547,785		4
ro	Apr	533,621	Σ.	547,894		Ŋ
9	May	533,767	2:	548,041		9
2	Jun	535,965		550,238	F	7
00	Jul	535,908		550,182		00
0	Aug	536,017	2	550,290		တ
10	Sep	536,019	: 6	550,292		10
7	Oct	536,034		550,308		77
12	Nov	536,191		550,464		12
3	Dec-15	536,500	00 SP-wp1	550,779	SP-wp1	13
7	Total 13 Months	\$ 6,944,850	00	\$ 7,130,410		14
12	13-Month Average Balance	\$ 534,219	6	\$ 548,493		15

generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment 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 Factor.

NUCLEAR PRODUCTION

		(1) Total	*10	(2) Nuclear		
Line	Month	Nuclear	Reference	Production	Reference	Line
No.		Production	From	Adjusted Book	From	No.
		Per Book				
~	Dec-14	ı G	NP-wp2	· ·	NP-wp2	•
2	Jan-15			1		8
က	Feb	1		300	:	ന
4	Mar	210		200		4
2	Apr	Ĭ.				ນ
9	May	ī		•		9
7	Jun	î		1		7
00	Jul		E	3 1 3		œ
တ	Aug			\3 1 6		တ
19	des	Ĩ	•	16		10
~	Oct	ì			:	7
12	Nov	9	×	1	•	12
5	Dec-15	1	NP-wp1	1	NP-wp1	5
4	Total 13 Months	u vo		С		4
						i i
12	13-Month Average Balance	· ·		· •		15
						_

generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment 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 Factor.

HYDRAULIC PRODUCTION PLANT

,						
		£		(2)		
		Total		Hydraulic		
Line	Month	Hydraulic	Reference	Production	Reference	Line
No.		Production	From	Adjusted Book	From	No.
		Per Book				
-	Dec-14			9		-
2	Jan-15	ı		,		8
က	Feb	1		•		က
4	Mar	•		J		4
S	Apr	ı		•		വ
9	May	•		•		9
7	Jun	•		•		7
00	Jul	,		•		œ
ဝ	Aug	•		•		တ
10	Sep	•		•		10
7	Oct	•		1		7
12	No.	•		1		12
13	Dec-15					<u>ჯ</u>
14	Total 13 Months	1		•		14
15	13 - Month Average Balance	ι ()		· ·		15

generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment 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

OTHER PRODUCTION

		(1) Total		(2) Other		10
Line	Month	Other	Reference	Production	Reference	Line
№.		Production	From	Ratemaking	From	No.
		Per Book				
~	Dec-14	\$ 526,993	OP-wp2	\$ 485,751	OP-wp2	~
2	Jan-15	528,996		486,727		8
က	Feb	528,996	H	486,727	ı	ന
4	Mar	528,996		486,727		4
Ŋ	Apr	528,996		486,727		Ŋ
9	May	528,967	•	485,567		9
7	Jun	528,967		485,509		/
oo	Jul	528,967		485,509		œ
ග	Aug	528,967	•	485,509		တ
10	Sep	528,967		485,509		10
7	Oct	528,967		485,509		7
12	Nov	528,967		485,509	:	12
3	Dec-15	529,449	OP-wp1	485,991	OP-wp1	<u>~</u>
4	Total 13 Months	\$ 6.875.197		\$ 6.317.272		4
						E R C C C C C C C C C C C C C C C C C C
12	13-Month Average Balance	\$ 528,861		\$ 485,944		15
						_

generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment 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 Factor.

DISTRIBUTION PLANT

Line No.	Month	ig 4	(1) Total Distribution Plant Per Book	Reference From	Distr P Rate	(2) Distribution Plant Ratemaking	Reference	Line No.
~	Dec-14	69 -	5,356,714	D-wp2	€	5,439,808	D-wp2	~
2	Dec-15		5,686,736	D-wp1		5,777,309	D-wp1	2
က	Beginning and End Period Average	€9-	5,521,725		₩.	5,608,558		ო

generation, distribution to transmission, etc.) as required by FERC Order 888: Seven-Element Adjustment 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

TRANSMISSION PLANT

			£		L	(2)		
			Total		Ė	Transmission		
Line	Month	F	Transmission	Reference		Plant	Reference	Line
No.			Plant	From	œ	Ratemaking	From	No.
			Per Book					
~	Dec-14 (a)	69-	4,423,408	T-wp2	€9-	4,367,505	T-wp2	~
2	Jan-15	ž S	4,501,003			4,445,101	D	7
m	Feb		4,514,853			4,459,056		m
4	Mar		4,538,418			4,481,741		4
10	Apr		4,582,466			4,525,788		Ŋ
9	May		4,587,674			4,530,996		9
1	Jun		4,596,316	•		4,539,639		2
00	Jul		4,668,872			4,612,276		œ
တ	Aug		4,750,298			4,693,721		တ
10	Sep		4,754,360			4,693,202		10
7	Oct		4,762,610	•		4,701,451	Ŀ	7
12	Nov		4,762,299			4,701,136		12
5	Dec-15		4,776,209	T-wp1		4,715,038	T-wp1	13
					,			: 13 18
4	Total 13 Months	69-	60,218,787		69-	59,466,650		4
70	13-Month Average Balance	€9-	4,632,214		€9-	4,574,358		15
10	Citizens weighted average lease amount not included above	ot ii	cluded above			85,194	See AD-7A; L15	16
17	17 Total Transmission Plant Cost Average Balance	lanc	o)			4,659,552	L15+L16	11

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.

TRANSMISSION PLANT

A17 1		(1) Total		(2) Transmission		
Line	Month	Transmission	Reference	Plant	Reference	Line
No.		Plant	From	Ratemaking	From	No.
		Per Book				
~	Dec-14			\$ 85,194		~
8	Jan-15					2
ന	Feb			85,194		ო
4	Mar			85,194		4
2	Apr			85,194		Ŋ
9	May			85,194		9
2	Jun			85,194		7
00	Jul			85,194		00
0	Aug			85,194		0
10	Sep			85,194		10
7	Oct			85,194		7
12	Nov			85,194		12
13	Dec-15			85,194		5
4	Total 13 Months	1		\$ 1,107,522	1,107,522 Sum (L1:L13)	14
		2				
5	13-Month Average Balance	ı (у) -		\$ 85,194	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 REVISED Balances as of 12/31/2014 In Thousands

-	ans.		Distribution
Plant Reclass Plant Reclass	m	Plant Reclass Pla	200
Steam Prod. Other Prod.	age I	20140	as Transmission to Transmission Si
4		*	4
1		1	A .
9		Ü	\$1 \$1
•			4
		3,583	3,583
É		1,076	1,076
	-1 1	4,659	4 4,659
3			
(1,928)			
(10,619)			i
			×
•			
(1,726)			
*).			£.
(14,273)			,
	. 1		

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 12/31/2015 In Thousands

Total Account 101				Ξ	(2)	(3)	(4)	(2)	(9)	(7)	(8)	
Account Total Account 101 Acc					Generation	Distribution	Transmission	Transmission	Transmission	Transmission	Total	
Account Transmission Plant Reclass Plant Reclass </th <th></th> <th></th> <th></th> <th>Total</th> <th>Account 101</th> <th>Account 101</th> <th>Account 101</th> <th>Account 101</th> <th>Account 101</th> <th>Account 101</th> <th>Transmission</th> <th></th>				Total	Account 101	Account 101	Account 101	Account 101	Account 101	Account 101	Transmission	
Production Related to Trans \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$ - \$. \$.	ine			Transmission	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant Reclass	Plant	Line
ghts ghts ghts ghts ghts ghts ghts ghts	.0	Account	Direc	Account 101	as Transmission	to Transmission	Steam Prod.	Other Prod.	Nuclear	as Distribution	Adjusted Book	No.
ghts provements VRELATED VRETATED			Production Related to Trans									_
ghts provements VRELATED VRELATED VALUE Solution Sol	_	303.0	Intangibles	59	49	9	S	S	49	49	69	্য
ghts provements -	N	310.1	Land	•		100						0
ghts Iprovements I	m	340.0	Land & Land Rights	•	2	75	X(#)				LC	1 00
Provements		360.0	Land & Land Rights	0		3,583	30	1	ï	3	3.583	
ghts 224,057 ent 412,470 ent 1,265,685 tures 895,636 and Device 5 4,650	10	361.0	Structures & Improvements	3	*	1,067	1	1		1	1,067	
ghts 224,057 - (1,928) - (1,928) - (1,420) provements 412,470 - (10,625) (1,420) tures 895,636 - (10,625) (1,420) res 431,072 - (1,420) & Devices 354,481 - (1,726) - (1,420) VPLANT 4,776,209 & R & A A A A A A A A A A A A A A A A A	72.23	TOTAL	TRANSMISSION RELATED		2				ï	â	4,655	9
provements 412,470 - (1,928) - (1,928) - (1,928) - (1,928) - (1,420) - (1,928) - (1,420) - (1,42	-	350.0	Land & Land Rights	224,057	Ē		1	ĭ	į	(6,551)	217.506	7
tures 895,636	~	352.0	Structures & Improvements	412,470	•		(1,928)	1	9	(40,798)	369,743	00
tures 895,636	_	353.0	Station Equipment	1,265,685	4		(10,625)	(1,420)	1	(2,776)	1,250,863	0
and Device 547,078	0	354.0	Towers and Fixtures	895,636	Ü				1	W W.	895,636	10
and Device 547,078	-	355.0	Poles and Fixtures	431,072	9		.1		1	- 1	431,072	-
a) 54,481	2	356.0	OH Conductors and Device	547,078	•			ı	i	i	547,078	12
& Devices 354,481 - - (1,726) - 310,374 - - - - - - NPLANT 4,776,209 - - (1,420) (1,420)	m	357.0	Underground Conduit	335,357	¥.				ī	1	335,357	13
310,374 (14,279) (1,420) (1,420) (1,420) (1,420)	4	358.0	UG Conductors & Devices	354,481			(1,726)	9	9	30	352,755	2.21
PLANT 4,776,209 (14,279) (1,420)	ın	359.0	Roads & Trails	310,374	ř		•5	<u>10</u>		ī	310,374	ASVE
\$ 4776.500 \$ E \$ 4.4.500 \$ 144.570\ \$ 144.55	(0)	TOTAL	TRANSMISSION PLANT	4,776,209	1	•	(14,279)	(1,420)	i i	(50,126)	4,710,384	16
4,000 4 (1,420)	~	RECLAS	S TRANS PLANT	\$ 4,776,209	8	\$ 4,650	(14,279)	(1,420)	so.	\$ (50.126)	\$ 4.715.038	17

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

INCENTIVE TRANSMISSION PLANT

3	Total		Incentive		:
Month	Incentive	Reference	Transmission Plant	Reference	Line No.
	Plant		Ratemaking		
	Per Book				
Dec-14	·		69-		~
an-15	•		•		8
qe	ı.				ო
lar	Ĭ.				4
pr	1		*		ເນ
May	1	Maria			ဖ
un	1				7
in in			E.		œ
ng n	ı		1.		0
Qe	•		1	2016	10
ct			•		7
۸٥					12
Dec-15	•		•		13
Total 13 Months	ı		•		14
13 - Month Average Balance	49-		Ф		75

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference From	Line No.
~	Dec-14	\$ 301,645	G-wp2	~
8	Dec-15	322,016	G-wp1	8
ო	Beginning and End Period Average	\$ 311,830		m

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
~	Dec-14	\$ 619,062	G-wp2	~
8	Dec-15	723,524	C-wp1	8
က	Beginning and End Period Average	\$ 671,293		m

lame of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Repor
San Diego Gas & Electric Company	(2) _ A Resubmission	11	2015/Q4

BOY 2015

AD-1 (130,236,073)

EOY 2015

AD-1 (144,186,514)

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

Intangible Plant

Reclassification of 2015 Electric Plant-in-Service for Ratemaking Plant in Service Classified under FERC Seven Factor Test In Accordance with Guidelines in FERC Order 888

Steam Production Plant Nuclear Production Plant Other Production Plant Transmission Plant Distribution Plant General Plant	AD-6 5,439,808,068 AD-9 301,645,135	AD-7 (4715,038,439) AD-7 (322,015,542)
Ratemaking Electric ASC 410 (FAS 143 and FIN 47) Cuyamaca Permanent Adjustment	11,270,967,714 16,178,745 14,105,025	11,995,319,291 3,512,891 14,105,025
Total Electric Plant-in-Service	11,301,251,484	12,012,937,207
Total 13-Month Average Plant Balance for 2015 - Steam Produ	action AD-	- 2 (548,493,072)
Total 13-Month Average Plant Balance for 2015 - Nuclear Prod	uction	AD-3 0
Total 13-Month Average Plant Balance for 2015 - Other Produc	ction AD	-5 (485,944,006)
Total 13-Month Average Plant Balance for 2015 - Transmission	n Plant AD-	7 (4,574,357,640)

^{*} As a result of the SONGS plant closure, the December 2015 Nuclear Production Plant Balance is zero.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report	
San Diego Gas & Electric Company	(1) X An Original (2) A Resubmission	(WO, Da, 11)	End of2015/Q4	
	COMMON LITH ITY PLANT AND EX	DENISES		

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

Total Common Plant (= sum 1) 827,402,190 (= sum 2) 952,506,788 Electric Share AD-12A 74.82%: AD-12B 75.96%. Total Electric Common 619,062,319 AD-10 723,524,156 AD-10 Plant

	Balance Beg.		Retire			Balance End
Account	of Year	Additions	From Serv.	Adjs.	Transfers	of Year
=======================================		==========	========	=====		=========
303 Misc. Intangible Plant	1)261,401,078	64,811,970	2,074,791		(Z.)	324,138,257
389 Land & Land Rights	8,249,876					8,249,876
390 Structures & Improvements	303,527,988	40,091,261	5,075,756			338,543,493
391 Office Furniture & Equipment	111,689,753	3,584,206	34,849,622		1	80,424,337
392 Transportation Equipment	67,312		21,173		1	46,139
393 Stores Equipment	79,141		15,170			63,971
394 Tools, Shop & Garage Equip.	2,511,051	40,358	9,901		1	2,541,508
395 Laboratory Equipment	2,090,236		92,257		1	1,997,979
396 Power Operated Equipmennt						
397 Communication Equipment	135,304,341	63,143,354	4,234,286			194,213,409
398 Miscellaneous Equipment	2,481,414		193,595			2,287,819
SPL Topside	(239,322)			239,322		
FIN 47 ARC - Common	1,088,265			2,365,142		3,453,407
Fleet Capital Lease	19,162,908	1,026,148				20,189,056
TOTAL COMMON PLANT	847,414,041	172,697,298	46,566,551	2,604,464		976,149,251
Construction Work in Progress	150,483,747	(73,140,949)				77,342,798
TOTAL COMMON PLANT	997,897,788	99,556,349	46,566,551	2,604,464	1	,053,492,049
	***********				***********	

lame of Respondent	This Report Is:	Date of Repo	rt Year/Period of Repor
San Diego Gas & Electric Company	(1) X An Original (2) ☐ A Resubmission	(Mo, Da, Yr)	End of2014/Q4
	COMMON UTILITY PLANT AN	ND EXPENSES	
Describe the property carried in the utility's accose provided by Plant Instruction 13, Common Utility espective departments using the common utility plane. Furnish the accumulated provisions for deprecial rovisions, and amounts allocated to utility department of basis of allocation and factors used. Give for the year the expenses of operation, man rovided by the Uniform System of Accounts. Show expenses are related. Explain the basis of allocation. Give date of approval by the Commission for use utility and the service of the provided by the Uniform System of Accounts.	r Plant, of the Uniform System of Acc ant and explain the basis of allocatio ition and amortization at end of year, nents using the Common utility plant intenance, rents, depreciation, and a w the allocation of such expenses to on used and give the factors of alloca	counts. Also show the allocation used, giving the allocation showing the amounts and cloto which such accumulated parmortization for common utilit the departments using the cation.	tion of such plant costs to the factors. lassifications of such accumulated provisions relate, including explanation by plant classified by accounts as common utility plant to which such
4 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)			
	D. C.	21 2014	
ACCOUNT		ember 31, 2014 lated Depreciation	
ACCOUNT	Accumu	lated Depreciation	
303 Misc. Intangible Plant	169	,387,320	
389 Land & Land Rights		27,776	
390 Structures & Improvements		,654,027	
391 Office Furniture & Equipment		,437,832	
392 Transportation Equipment		(315,661)	
393 Stores Equipment		57,096	
394 Tools, Shop & Garage Equipment		489,284	
395 Laboratory Equipment		927,472	
396 Power Operated Equipment		(192,979)	
397 Communication Equipment		,321,488	
398 Miscellaneous Equipment	1	,448,084	
108.4 Retirement Work in Progress		674,032	
FIN 47 Accumulated Depreciation Fleet Capital Lease		,828,995	
rieet capital hease		,020,333	
Total Accumulated Depreciation		,744,766	
			21 2214
Split of Common Utility Plant to Departments: (excluding CWIP) (s	Note 2- Page 356 21	December Balance	Accumulated
to Departments: (excluding Cwir) (s	see Note 2- Page 330.27	End of Year	Depreciation
Electric (74.82%) AD-12		634,035,185	341,736,434
Electric (/4.026) / LD -	_	213,378,856	115,008,332
			· management
Gas 25.18%			
		847,414,041	456,744,766

* See derivation of 74.82% on pages AD-13 and AD-13A.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) X An Original	(Mo, Da, Yr)	End of2015/Q4
	(2) A Resubmiss	ion //	Elia di
	COMMON UTILITY PLANT	AND EXPENSES	
 Describe the property carried in the utility's according as provided by Plant Instruction 13, Common Utility respective departments using the common utility p. Furnish the accumulated provisions for depreciprovisions, and amounts allocated to utility departr of basis of allocation and factors used. Give for the year the expenses of operation, maprovided by the Uniform System of Accounts. Shoexpenses are related. Explain the basis of allocation. Give date of approval by the Commission for usauthorization. 	y Plant, of the Uniform System of A lant and explain the basis of allocal ation and amortization at end of yea nents using the Common utility plan intenance, rents, depreciation, and w the allocation of such expenses to on used and give the factors of allo	ccounts. Also show the allocation used, giving the allocation factor, showing the amounts and class at to which such accumulated produced amortization for common utility protected departments using the compaction.	n of such plant costs to the ctors. sifications of such accumulated visions relate, including explanation plant classified by accounts as amon utility plant to which such
	De	cember 31, 2015	
ACCOUNT	Accum	ulated Depreciation	
303 Misc. Intangible Plant	20	8,007,908	
389 Land & Land Rights		27,776	
390 Structures & Improvements	13	7,925,564	-
391 Office Furniture & Equipment	4	6,106,070	
392 Transportation Equipment		(334,610)	
393 Stores Equipment		49,449	
394 Tools, Shop & Garage Equipment 395 Laboratory Equipment		638,702 918,761	
396 Power Operated Equipment		(192,979)	
397 Communication Equipment	7	0,998,629	
398 Miscellaneous Equipment		1,472,662	
108.4 Retirement Work in Progress			
FIN 47 Accumulated Depreciation	n	(26,068)	
Fleet Capital Lease	1	9,590,319	
	1		
Total Accumulated Depreciation		5,182,183	
Split of Common Utility Plant		December 3	1,2015
to Departments: (excluding CWIP) (see Note 2- Page 356.2)	Balance	Accumulated
		End of Year	Depreciation
0.0	20	721 200 075	260 544 206
Electric (75.96%) AD-1	2	741,482,971 234,666,280	368,544,386
Gas 24.04%		234,000,200	116,637,797
Total 100.00%		976,149,251	485,182,183

W C 1 1'	C	23 2 V	
* See derivotion	1 of 75,96% on	pages AD-14	

SDG&E COMMON ACCOUNT ALLOCATIONS SUMMARY OF ELECTRIC & GAS ALLOCATIONS AS SHOWN IN WORKPAPER AD-12A FOR JANUARY - MARCH 2015

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

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios. See workpaper AD-13A for derivation of Common Allocation between electric and gas.

