



Georgetta J. Baker  
Senior Counsel

8380 Century Park Court, CP32D  
San Diego, CA 92123  
Tel: 858.654.1668  
Fax: 619.699.5027  
gbaker@semprautilities.com

July 16, 2015

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

Re: San Diego Gas & Electric Company, Docket No. ER15-\_\_-000  
TO4 Formula Depreciation Rate Change for Non-Transmission Common Plant  
and Electric General Plant

Dear Ms. Bose:

Pursuant to Section 205 of the Federal Power Act,<sup>1</sup> Section 35.13 of the Federal Energy Regulatory Commission's (FERC or Commission) regulations,<sup>2</sup> and San Diego Gas & Electric Company's (SDG&E) fourth Transmission Owner (TO) Formula rate mechanism (TO4 Formula or TO4 Formula Rate),<sup>3</sup> SDG&E submits this "single-issue" depreciation rate filing (Filing). This Filing updates SDG&E's non-transmission depreciation rates for Common Plant and Electric General Plant contained in the TO4 Formula (Cycle 1)<sup>4</sup> to reflect the impact of changes to plant balances and related depreciation rates for 2014, the TO4 Cycle 3 Base Period.

The proposed impact of the revised non-transmission depreciation rates and their proposed impact on Base Transmission Revenue Requirements (BTRR) will be reflected in the TO4 Cycle 3 Formula Rate Informational Filing, which will be filed on December 1, 2015, to become effective January 1, 2016.

As discussed more fully below, this Filing is required by the California Public Utilities Commission's (CPUC) Decision (D.) 13-05-010 (CPUC Decision or D.13-05-010) and SDG&E's TO4 Formula Rate Protocols.

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<sup>1</sup> 16 U.S.C. §824d (2015).

<sup>2</sup> 18 C.F.R. § 35.13.

<sup>3</sup> The Commission approved the TO4 Offer of Settlement (Settlement) embodying the TO4 Formula in *San Diego Gas & Electric Company*, 147 FERC ¶61,150 (2014).

<sup>4</sup> The term "Cycle" refers to the specific Informational Filing (or annual filing) submitted under the TO4 Formula. The term "TO4 Cycle 3" refers to the third Informational Filing submitted in the TO4 Formula. The capitalized terms have the meaning ascribed to them in SDG&E's TO Tariff or in this Filing.

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## I. NATURE AND PURPOSE OF FILING

SDG&E proposes to revise its Formula Rate<sup>5</sup>, set forth in SDG&E's Transmission Owner Tariff, FERC Electric Tariff, Volume No. 11 (TO Tariff), to reflect non-transmission depreciation rates for Common Plant and Electric General Plant for 2014, the Base Period for TO4, Cycle 3. This update is required by the CPUC Decision and is contemplated by Section D.5 of SDG&E's Rate Protocols.

Specifically, The CPUC Decision set parameters requiring SDG&E to recalculate depreciation rates annually reflecting updated recorded plant balances and to submit the revised depreciation rates to the CPUC *via* an informational letter filed each year. The plant balances and related depreciation rates changed for the referenced plant categories for calendar year 2014, the TO4 Cycle 3 Base Period. To reflect the changed non-transmission depreciation rates in TO4 Cycle 3, SDG&E is required pursuant to Section D.5 of SDG&E's Formula Rate Protocols to make this single-issue depreciation rate filing to obtain Commission approval of the changed depreciation rates for Common Plant and Electric General Plant.

## II. BACKGROUND

As described in the Affidavit of Robert Wieczorek (Wieczorek Affidavit), Exhibit No. SDG-1, the TO4 Formula Protocols allow SDG&E to make this Filing to change the depreciation rates for Electric General Plant and Common Plant and the amortization periods for Intangible Plant upon approval by the CPUC of revised depreciation rates and/or amortization periods for these plant categories.<sup>6</sup>

On May 9, 2013, the CPUC issued D.13-05-010 which, among other things, requires SDG&E to recalculate non-transmission depreciation rates for Common Plant and Electric General Plant on an annual basis. The non-transmission depreciation rates for 2014, which is the Base Period for TO4 Cycle 3, differ from the corresponding rates reflected in the TO4 Formula Cycle 2. Those depreciation rates are based on recorded depreciation for Common Plant and Electric General Plant for 2013, the Base Period for TO4 Cycle 2. D.13-05-010 did not require changes in amortization periods.

## III. PROPOSED DEPRECIATION RATE REVISIONS

SDG&E is making the Filing to request Commission approval to recalculate the non-transmission depreciation rates reflected in the TO4 Formula to reflect 2014 recorded depreciation, consistent with the CPUC Decision. In this filing, SDG&E is proposing to revise only those aspects of the depreciation inputs that are necessary to correctly reflect the CPUC Decision.

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<sup>5</sup> The TO4 Formula Rate is set forth in Appendix VIII of SDG&E's TO Tariff, Formula Rate Protocols and Formula Rate Spreadsheet.

<sup>6</sup> See Section D.5 of the TO4 Protocols.

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Mr. Wieczorek's Affidavit explains the basis for and recalculation of the 2014 non-transmission depreciation rates for Common Plant and Electric General Plant. For illustrative purposes, Mr. Wieczorek also estimates the future impact of the proposed depreciation rate changes on SDG&E's currently-effective Base Transmission Revenue Requirement.

Mr. Wieczorek also compares the 2013 Electric General Plant and Common Plant rates to the 2014 Electric General Plant and Common Plant rates. The comparison, which is for illustrative purposes only, applies 2013 and 2014 Electric General and Common Plant rates to a consistent depreciable base. The result is a net expense decrease of <\$3,609,005>, consisting of a total Electric General Plant expense increase of \$325,555 and a total Common Plant expense decrease of <\$3,934,560>.

#### **IV. EFFECTIVE DATE**

Consistent with the normal operation of the TO4 Formula, SDG&E respectfully requests that the Commission permit this Filing to be reflected in SDG&E's TO4 Cycle 3 Informational Filing for the Rate Effective Period commencing January 1, 2016. Permitting the revised depreciation rates to be reflected as proposed (1) ensures consistency in the application of the CPUC-adopted depreciation rates for FERC-jurisdictional and CPUC-jurisdictional rates and (2) avoids any timing gap in effectuating consistent depreciation rates across the federal and state jurisdictions.

SDG&E believes that the information contained in this Filing provides a sufficient basis for acceptance. SDG&E requests, however, that, to the extent deemed necessary, the Commission waive any other filing requirements contained in Part 35 of its regulations to permit SDG&E to reflect the proposed non-transmission depreciation rates and impact on BTRRs in its TO4 Cycle 3 Informational Filing, effective January 1, 2016.

#### **V. LIST OF DOCUMENTS SUBMITTED**

This Filing consists of the following items:

1. Transmission Letter.
2. Affidavit of Robert Wieczorek on Behalf of San Diego Gas & Electric Company, Exhibit No. SDG-1 and the following Exhibits:
  - a. Exhibit No. SDG-1-1 – 2013 CPUC Electric General Plant Depreciation Rates (TO4 Cycle 2 Base Period – Statement AJ work papers);
  - b. Exhibit No. SDG-1-2 – 2013 CPUC Common Plant Depreciation Rates (TO4 Cycle 2 Base Period – Statement AJ work papers);
  - c. Exhibit No. SDG-1-3 – 2014 CPUC Electric General Plant Depreciation Rates (TO4 Cycle 3 Base Period--Statement AJ work papers);

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- d. Exhibit No. SDG-1-4 – 2014 CPUC Common Plant (TO4 Cycle 3 Base Period -- Statement AJ work papers);
  - e. Exhibit No. SDG-1-5 – 2013 Illustrative Comparison Demonstrating Impact of Using 2013 Electric General Plant Depreciation Rates in 2014 (TO4 Cycle 3 Base Period);
  - f. Exhibit No. SDG-1-6 – Illustrative Comparison Demonstrating Impact of Using 2013 Common Plant Depreciation Rates in 2014 (TO4 Cycle 3 Base Period).
3. Exhibit No. SDG-2 – “Updated 2014 Annual Report on Depreciation Rates,” submitted to the CPUC on March 11, 2015, pursuant to D.13-05-010).