San Diego Gas & Electric Company
Derivation of Common Plant and A&G Common Labor Cost Allocation
For the Period Ended December 31, 2013
From 2013 FERC Form 1, Page 354 - 355, Direct Payroll Distribution
As Shown in Workpaper AD-13, For January - March 2015

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No

SDG&E COMMON ACCOUNT ALLOCATIONS SUMMARY OF ELECTRIC & GAS ALLOCATIONS FOR APRIL - DECEMBER 2015

LINE NO	COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS	TOTAL	LINE
1	Administrative & General	920-923	75.96%	24.04%	100.00%	1
2	Property Insurance	924	87.46%	12.54%	100.00%	2
3	Injuries & Damages	925	75.96%	24.04%	100.00%	3
4	Pensions & Benefits	926	75.96%	24.04%	100.00%	4
5	Misc. Admin & General	928-935	75.96%	24.04%	100.00%	5

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios. See workpaper AD-14A for derivation of Common Allocation between electric and gas.

San Diego Gas & Electric Company
Derivation of Common Plant and A&G Common Labor Cost Allocation
For the Period Ended December 31, 2014
From 2014 FERC Form 1, Page 354 - 355, Direct Payroll Distribution
As Shown in Workpaper AD-14, For April - December 2015

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AE – Accumulated Depreciation and Amortization Workpapers

Docket No. ER16- -

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AE - Workpapers

Accumulated Depreciation and Amortization 12 Months Base Period Ending December 31, 2015

(\$1,000)

Line No		(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	Transmission Plant Depreciation Reserve *,1			\$ 795,755	Page AE-1; Line 17	1 2
3	Electric Misc. Intangible Plant Amortization Reserve $^{\mathfrak{b}_1 2}$	38,977	61,005	49,991	Page AE-2; Line 3	3 4
5	General Plant Depreciation Reserve b, 2	113,625	124,471	119,048	Page AE-3; Line 3	5 6
7	Common Plant Depreciation Reserve b, 2	327,892	353,683	340,788	Page AE-4; Line 3	7 8
9 10	Transmission Wages and Salaries Allocation Factor			11.30%	Statement AI; Line 21	9 10
11 12	Transmission Related Electric Misc. Intangible Plant Amortization Reserve			\$ 5,649	Line 3 x Line 9	11 12
13 14	Transmission Related General Plant Depreciation Reserve			\$ 13,452	Line 5 x Line 9	13 14
15 16	Transmission Related Common Plant Depreciation Reserve			38,509	Line 7 x Line 9	15 16
17 18	Total Transmission Related Depreciation Reserve			\$ 853,365	Sum Lines 1; 11; 13; 15	17 18
19	Incentive Transmission Plant Depreciation Reserve ³			\$	N/A for Cycle 5	19

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

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.

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.

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 - 12/31/2015 PER BOOK

TRANSMISSION PLANT

			(1) Total		Tra	(2) Fransmission		
Line	Month	Ė	Transmission	Reference	-	Reserves	Reference	Line
No.			Reserves Per Book	From	œ	Ratemaking	From	No.
-	Dec-14	69	759,816	T-wp2	49	745,770	T-wp2	~
_	Jan-15	(i	767,130		SI .	753,392	ı	8
	Feb		773,931			760,520		m
_	Mar	-	784,854			770,981	r	4
_	Apr	-	792,537			778,557		2
_	May	7	800,747			786,659		9
-	Jun		808,672	×		794,513	×	7
_	Jul		817,921	*		803,727		00
_	Aug		826,333	•		812,015	:	6
_	Sep		835,443			820,879	*	10
_	Oct	,	845,061			830,372		7
_	Nov		854,055			839,259		12
	Dec-15		862,928	T-wp1		848,041	T-wp1	13
4	Total 13 Months	49-	10,529,429		49-	10,344,684		4
70	13-Month Average Balance	₩.	809,956		69-	795,745		15
16	 Citizens weighted average accumulate depreciation not included above.	nulate dep	reciation			10 s	10 See AE1-A, L15	9
	17 Total Transmission Plant Accum. Deprec. Average Bal.	Deprec. A	verage Bal.		€9-	795,755	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 - 12/31/2015 PER BOOK (\$1,000)

TRANSMISSION PLANT

		(1) Total		(2) Transmission		
Line	Month	Transmission	Reference	Reserves	Reference	Line
Š.	DESCRIPTION OF THE PROPERTY OF	Reserves	From	Ratemaking	From	No.
		Per Book		I.		
~	Dec-14	00	T-wp2	89	T-wp2	~
8	Jan-15	6		0		2
က	Feb	6		6		n
4	Mar	6		6		4
rO	Apr	10		10		ro
9	May	10	:	10		9
1	Jun	10		10		7
œ	Jul	10		10		00
0	Aug	1		7		တ
10	Sep	7	×	-		10
-	Oct	1		7		7
12	Nov	11		7		12
5	Dec-15	11	T-wp1	11	T-wp1	13
14	Total 13 Months	\$ 130		\$ 130	130 Sum (L1:L13)	14
15	13-Month Average Balance	\$ 10		\$ 10	10 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 12/31/2015

ssion Line King No.		- 0	4 60	51	514 5	566 7		18,241 8	44,733 9	235,015 10	100	80,480 12	100	-	- 251	100	847,474 17	040 044
(8) Total Transmission Reserves Ratemaking SUM 1:7	U)								.,	932						8	6
(7) Transmission Account 108 Reserves Reclass as Distribution	u)	C 1		TR.	,		(582)	(11,409)	(1,278)		1	13	-3	(00)		(12,982)	(40 000)
(6) Transmission Account 108 Reserves Reclass as Nuclear	46				*	1		1		**	æ	000	8.●	530	5(0)			U
(5) Transmission Account 108 Reserves Reclass as Other Prod.	49		85 X	5 X	x		h	r	·	(256)			3	31		D##	(256)	\$ (2ES) \$
(4) Transmission Account 108 Reserves Reclass as Steam Prod.	49	E O	S 10		*	4	35		(313)	(1,491)	*	1		3,0	(412)		(2,216)	(20046)
(3) Distribution Account 108 Reserves Reclass to Transmission	49	6.00 F	8 10	51	514	565												200
(2) Generation Account 108 Reserves Reclass as Transmission	49		_	*0		1	3		1	c	*%			3.7		20		
(1) Total Transmission Account 108	· ·			8 00	ž!		00	00000	56,456	238,040	144,395	80,480	210,576	45,544	45,723	23,178	862,928	869 998
Description	Production Related to Trans Intangibles	Land	Land & Land Rights	Land & Land Rights	Structures & Improvements	TRANSMISSION RELATED	Lond to Lond Disher	Calid & Calid Nights	Structures & Improvements	Station Equipment	Towers and Fixtures	Poles and Fixtures	OH Conductors and Device	Underground Conduit	UG Conductors & Devices	Roads & Trails	TRANSMISSION PLANT	GRAND TOTAL RECLASS TRANS PLANT
Line No. Account	303.0	310.1	340.0	360.0	361.0	TOTAL	350.0	0.00	352.0	353.0	354.0	355.0	356.0	357.0	358.0	359.0	TOTAL	
Line No.	~	7	60	4	2	9	1		00	6	10	11	12	13	4	15	16	17

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 - 12/31/2015 PER BOOK (\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	FERC Reserve	Reference From	Line No.
~	Dec-14	40-	38,977	I-wp2	~
2	Dec-15		61,005	I-wp1	8
ო	Beginning and End Period Average	-	49,991		ო

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK (\$1,000)

GENERAL PLANT

line No.	Month	Adjuste General Bala	Adjusted FERC General Reserve Balance	Reference From	Line No.
~	Dec-14	€9-	113,625	G-wp2	~
8	Dec-15		124,471	G-wp1	N
က	Beginning and Year End Average	€9-	119,048		m

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AE ACCUMULATED DEPRECIATION AND AMORTIZATION BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK (\$1,000)

COMMON PLANT

		Total		
Line No.	Month	Common Reserves to Electric Per Book	Reference From	Line No.
~	Dec-14	\$ 327,892	C-wp2	~
0	Dec-15	353,683	C-wp1	N
ო	Beginning and Year End Average	\$ 340,788		ო

Name of Respondent	This Report Is:	Date of Report	Year/Perio	od of Report
San Diego Gas & Electric Company	(1) X An Original (2) A Resubmission	(<i>Mo, Da, Yr</i>)	End of _	2014/Q4
	COMMON UTILITY PLANT A	ND EXPENSES		
Describe the property carried in the utility's account as provided by Plant Instruction 13, Common Utility I respective departments using the common utility plant. Furnish the accumulated provisions for depreciating provisions, and amounts allocated to utility department of basis of allocation and factors used. Give for the year the expenses of operation, main provided by the Uniform System of Accounts. Show expenses are related. Explain the basis of allocation 4. Give date of approval by the Commission for use authorization.	Plant, of the Uniform System of Ac nt and explain the basis of allocation ion and amortization at end of year ents using the Common utility plant atenance, rents, depreciation, and a the allocation of such expenses to a used and give the factors of allocation.	counts. Also show the allocation used, giving the allocation fact, showing the amounts and class to which such accumulated provamortization for common utility puthe departments using the compation.	n of such plant costs tors. sifications of such ac visions relate, includi lant classified by acc mon utility plant to wi	to the cumulated ng explanation counts as hich such
		ember 31, 2014)		
ACCOUNT	Accumu	lated Depreciation		
		,387,320 BOY C. 27,776 Total Cor ,654,027 Electric ,437,832 (315,661) Total Ele 57,096 Acc. 1	ogninon Plai	nt Acc. D
303 Misc. Intangible Plant	(J) 169	,387,320	an Acc Mar	1132 74
389 Land & Land Rights		27,776 O Total OF	Charle Depr.	7,50,0
390 Structures & Improvements	1	,654,027 (2) Electric	Share	40
391 Office Furniture & Equipment	73	,437,832 -T-t-1 F10	· Comm.	327,89
392 Transportation Equipment		(315,661) Total Ele	Jenn	
393 Stores Equipment	1	57,096 /-\cc. \	depr.	
394 Tools, Shop & Garage Equipment	Į.	409,204		
395 Laboratory Equipment	1	927, 472 (192, 979)		
396 Power Operated Equipment	62	,321,488		
397 Communication Equipment	The street	,448,084		
398 Miscellaneous Equipment 108.4 Retirement Work in Progress		, 110,002		
FIN 47 Accumulated Depreciation		674,032		
Fleet Capital Lease	17	,828,995		
*				
Total Accumulated Depreciation		,744,766		
		December 31	2014	
Split of Common Utility Plant to Departments: (excluding CWIP) (se	e Note 2- Page 356 21	Balance	Accumulated	
to Departments: (excluding Cwir) (se	se Note 2 Tage 330.27	End of Year	Depreciation	
			- 110 ca le 1 ca a 10 Co 20 Tan 10 cale 10 Ta	
Electric (2) (74.82%)		634,035,185	341,736,434	
Gas 25.18%		213,378,856	115,008,332	
Total 100.00%		847,414,041	456,744,766	
* Sea deriva-	tion of Jul and	on man		
10	tion of 74,82%	on page		

Name of December	This Poport Is:	Date of Rep	Noor/Pari	od of Report
Name of Respondent	This Report Is: (1) X An Original	(Mo, Da, Yi		ou of Report
San Diego Gas & Electric Company	(2) A Resubmission		End of _	2015/Q4
	COMMON UTILITY PLANT AND	EXPENSES		
1. Describe the property carried in the utility's account as provided by Plant Instruction 13, Common Utility Prespective departments using the common utility plant 2. Furnish the accumulated provisions for depreciation provisions, and amounts allocated to utility department of basis of allocation and factors used. 3. Give for the year the expenses of operation, main provided by the Uniform System of Accounts. Show expenses are related. Explain the basis of allocation 4. Give date of approval by the Commission for use authorization.	Plant, of the Uniform System of Account and explain the basis of allocation on and amortization at end of year, sents using the Common utility plant to tenance, rents, depreciation, and any the allocation of such expenses to the used and give the factors of allocation.	the book cost of such punts. Also show the alloused, giving the allocation the amounts and which such accumulate portization for common use departments using the con.	ecation of such plant costs on factors. d classifications of such a d provisions relate, include tility plant classified by ac e common utility plant to v	ccumulated ding explanation ecounts as which such
ACCOUNT	The same of the sa	aber 31, 2015) ated Depreciation	Common Plant	Acc Dept
303 Misc. Intangible Plant	208,0	007,908 (1) To	tal Comm-Acc. Depr. ectric Shane	4105 1017
389 Land & Land Rights	127	27,776	Depr.	100, 011,
390 Structures & Improvements 391 Office Furniture & Equipment		106,070 (2) EL	ectric Share	75.9
392 Transportation Equipment		334,610)	T. Caron	252 1 20
393 Stores Equipment		49,449	I Elec. Comm.	333,600
394 Tools, Shop & Garage Equipment	210		c. Depr.	
395 Laboratory Equipment		018,761		
396 Power Operated Equipment		.92,979)		
397 Communication Equipment	0.3549	198,629		
398 Miscellaneous Equipment	J 1,	172,662		
108.4 Retirement Work in Progress FIN 47 Accumulated Depreciation		(26,068)		
Fleet Capital Lease		90,319		
	75.63			
	· · · · · · · · · · · · · · · · · · ·			
Total Accumulated Depreciation		.82,183		
	**			
Split of Common Utility Plant to Departments: (excluding CWIP) (se	ee Note 2- Page 356 21	December	er 31,2015	
to begin market (beautiful out) (be		End of Year	Depreciation	
N 25 25 *		741 400 071	200 544 200	
Electric 75.96% Gas 24.04%		741,482,971 234,666,280	368,544,386 116,637,797	
Total 100.00%		976,149,251	485,182,183	
	17. 2 .11.10.11		**********	
* See derivation AD-14A.	of 75.96% on p	age		
AD-14A.				

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AF – Specified Deferred Credits Workpapers

Docket No. ER16-___-

Statement AF - Workpapers

Deferred Credits

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line No		(a) 31-Dec-14	(b) 31-Dec-15		= [(a)+(b)]/2 rage Balance	Reference	Line No
1	Transmission Related ADIT- Excluding Bonus Depreciation	\$ (310,499)	\$ (303,133)	\$	(306,816)	Page AF-1; Line 15	1
2							2
3	Transmission Related ADIT from Bonus Depreciation	(316,904)	(598,989)		(457,947)	Page AF-1; Line 17	3
4	BOTH FOREVOLK BY CIPPER AND AND AND CONTROL OF BELLEVIEW CONTROL OF CONTROL OF CONTROL CONTROL CONTROL CONTROL CO						4
5	Total Transmission Related ADIT	\$ (627,402)	\$ (902,122)	\$	(764,763)	Sum of Lines 1 and 3	5
6				-			6
7							7
8	Incentive Transmission Plant ADIT	\$ -	\$ -	\$	20	Page AF-1; Line 22	8
0	modified Tallismoston Fault (1971)			-			9
10	Transmission Plant Abandoned ADIT	S -	\$ -	\$		Page AF-1; Line 24	10
10	Transmission Flant Abandoned ADT	Ψ	9	Ψ		ruge ru 1, Eme 21	11
11		to grant and a state of	to de la companya de	d)		D AE 1-1 i 26	11
12	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	3 -	5	(-):	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, 2015 (\$1,000)

Line			(a)	(e)		(c) = [(a)+(b)]/2	+(b)]/2		Line
No		31	31-Dec-14	31-Dec-	120	Average	Average Balance	Reference	No
-	Non-Citizens Transmission Related ADIT- Excluding Bonus Depreciation	69	(309,582)	\$ (302	(302,922) \$		(306,252)	See Note 1	-
7									7
3	Non-Citizens Transmission Related ADIT from Bonus Depreciation		(303,208)	(575	(575,493)		(439,351)	See Note 1	3
4									4
2	5 Total Non-Citizens Transmission Related ADIT	69	(612,790) \$		(878,415) \$		(745,603)	Line 1 + Line 3	2
9				8	e E		Form 1;	Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols b and k	9
7									7
00	Citizens Transmission Related ADIT-Excluding Bonus Depreciation	S	\$ (716)		(211) \$		(564)	See Note 1	∞
6									6
10	Citizens Transmission Related ADIT-From Bonus D		(13,696)	(2)	(23,496)		(18,596)	See Note 1	10
Π			E C	194					11
12	12 Total Citizens Related ADIT	65)	(14,613)	\$ (2)	(23,707) \$		(19,160)	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	€9	(310,499)	\$ (30)	(303,133)	9	(306,816)	Line 1 + Line 8	15
16									16
17	Total Transmission Related ADIT from Bonus Depreciation		(316,904)	(59	(686,865)		(457,947)	Line 3 + Line 10	17
18									18
19	Total Transmission Related ADIT	8	(627,402) \$		(902,122) \$		(764,763)	Line 15 + Line 17	19
20			2 A A A A A A A A A A A A A A A A A A A	8	1	c.			20
21									21
22	Incentive Transmission Plant ADIT	S	1	8	1	S	1	N/A for 2015	22
23									23
24	Transmission Plant Abandoned ADIT	69	31	S	1	59	ì	N/A for 2015	24
25									25
26	Total Transmission Plant Abandoned Project Cost ADIT	S	(III)	€9	1	S	ı	N/A for 2015	26
*									

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, 2015
(\$1,000)

Line No		(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line
1 Allocated (Allocated General and Common ADIT ²	.	€	· ·	Page AF-3 Form 1; Pg 450.1; Sch. Pg. 274; Ln 2; Cols b, k	1 2
3 4 Total G 5	Total General/Common Transmission Related ADIT	€	↔	∞	Line 1	w 4 v

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.