## **VI. SERVICE**

A copy of this Filing has been served on all parties to TO4 Formula Rate proceeding, Docket Nos. ER13-941 and ER14-2984. The CPUC, the California System Independent Operator (CAISO) and the CAISO Participating Transmission Owners have also been served.

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## VII. COMMUNICATIONS

SDG&E requests that all correspondence, pleadings and other communications concerning this filing be served upon the following individuals:<sup>7</sup>

Georgetta J. Baker  
Attorney  
San Diego Gas & Electric  
Company  
8330 Century Park Court,  
CP32D  
San Diego, California 92123  
Tel. (858) 654-1668  
Fax. (619) 699-5027  
[gbaker@semprautilities.com](mailto:gbaker@semprautilities.com)

Jeff Stein  
Transmission Revenue Manager  
San Diego Gas & Electric Company  
8315 Century Park Court  
San Diego, California 92123-1550  
Tel. (858) 636-5551  
Fax (858) 637-7969  
[jstein@semprautilities.com](mailto:jstein@semprautilities.com)

Steven Williams  
FERC Case Manager  
San Diego Gas & Electric  
Company  
8330 Century Park Court  
San Diego, CA 92123  
Phone: 858-650-6158  
Fax: 858-654-1788  
[swilliams@semprautilities.com](mailto:swilliams@semprautilities.com)

Respectfully submitted,

*/s/ Georgetta J. Baker*

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

/gjb

Enclosures

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<sup>7</sup> 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.

**ATTESTATION REGARDING SAN DIEGO GAS & ELECTRIC'S  
DEPRECIATION RATE CHANGE FILING FOR 2014 NON-TRANSMISSION  
COMMON PLANT AND ELECTRIC GENERAL PLANT  
(18 CFR § 35.13 (d)(7))**

I, Lee Schavrien, attest that I am Chief Administrative Officer, San Diego Gas & Electric ("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.

July 16, 2015

  
\_\_\_\_\_  
Lee Schavrien

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**California All-Purpose Acknowledgement**

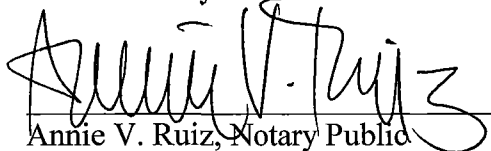
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document, to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

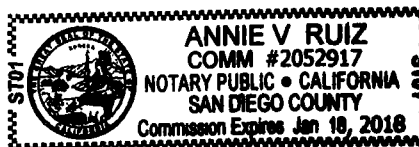
State of California            )  
                                          )  
County of San Diego         )

On July 16, 2015 before me, Annie V. Ruiz, a Notary Public, personally appeared Lee Schavrien, 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.

  
\_\_\_\_\_  
Annie V. Ruiz, Notary Public





Clay Faber  
Director  
Regulatory Affairs  
9305 Lightwave Ave  
San Diego, CA 92123

Tel: 858-654-3563  
CFaber@semprautilities.com

March 11, 2015

Mr. Edward F. Randolph, Director  
Energy Division  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

Re: Updated 2014 Annual Report on Depreciation Rates

This is an update/refinement to the previously submitted SDG&E notification of 2014 Annual Report on Depreciation Rates. The original submittal incorporated rounding to thousands (000). This notification correctly identifies the actual depreciation rates (without the rounding effect) used by San Diego Gas & Electric Company (SDG&E) within their accounting system. Though not a substantive change, this submittal replaces the original SDG&E notification detail submitted on March 5, 2014.

In compliance with California Public Utilities Commission (CPUC) Standard Practice U-4, SDG&E is providing the attached updated depreciation rates that were used in calculating the depreciation expense for the year 2014.

These proposed rates incorporate the lives, salvage percentages and procedural changes recommended and approved by the CPUC in Decision 13-05-010 dated May 9, 2013.

If you have any questions, please email Joff Morales at [jmorales@semprautilities.com](mailto:jmorales@semprautilities.com)

Sincerely,

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CLAY FABER  
Director – Regulatory Affairs

Attachment

cc: Bob Wiczorek, SDG&E

SAN DIEGO GAS & ELECTRIC  
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2014  
 STRAIGHT LINE REMAINING LIFE METHOD  
 BALANCES AS OF JANUARY 1, 2014  
 USING AUTHORIZED NET SALVAGE RATES AND SERVICE LIVES

FERC ACCT	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 01/01/2014 (A)	FUTURE NET SALVG PERCENT (B)	FUTURE NET SALVG AMOUNT (C)	RECORDED DEPR RES AS OF 01/01/2014 (D)	NET BALANCE (E)	AVERAGE REMAINING LIFE (YRS) (F)	AVERAGE SERVICE LIFE (YRS) (G)	TOTAL ANNUAL ACCRUAL AMOUNT (H)	TOTAL ANNUAL ACCRUAL PERCENT (I)
4004 Steam Production (Total)											
311	E0131100	Struct. and Improv.	86,111,228	(12.02)	-10,353,321	-24,277,158	72,187,391	20.46	30 / 29	3,528,442	4.10%
312	E0131200	Boiler Plant Equip.	154,757,290	(6.88)	-10,653,924	-48,521,261	116,889,953	20.24	30 / 29	5,774,305	3.73%
314	E0131400	Turbogenerator Units	106,985,169	(1.80)	-1,925,565	-28,736,081	80,174,653	21.65	30 / 29	3,702,526	3.46%
315	E0131500	Accessory Elect. Eq.	79,782,365	(0.93)	-743,589	-23,902,378	56,623,576	18.43	30 / 29	3,072,358	3.85%
316	E0131600	Misc. Power Plnt Eq.	34,562,190	(2.70)	-932,016	-6,553,715	28,940,491	21.73	30 / 29	1,331,999	3.85%
		Total Steam Production - ALL	462,198,242		-24,608,415	-131,990,593	354,816,064			17,409,630	3.77%
4006 Nuclear Production*											
321	E0132100	Struct. and Improv.	8,680,016	0.00	0	(2,658,163)	6,021,853	8.50	EL 2022	0	0%*
322	E0132200	Reactor Plant Equip.	201,515,640	0.00	0	(21,662,438)	179,853,202	8.50	EL 2022	0	0%*
323	E0132300	Turbogenerator Units	9,777,236	0.00	0	(2,370,893)	7,406,343	8.50	EL 2022	0	0%*
324	E0132400	Accessory Electric Eq.	6,743,639	0.00	0	(1,458,233)	5,285,406	8.50	EL 2022	0	0%*
325	E0132500	Misc. Power Plant Eq.	121,592,794	0.00	0	(48,807,804)	72,784,990	8.50	EL 2022	0	0%*
		Total Nuclear Plant	348,309,325		0	-76,957,531	271,351,794			0	0%*
*SONGS retirement occurred in June 2013 <> Nuclear Rates are established at 0.00% for 2014											
4008 Other Production (TOTAL)											
341	E0134100	Struct. and Improv.	22,929,950	(0.92)	(211,789)	(4,288,789)	18,852,950	19.07	COMP	988,580	4.31%
342	E0134200	Fuel Holders, Prod., Acc.	20,348,101	(1.94)	(395,074)	(5,178,263)	15,564,912	20.89	COMP	744,925	3.66%
343	E0134300	Prime Movers	83,912,588	0.00	0	(23,159,358)	60,753,230	16.98	COMP	3,578,495	4.26%
344	E0134400**	Generators	334,648,540	(0.28)	(939,989)	(94,843,040)	240,745,489	18.66	COMP	12,901,182	3.86%
345	E0134500**	Accessory Electric Eq.	32,332,770	(1.29)	(416,457)	(8,559,117)	24,190,110	18.33	COMP	1,319,734	4.08%
346	E0134600	Misc. Power Plant Eq.	24,153,946	0.00	0	(10,184,589)	13,969,357	15.52	COMP	900,122	3.73%
348	E0134800	Batteries - Generation	0	0.00	0	0	0	10.00	10.00	0	0.00%
		**Includes Solar/Wind									
		Total Other Production	518,325,895		-1,963,309	-146,213,156	374,076,048			20,433,038	3.94%