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.

ame of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(2) A Resubmission	/ / /	2015/Q4

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 \$612,790,263.

Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$14,613.

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 \$19,280,027.)

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 \$878,415,167.

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

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

Citizens Income Accumulated Deferred Income Tax Comparison
With and Without Bonus Depreciation
Base Period and True-Up Period 12-Months Ending December 31, 2015
(\$1,000)

		12/31	12/31/2014			12	12/31/2015	015			
Line				Fe	Federal	Federal		State		Net	Line
No.	Description	AI	ADIT	A	ADTL	ADTA		ADIT		ADIT	No.
1	Sunrise With Bonus D	8	(245,963)	\$	(433,616) \$	·	\$	(2,385)	82) \$	(436,001)	1
2											2
3	Sunrise Without Bonus D		(90,525)		(115,268)	ı		(2,385)	85)	(117,653)	8
4											4
5	Difference With and Without Bonus Depre. (L1 - L3)	↔	(155,438) \$	\$	(318,348) \$	· ·	\$	1	↔	(318,348)	5
9											9
7											7
8										1	∞
6	Citizens With Bonus D	↔	(14,613) \$	∽	(23,606) \$	· •	↔		(100)	(23,707)	6
10											10
11	Citizens Without Bonus D		(4,420)		(5,615)	I		(1)	(100)	(5,715)	11
12											12
13	Difference With and Without Bonus Depre. (L9 - L11)	S	(10,193) \$	↔	(17,991)	€	↔	'	↔	(17,991)	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. ER16-___-

Statement AG - Workpapers

Specified Plant Account (Other than Plant in Service) and Deferred Debits

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line	(a)	(b)	(c) = [(a)+(b)]/2		Line
No	31-Dec-14	31-Dec-15	_Average Balance	Reference	No
1 Transmission Plant Held for Future Use 1			\$ 5,860	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- 12/31/2015 PER BOOK (\$1,000)

TRANSMISSION PLANT

ne o.	Month	Transmission Plant Held For Future Use	j
1	Dec-14	\$ 6,546	
2	Jan-15	6,546	
3	Feb	6,546	
1	Mar	5,654	
5	Apr	5,654	
3	May	5,654	
7	Jun	5,654	
3	Jul	5,654	
)	Aug	5,654	
0	Sep	5,654	
1	Oct	5,654	
2	Nov	5,654	
3	Dec-15	5,654	
4	Total 13 Months	76,178	
5	13-Month Average	\$ 5,860	

	e of Respondent Diego Gas & Electric Company	This Report Is: (1) X An Origin. (2) A Resubn	al	Da (Mo	te of Report o, Da, Yr)	Year/ End o	Period of Report of 2015/Q4	
-		ECTRIC PLANT HEI						
1. R	eport separately each property held for future use a structure use.					oup other i	tems of property h	eld
2. F	or property having an original cost of \$250,000 or no required information, the date that utility use of suc	nore previously used ch property was disc	ontinued, and the o	date the	original cost was tr	ansferred	ımn (a), in addition to Account 105.	to
Line No.	Description and Location Of Property (a)		Date Originally In in This Acco (b)	icluded ount	Date Expected to be in Utility Sen (c)	e used vice	Balance at End of Year (d)	
1	Land and Rights:							
2								
3	Salt Creek		7/31/	/2011	4/1/	2016	6,005,	098
5	Oceanside		5/31/	/2012	5/1/2	2016	360,	835
6								
7	Ocean Ranch		3/31/	/2013	1/1/2	2018	4,941,	795
9								
10						-		\dashv
11								$\overline{}$
12								
13								
14								
15 16								
17				-				-
18								-
19								-
20								
21	Other Property:							
22								
23				_				_
25				-		-		-
26								\dashv
27								
28	0							
29 30	(1) 11,307,728 * 50		Transmiss	ion	5,653,80	04		
31	* 50	/.	Distribution	n	5,653,80	04		-
32				_				-
33								
34								
35								
36 37				-				_
38				-		_		-
39								
40								
41								
42								
43								_
45								-
46				-				
				_				
			MINISTER STATE OF THE STATE OF					/
47	Total						11,307,7	728 (

Name of Respondent	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(Z) _ A Nesubillission		2010101

Schedule Page: 214 Line No.: 46 Column: d
The 13-Month Average Electric Transmission Plant Held for Future Use is \$5,859,856.

FERC FORM NO. 1 (ED. 12-87)

Page 450.1

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AH – Operations and Maintenance Expenses Workpapers

Docket No. ER16-___

Statement AH - Workpapers Operation and Maintenance Expenses

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line No.		Amounts	Reference	Line No.
		-		-
1 2	Derivation of Direct Maintenance Expense: Total Direct Maintenance Cost	\$ 211	Page AII 1: Line 42 / 1000	1 2
3	Total Direct Maintenance Cost	φ 211	Page AH-1; Line 42 / 1000	3
4	Derivation of Non-Direct Transmission Operation and Maintenance Expense:			4
5	Total Non-Direct Transmission O&M Expense	\$ 86,115	Page AH-2; Line 40; Col. (a)	5
6	Adjustments to Per Book Transmission O&M Expense:	+ 00,220	9,, (4)	6
7	FERC Acct 561.4 - Scheduling, System Control & Dispatch Services	(6,719)	Page AH-2; Line 6; Col. (b)	7
8	FERC Acct 561.8 - Reliability, Planning & Standards Development	(3,031)	Page AH-2; Line 10; Col. (b)	8
9	FERC Acct 562 - Station Expenses	(4,306)	Page AH-2; Line 11; Col. (b)	9
10	FERC Acct 565 - Transmission of Electricity by Others	-	Page AH-2; Line 15; Col. (b)	10
11	FERC Acct 566 - Miscellaneous Transmission Expense	(7,437)	Page AH-2; Line 16; Col. (b)	11
12	FERC Acct 570 - Maintenance of Station Equipment	(6,431)	Page AH-2; Line 28; Col. (b)	12
13	FERC Acct 571 - Maintenance of Overhead Lines	(11,906)	Page AH-2; Line 29; Col. (b)	13
14	FERC Acct 571 - Maintenance of Overhead Lines - Sunrise/Other Projects	(6,533)	Page AH-2; Line 30; Col. (b)	14
15	FERC Acct 572 - Maintenance of Underground Lines	(417)	Page AH-2; Line 31; Col. (b)	15
16	Other Transmission Non-Direct O&M Exclusion Adjustments	-	Not Applicable	16
17	Total Non-Direct Adjusted Transmission O&M Expenses	\$ 39,335	Sum Lines 5 thru 16	17
18				18
19	Derivation of Non-Direct Administrative and General Expense:		B 477071 04 04 ()	19
20	Total Non-Direct Administrative & General Expense	\$ 331,453	Page AH-3; Line 24; Col. (a)	20
21	Adjustments to Per Book A&G Expense:	1 102	D 4112 1: 20 C 1 (1)	21
22	FERC Act 924 - Nuclear liability insurance expense	1,103	Page AH-3; Line 28; Col. (b)	22
23	FERC Acet 925 - Damages & Injuries - Wildfire Insurance Premium	-	Page AH-3; Line 31; Col. (b)	23
24	FERC Acct 925 - Damages & Injuries - Wildfire Damage Claims	-	Page AH-3; Line 32; Col. (b)	24
25	FERC Act 928 - CPUC Intervenor Funding Expense - Transmission	- (1.110)	Page AH-3; Line 35; Col. (a)	25
26	FERC Acet 928 - CPUC Intervenor Funding Expense - Distribution	(1,112)	Page AH-3; Line 36; Col. (a)	26
27	FERC Acet 928 - CPUC reimbursement fees	(4,566)	Page AH-3; Line 37; Col. (a)	27
28 29	FERC Acet 930.1 - General Advertising Expenses	(136) (80)	Page AH 3: Line 39; Col. (b)	28 29
29	FERC Acct 928 - Litigation expenses - Litigation Cost Memorandum Account (LCMA)	` /	Page AH-3; Line 38; Col. (a) Page AH-3; Lines 30,34,40, 43; Col. (a) and	29
30	FERC Accts 925/926/928/930.2/931 - CPUC energy efficiency programs	(11,342)	Line 33; Col. (b)	30
31	FERC Acct 931 - Advanced Metering Infrastructure (AMI) lease facilities	(180)	Page AH-3; Line 42; Col. (a)	31
32	FERC Acct 935 - Hazardous substances - Hazardous Substance Cleanup Cost Account	(60)	Page AH-3; Line 44; Col. (b)	32
33	FERC Acct 925 - Other A&G Exclusion Adjustments	(915)	Page AH-3; Line 29 and 41; Col. (a)	33
34	Total Adjusted Non-Direct A&G Expenses Including Property Insurance	\$ 314,163	Sum Lines 20 thru 33	34
35	Less: Property Insurance (Reflected on Line 50 below due to different allocation factor)	(5,855)	Page AH-3; Line 6; Col. (c)	35
36	Total Adjusted Non-Direct A&G Expenses Excluding Property Insurance	\$ 308,308	Sum Lines 34 and 35	36
37	Transmission Wages and Salaries Allocation Factor	11.30%	Statement AI; Line 21	37
38	Transmission Related Non-Direct Administrative & General Expenses	\$ 34,839	Line 36 x Line 37	38
39	Derivation of Transmission Plant Property Insurance Allocation Factor:			39
40	Transmission Plant & Incentive Transmission Plant	\$ 4,659,552	Stmnt AD WP; Page AD; Line 29	40
41	Transmission Related Electric Miscellaneous Intangible Plant	0	Shall be Zero	41
42	Transmission Related General Plant	35,237	Stmnt AD WP; Page AD; Line 33	42
43	Transmission Related Common Plant	75,856	Stmnt AD WP; Page AD; Line 35	43
44	Total Transmission Related Investment in Plant	\$ 4,770,645	Sum Lines 40 thru 43	44
45				45
46	Total Transmission Plant & Incentive Transmission Plant	\$ 4,659,552	Line 40	46
47	Total Steam Production Plant	548,493	Stmnt AD WP; Page AD; Line 3	47
48	Total Nuclear Production Plant	0	Shall be Zero	48
49	Total Other Production Plant	485,944	Stmnt AD WP; Page AD; Line 9	49
50	Total Distribution Plant	5,608,558	Stmnt AD WP; Page AD; Line 13	50
51	Total General Plant	311,830	Stmnt AD WP; Page AD; Line 21	51
52	Total Common Plant	671,293	Stmnt AD WP; Page AD; Line 23	52
53	Total Plant in Service Excluding SONGS	\$ 12,285,670	Sum Lines 46 thru 52	53
54				54
55	Transmission Plant Property Insurance Allocation Factor ¹	38.83%	Line 44 / Line 53	55
56				56
57	Total Property Insurance	\$ 5,855	Negative of Line 35	57
58	D . I . I . T	ф		58
59	Property Insurance Allocated to Transmission, General, and Common Plant	\$ 2,274	Line 55 x Line 57	59
60	TILLE IN DILLING DILLI	Φ 27.11.5	1: 00 7: 50	60
61	Total Transmission Related Non-Direct A&G Expenses Including Property Insurance	\$ 37,113	Line 38 + Line 59	61

 $^{^{1}\,}$ $\,$ 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, 2015

Line No.	Cost Elements	Amounts	Line No.
1	6110020 SALARIES-MANAGEMENT STRAIGHT-TIME	\$ 731	1
2	6110030 SALARIES-MANAGEMENT TIME AND ONE HALF	1,450	2
3	6110080 SALARIES-CLERICAL AND TECHNICAL STRAIGH	3,990	3
4	6110090 SALARIES-CLERICAL AND TECHNICAL TIME AN	1,657	4
5	6110110 SALARIES-UNION STRAIGHT-TIME	47,113	5
6	6110120 SALARIES-UNION TIME AND ONE HALF	4,873	6
7	6110130 SALARIES-UNION DOUBLE TIME	14,371	7
8	6130020 EMP TRAVEL-HOTEL/LODG (ROOM AND TAX ONLY	1,393	8
9	6220600 SRV-CONSULTING-OTHER	12,604	9
10	6220850 SRV-VEHICLE & EQUIP RENTAL W/OPERATOR	14,805	10
11	6221000 SRV-CONSTRUCTION-ELECTRIC	24,786	11
12	6231042 HELICOPTER UTILIZATION	10,157	12
13	6261050 VEHICLE UTILIZATION-LABOR	2,476	13
14	6262050 VEHICLE UTILIZATION-NONLABOR	25,591	14
	6340000 Cash Discounts on Purchases	(822)	15
	9121100 Vacation & Sick (Costing sheet)	11,403	16
	9121200 ICP (Costing Sheet)	3,017	17
43590	9121400 Public Liab.& Property Damage-Lab(CS)	120	18
Set destill	9121500 Worker's Comp -Labor (Costing sheet)	27	19
	9121600 Pension & Benefits - Labor	55	20
	9122300 Payroll Taxes (Costing sheet)	6,962	21
	9122400 Public Liab.& Property Damage-NonLab(CS)	2,529	22
2000000	9122500 Worker's Comp -Non Labor (Costing sheet)	652	23
	9122600 Pension & Benefit - NonLabor	14,317	24
	9122900 PENSION & BENEFIT - REFUNDABLE - NL	2,691	25
	9123100 VACATION & SICK (CL)	177	26
	9123200 ICP (CL)	353	27
	9123400 PUBLIAB PROPDAM L(CL)	2	28
7555310	9123500 WK COMP-LABOR (CL)	0	29
000 From 1	9123600 PENSION & BENEFIT-NONREF-LBR (CL)	1	30
C 1975	9124300 PAYROLL TAXES (CL)	120	31
000000000000000000000000000000000000000	9124400 PUBLIAB PROPDAM NL(CL)	39	32
237.5	9124500 WK COMP-NONLABOR (CL)	10	33
	9124600 PENSION & BENEFIT-NONREF-NL (CL)	221	34
	9124900 PENSION & BENEFIT-REF-NL (CL)	41	35
	9131150 Purchasing Labor (Costing sheet)	206	36
	9131700 Shop Order Labor (costing sheet)	199	37
	9131850 Small Tools Labor (Costing sheet)	632	38
2020	9132150 Purchasing NonLabor (Costing sheet)	31	39
2000	9132700 Shop Order NonLabor (costing sheet)	106	40
	9132850 Small Tools NonLabor (Costing sheet)	1,424	41
	Total Direct Maintenance Cost	\$ 210,512	42
43			43

The above \$210.5K 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 2015, these costs primarily pertain to the completion of the removal of temporary aerial lights on the Border-East Line, increased climbing inspections, and maintenance of conditions found during these inspections.

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, 2015 (\$1,000)