SAN DIEGO GAS & ELECTRIC  
 ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2014  
 STRAIGHT LINE REMAINING LIFE METHOD  
 BALANCES AS OF JANUARY 1, 2014  
 USING AUTHORIZED NET SALVAGE RATES AND SERVICE LIVES

FERC ACCT	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 01/01/2014 (A)	FUTURE NET SALVG PERCENT (B)	FUTURE NET SALVG AMOUNT (C)	RECORDED DEPR RES AS OF 01/01/2014 (D)	NET BALANCE (E)	AVERAGE REMAINING LIFE (YRS) (F)	AVERAGE SERVICE LIFE (YRS) (G)	TOTAL ANNUAL ACCRUAL AMOUNT (H)	TOTAL ANNUAL ACCRUAL PERCENT (I)
4012 Electric Distribution											
361	E0136100	Struct. and Improv.	3,986,700	(100)	(3,986,700)	(1,646,488)	6,326,913	38.40	54	164,763	4.13%
362	E0136210	Station Equip.-Other	427,752,901	(100)	(427,752,901)	(107,631,503)	747,874,299	39.00	49	19,176,264	4.48%
363	E0136300	Storage Battery Eq	6,219,012	0	-	(115,666)	6,103,346	9.50	10	642,457	10.33%
364	E0136400	Poles, Towers & Fxtr	554,252,919	(95)	(526,540,273)	(243,566,610)	837,226,582	35.80	44	23,386,217	4.22%
365	E0136500	Overhead Cond & Dev	432,249,624	(70)	(302,574,737)	(169,803,831)	565,020,530	39.40	48	14,340,623	3.32%
366	E0136600	Underground Conduit	1,017,150,649	(40)	(406,860,259)	(397,297,710)	1,026,713,198	39.40	53	26,058,711	2.56%
367	E0136700	Undergrnd Cond & Dev	1,333,219,834	(55)	(733,270,909)	(787,061,305)	1,279,429,438	27.30	40	46,865,547	3.52%
368	E0136810	Line Transformers	518,691,067	(45)	(233,410,980)	(91,774,800)	660,327,247	25.90	33	25,495,261	4.92%
368	E0136820	Capacitors	21,027,835	(50)	(10,513,917)	6,537,987	38,079,739	9.70	13	3,925,746	18.67%
369	E0136910	Services Overhead	126,407,346	(90)	(113,766,611)	(120,858,689)	119,315,268	38.90	50	3,067,231	2.43%
369	E0136920	Services Underground	316,902,769	(70)	(221,831,939)	(221,735,679)	316,999,029	32.70	48	9,694,160	3.06%
370	E0137010	Meters	2,516,870	0	0	(237,563)	2,279,307	44.30	48	51,452	2.04%
370	E0137011	Meters-Electronic	186,828,113	0	0	(41,141,672)	145,686,441	11.71	15	12,441,199	6.66%
370	E0137020	Meter Installations	4,170,795	0	0	(100,190)	4,070,605	47.10	48	86,425	2.07%
370	E0137021	Meter Installns-Electronic	50,163,111	0	0	(9,764,206)	40,398,905	12.04	15	3,356,227	6.69%
371	E0137100	Installns -Cust Prem	6,705,265	(90)	(6,034,739)	(11,133,433)	1,606,571	7.80	19	205,971	3.07%
373	E0137320	St. Lghtg & Sgnl Sys	25,868,159	(70)	(-18,107,711)	(19,135,095)	24,840,775	22.50	32	1,104,034	4.27%
Total Electric Distribution			<b>5,034,112,969</b>		<b>(3,004,651,676)</b>	<b>(2,216,466,453)</b>	<b>5,822,298,193</b>			<b>190,062,287</b>	<b>3.78%</b>
4014 Electric General											
390	E0139000	Struct. and Improv.	32,162,357	(25)	(8,040,589)	(21,035,492)	19,167,454	10.61	30	1,806,546	5.62%
392	E0139220	Transprt Eq-Trailer	58,146	0	0	(5,796)	52,350	20.20	27	2,592	4.46%
393	E0139310	Stores Equip.-Other	17,466	0	0	(16,773)	693	2.50	25	277	1.59%
394	E0139411	Portable Tools-Other	21,972,005	0	0	(6,686,081)	15,285,925	18.40	27	830,757	3.78%
394	E0139420	Shop Equipment	341,136	0	0	(210,998)	130,137	8.00	24	16,267	4.77%
395	E0139510	Laboratory Eq.-Other	277,000	0	0	(45,131)	231,868	11.30	20	20,519	7.41%
397	E0139710	Commun. Equip.-Other	182,787,859	(15)	(27,418,179)	(69,231,099)	140,974,938	20.80	28	6,777,641	3.71%
397	E0139720	Commun. Equip.-SWPL	6,538,512	(15)	(980,777)	(4,893,820)	2,625,468	13.60	28	193,049	2.95%
397	E0139760	Commun. Equip.-SRPL	14,036,361	(15)	(2,105,454)	(898,685)	15,243,130	26.60	28	573,050	4.08%
398	E0139810	Misc. Equip. - Other	1,360,761	0	0	(316,351)	1,044,410	11.00	15	94,946	6.98%
398	E0139860	Misc. Equip. - SRPL	0	0	0	0	0	15.00	15	0	0.00%
Total Electric General			<b>259,551,603</b>		<b>(38,544,999)</b>	<b>(103,340,226)</b>	<b>194,756,373</b>			<b>10,315,645</b>	<b>3.97%</b>