ine Io.	FERC Acct	Description	(a) Total Per Boo		(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Li N
1		Electric Transmission Operation			,	J]
2	560	Operation Supervision and Engineering		143	\$ -	\$ 7,143	Form 1, p. 321; Line 83	2
3	561.1	Load Dispatch - Reliability	l .	600	-	600	Form 1, p. 321; Line 85	3
4 5	561.2 561.3	Load Dispatch - Monitor and Operate Transmission System		476 227	-	1,476 227	Form 1, p. 321; Line 86	5
6		Load Dispatch - Transmission Service and Scheduling		719	6,719	(0)	Form 1, p. 321; Line 87 Form 1, p. 321; Line 88	(
7	561.4 561.5	Scheduling, System Control and Dispatch Services Reliability, Planning and Standards Development		423	6,719	423	Form 1, p. 321; Line 89	7
8	561.6	Transmission Service Studies		6	_	6	Form 1, p. 321; Line 90	8
9	561.7	Generation Interconnection Studies		4	-	4	Form 1, p. 321; Line 91	9
10	561.8	Reliability, Planning and Standards Development Services	3,	613	3,031	582	Form 1, p. 321; Line 92	1
11	562	Station Expenses 1	4,	306	4,306	-	Form 1, p. 321; Line 93	1
12	563	Overhead Line Expenses	1,	566	-	1,566	Form 1, p. 321; Line 94	1
13	563	Overhead Line Expenses - Sunrise Fire Mitigation Cost	3,	284	-	3,284	Form 1, p. 321; Line 94	1
14	564	Underground Line Expenses		0	-	0	Form 1, p. 321; Line 95	1
15	565	Transmission of Electricity by Others		-	-	-	Form 1, p. 321; Line 96	1
16	566	Misc. Transmission Expenses		510	7,437	16,073	Form 1, p. 321; Line 97	1
17	567	Rents	1,	617	-	1,617	Form 1, p. 321; Line 98	1
8		m . 1 m	A 54	100	£ 21 402	. 22.000	g v: 2.1 17	1
9		Total Electric Transmission Operation	\$ 54,	493	\$ 21,493	\$ 33,000	Sum Lines 2 thru 17	1
20		El T						2
21	568	Electric Transmission Maintenance Maintenance Supervision and Engineering		975		975	Form 1 n 221: Line 101	2
23	569	Maintenance Supervision and Engineering Maintenance of Structures]	9/5	-	9/5	Form 1, p. 321; Line 101 Form 1, p. 321; Line 102	2
4	569.1	Maintenance of Structures Maintenance of Computer Hardware	1	501	-	1,501	Form 1, p. 321; Line 102 Form 1, p. 321; Line 103	2
5	569.2	Maintenance of Computer Flardware Maintenance of Computer Software		865	-	2,865	Form 1, p. 321; Line 103	1 2
6	569.3	Maintenance of Computer Software Maintenance of Communication Equipment	_ ² ,	-	-	2,803	Form 1, p. 321; Line 104 Form 1, p. 321; Line 105	1
7	569.4	Maintenance of Misc. Regional Transmission Plant		201	-	201	Form 1, p. 321; Line 106	
8	570	Maintenance of Station Equipment ¹		431	6,431	-	Form 1, p. 321; Line 107	
9		Maintenance of Overhead Lines ²				-	-	
0	571 571	Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction		906	11,906	-	Form 1, p. 321; Line 108	1
١	3/1	Environmental Cost 2,3	0,	533	6,533	-	Form 1, p. 321; Line 108	1 -
1	572	Maintenance of Underground Lines 1		417	417	-	Form 1, p. 321; Line 109	13
2	573	Maintenance of Misc. Transmission Plant		18	-	18	Form 1, p. 321; Line 110	13
3								1
4		Total Electric Transmission Maintenance	\$ 30,	848	\$ 25,287	\$ 5,561	Sum Lines 22 thru 32	
5		T () FI () T () OOM F	φ 05	241	\$ 46,780	\$ 38,561	Y: 10 Y: 24	
6		Total Electric Transmission O&M Expenses	\$ 85,	341	\$ 46,780	\$ 38,561	Line 19 + Line 34	1
7		4						1
~ I		Transmission Operation Expenses Charged to Citizens 4		774	\$ -	\$ 774	(AH-4; Line 2; Col. C) / 1000	
	413	Transmission operation Expenses charged to chinens	\$		Ψ	9 //-	` ' ' '	
9	413							1
8 9 0	413	Total Adjusted Electric Transmission O&M Expenses	\$ 86,		\$ 46,780	\$ 39,335	Line 36 + Line 38	4
9	413							1
9 0 1								4
9 0 1 2 3		Total Adjusted Electric Transmission O&M Expenses						4
9 0 1 2 3 4	Exclude 561.4	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses)			\$ 46,780			
9 0 1 2 3 4 5	Exclude 561.4	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA)			\$ 46,780 \$ 6,719			4
9 0 1 2 3 4 5	Exclude 561.4 561.8	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA)			\$ 46,780 \$ 6,719 3,031			4 4 4
9 0 1 2 3 4 5 6 7	Exclude 561.4 561.8 562	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1			\$ 46,780 \$ 6,719 3,031			
9 0 1 2 3 4 5 6 7 8	Exclude 561.4 561.8 562 565	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Transmission of Electricity by Others (ERRA)	\$ 86,		\$ 46,780 \$ 6,719 3,031			
9 0 1 2 3 4 5 6 7 8 9	Exclude 561.4 561.8 562 565	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	\$ 86,	712 385	\$ 46,780 \$ 6,719 3,031			
) 1 2 3 3 4 5 5 7 7 8 9 1	Exclude 561.4 561.8 562 565	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA)	\$ 86 ,	712 385 974	\$ 46,780 \$ 6,719 3,031			
2 2 3 4 5 7 3 9 1 1 2	Exclude 561.4 561.8 562 565	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates)	\$ 86, \$ 2, 3,	712 385 974 892	\$ 46,780 \$ 6,719 3,031 4,306			
9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 3 1	Exclude 561.4 561.8 562 565	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA)	\$ 86, \$ 2, 3,	712 385 974	\$ 46,780 \$ 6,719 3,031			
9 0 1 2 3 4 5 6 6 7 8 8 9 0 1 1 2 3 4 4 4 4 4 5 6 6 7 7 8 8 8 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Exclude: 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA)	\$ 86, \$ 2, 3,	712 385 974 892	\$ 46,780 \$ 6,719 3,031 4,306			
9 0 1 2 3 3 4 5 6 7 8 8 9 0 1 1 2 3 4 4 5 5 6 7 7 8 8 9 9 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Exclude 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment	\$ 86, \$ 2, 3,	712 385 974 892	\$ 46,780 \$ 6,719 3,031 4,306			
9 0 1 2 3 4 5 7 8 9 0 1 1 2 3 4 4 5 1 4 5 7 7 8 8 9 9 1 1 1 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1	Exclude: 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines:	\$ 86, \$ 2, 3,	712 385 974 892	\$ 46,780 \$ 6,719 3,031 4,306			
9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 4 5 6 6 7 8 9 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Exclude 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment	\$ 86,	712 385 974 892	\$ 46,780 \$ 6,719 3,031 4,306			
9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 4 5 6 6 7 8 9 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Exclude 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Maintenance of Overhead Lines - Maintenance of Overhead Lines - Sunrise/Other Projects Post	\$ 86,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306			
9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 7 8 8 9 7 8 8 7 8 8 8 8 8 8 8 8 8 8 8 8	Exclude 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines 2	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306			
9 0 1	Exclude 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines 2 Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost 2.3	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431			
9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 7 8 8 9 9 8 8 8 7 8 8 8 8 8 8 8 8	Exclude 561.4 561.8 562 565 566	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Maintenance of Overhead Lines - Maintenance of Overhead Lines - Sunrise/Other Projects Post	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431			
9 0 1 2 3 3 4 5 6 7 8 9 0 1 1 2 3 4 4 5 6 7 7 8 9 9 0 7 7 7 7 8 7 7 7 7 8 7 7 7 7 8 7 7 7 8 7 7 7 8 7 7 7 7 8 7 7 8 7 7 8 7 7 7 7 8 7 7 7 7 8 7 7 7 8 7 7 7 7 8 7 7 8 7 7 7 7 8 7 7 7 7 7 8 7 7 7 7 8 7	Exclude 561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost 2.3 Maintenance of Underground Lines Maintenance of Underground Lines	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417			
9 0 1 2 3 4 5 5 6 9 0 1 2 5 6 6 7 8 9 0 1 1 5 6 6 7 8 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Exclude 561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines 2 Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost 2.3	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431			
9	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost 2.3 Maintenance of Underground Lines Maintenance of Underground Lines	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417			
9	Exclude 561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost 2.3 Maintenance of Underground Lines Maintenance of Underground Lines	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780	\$ 39,335	Line 36 + Line 38	
2 3 4 5 5 5 7 7 3 9 9 1 1 2 3 4 4 5 5 5 5 7 7 8 9 9 1 1 2 2 3 4 4 5 5 5 5 7 7 8 9 9 9 1 1 2 2 3 4 4 5 5 5 5 7 7 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost admittenance of Underground Lines Cutuded Expenses Citizens O&M should not include substation, underground, and overhead lines	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780	\$ 39,335	Line 36 + Line 38	
9	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost Maintenance of Underground Lines Maintenance of Underground Lines	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780	\$ 39,335	Line 36 + Line 38	
9	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost admittenance of Underground Lines Cutuded Expenses Citizens O&M should not include substation, underground, and overhead lines	\$ 86, \$ 2, 3, (712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780	\$ 39,335	Line 36 + Line 38	
9 0 1 1 2 3 3 4 4 5 5 6 7 7 8 9 0 1 1 2 2 3 3 4 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost admittenance of Underground Lines Cutuded Expenses Citizens O&M should not include substation, underground, and overhead lines	\$ 86,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335	Line 36 + Line 38	
9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 8 9 0 1 1 2 3 3 4 4 5 6 7 7 8 8 9 9 0 1 8 9 0 1 8 9 0 1 8 9 0 1 8 9 0 1 7 8 9 0 1 7 8 9 0 1 7 8 9 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost admittenance of Underground Lines Citizens O&M should not include substation, underground, and overhead linumbers 38 and 39). As a result, these items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citizens	\$ 86,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335	Line 36 + Line 38	
99 99 99 99 99 99 99 99 99 99 99 99 99	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost actuated Expenses Citizens O&M should not include substation, underground, and overhead linumbers 38 and 39). As a result, these items are excluded in Column b.	\$ 86,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335	Line 36 + Line 38	
99 00 01 1	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction E	\$ 86, \$ 2, 3, (11, 6,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335	Line 36 + Line 38 dection C - numbers is reflected on	
99 00 01 1	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost admittenance of Underground Lines Citizens O&M should not include substation, underground, and overhead linumbers 38 and 39). As a result, these items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citizens	\$ 86, \$ 2, 3, (11, 6,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335	Line 36 + Line 38 dection C - numbers is reflected on	
9 0 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 8 9 0 1 1 2 3 4 5 6 7 8 9 9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction E	\$ 86, \$ 2, 3, (11, 6,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335	Line 36 + Line 38 dection C - numbers is reflected on	
99 99 99 99 99 99 99 99 99 99 99 99 99	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost cultuded Expenses Citizens O&M should not include substation, underground, and overhead lin numbers 38 and 39). As a result, these items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citizens in page AH-1.	\$ 86, \$ 2, 3, (11, 6,	712 385 974 892 527)	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335	Line 36 + Line 38 dection C - numbers is reflected on	
99 99 99 99 99 99 99 99 99 99 99 99 99	Exclude 561.4 561.8 562 565 566 570 571 572 Total Ex	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses 1 Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment 1 Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost 2,3 Maintenance of Underground Lines 1 Maintenance of Underground Lines 1 Maintenance of Underground Lines in the substation of the substatio	\$ 86,	712 385 974 892 527) 906 533	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335 x X Tariff (See Sance order, which entinels Solar, and	Line 36 + Line 38 Section C - numbers is reflected on dd ISEC (Imperial	
99 99 99 99 99 99 99 99 99 99 99 99 99	561.4 561.8 562 565 566 570 571	Total Adjusted Electric Transmission O&M Expenses d Expenses (recovery method in parentheses) Scheduling, System Control and Dispatch Services (ERRA) Reliability, Planning and Standards Development Services (ERRA) Station Expenses Transmission of Electricity by Others (ERRA) Misc. Transmission Expenses: Century Energy Systems Balancing Account (CES-21BA) Hazardous Substance Cleanup Cost Memo Account (HSCCMA) ISO Grid Management Costs (ERRA) Reliability Services (RS rates) Other (TRBAA/TACBAA) Maintenance of Station Equipment Maintenance of Overhead Lines: Maintenance of Overhead Lines: Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost Construction Environmental Cost cultuded Expenses Citizens O&M should not include substation, underground, and overhead lin numbers 38 and 39). As a result, these items are excluded in Column b. Account 571 for Overhead Line Maintenance is excluded because Citizens in page AH-1.	\$ 86,	712 385 974 892 527) 906 533	\$ 46,780 \$ 6,719 3,031 4,306 7,437 6,431 18,439 417 \$ 46,780 per the Appendi	\$ 39,335 x X Tariff (See Sance order, which entinels Solar, and	Line 36 + Line 38 Section C - numbers is reflected on dd ISEC (Imperial	

ALIENS AND	e of Respondent Diego Gas & Electric Company	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report End of 2015/Q4
		(2) A Resubmission	/ /	
If the		OPERATION AND MAINTENAN		
Line	amount for previous year is not derived from	if previously reported figures,		Amount for
No.			Amount for Current Year (b)	Amount for Previous Year
Contract.	D. Other Power Generation (a)		(b)	(c)
	Operation			
_	(546) Operation Supervision and Engineering		1,363,26	838,60
_	(547) Fuel		2,864,53	
	(548) Generation Expenses			
65	(549) Miscellaneous Other Power Generation Ex	penses	9,144,49	92 6,040,607
66	(550) Rents			90
67	TOTAL Operation (Enter Total of lines 62 thru 66)	13,372,98	31 11,463,47
	Maintenance		and the control of th	
	(551) Maintenance Supervision and Engineering		18	
	(552) Maintenance of Structures		-19,03	
	(553) Maintenance of Generating and Electric Pla (554) Maintenance of Miscellaneous Other Powe		14,225,94 5,871,41	
	TOTAL Maintenance (Enter Total of lines 69 thru		20,078,50	
	TOTAL Power Production Expenses-Other Power		33,451,48	
	E. Other Power Supply Expenses	(Enter 10t 01 07 & 75)	35,431,40	21,004,040
_	(555) Purchased Power		1,671,028,59	1,930,778,476
77	(556) System Control and Load Dispatching		3,324,19	
_	(557) Other Expenses		7,426,76	
79	TOTAL Other Power Supply Exp (Enter Total of li	ines 76 thru 78)	1,681,779,56	
80	TOTAL Power Production Expenses (Total of line	es 21, 41, 59, 74 & 79)	1,857,600,70	2,196,135,634
81	2. TRANSMISSION EXPENSES			
82	Operation			
-	(560) Operation Supervision and Engineering		(7,142,78	8,273,221
84				
_	(561.1) Load Dispatch-Reliability		599,70	
_	(561.2) Load Dispatch-Monitor and Operate Tran		(1,475,76	
_	(561.3) Load Dispatch-Transmission Service and		(227,06	
-	(561.4) Scheduling, System Control and Dispatch (561.5) Reliability, Planning and Standards Devel		(6,718,84 (422,81	
$\overline{}$	(561.6) Transmission Service Studies	opment	(6,04	
_	(561.7) Generation Interconnection Studies		(4,27	
	(561.8) Reliability, Planning and Standards Devel	opment Services	(3,613,23	
	(562) Station Expenses		(4,305,57	
	(563) Overhead Lines Expenses		4,849,65	
	(564) Underground Lines Expenses		<u>42</u>	4)
96	(565) Transmission of Electricity by Others		<u></u>	
97	(566) Miscellaneous Transmission Expenses		23,510,10	
	(567) Rents		(1,616,94	
	TOTAL Operation (Enter Total of lines 83 thru 98	3)	54,493,23	49,603,604
	Maintenance		671.71	000 005
_	(568) Maintenance Supervision and Engineering		974,74	
_	(569) Maintenance of Structures (569.1) Maintenance of Computer Hardware		(1,501,01	The same of the sa
	(569.2) Maintenance of Computer Hardware (569.2) Maintenance of Computer Software		2,865,48	
-	(569.3) Maintenance of Communication Equipme	nt	2,000,40	1,471,740
	(569.4) Maintenance of Miscellaneous Regional 7		(200,63	243,392
	(570) Maintenance of Station Equipment		(6,431,29	
	(571) Maintenance of Overhead Lines		(18,438,91	
_	(572) Maintenance of Underground Lines		416,79	
-	(573) Maintenance of Miscellaneous Transmissio	n Plant	18,43	
111	TOTAL Maintenance (Total of lines 101 thru 110)		30,847,86	31,489,913
112	TOTAL Transmission Expenses (Total of lines 99	and TTT)	85,341,09	81,093,517

Administrative & General Expenses 12 Months Ending December 31, 2015 (\$1,000)

Line No.	FERC Acct	Description	P	(a) Total er Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1 2	920	Administrative & General A&G Salaries	\$	29,373	\$ -	\$ 29,373	Form 1, p. 323; Line 181	1 2
3	920	Office Supplies & Expenses ²	φ	(15,157)	ф - _	(15,157)	Form 1, p. 323; Line 182	3
4	922	Less Administrative Expenses Transferred-Credit		(9,451)	_	(9,451)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed ²		142,156	-	142,156	Form 1, p. 323; Line 184	5
6	924	Property Insurance ³		4,753	(1,103)	5,855	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages - Non Wildfire Related ⁴		12,932	(30)	12,962	Form 1, p. 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums		75,138	-	75,138	Form 1, p. 323; Line 186	8
9 10	925 926	Injuries & Damages - Wildfire Damage Claims ⁵ Employee Pensions & Benefits		13,071 28,737	- 48	13,071 28,689	Form 1, p. 323; Line 186 Form 1, p. 323; Line 187	9
11	926	Employee Pensions & Benefits - PBOP		2,941	-	2,941	Form 1, p. 323; Line 187	11
12	927	Franchise Requirements		-	-	-	Form 1, p. 323; Line 188	12
13 14	928 929	Regulatory Commission Expenses Less Duplicate Charges (Company Energy Use)		15,618 (2,167)	5,844	9,774 (2,167)	Form 1, p. 323; Line 189 Form 1, p. 323; Line 190	13 14
15	930.1	General Advertising Expenses		136	136	(2,107)	Form 1, p. 323; Line 190	15
16	930.2	Miscellaneous General Expenses ²		11,973	12,062	(89)	Form 1, p. 323; Line 192	16
17	931	Rents		11,132	272	10,860	Form 1, p. 323; Line 193	17
18	935	Maintenance of General Plant		8,997	60	8,936	Form 1, p. 323; Line 196	18
19 20		Total Administrative & General Expenses	\$	330,183	\$ 17,290	\$ 312,892	Sum Lines 2 thru 18	19 20
21		Total Administrative & Ocheral Expenses	Ψ	330,103	Ψ 17,250	Ψ 312,072	Sum Lines 2 tint 10	21
22	413	Transmission Related A&G Expenses Charged to Citizens ¹	\$	1,271	\$ -	\$ 1,271	(AH-4; Line 4; Col. C) / 1000	22
23								23
24		Total Adjusted Administrative & General Expenses	\$	331,453	\$ 17,290	\$ 314,163	Line 20 + Line 22	24
25 26			ļ					25 26
	Exclude	d Expenses:						27
28	924	Nuclear property insurance expense (SONGS) ³			(1,103)			28
29	925	Injuries & Damages - Non Wildfire Related (SONGS) ⁴	\$	(49)				29
30	925	CPUC energy efficiency programs		18	(30)			30
31	925	Injuries & Damages - Wildfire Insurance Premiums			-			31
32 33	925 926	Injuries & Damages - Wildfire Damage Claims CPUC energy efficiency programs			48			32 33
34	928	CPUC energy efficiency programs		86	10			34
35	928	CPUC Intervenor Funding Expense - Transmission		-				35
36	928	CPUC Intervenor Funding Expense - Distribution		1,112				36
37 38	928 928	CPUC reimbursement fees Litigation expenses - Litigation Cost Memorandum Account (LCMA)		4,566 80	5,844			37 38
39	930.1	General Advertising Expenses		- 00	136			39
40	930.2	CPUC energy efficiency programs		11,099				40
41	930.2	Abandoned Projects		963	12,062			41
42 43	931 931	Advanced Metering Infrastructure (AMI) lease facilities CPUC energy efficiency programs		180 91	272			42 43
44	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		71	60			44
45		Total Excluded Expenses			\$ 17,290	•		45
46								46
47	1							47
48	1	The amount represents the Non-Direct A&G expenses billed to Citizens in	2015, w	hich is equa	al to \$1.3M and is	added back to de	erive Total 2015	48
49		Adjusted Administrative & General Expenses.						49
50 51	2	Credit balance is a result of the FERC compliance audit adjustments in 201	5 per F	ERC Docket	Number FA12-8	3-000, dated June	10. 2014. The audit	50
52		resulted in a reclass of expenses between various FERC accounts for expen	-				,	52
53				2014	December 2			53
54	3	Property insurance excludes an expense credit totaling (\$1,103K) due to a (\$756K	refund for	Nuclear Property	Insurance receive	ed in 2015 and	54
55		a (\$257K) decrease in Property Liability insurance due to continued decom				moranice receive	2013 unu	55
56								56
57	4	Non Wildfire Related Injuries and Damages excludes an expense credit of	(\$30K)	for the refur	nd of an insurance	premium payme	nt that was	57
58		received from Southern California Edison for SONGS Liability payments r	nade in	2004 and 20	005.			58
59								59
60	5	The transmission related wildfire damage claims costs are \$15.4 million lovers.	wer bety	ween the Cy	cle 5 and Cycle 4	base period as sh	nown:	60
61		[Cycle 5: (\$13.1 million x 11.30% = \$1.5 million) minus [Cycle 4: (\$139.1	million	x 12.16% =	\$16.9 million)] :	= (\$15.4) million.		61
62		· · · · · · · · · · · · · · · · · · ·			,-			62

End of 2015/Q4
Amount for Previous Year
(c)
07 23,675
28 155,905,193
27 217,621
78 1,520,064
40 157,666,553
20) 44.445.070
26) 41,445,272 79) -59,221,092
53) 7,789,598
84) 155,503,644
04) 5,605,942
90) 233,101,860
17) 55,582,677
17 116,190,759
512 16,811,832
2,050,000
91) 396,852 07) 16,292,848
07) 16,292,848 28) 10,061,145
37 581,932,141
60,000
26 8,526,308
63 590,458,449
42 3,185,080,989

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, 2015

			A		В	C	C = A + B	
Line		Jan - I	May 2015	Ju	Jan - May 2015 Jun - Dec 2015	T	Total	Line
No.	Description	Inv	Invoice 1	5-C-41	Invoice 2	2015	2015 Billing	No.
Н							39	Н
7	Direct and Non-Direct O&M Expenses ³	€9	530,461 \$	8	243,606	S	774,067	7
33								3
4	Transmission Related A&G Expenses 5	8	\$ 820,378	8	410,487		\$ 1,270,865 6	4
5								5
9								9

Column A reflects Citizens Cycle 3 Filing Allocated Cost, Docket No.ER14-2057-000, dated May 28, 2014.

Column B reflects Citizens Cycle 4 Filing Allocated Cost, Docket No.ER15-1817-000, dated May 29, 2015.

From SAP Account 7000716, which was created to track Direct and Allocated Transmission Related O&M billed to Citizens.

The O&M amount shown in column C, Line 2 is added back to transmission O&M to allocate total system costs to Citizens.

From SAP Account 7000717, which was created to track Allocated Transmission Related A&G billed to Citizens.

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. ER16-___-

Statement AI - Workpapers

Wages and Salaries

12 Months Base Period Ending December 31, 2015

(\$1,000)

Line		An	nounts	Reference	Line No.
53.			10.000	D 1 D 054 II 00	
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$	12,802	Form 1; Page 354; Line 20	1
2	m m	The state of the	10 (10	0 D 411 C14 11 42	2
3	Transmission Wages & Salaries ¹		13,640	See Page AI-1, Col. 4, Line 42	3
4	2			CONTRACTOR OF THE CONTRACTOR O	4
5	Transmission Wages & Salaries ²		6,820	See Page AI-1, Col. 4, Line 41	5
6	_ 0		10.000		6
7	Distribution Wages & Salaries		48,820	Form 1; Page 354; Line 23	7 8 9
8	State of the New York of State (State State Stat	Exception of the last	10016	D 254 17 24	8
9	Customer Accounts Wages & Salaries		17,216	Form 1; Page 354; Line 24	
10		EXCESSION	21 222		10
11	Customer Services and Informational Wages & Salaries		21,388	Form 1; Page 354; Line 25	11
12		HARMONICO		F 1 P 251 T' 26	12
13	Sales Wages & Salaries			Form 1; Page 354; Line 26	13
14		Φ.	100 (05	0 11 11 12	14
15	Sub-Total	\$	120,685	Sum Lines 1 thru 13	15
16		1775	10 505	E 1 D 254 L' 27	16
17	Administrative and General Wages & Salaries		40,505	Form 1; Page 354; Line 27	17
18	m 10 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	¢.	161 100	C I inno 15, 17	18
19	Total Operating & Maintenance Wages & Salaries	\$	161,190	Sum Lines 15; 17	19
20			11 2007	1: 2/1: 15	20
21	Transmission Wages and Salaries Allocation Factor	4	11.30%	Line 3 / Line 15	21

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

Line 5 Transmission Wages & Salaries reflects the wages and salaries associated with FERC Accounts 562, 570, 571, and 572 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 2015 Base Period

1 2 3 4

	- ^-			J		
L.					Substation, Under-	
Line	1				ground & Overhead	
No.	Account	Description		Amount	Labor Exclusions	No.
1	560100E	OPERATION SUPERVISION	\$	2,045,879		1
2	560200E	OPERATION ENGINEERING		1,195,260		2
3	561100E	LOAD DISPATCHING - RELIABILITY	1	404,311		3
4	561200E	LOAD DISPATCHING - MONITOR & OPERATE SYSTEM	1	575,407		4
5	561300E	LOAD DISPATCHING-TRANSMISSION SERVICE & SCHEDULING		148,483		5
6	561400E	SCHEDULING SYSTEM CONTROL & DISPATCH SERVICES		447		6
7	561500E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT		276,237		7
8	561600E	TRANSMISSION SERVICE STUDIES		-		8
9	561700E	GENERATION INTERCONNECTION STUDIES]	2,790		9
10	561800E	RELIABILITY, PLANNING & STANDARDS DEVELOPMENT SERVICES	ĺ	380,845	1	10
11	562000E	STATION EXPENSES		44,574	\$ 44,574	11
12	562100E	STATION OPERATION EXPENSE		568,249	568,249	12
13	563100E	OPERATION OVERHEAD LINES		356,440		13
	1	ENCROACHMENTS OVERHEAD R/W		94,360		14
	564000E	UNDERGROUND LINE EXPENSES		,		15
16	566000E	MISCELLANEOUS TRANSMISSION EXPENSES		5,956,176		16
	567000E	RENTS		-		17
		MAINTENANCE SUPERVISION		488,074		18
		MAINTENANCE ENGINEERING		522		19
		MAINTENANCE OF STRUCTURES		397		20
		MAINTENANCE OF COMPUTER HARDWARE		709,732		21
		MAINTENANCE OF COMPUTER SOFTWARE		773,939		22
		MAINTENANCE OF MISC REGIONAL TRANSMISSION PLANT		26,199		23
	. ,	MAINTENANCE OF STATION EQUIPMENT		213,823	213,823	24
		MAINTENANCE OF STATION EQUIPMENT GENERAL	!	2,872,805	2,872,805	25
		RTU SUPERVISORY EQUIPMENT		176,436	2,072,003	26
	I	TELEMETER SYSTEM MAINTENANCE		23,413		27
		MAINTENANCE STATION EQUIPMENT CLEAN TREAT			260.567	
	I	MAINTENANCE STATION EQUIPMENT MAINTENANCE STATION EQUIPMENT		260,567	260,567	28
	I	SAN ONOFRE SUBSTATION		70,413	70,413	29
	í	(103,046	103,046	30
		MAINTENANCE OF OVERHEAD LINES		759,299	759,299	31
		MAINTENANCE OF OVERHEAD LINES GENERAL TRAINING IN MOTSTICK MAINTENANCE		897,479	897,479	32
		TRAINING IN HOTSTICK MAINTENANCE		20,689	20,689	33
	,	MAINTENANCE OF OVERHEAD LINES - TREE TRIMMING		70,103	70,103	34
		MAINTENANCE OF OVERHEAD INSULATOR WASHING		472,943	472,943	35
	I	ACCESS & PATROL ROAD MAINTENANCE		137,980	137,980	36
	I	CONSTRUCTION RELATED EXPENSES		1,666	1,666	37
		OH PREV MAINT - FOLLOW-UP		103,655	103,655	38
		MAINTENANCE OF UNDERGROUND LINES		222,219	222,219	39
40	573000E	MAINTENANCE OF MISCELLANEOUS TRANSMISSION		5,028		40
41	ا Total Transı ا	mission Wages & Salaries ¹	\$	20,459,885	\$ 6,819,509	41
42	ا Total Transı	mission Wages & Salaries Less: 2			\$ 13,640,376	42
		Underground and Overhead Maintenance Wages			20,010,070	.2
				i		

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

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

	2) A Resubmiss		11	End of	2015/Q4
ort below the distribution of total salaries and way Departments, Construction, Plant Removals, a	ges for the year. S	Segregate amoun s, and enter such ally charged to cle	nts originally charge amounts in the app earing accounts, a	propriate line method of ap	s and columns
Classification		Direct Payroll Distribution	Allocation Payroll charg Clearing Acc	of ged for counts	Total (d)
			(0)		(u)
Operation	200E				
Production	-	10,952	2,626		
Transmission		12,049	9,458		
Regional Market					
Distribution		35,536	3,663		
Customer Accounts		17,215	5,796		
Customer Service and Informational		21,388	3,365		
105 - 2000 Francisco (1000 Fra			The state of the s		
	1000	136,287	,199		
		4 940	120		
		10040000	- Herselferrencementalisterrence		
- 11100 (100 (100 (100 (100 (100 (100 (1		0,410	0,427		
		13 282	830		
			The state of the s		
			THE REPRESENTATION OF THE PROPERTY OF THE PROP		
Total Operation and Maintenance					
Production (Enter Total of lines 3 and 13)	18398	(12,801	,765)		
Transmission (Enter Total of lines 4 and 14)		20,459	,885)		
Regional Market (Enter Total of Lines 5 and 15)					
Distribution (Enter Total of lines 6 and 16)		(48,819	,502		
Customer Accounts (Transcribe from line 7)		(17,215	,796)		
	n line 8)	21,388	,365)		
Long the development of the control of the first of the control of		-			
The state of the s	nd 17)		Fill Committee Control Committee Com		
The same and the same of the same and the sa	1893	161,190	,386 46,	185,194	207,375,580
AND THE SUBSTITUTE OF SUBSTITU	Em				
		57	,078		
Transmission			A CONTRACTOR OF THE PROPERTY OF THE PARTY OF		
Distribution			CONTRACTOR OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED		
Customer Accounts		8,404	,006		
Customer Service and Informational		2,880	,633		
The state of the s					
			THE RESERVE AND ADDRESS OF THE PERSON NAMED IN COLUMN 1		
	E CONTROL DE	43,218	,473		
ACCOUNT OF THE PROPERTY OF THE					
	avelonment)				
	ovolopinent)				
		3,460	490		
	ort below the distribution of total salaries and way Departments, Construction, Plant Removals, and ded. In determining this segregation of salaries groups substantially correct results may be used. Classification (a) Electric Operation Production Transmission Regional Market Distribution Customer Accounts Customer Accounts Customer Service and Informational Sales Administrative and General TOTAL Operation (Enter Total of lines 3 thru 10) Maintenance Production Transmission Regional Market Distribution Administrative and General TOTAL Maintenance (Total of lines 13 thru 17) Total Operation and Maintenance Production (Enter Total of lines 3 and 13) Transmission (Enter Total of lines 4 and 14) Regional Market (Enter Total of lines 6 and 16) Customer Accounts (Transcribe from line 7) Customer Accounts (Transcribe from line 7) Customer Service and Informational (Transcribe from Sales (Transcribe from line 9) Administrative and General (Enter Total of lines 20 thru 27) Gas Operation Production-Manufactured Gas Production-Nat. Gas (Including Expl. and Dev.) Other Gas Supply Storage, LNG Terminaling and Processing Transmission Distribution Customer Accounts Customer Service and Informational Sales Administrative and General TOTAL Operation (Enter Total of lines 31 thru 40) Maintenance Production-Manufactured Gas	DISTRIBUTION OF SA ort below the distribution of total salaries and wages for the year. If Departments, Construction, Plant Removals, and Other Accounts (ded. In determining this segregation of salaries and wages origing gubstantially correct results may be used. Classification (a) Electric Operation Production Transmission Regional Market Distribution Customer Accounts Customer Service and Informational Sales Administrative and General TOTAL Operation (Enter Total of lines 3 thru 10) Maintenance Production Transmission Regional Market Distribution Administrative and General TOTAL Maintenance (Total of lines 13 thru 17) Total Operation and Maintenance Production (Enter Total of lines 4 and 14) Regional Market (Inter Total of lines 4 and 14) Regional Market (Total of lines 4 and 16) Customer Accounts (Transcribe from line 7) Customer Accounts (Transcribe from line 7) Customer Accounts (Transcribe from line 8) Sales (Transcribe from line 9) Administrative and General (Enter Total of lines 20 thru 27) Gas Operation Production-Nat. Gas (Including Expl. and Dev.) Other Gas Supply Storage, LNG Terminaling and Processing Transmission Customer Accounts Customer Accounts Customer Accounts Customer Accounts Customer Accounts Cranscribe from line 9 Administrative and General TOTAL Oper and Maint. (Total of lines 20 thru 27) Gas Operation Production-Nat. Gas (Including Expl. and Dev.) Other Gas Supply Storage, LNG Terminaling and Processing Transmission Customer Accounts Customer Accounts	DISTRIBUTION OF SALARIES AND WAG y Departments, Construction, Plant Removals, and Other Accounts, and enter such ded. In determining this segregation of salaries and wages originally charged to cle g substantially correct results may be used. Classification Direct Payroll Distribution (a) Classification Direct Payroll Distribution Production Production Transmission Regional Market Distribution Customer Accounts Customer Accounts Administrative and General To TAL Operation (Enter Total of lines 13 thru 17) Total Operation and Maintenance Production (Inter Total of lines 4 and 14) Regional Market (Enter Total of lines 5 and 15) Distribution (Enter Total of lines 4 and 14) Regional Market (Enter Total of lines 5 and 15) Distribution (Enter Total of lines 6 and 16) Distribution (Enter Total of lines 6 and 16) Customer Service and Informational (Transcribe from line 7) Customer Service and Informational (Production (Enter Total of lines 6 and 15) Distribution Administrative and General TOTAL Maintenance (Total of lines 4 and 14) Regional Market (Enter Total of lines 6 and 15) Distribution (Enter Total of lines 6 and 16) Customer Accounts (Transcribe from line 7) Customer Accounts (Transcribe from line 7) TOTAL Oper and Maint. (Total of lines 20 thru 27) Gas Production-Maintactured Gas Production-Manufactured Gas Production-Manu	DISTRIBUTION OF SALARIES AND WAGES of below the distribution of total salaries and wages for the year. Segregate amounts originally charge of Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the ap ded. In determining this segregation of salaries and wages originally charged to clearing accounts, a g substantially correct results may be used. Classification Classification Direct Payroll Distribution Direct Payroll Distribution Payrol charg Clearing Accounts Freduction 10,952,926 Transmission 110,952,926 Transmission 110,952,926 Transmission 112,049,458 Regional Market Distribution 33,536,663 Customer Accounts 117,216,796 Customer Accounts 117,216,796 Customer Accounts 121,388,365 Sales Administrative and General TOTAL Operation (Enter Total of lines 3 thru 10) 138,287,199 Maintenance Production 1,849,139 Transmission 8,410,427 Regional Market Distribution 13,282,339 Administrative and General 13,282,339 Administrative and General 13,282,339 Administrative and General 13,282,339 Administrative and General 170TAL Maintenance (Total of lines 3 and 13) 170 2,24,903,187 Total Operation and Maintenance Production (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 3 and 13) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter Total of lines 4 and 14) (20,459,383) Transmission (Enter To	Distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing of behaviors, construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate line ded. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of ap g substantially correct results may be used. Classification (a) Classification (b) Direct Payroll Direct Payroll Distribution Classification (b) Electric Operation Production 10,952,626 Transmission 112,049,458 Regional Market Distribution 35,539,663 Customer Accounts 172,151,796 Customer Service and Informational Sales Administrative and General TOTAL Operation (Enter Total of lines 3 thru 10) Maintenance Production 1,849,139 Transmission 1,126,04,627 Regional Market Distribution 1,849,139 Transmission 1,849

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AJ – Depreciation and Amortization Expenses Workpapers

Docket No. ER16-___-

Statement AJ - Workpapers

Depreciation and Amortization Expense

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line No.		Amounts	Reference	Line No.
1	Common Plant Depreciation Expense	\$ 55,496	Page AJ-1; Line 1	1 2
2	General Plant Depreciation Expense	\$ 12,105	Page AJ-2; Line 1	3

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK (\$1,000)

COMMON PLANT

Line No.	Line No. Description	Total Common Expense to Electric Per Book	Reference From	Line No.
~	December 31, 2015 Expense	\$ 55,496	AJ1-Cwp1	~

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr)	Year/Period of Repor
	COMMON UTILITY PLANT AND EX	PENSES	

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

Ad Valorem

		Ad valorem				
		Taxes	Depreciation	ı		
		Note	Note			
		(1)	(2)			
ACCO	UNT					
303	Misc. Intangible Plant		39,739,706			
389	Land & Land Rights					
390	Structures & Improvements		12,411,765			
391	Office Furniture & Equipment		7,513,761			
392	Transportation Equipment		2,224			
393	Stores Equipment		7,523			
394	Tools, Shop & Garage Equipment		159,319			
395	Laboratory Equipment		84,874			
396	Power Operated Equipment					
397	Communication Equipment		12,923,824		Flatais *	
398	Miscellaneous Equipment		216,673		Electric * Share	
	Total	4,694,611	73,059,669	*	75.96% = 55,496, 125	A

- (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 2014-2015 and 2015-2016. Ad Valorem Taxes are assessed on the entire operating unit, therefore, assessed taxes are not available by account number. Ad Valorem Taxes are allocated based on procedures adopted by the California Public Utilities Commission.
- (2) The Common Utility Plant and Accumulated Depreciation is allocated between the Electric and Gas Departments based on labor ratios in accordance with allocation procedures proposed by the California Public Utilities Commission. These rates were revised in January 2015. Other expenses of operation, maintenance and rents for common utility plant are allocated based on labor percentage studies. Specific amounts charged to operations and maintenance are not readily available.

* See derivation of 75.96% on page AD-14A. AJ-1

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT AJ DEPRECIATION AND AMORTIZATION EXPENSE BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK (\$1,000)

GENERAL PLANT

77					_
Line No.			FERC General Plant Expense	Reference From	Line No.
-	December 31, 2015 Expense	€9-	12,105	AJ1-Gwp1	~

Sa	me of Respondent	This Report Is: (1) X An Orig	inal	Date of Report (Mo, Da, Yr)		od of Report
	n Diego Gas & Electric Company	(2) A Resul	bmission	11	End of	2015/Q4
	DEPRECIATION /		N OF ELECTRIC PL		04, 405)	
Re Pla 2. 2. cor 3. co (Jn according to cordinate cordi	Report in section A for the year the amounts tirement Costs (Account 403.1; (d) Amortization (Account 405). Report in Section 8 the rates used to compuning the charges and whether any changes have Report all available information called for inscolumns (c) through (g) from the complete reless composite depreciation accounting for to count or functional classification, as appropriated in any sub-account used. Incolumn (b) report all depreciable plant balance and the properties of the columns (c), (d), and (e) report available information of the account are proposite depreciation accounting is used, report depreciation were made during the provisions for depreciation were made during bottom of section C the amounts and nature	to for: (b) Depreciation of Limited-Ter te amortization cheve been made in the Section C every fift port of the precedited at the precedited at the preciable plate, to which a rate on C the manner information for each sist in estimating and in column (g), if ort available information the year in adding the year in addingtion of Limited Information of the sist in estimating and in column (g), if ort available information the year in addingtion of Limited Information Informa	ation Expense (Acc m Electric Plant (Ar arges for electric phe basis or rates us the basis or rates us the year beginning values and is followed, list e is applied. Identified are applied showing which column ball plant subaccount, average service Live available, the weignation called for in lition to depreciatio	ount 403; (c) Deprocount 403; (d) Deprocount 404; and dependent of the process of	(e) Amortization of and 405). State eding report year. 71, reporting annuumn (a) each plan Section C the type ctional Classification. If average balanal classification Ln (f) the type mortaining life of surviving (g) on this basis	f Other Electric the basis used to tally only change t subaccount, e of plant ons and showing nces, state the isted in column ality curve ving plant. If s.
ne	A. Sumr		and Amortization Ch Depreciation Expense for Asset Retirement Costs (Account 403.1)		Amortization of Other Electric Plant (Acc 405)	Total
-	(a) Intangible Plant	(b)	(c)	(d) 22,028,386	(e)	(f) 22,028,38
_	Steam Production Plant	18,904,420		22,020,300		18,904,42
_	Nuclear Production Plant	8,070,000				8,070,00
	Hydraulic Production Plant-Conventional	0,070,000				0,070,00
_	Hydraulic Production Plant-Pumped Storage					
_	Other Production Plant	20,512,811			2,148	20,514,95
_	Transmission Plant	115,827,049			1,928,173	117,755,222
	Distribution Plant	204,722,248			1,867,456	206,589,704
	Regional Transmission and Market Operation	as ill ampair			1,001,100	200,000,70
8	General Plant	12,105,160				12,105,160
9		New York Control of the Control of t				
10	Common Plant-Electric	25,309,844		30,186,281		55,496,12
10	Common Plant-Electric TOTAL	25,309,844 405,451,532		30,186,281 52,214,667	3,797,777	55,496,129 461,463,976
10		405,451,532	ortization Charges		3,797,777	

SAN DIEGO GAS AND ELECTRIC COMPANY Statement AJ - Workpapers

TO4 - Annual Transmission Plant Depreciation Rates 1

Cycle 4, For 12 - Months Ending December 31, 2015

For Use During the 12-Months Period from January 1 to December 31, 2015

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%	0.56%	1.92%	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%	1.18%	3.41%	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%	0.21%	1.68%	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%	1.02%	2.61%	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%	0.57%	2.25%	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 Depre	ciation Rate	1.82%	0.80%	2.62%	33

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

Base Period & True-Up Period

Statement AK – Taxes Other Than Income Taxes Workpapers

Docket No. ER16-___

Statement AK - Workpapers

Taxes Other Than Income Taxes

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line				D. C	Line
No.	-		Amounts	Reference	No.
1 2	Total Property Taxes	\$	96,002	Page AK-1; Line 1	1 2
3	Less: Other Taxes (Business License Taxes)	\$	(51)	Page AK-1; Line 3	3 4
5	Net Property Taxes	\$	95,951	Line 1 + Line 3	5
7 8	Add: Citizens Allocated Portion of Property Taxes ¹	\$	630	Page AK-3; Line 2; Col. C	7 8
9 10	Adjusted Property Taxes	\$	96,581	Line 5 + Line 7	9 10
11 12	Less: SONGS Property Taxes		(1,961)	Page AK-1; Line 7	11 12
13 14	Total Property Taxes Expense (Less SONGS)	\$	94,620	Line 9 + Line 11	13 14
15 16	<u>Derivation of Citizens Border-East Line Transmission Property Tax Allocation Fa</u>	ctor:			15 16
17 18	Citizens Border-East Line (Ferc Acct No. 104)	\$	85,194	Lease Agreement	17 18
19 20	Total Nuclear Plant Total Steam Plant Total Other Production Plant	\$	548,493	N/A in Ratio Development Statement AD; Page AD; Line 3 Statement AD; Page AD; Line 9	19 20
21 22	Total Transmission Plant ²		485,944 4,659,552	Statement AD; Page AD; Line 9 Statement AD; Page AD; Line 15	21 22
23	Total Miscellaneous Intangible Plant ³		137,211	Statement AD; Page AD; Line 1	23
24	Total Distribution Plant		5,608,558	Statement AD; Page AD; Line 13	24
25	Total General Plant		311,830	Statement AD; Page AD; Line 21	25
26	Total Common Plant		671,293	Statement AD; Page AD; Line 23	26
27 28	Total Plant in Service Excluding SONGS	\$	12,422,881	Sum Lines 19 through 26	27 28
29 30	Citizens Border-East Line Property Tax Allocation Factor		0.69%	Line 17 / Line 27	29 30
31 32	Citizens Border-East Line Property Taxes Expense	\$	653	Line 13 x Line 29	31 32
33 34 35	Total Payroll Taxes Expense	\$	15,185	Page AK-2; Line 1	33 34 35
36 37	Add: Citizens Allocated Portion of Payroll Taxes ⁴	\$	38	Page AK-3; Line 4; Col. C	36 37
38 39	Total Transmission Payroll Tax Expense	\$	15,223	Line 34 + Line 36	38 39
40 41	Transmission Wages and Salaries Allocation Factor		11.30%	Statement AI; Line 21	40 41
42	Transmission Related Payroll Taxes Expense	\$	1,720	Line 38 x Line 40	42

Reflects the Property Taxes allocated and charged to Citizens during the 2015 base period. For Cycle 5, this amount is equal to \$630K (see AK-3; Line 2; Col. C) and is added back to derive Citizens 2015 Total Property Taxes for Citizens.

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

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.

Reflects Payroll Taxes allocated and charged to Citizens during 2015 base period. For Cycle 5, this amount is equal to \$38K (see AK-3; Line 4; Col. C) and is added back to derive 2015 Total Payroll Taxes for Citizens.

Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2015
(\$1,000)

Line No.		<i>_</i>	Amount	Reference	Line No.
1 2	Total Property Taxes ¹	\$	96,002	See Footnote 1	1 2
3	Less: Other Taxes (Business license taxes) ¹		(51)	See Footnote 1	3 4
5	Net Property Taxes	\$	95,951	Sum of Lines 1 thru 3	5
7 8	Less: SONGS Property Taxes ²		(1,961)	See Footnote 2	7 8
9	Total Property Taxes Expense	\$	93,990	Line 5 Plus Line 7	9

The amount of property tax expense for the 12-months ending December 31, 2015 excluding the Citizens property taxes of \$630K equals \$96M. This amount also includes other taxes for business licenses of \$51K.

² The amount of property tax expense for the 12-months ending December 31, 2015 for the SONGS facilities is \$2M.

Statement AK - Workpapers Taxes Other Than Income Taxes For 12-Months Ending - December 31, 2015 (\$1,000)

Line No.		 Amount	Reference	Line No.
1	Total Payroll Taxes 1	\$ 15,185	Form 1; Pg. 263; Lns 10;18;19;20;26; Col. i	1
3	Transmission Wages and Salaries Allocation Factor	11.30%	Statement AI; Line 21	3
4				4
5	Transmission Related Payroll Taxes Expense	\$ 1,716	Line 1 x Line 3	5

Excludes Citizens payroll taxes of \$38K.

Summary of Appendix X Property and Payroll Tax Expense Applicable to Citizens SAN DIEGO GAS AND ELECTRIC COMPANY 12 Months Ending December 31, 2015

		A	В	C = A + B		
		Jan - May 2015 Jun - Dec 2015	Jun - Dec 2015	Total		Line
	Description	Invoice 1	Invoice 2	2015 Billing	Reference	No.
						-
Citize	Citizens Property Tax Expenses 3	322,286	307,732	630,018	AK-4	2
						3
Citize	Citizens Payroll Tax Expenses 5	24,443	13,938	38,381	AK-5	4
						2
						9

Column A reflects Citizens Cycle 3 Filing Allocated Cost, Docket No.ER14-2057-000, dated May 28, 2014.

Column B reflects Citizens Cycle 4 Filing Allocated Cost, Docket No.ER15-1817-000, dated May 29, 2015.

From SAP Account 6610009, which was created to track Citizens Property Tax Expense.

The Property Tax amount shown in column C, Line 2 is added back to Property Tax on Statement AK; Line 7.

From SAP Account 6710062, which was created to track Citizens Payroll Tax Expense.

The Payroll Tax amount shown in column C, Line 4 is added back to Payroll Tax on Statement AK; Line 36.

San Diego Gao & Electric Company	Nam	e of Respondent		Report Is:	Date of Report	Year/Perio	od of Report
TAKES ACCRUED, PREPAID AND CHARGED DURRING YEAR	San	Diego Gas & Electric Company	(1)	An Original A Resubmission	(Mo, Da, Yr)	End of	2015/Q4
1. Give particulars (details) of the combined prepail and accrued tax accounts and show the fold taxes charged to generalize and other accounts during war. Do not include gasoline and other sales taxes with have been charged to the accounts to which the based material was charged. If the actual, or estimated amounts of such taxes are know, show the amounts in a foothood and designate whether estimated or actual amounts. Canada and the accounts of the actual amounts. In a foothood and designate whether estimated or actual amounts. Enter the amounts in both columns (a) and (e). The balancing of this page is not affected by the inclusion of these taxes. Include in columns (d) saves charged during the year, travel accounts, not charged to premit the rough (a) accounts credited to taxe accounts. Include in columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. Include in columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. Include in columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. Include in columns (d) accounts continued the case of the columns of the co	-				HARGED DURING YEAR	3	
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 toxes are know, show the amounts in a foothord 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 prepate or progress of and (not). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (6) taxes charged during the year, taxes charged to operations and other accounts through (a) accounts credit to taxe in such manner that the total tax for each State and subdivision can readily be ascertained. Little agreement of each kind of tax is such manner that the total tax for each State and subdivision can readily be ascertained. Little Rind of Tax. BALANCE AT BEGINNING OF YEAR Taxes account (a) (See instruction (a) (See instruction (a) (See instruction (b) (See instruction (a) (See instruction (b) (See instruction (b) (See instruction (b) (See instruction (c) (See instructio	1 G	ive particulars (details) of the co					accounts during
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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 year includes on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise. 8. Report in columns () through () how the taxes were distributed. Report in columns () only the amounts changed to Accounts 408.1 and 409.1 and 409.2 is a change to Accounts 408.1 and 109.1 perfaming to other utility departments and amounts changed to Accounts 408.2 and 409.2. Also above in column () the taxes changed to Using plant or other utility departments and amounts changed to Accounts 408.2 and 409.2. Also above in column () the taxes changed to Using plant or other balance sheet accounts. 8.ALANCE AT EAD OF YEAR (Taxes accumal To Prophel draves (including the taxes changed to Accounts 408.1 and 109.1 perfaming to other utility departments and account, state in a footnote the basis (necessity) of apportioning such tax. 8.ALANCE AT EAD OF YEAR (Taxes accumal To Prophel draves (including the taxes changed to the basis (necessity) of apportioning such tax. 8.ALANCE AT EAD OF YEAR (Taxes accumal To Prophel draves (including the taxes changed to taxes the taxes changed to taxes changed to taxes changed to taxes the taxes changed to	San Diego Gas & Electric	c Company		75 cm car conserver	AND CONTRACTOR AND AND ADDRESS OF THE PARTY	End of2015/Q4	
the year in column (a). 6. Enter all adjustments in 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 transmitted of such taxes to the taxing authority. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmitted of such taxes to the taxing authority. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmitted of such taxes to the taxing authority. 8. The payroll of the accrued of the taxing authority with a such accountation of the payroll departments and annuals charged to Account 4.08.1 and 4.09.1 annuals charged to Account 4.08.1 and 4.09.1 annuals charged to Account 4.08.1 and 4.09.1 annuals charged to Account 4.09.1 apportioning such tax. 8. Por any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 8. BAJANCE AT END OF YEAR (faces account 4.09.1 annuals charged to Account 4.09.1 apportioning such tax. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax. 18. BAJANCE AT END OF YEAR (faces account 4.09.1 annuals charged to Account 4.09.1 apportioning such tax. 18. BAJANCE AT END OF YEAR (faces account 4.09.1 annuals charged to Account 4.09.1 apportioning such tax. 18. BAJANCE AT END OF YEAR (faces account 4.09.1 annuals charged to Account 4		TAXES A		CHARGED DURING	S YEAR (Continued)		
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(C) Unemployment 223,571 (D) Medicare, 3,220,803 (S) (38,381) (S) (15,184,590) (S) (15,122,971)				- 1	10 0 = 11/5		32 33
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15, 222, 971	.,		Ac	dback: Citizen			38
			, 10	THE THE			39
							40
2,029,475 7,269,925 219,931,122 10,637,694 22,748,537	2,029,475	7,269,925	219,931,122	10,637,6	94	22,748,537	41

Name of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(2) _ A Resubmission	11	2015/Q4
	FOOTNOTE DATA		

Schedule Page: 262 Line No.: 2 Column: f This adjustment is for a portion of property taxes paid on construction work in progress. The property tax charged during the year was reduced and capitalized to certain assets under construction. Column: i Schedule Page: 262 Line No.: 2 Amount includes Ad Valorem taxes on SONGS in the amount of \$1,961,181. Property Tax expsnses of \$630,018 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 \$630,018 associated with the Citizens portion of the Border-Eastline. Schedule Page: 262 Line No.: 9 Column: e Taxes Paid/Received were adjusted for interest income received for the FTB settlement refund. Amounts were never accrued. Schedule Page: 262 Line No.: 9 Column: f FERC Adjustment **FERC FERC** Description Amount 165/236 190 0 Balance Sheet Reclassification Between Federal and State (176,448)(176,448)Balance Sheet Reclassification Due to FIN 48 Liabilities (515,720)(515,720)Tax Adjustment Related to 1998-2005 Franchise Tax **Board Settlement** 22,499,907 22,499,907 Total - California Corporation Franchise Tax Adjustment 21,807,739 (176,448) 21,984,187 Schedule Page: 262 Line No.: 17 Column: f FERC FERC Adjustment **FERC** Description Amount 165/236 190 Balance Sheet Reclassification Between Federal and State (176,448)176,448 Balance Sheet Reclassification Due to FIN 48 Liabilities 6,300,805 (6,300,805)Tax Adjustment Related to 1998-2005 Franchise Tax Board Settlement 47,121,283 (47,121,283)Total - Federal Income Tax Adjustment 53,245,640 176,448 (53,422,088)Schedule Page: 262 Line No.: 18 Column: i Payroll taxes of \$38,381 associated with the Citizens Border-Eastline are included in total payroll. Schedule Page: 262 Line No.: 26 Column: i Payroll taxes of \$38,381 associated with the Citizens Boreder-Eastline are deducted and moved to column (I). Schedule Page: 262 Line No.: 26 Column: I The \$38,381 peflects payroll taxes associated with the Border-Eastline allocated and charged to Citizens. Schedule Page: 262 Line No.: 33 Column: a Note 1:

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

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

Note 2:

Page 450.1 FERC FORM NO. 1 (ED. 12-87)

Base Period & True-Up Period

Statement AL – Working Capital Workpapers

Docket No. ER16-___-

Statement AL - Workpapers Working Capital

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line No.		A	mounts	Reference	Line No.
	A Discount of the second of th	¢.	01.724	Dec. Al. 1.15 15	1
2	A. Plant Materials and Operating Supplies ^a	\$	91,724	Page AL-1; Line 15	2
3	Transmission Plant Allocation Factor		38.53%	Statement AD; Page AD; Line 39	3
4	Talishiission Talit Anocation Tactor		36.3370	Statement AD, 1 age AD, Eme 37	4
5	Transmission Related Materials and Supplies	\$	35,341	Line 1 x Line 3	5
6			<u> </u>		6
7	B. Prepayments ^a	\$	36,036	Page AL-2; Line 15	7
8	_F .y		23,323		8
9	Transmission Related Prepayments	\$	13,885	Line 3 x Line 7	9
10					10
11	C. Derivation of Transmission Related Cash Working Capital:				11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$	39,335	Statement AH; Page AH; Line 17	12
13	Transmission Related Administrative & General Expense		37,113	Statement AH; Page AH; Line 61	13
14	CPUC Intervenor Funding Expense - Transmission		-	N/A	14
15	Total	\$	76,448	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	\$	9,556	Line 15 x Line 17	19

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 - 12/31/2015 PER BOOKS (\$1,000)

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

Line No.	Month	N	Total ectric Plant flaterials Supplies	Line No.
1	Dec-14	\$	91,439	1
2	Jan-15	154	91,239	2
3	Feb		90,204	3
4	Mar		89,622	4
5	Apr		89,265	5
6	May		90,306	6
7	Jun		90,306	7
8	Jul		90,474	8
9	Aug		91,793	9
10	Sep		93,455	10
11	Oct		93,487	11
12	Nov		95,291	12
13	Dec-15		95,533	13
14	Total 13 Months		1,192,413	14
15	13-Month Average Balance	\$	91,724	15

ginal (Mo, Da, Yr)
ubmission / / 2015/Q4

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

Reclassification of FERC Form 1 2015 Materials & Supplies, Page 227, for Ratemaking Materials and Supplies Classified In accordance with Guidelines in FERC Order 888

	BOY 2015	EOY 2015
Total Materials and Supplies (FERC 154)	100,373,918	104,583,010 1
As Assigned to Department for Ratemaking Electric Department Gas Department	97,122,143 3,251,775	101,319,984 3,263,026
Less Line 5 (Construction Estimate) Electric Department Gas Department	(5,683,344) (208,096)	(5,787,452) (317,195)
Total Allowable Materials and Supplies Electric Department Gas Department	91,438,799 3,043,679	95,532,532 2,945,831
Total Allowable Materials and Supplies per FERC Formula	94,482,478	98,478,363 2
Total 13-Month Average Electric M&S for 2015	71,777,703	91,724,081

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 - 12/31/2015 PER BOOKS (\$1,000)

ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-14	\$ 43,330	1
2	Jan-15	37,118	2
3	Feb	29,965	3
4	Mar	31,265	4
5	Apr	41,689	5
6	May	26,566	6
7	Jun	11,881	7
8	Jul	50,432	8
9	Aug	43,923	9
10	Sep	43,221	10
11	Oct	38,013	11
12	Nov	34,105	12
13	Dec-15	36,956	13
14	Total 13 Months	468,464	14
15	13-Month Average	\$ 36,036	15

An Original	(Mo, Da, Yr)	
A Resubmission	//	2015/Q4
		A Resubmission / /

Schedule Page: 110 Line No.: 57 Column: c
The 13-Month Average Electric Prepayments for 2015 is \$36,035,692.

FERC FORM NO. 1 (ED. 12-87)

Page 450.1

Base Period & True-Up Period

Statement AR – Federal Tax Adjustments Workpapers

Docket No. ER16-___-

Statement AR - Workpapers Federal Tax Adjustments 12 Months Base Period Ending December 31, 2015 (\$1,000)

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

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: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(2) A Resubmission	11	2015/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.

lame of Respondent	This Report is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year/Period of Repor
San Diego Gas & Electric Company	(2) A Resubmission	11	2015/Q4

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

FERC FORM NO. 1 (ED. 12-87)

Page 450.1

Base Period & True-Up Period

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

Docket No. ER16- -

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

12 Months Base Period Ending December 31, 2015

Line No.	_				Amounts	Reference	Line No.
1 2	Long-Term Debt Component - Denomi (Plus) Bonds (Acct. 221) (p112.Line18				\$ 3,989,648	Form 1; Page 112; Line 18c	1 2
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19c)			-	Form 1; Page 112; Line 19c	3
4	(Plus) Other Long-Term Debt (Acct. 22			53,650	Form 1; Page 112; Line 21c	4	
5	(Plus) Unamortized Premium on Long-	-Term Debt (Acct 2	225) (p112.Line2	-	Form 1; Page 112; Line 22c	5	
6	(Less) Unamortized Discount on Long-	Term Debt-Debit	(Acct 226) (p112	LLine23c)	9,710	Form 1; Page 112; Line 23c	6
7	LTD = Long Term Debt (p112, sum of	Line17d thru Line	22d, details on p	256-257)	\$ 4,033,588	Line 2 Minus Line 3 Plus Lines 4 & 5 Minus Line 6	7
8	I T DIG (N						8 9
9 10	<u>Long-Term Debt Component - Numera</u> (Plus) Interest on Long-Term Debt (42'				\$ 188,054	Form 1, Dage 117, Line 62e	10
11	(Plus) Amort. of Debt Disc. and Expen		2632)		3,313	Form 1; Page 117; Line 62c Form 1; Page 117; Line 63c	11
12	(Plus) Amortization of Loss on Reacqu				2,807	Form 1; Page 117; Line 63c	12
13	(Less) Amort. of Premium on Debt-Cre		-		2,807	Form 1; Page 117; Line 65c	13
14	(Less) Amortization of Gain on Reacqu			20660)	-	Form 1; Page 117; Line 66c	14
15	i = LTD interest (p117, sum of Line56c			leddc)	\$ 194,174	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15
16	1 – LTD interest (p117, sum of Line300	tillu Ellicooc, uci	ans on p237))		5 174,174	Sum Lines 10, 11, 12 minus Lines 13 & 14	
17	Cost of Long-Term Debt:				4.910/	Line 15 / Line 7	16 17
	Cost of Long-Term Debt.				4.81%	Line 13 / Line /	
18	D (1E ', C						18
19	Preferred Equity Component:	2-)			¢	E 1. D 112. I : 2-	19
20	PF = Preferred Stock - Acct 204 (p112.		427) (-119.20-)		\$ -	Form 1; Page 112; Line 3c	20
21 22	d(pf) = Total Dividends Declared-Prefe Cost of Preferred Equity	erred Stocks (Acci.	437) (p118.29c))	0.00%	Form 1; Page 118; Line 29c Line 21 / Line 20	21 22
	Cost of Freiened Equity				0.00%	Line 21 / Line 20	
23	G F ' G '						23
24	Common Equity Component:				e 5 222 924	E 1 D 110 L' 16	24
25	Proprietary Capital (p112.16c)	2 2 2)			\$ 5,222,824	Form 1; Page 112; Line 16c Form 1; Page 112; Line 3c	25
26	(Less) Preferred Stock - Acct 204 (p11)		(Appt 216.1) (m	,112 120)	-		26
27 28	(Less) Unappropriated Undistributed S				(7.940)	Form 1; Page 112; Line 12c	27 28
29	(Less) Accumulated Other Comprehens CS = Common Stock	sive income (Acci.	219) (p112.13c))	\$ 5,230,664	Form 1; Page 112; Line 15c Line 25 Minus Lines 26, 27 & 28	29
30	CS = Collinion Stock				\$ 3,230,004	Line 23 Willius Lines 20, 27 & 28	30
_	Determ on Common Emitsu 3				10.050/	off fact that the state of the	
31	Return on Common Equity: 3		<i>a</i> :		10.05%	Offer of Settlement in FERC Docket No.	31
32		(a)	(b)	(c)	$(d) = (b) \times (c)$	ER13-941-001	32
33			Cap. Struct.	Cost of	Weighted		33
34	Weighted Cost of Capital:	Amount 1	Ratio	Capital	Cost of Capital		34
35							35
36	Long-Term Debt	\$ 4,033,588	43.54%	4.81%	2.09%	Col. $C = Line 17 Above$	36
37	Preferred Equity		0.00%	0.00%	0.00%	Col. $C = Line 22 Above$	37
38	Common Equity	5,230,664	56.46%	10.05%	5.67%	Col. C = Line 31 Above	38
39	Total Capital	\$ 9,264,252	100.00%		7.76%	Sum Lines 36 thru 38	39
40						g vi og og g i (1)	40
41	Cost of Equity Component (Preferred &	& Common):			5.67%	Sum Lines 37; 38; Col. (d)	41
42							42
43		,					43
44	Incentive Return on Common Equity: 2	• -			0.00%	Stmt AV WP; Page AV	44
45		(a)	(b)	(c)	(d) = (b) x (c)		45
46			Cap. Struct.	Cost of	Weighted		46
47	Weighted Cost of Capital:	Amount 1	Ratio	Capital	Cost of Capital		47
48							48
49	Long-Term Debt	\$ 4,033,588	43.54%	4.81%	2.09%	Col. $C = Line 17 Above$	49
50	Preferred Equity	-	0.00%	0.00%	0.00%	Col. $C = Line 22 Above$	50
51	Common Equity	5,230,664	56.46%	0.00%	0.00%	Col. $C = Line 44 Above$	51
52	Total Capital	\$ 9,264,252	100.00%		2.09%	Sum Lines 49 thru 51	52
53							53
54	Incentive Cost of Equity Component (F	Preferred & Comm	<u>on):</u>		0.00%	Sum Lines 50; 51; Col. (d)	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.

Statement AV

Cost of Capital and Fair Rate of Return

12 Months Base Period Ending December 31, 2015 (\$1,000)

Line No.		 Amounts	Reference	Line No.
1 2 3 4	Cost of Capital Rate (COCR) Calculation: a. Federal Income Tax Component:			1 2 3 4
5 6 7	Where: A = Sum of Preferred Stock and Return on Equity Component B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ 5.67% 265	Page AV1; Line 41 Statement AR; Page AR; Line 5	5 6 7
8 9 10 11	C = Equity AFUDC Component of Transmission Depreciation Expense D = Transmission Rate Base FT = Federal Income Tax Rate @ 35%	\$ 4,763 3,232,664 35.00%	Page AV-3; Col. D; Line 33 Page AV-7; Line 26 Federal Income Tax Rate	8 9 10 11
12 13 14 15	Federal Income Tax = $(((A) + (C/D)) * FT) - (B/D)$ (1 - FT) B. State Income Tax Component:	3.1198%	Federal Income Tax Expense	12 13 14 15
16 17	Where:	5 (70)	Dog AVI. Go 41	16 17
18 19 20 21 22	A = Sum of Preferred Stock and Return on Equity Component B = Equity AFUDC Component of Transmission Depreciation Expense C = Transmission Rate Base FT = Federal Income Tax Expense ST = State Income Tax Rate @ 8.84%	\$ 5.67% 4,763 3,232,664 3.1198% 8.84%	Page AV1; Line 41 Line 8 Above See Line 9 above Line 12 Above State Income Tax Rate	18 19 20 21 22
23 24 25 26	State Income Tax = $((A) + (B/C) + Federal Income Tax)*(ST)$ (1 - ST)	0.8667%	State Income Tax Expense	23 24 25 26
27 28 29 30	C. Total Federal & State Income Tax Rate: D. Total Weighted Cost of Capital:	3.9865% 7.7600%	Sum Lines 12; 24 Page AV1; Line 39	27 28 29 30
31	E. Cost of Capital Rate (COCR):	 11.7465%	Sum Lines 27; 29	31

Line 8 - embedded in the Equity AFUDC Component of Transmission Depreciation Expense of \$4.8M 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 2015 Applicable to the 2015 TO4-Cycle 4 Base Period & True-Up Period For the 12-Month Period Ending December 31, 2015

(\$1,000)

	A	В	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				100	3
4	2002	4,222	2,968	101	4
5	2003	3,164	2,260	75	5
7	2003	3,104	2,200	73	7
8	2004	4,319	3,165	108	8
9			-,		9
10	2005	3,277	2,382	83	10
11		A STATE OF THE STA	1400000		11
12	2006	5,265	3,710	134	12
13		0.000	(27.52.72)	2022	13
14	2007	8,392	6,034	163	14
15	2009	11.740	0.514	260	15
16 17	2008	11,742	8,514	269	16 17
18	2009	3,939	2,887	104	18
19					19
	2010	4,708	3,420	119	20
21	300000000000000000000000000000000000000	DAMANTES.			21
	2011	4,706	3,362	114	22
23					23
	2012	183,770	131,288	2,685	24
25	2013	9,936	7 140	227	25 26
26 27	2013	9,930	7,142	227	27
	2014	18,753	13,795	429	28
29	MV. I	10,755	15,775	127	29
	2015	8,098	7,044	102	30
31			100 0 0 0 0 0		31
32		ACCES MAIN	2014	S 1245-	32
19110000	Total	\$ 276,443	\$ 199,471	\$ 4,763	33
34				650000000	34
	Citizens Adjustment (see w/p AV-1B)			(197)	35
36	AFUDC Equity Depreciation Expense - Net				36
	of AFUDC Equity Depreciation Expense on				
	Assets Leased to Citizens Sunrise			s 4,566	37
38				4,300	38

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 2015 base period.

Citizens' Calculation of Revenue Requirement for Non-Deductibility of AFUDC Equity 12 Months Base Period Ending December 31, 2015 San Diego Gas & Electric Company (\$1,000)

ine					Line
No.	Description	Amount	ıt	Reference	No.
\leftarrow	1 AFUDC embedded in the Lease Payment on the Border-East Line	\$	8,358		-
7	AFUDC Equity Percentage as of July 2012	70.8	70.83%		7
3	AFUDC Equity Embedded in the Border-East Line	\$ 5,9	920	5,920 Line 1 X Line 2	3
4	4 Annual Depreciation Rate (30 year Lease)	3.2	33%	3.33% 1 / 30 years	4
5	5 Annual Book Depreciation on AFUDC Equity	S	197	197 Line 3 X Line 4	5
9	Federal and State Combined Tax Rate	40.	40.75%		9
7	Tax Cost of Non-Deductibility of AFUDC Equity	\$	80	80 Line 5 X Line 6	7
8	Gross-up Factor		1.68		8
6	Revenue Requirement	\$	135	135 Line 7 X Line 8	6

Nam	e of Respondent	This Report is:	Date of		Year/	Period of Report
San D	liego Gas & Electric Company	(1) X An Original	(mo, da,	yr)		
	1015 I GMY 194	(2) A Resubmission	1.1		end o	f2015/Q4
	COMPARATIVE E	BALANCE SHEET (LIABILITIES	S AND OTHE	ER CREDIT	TS)	
Line				Current		Prior Year
No.	Title of Assessm		Ref.	End of Qua	NOS DE PODOS E POR PERO DE LA COMPANSION	End Balance
	Title of Account		Page No. (b)	Balance (c)		12/31
1	PROPRIETARY CAPITAL		(b)	(0,	-	(d)
2	Common Stock Issued (201)		250-251	20	1 450 205	204 459 205
3	Preferred Stock Issued (204)		250-251	29	1,458,395	291,458,395
4	Capital Stock Subscribed (202, 205)	200-201	-	0	0	
5	Stock Liability for Conversion (203, 206)				0	0
6	Premium on Capital Stock (207)			59	1,282,978	591,282,978
7	Other Paid-In Capital (208-211)		253	_	9,665,369	479,665,368
8	Installments Received on Capital Stock (212)		252	1	0	0.000,000
9	(Less) Discount on Capital Stock (213)		254		0	0
10	(Less) Capital Stock Expense (214)		254b	24	4,605,640	24,605,640
11	Retained Earnings (215, 215.1, 216)		118-119	-	2,862,778	3,608,175,171
12	Unappropriated Undistributed Subsidiary Earning	ngs (216.1)	118-119		0)	0
13	(Less) Reaquired Capital Stock (217)		250-251		0	0
14	Noncorporate Proprietorship (Non-major only)	(218)	10726555550		0	0
15	Accumulated Other Comprehensive Income (2:	Access to the second se	122(a)(b)	C	7,840,314)	-11,998,026
16	Total Proprietary Capital (lines 2 through 15)				2,823,566	4,933,978,246
17	LONG-TERM DEBT					
18	Bonds (221)		256-257	(3,989	9,648,000	3,912,505,000
19	(Less) Reaquired Bonds (222)		256-257	-	0	0
20	Advances from Associated Companies (223)		256-257		0	0
21	Other Long-Term Debt (224)		256-257	(53	3,650,000	223,900,000
22	Unamortized Premium on Long-Term Debt (228	5)			0	0
23	(Less) Unamortized Discount on Long-Term De	bt-Debit (226)		(9	7,710,098	10,327,638
24	Total Long-Term Debt (lines 18 through 23)			4,033	3,587,902	4,126,077,362
25	OTHER NONCURRENT LIABILITIES					
26	Obligations Under Capital Leases - Noncurrent			631	,433,074	655,885,021
27	Accumulated Provision for Property Insurance (0	0
28	Accumulated Provision for Injuries and Damage			29	9,917,817	28,829,083
29	Accumulated Provision for Pensions and Benef			217	7,194,669	220,581,904
	Accumulated Miscellaneous Operating Provisio	ns (228.4)			0	0
31	Accumulated Provision for Rate Refunds (229)				0	0
32	Long-Term Portion of Derivative Instrument Lial			83	3,203,290	122,010,536
33	Long-Term Portion of Derivative Instrument Lial	bilities - Hedges			0	0
	Asset Retirement Obligations (230)				,441,431	871,879,253
12105	Total Other Noncurrent Liabilities (lines 26 through 1975)	ign 34)		1,788	,190,281	1,899,185,797
	CURRENT AND ACCRUED LIABILITIES			- 414	000 000	0.15.570.004
77.07	Notes Payable (231)				,260,980	245,572,061
-	Accounts Payable (232)			418	,724,687	480,486,749
	Notes Payable to Associated Companies (233)	24)		EA	050,000	04 440 000
	Accounts Payable to Associated Companies (23 Customer Deposits (235)	77)			,652,222	21,149,206
	Taxes Accrued (236)		262-263		,029,475	71,379,130
	Interest Accrued (237)		202-203		,773,285	166,987,400 44,591,625
	Dividends Declared (238)			43	,773,203	44,591,025
	Matured Long-Term Debt (239)			-	0	0

Page 112 AV- 4

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) X An Original (2) A Resubmission			Date of Report (Mo, Da, Yr)			Year/Period of Report End of 2015/Q4		
	STA	0.5			ICOME FOR T	HE VEA		ued/		*
1.2	SIA	ICIVIC	INI)L II/	OUNE FUR I	TIE TEAL			Current 3 Months	Prior 3 Months
Line No.							TO	IAL	Ended	Ended
110.	Title of Account (a)				(Ref.) Page No. (b)	Curren	t Year c)	Previous Year (d)	Quarterly Only No 4th Quarter (e)	Quarterly Only No 4th Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)					698	5,450,263	683,228,308		
71107/210	Other Income and Deductions									
29	Other Income									
30	Nonutilty Operating Income									
31	0, 0									
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Wo	rk (416)								
33	Revenues From Nonutility Operations (417)						4,707	1,602		
34										
	Nonoperating Rental Income (418)						71,781	411,985		
36	Equity in Earnings of Subsidiary Companies (418.1)	547			119					
	Interest and Dividend Income (419)						,746,782	7,541,395		
_	Allowance for Other Funds Used During Construction (419.1)					37	7,153,836	37,118,230		
	Miscellaneous Nonoperating Income (421)						696,606	1,560,404		
40	Gain on Disposition of Property (421.1)									
41	TOTAL Other Income (Enter Total of lines 31 thru 40)					63	3,673,712	46,633,616		HOOK HELVEN DE LEVEN
42	Other Income Deductions		_							
43	Loss on Disposition of Property (421.2)									
44	Miscellaneous Amortization (425)		_				250,048	250,048		
45	Donations (426.1)						,296,545	7,206,347		
46	Life Insurance (426.2)					-4	,967,255	-5,124,954		
47	Penalties (426.3)		_	_			18,337	55,558		
48	Exp. for Certain Civic, Political & Related Activities (426.4)			_			,745,671	1,941,492		
49	Other Deductions (426.5)						,691,022	16,199,593		
	TOTAL Other Income Deductions (Total of lines 43 thru 49)		-	_		SUPPLY SUPPLY	,034,368	20,528,084		COST CONTRACTOR PROGRAMM
	Taxes Applic. to Other Income and Deductions		_	_	262-263		COACTA	042.540		
-	Taxes Other Than Income Taxes (408.2)	_		-	262-263		634,674	643,546		
	Income Taxes-Federal (409.2)				262-263		,182,199	1,944,220		
_	Income Taxes-Other (409.2) Provision for Deferred Inc. Taxes (410.2)			-	234, 272-277	-	,444,225	23,157,299		
	(Less) Provision for Deferred Income Taxes-Cr. (411.2)				234, 272-277		,959,713	17,123,884		
_	Investment Tax Credit AdjNet (411.5)		-		204, 212-211	30	,505,710	17,120,004		
	(Less) Investment Tax Credits (420)	1000		_						
	TOTAL Taxes on Other Income and Deductions (Total of line	s 52-58	52-58)			-3	,711,104	8,621,181		
	Net Other Income and Deductions (Total of lines 41, 50, 59)	0 02 00		-			,350,448	17,484,351		
	Interest Charges									
_	Interest on Long-Term Debt (427)					(188	,053,798	189,026,001		
	Amort. of Debt Disc. and Expense (428)		- 1.17			The second second	,313,278	3,210,416		
	Amortization of Loss on Reaquired Debt (428.1)					1	,807,389)	2,392,942		
	(Less) Amort. of Premium on Debt-Credit (429)					~				
100000	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1))				-	-)			
	Interest on Debt to Assoc. Companies (430)	"								
	Other Interest Expense (431)					7	,109,923	6,452,331		
	(Less) Allowance for Borrowed Funds Used During Construct	ion-Cr. ((432)				,701,644	14,744,740		
	Net Interest Charges (Total of lines 62 thru 69)					187	,582,744	186,336,950		
	Income Before Extraordinary Items (Total of lines 27, 60 and	70)					,217,967	514,375,709		
	Extraordinary Items									
73	Extraordinary Income (434)									
74	(Less) Extraordinary Deductions (435)					-26	,107,334	5,794,327		
75	Net Extraordinary Items (Total of line 73 less line 74)					26	,107,334	-5,794,327		
76	Income Taxes-Federal and Other (409.3)				262-263		,637,694	1,330,682		
77	Extraordinary Items After Taxes (line 75 less line 76)					15	,469,640	-7,125,009		
78	Net Income (Total of line 71 and 77)					584	,687,607	507,250,700		

	e of Respondent Diego Gas & Electric Company	This Report Is: (1) X An Original (2) A Resubmission		70 Vrl	/ear/Period of Report End of2015/Q4
		STATEMENT OF RETAIN	NED EARNINGS		
2. Fundi 3. E 439 4. S 5. L by c 6. S 7. S 8. E recu	o not report Lines 49-53 on the quarterly versite port all changes in appropriated retained eastributed subsidiary earnings for the year. Each credit and debit during the year should be inclusive). Show the contra primary account state the purpose and amount of each reserve ist first account 439, Adjustments to Retained redit, then debit items in that order. Show dividends for each class and series of control to the separately the State and Federal incomparent, state the number and annual amounts any notes appearing in the report to stockhold.	arnings, unappropriated re be identified as to the retain affected in column (b) ation or appropriation of red d Earnings, reflecting adju- apital stock. The tax effect of items shows the amount reserved or a to be reserved or appropri	ned earnings accordanced earnings. stments to the open in account 439, Appropriated. If sugated as well as the	ening balance of retar Adjustments to Retain the reservation or appet totals eventually to	ed (Accounts 433, 436 dined earnings. Follow ined Earnings. propriation is to be be accumulated.
Line No.	Item (a)		Contra Prima Account Affecte (b)		Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Ac	count 216)			
1	Balance-Beginning of Period			3,608,175,	171 3,300,924,47
	Changes				
4	Adjustments to Retained Earnings (Account 439)		0.0000000000000000000000000000000000000		
5					
6					
7					
8					
	TOTAL Credits to Retained Earnings (Acct. 439)				
10					
11					
13					
14					
(2.1.3.	TOTAL Debits to Retained Earnings (Acct. 439)				
16	Balance Transferred from Income (Account 433 le	ess Account 418.1)		584,687,6	507 507,250,70
17	Appropriations of Retained Earnings (Acct. 436)				
18					
19					
20					
21		7 (VILLEW			
_	TOTAL Appropriations of Retained Earnings (Acc Dividends Declared-Preferred Stock (Account 437		ACCUSED TO A SERVICION DE LA COMPANION DE LA C	TASS CONTRACTOR STATE OF THE PARTY OF THE PA	West State of the
24	Dividends Declared-Preferred Stock (Account 437)			
25				-	
26					
27					
28					
	TOTAL Dividends Declared-Preferred Stock (Acct			C-	
_	Dividends Declared-Common Stock (Account 438)			
31				-300,000,0	000 (200,000,000
32					
34					
35					
	TOTAL Dividends Declared-Common Stock (Acct.	438)		-300,000,0	00 (200,000,000
_	Transfers from Acct 216.1, Unapprop. Undistrib. S			200,000,0	(200,000,000)
	Balance - End of Period (Total 1,9,15,16,22,29,36			3,892,862,7	78 3,608,175,171
_	APPROPRIATED RETAINED EARNINGS (Accou				
39					
40					

San Diego Gas & Electric Company Derivation of End Use Transmission Rate Base 12 Months Base Period Ending December 31, 2015 (\$1,000)

Line					Line
No.	-	A	Amounts	Reference	No.
	A. Derivation of Transmission Rate Base:				
1	Net Transmission Plant:				1
2	Transmission Plant	\$	3,863,797	Page 2; Line 16	2
3	Transmission Related Electric Miscellaneous Intangible Plant		9,856	Page 2; Line 17	3
4	Transmission Related General Plant		21,785	Page 2; Line 18	4
5	Transmission Related Common Plant		37,347	Page 2; Line 19	5
6	Total Net Transmission Plant	\$	3,932,785	Sum Lines 2 thru 5	6
7					7
8	Rate Base Additions:				8
9	Transmission Plant Held for Future Use	\$	5,860	Statement AG; Page AG; Line 1	9
10	Transmission Plant Abandoned Project Cost		-	Misc. Stmt; Page Misc. Statement	10
11	Total Rate Base Additions	\$	5,860	Line 9 + Line 10	11
12					12
13	Rate Base Reductions:				13
14	Transmission Related Accum. Def. Inc. Taxes	\$	(764,763)	Statement AF; Page AF; Col. (c); Line 5	14
15	Transmission Plant Abandoned Accum. Def. Inc. Taxes		-	Statement AF; Page AF; Col. (c); Line 10	15
16	Total Rate Base Reductions	\$	(764,763)	Line 14 + Line 15	16
17					17
18	Working Capital:				18
19	Transmission Related Materials and Supplies	\$	35,341	Statement AL; Page AL; Line 5	19
20	Transmission Related Prepayments		13,885	Statement AL; Page AL; Line 9	20
21	Transmission Related Cash Working Capital		9,556	Statement AL; Page AL; Line 19	21
22	Total Working Capital		58,782	Sum Lines 19 thru 21	22
23					23
24	Other Regulatory Assets/Liabilities		-	Misc. Stmt; Page Misc. Statement	24
25	T (IT	ф	2 222 ((4	G I () () 1 1 () 2 2 4	25
26	Total Transmission Rate Base	<u> </u>	3,232,664	Sum Lines 6; 11; 16; 22; 24	26
27	D.L. d. DOED 1 de D. D.				27
28	B. Incentive ROE Project Transmission Rate Base:				28
29	Net Incentive Transmission Plant ¹	\$	-	Page 2; Line 25	29
30	Incentive Transmission Plant Accum. Def. Income Taxes		-	Statement AF; Page AF; Col. (C); Line 8	30
31	Total Incentive ROE Project Transmission Rate Base	\$		Line 29 + Line 30	31
32					32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:	Φ.		Man Court Dear Man Court	33
34	Incentive Transmission Plant Abandoned Project Cost	\$	-	Misc. Stmt; Page Misc. Statement	34
35	Incentive Transmission Plant Abandoned Project Cost Accum. Def. Inc. Taxes	Φ.	-	Statement AF; Page AF; Col. (C); Line 12	35
36	Total Incentive Transmission Plant Abandoned Project Cost Rate Base		-	Line 34 + Line 35	36
37	D. Incentive Transmission Construction Work In Draguess 2	A		Control AM Day AM	37
38	D. Incentive Transmission Construction Work In Progress ²	\$	-	Statement AM, Page AM	38

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, 2015 (\$1,000)

Line				Line
No.	_	Amounts	Reference	No.
	A. Derivation of Net Transmission Plant:			
1	Gross Transmission Plant:			1
2	Transmission Plant	\$ 4,659,552	Statement AD; Page AD, Line 19	2
3	Transmission Related Electric Misc. Intangible Plant	15,505	Statement AD; Page AD, Line 31	3
4	Transmission Related General Plant	35,237	Statement AD; Page AD, Line 33	4
5	Transmission Related Common Plant	75,856	Statement AD; Page AD, Line 35	5
6	Total Gross Transmission Plant	\$ 4,786,150	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 795,755	Statement AE; Page AE, Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	5,649	Statement AE; Page AE, Line 11	10
11	Transmission Related General Plant Depr Reserve	13,452	Statement AE; Page AE, Line 13	11
12	Transmission Related Common Plant Depr Reserve	38,509	Statement AE; Page AE, Line 15	12
13	Total Transmission Related Depreciation Reserve	\$ 853,365	Sum Lines 9 thru 12	13
14				14
15	Net Transmission Plant:			15
16	Transmission Plant	\$ 3,863,797	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	9,856	Line 3 Minus Line 10	17
18	Transmission Related General Plant	21,785	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	37,347	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	\$ 3,932,785	Sum Lines 16 thru 19	20
21				21
22	B. Incentive Project Net Transmission Plant:			22
23	Incentive Transmission Plant ¹	\$ -	Statement AD; Page AD; Line 17	23
24	Incentive Transmission Plant Depreciation Reserve ¹	-	Statement AE; Page AE; Line 19	24
25	Total Net Incentive Transmission Plant	\$ -	Line 23 Minus Line 24	25

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.

Base Period & True-Up Period

Statement BG – Revenue Data to Reflect Changed Rates Workpapers

Docket No. ER16-___-__

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, 2016 to May 31, 2017 (\$1,000)

Line							Cycle 5	i,								Line
No.	Citizens Monthly O&M Cost	Jun-16	Jun-16 Jul-16 Aug-16	-	Sep-16	Sep-16 Oct-16 Nov-16 Dec-16 Jan-17 Feb-17 Mar-17 Apr-17 May-17	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17		Total	Reference	No.
1																1
2																2
3	Border-East Line O&M Costs @ Proposed Changed Rates	\$ (37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37)	(37) \$ (441)	Page BG-1; Lines 15 and 30	33
4																4
5																S
9	6 Border-East Line O&M Cost @ Present Rates 1	\$ 103	103	103	103	103	103	103	103	103	103	103	103	103 \$ 1,242	Statement BH; Page BH; Lines 19 and 38	9
7																7
∞																∞
6	Dollar Change	\$ (140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140) (140) \$ (1,682)	\$ (1,682)	Line 3 - Line 6	6
10																10
11	11 Percentage Change	-135.5%	-135.5% -135.5% -135.5%		-135.5%	-135.5% -135.5% <t< td=""><td>-135.5%</td><td>-135.5%</td><td>-135.5%</td><td>-135.5%</td><td>-135.5%</td><td>-135.5%</td><td>-135.5%</td><td></td><td>Line 9 / Line 6</td><td>11</td></t<>	-135.5%	-135.5%	-135.5%	-135.5%	-135.5%	-135.5%	-135.5%		Line 9 / Line 6	11
12																12
13																13

Present Rates are those rates currently in effect per Cycle 4 as approved by FERC in Docket No. ER15-1817-000.

Statement BG
SAN DIEGO GAS AND ELECTRIC COMPANY
Border - East Line Transmission Revenue Data to Reflect Changed Rates
Rate Effective Period June 1, 2016 to May 31, 2017

No. Cost Components Direct Maintenance Expense Cost Component Mon-Direct Expense Cost Component Mon-Direct Expense Cost Component Cost Components Containing Other Specific Expenses Cost Components Containing Other Specific Expenses True-Up Adjustment Cost Component: True-Up Adjustment for 2015 Rate Effective Period Interest True-Up Adjustment Cost Components: Cycle 4 Interest True-Up Adjustment Cycle 4 Interest True-Up Adjustment Toward Cycle 4 Interest True-Up Adjustment		(A)	٠	(B)	(C)	7	(D)	(E)	Ð		9	
Direct Maintenance Expense Cost Component Non-Direct Expense Cost Component Cost Components Containing Other Specific Expens Cost Components Containing Other Specific Expens True-Up Adjustment Cost Component: True-Up Adjustment for 2015 Rate Effective Peri Interest True-Up Adjustment Cost Components: Cycle 4 Interest True-Up Adjustment Cycle 4 Interest True-Up Adjustment	ents	Jun-16	Ju	Jul-16	Aug-16	Sel	Sep-16	Oct-16	Nov-16	9	Dec-16	Reference
Non-Direct Expense Cost Component Cost Components Containing Other Sp True-Up Adjustment Cost Compone True-Up Adjustment for 2015 Rate True-Up Adjustment for 2015 Rate True-Up Adjustment Cost of Cost o	omnonent	<i>€</i>	64	0	6	64		⊕	€.	- 0	<i>⊙</i>	Attachment 1: I ine 21
Non-Direct Expense Cost Component Cost Components Containing Other Sp Cost Components Containing Other Sp True-Up Adjustment Cost Compone True-Up Adjustment for 2015 Rate Interest True-Up Adjustment Cost of Cost Cost Compone Cost Components Cost Components Cost Components Cost Components True-Up Adjustment Cost Cost Cost Cost Cost Cost Cost Cos				•			V					
Cost Components Containing Other Sp True-Up Adjustment Cost Compone True-Up Adjustment for 2015 Rate True-Up Adjustment for 2015 Rate Interest True-Up Adjustment Cost Cycle 4 Interest True-Up Adjustment Cycle 4 Interest True-Up Adjustment	1t	163	-	163	163		163	163		163	\$ 163	Attachment 1; Line 23
Cost Components Containing Other Sp True-Up Adjustment Cost Compone True-Up Adjustment for 2015 Rate Interest True-Up Adjustment Cost (Interest True-Up Adjustment Cost (
True-Up Adjustment Cost Compone True-Up Adjustment for 2015 Rate Interest True-Up Adjustment Cost (Interest True-Up Adju	Specific Expenses	(73)		(73)	(73)		(73)	(73)		(73)	\$ (73)	Attachment 1; Line 25
True-Up Adjustment Cost Compone True-Up Adjustment for 2015 Rate Interest True-Up Adjustment Cost 6 Interest True-Up Adju												
True-Up Adjustment for 2015 Rate True-Up Adjustment for 2015 Rate Interest True-Up Adjustment Cost (Cycle 4 Interest True-Up Adjustment Appear 14	nent:											
True-Up Adjustment for 2015 Rate Interest True-Up Adjustment Cost (Cycle 4 Interest True-Up Adjustme Appendix 13 Cycle 4 Interest True-Up Adjustme			_									
Interest True-Up Adjustment Cost or Interest True-Up Adjustme Cycle 4 Interest True-Up Adjustme	te Effective Period	(134)		(134)	(134)		(134)	(134)		(134)	(134)	Attachment 1; Line 29
Interest True-Up Adjustment Cost (Cycle 4 Interest True-Up Adjustme												
Cycle 4 Interest True-Up Adjustme	t Components:											
Cycle 4 Interest True-Up Adjustme												
[4]	nent	(1))	(1)	(1)	_	(1)	1) [1		(1)	(1)	Attachment 1; Line 33
TOTAT												
TAIOI CI		\$ (37)	(37) \$	(37) \$		(37) \$	(37) \$		(37) \$	(37)	\$ (37)	Attachment 1; Line 35

		(H)		ω	(c)		(K)	(T)		(M)		
	Cost Components	Jan-17	Fe	Feb-17	Mar-17	_	Apr-17	May-17		Total	Reference	
irect Maint	16 Direct Maintenance Expense Cost Component	6 8	69	6	€9	6	6	59	6	108	 Attachment 1; Line 21	
on-Direct I	Non-Direct Expense Cost Component	163		163		163	163		163	1,951	Attachment 1; Line 23	
ost Compo	Cost Components Containing Other Specific Expenses	(73)	_	(73)		(73)	(73)		(73)	(878)	 Attachment 1; Line 25	
rue-Up A	True-Up Adjustment Cost Component:											
True-Up	True-Up Adjustment for 2015 Rate Effective Period	(134)	_	(134)		(134)	(134)		(134)	(1,611)	Attachment 1; Line 29	
						<u> </u>						•
nterest Tru	26 Interest True-Up Adjustment Cost Components:									_		_
Cycle 4]	Cycle 4 Interest True-Up Adjustment			(1)		(E)	(1)		(I)	(11)	Attachment 1; Line 33	
									_			
30 TOTAL		\$ (37)	(37)	(37)	€9	(37)		(37) \$ (78)	(37)	(441)	 Attachment 1; Line 35	

Base Period & True-Up Period

Statement BH – Revenue Data to Reflect Present Rates Workpapers

Docket No. ER16-___-

Statement BH
SAN DIEGO GAS AND ELECTRIC COMPANY
Border - East Line Transmission Revenue Data to Reflect Present Rates
Rate Effective Period June 1, 2016 to May 31, 2017
(31,000)

		(A)		(B)	(C)		(D)	(E)		(F)	(B)	(Line
No.	Cost Components	Jun-16	9	Jul-16	Aug-16	-	Sep-16	Oct-16		Nov-16	Dec-16	16	Reference	ģ
- (Direct Maintenance Expense Cost Component	69		1	€4	1	-	€9			69		Cycle 4; Attachment 1; Line 2	c
1 m =	Non-Direct Expense Cost Component	_	210	210	.23	210	210	210	0	210		210	Cycle 4; Attachment 1; Line 4	4 m ·
	Cost Components Containing Other Specific Expenses		(20)	(20)		(20)	(20)	(2	(20)	(20)	69	(20)	Cycle 4; Attachment 1; Line 6	4 0
0 1 0	True-Up Adjustment Cost Component		(88)	(88)		(88)	(88)	3)	(88)	(88)		(88)	Cycle 4; Attachment 1; Lines 10 and 12	0 / 0
005	o Interest True-Up Adjustment Cost Component		0	(0)		9	(0)		0	(0)	89	0)	Cycle 4; Attachment 1; Lines 16 and 18	ο ο ς
11	11 TOTAL	\$	103 \$	103	\$ 10	103 \$	103 \$		103 \$	103	69	103	Cycle 4; Attachment 1; Line 20	11 12

Line	Je.	(H)	(E)		(c)	(X)	<u>3</u>		<u> </u>			Line
ġ Ż	Cost Components	Jan-17	Feb-17	17	Mar-17	Apr-17	May-17	.17	Total		Reference	ģ
12	12 Direct Maintenance Expense Cost Component		\$		1	\$		1 8	15		Cycle 4; Attachment 1; Line 2	12
13										_		13
14	14 Non-Direct Expense Cost Component	210		210	210	210		210	2,522		Cycle 4; Attachment 1; Line 4	14
15												15
16	16 Cost Components Containing Other Specific Expenses	(20)	<u>(</u>	(20)	(20)	(20)		(20)	(236)		Cycle 4; Attachment 1; Line 6	16
17												17
18	18 True-Up Adjustment Cost Component	(88)	3)	(88)	(88)	(88)		(88)	(1,056)	_	Cycle 4; Attachment 1; Lines 10 and 12	18
19												19
22	20 Interest True-Up Adjustment Cost Component	1)	6	0	(0)	(0)		(0)	(3))	Cycle 4; Attachment 1; Lines 16 and 18	20
21			-									21
22	22 TOTAL	\$ 103	103 \$	103 \$	\$ 103 \$		103 \$	103 \$	1,242		Cycle 4; Attachment 1; Line 20	22
_												

Certificate of Service

Appendix X, Cycle 5

Docket No. ER16-___-

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 24th day of May, 2016.

/s/ Darleen Evans

Darleen Evans 8330 Century Park Court, 2nd Floor San Diego, CA 92123 (858) 654-8277