SAN DIEGO GAS & ELECTRIC  
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FERC ACCT	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 01/01/2014 (A)	FUTURE NET SALVG PERCENT (B)	FUTURE NET SALVG AMOUNT (C)	RECORDED DEPR RES AS OF 01/01/2014 (D)	NET BALANCE (E)	AVERAGE REMAINING LIFE (YRS) (F)	AVERAGE SERVICE LIFE (YRS) (G)	TOTAL ANNUAL ACCRUAL AMOUNT (H)	TOTAL ANNUAL ACCRUAL PERCENT (I)
4020 Other Storage											
363	G0136360	LNG Distrib Storg Eq	2,052,614	0	0	(812,506)	1,240,108	12.92	20	95,984	4.68%
366	G0136600	Struct and Land Imp.	11,710,305	0	0	(9,625,158)	2,085,148	5.99	30	348,105	2.97%
367	G0136700	Mains	169,756,701	(5)	(8,487,835)	(61,239,647)	117,004,889	29.34	45	3,987,897	2.35%
368	G0136800	Compressor Statn Eq	82,026,041	(25)	(20,506,510)	(63,026,564)	39,505,987	10.52	27	3,755,322	4.58%
369	G0136900	Meas & Reg Statn Eq	19,772,048	(5)	(988,602)	(15,170,131)	5,590,519	9.01	23	620,479	3.14%
Total Gas Transmission			<b>283,265,095</b>		<b>(29,982,947)</b>	<b>(149,061,500)</b>	<b>164,186,543</b>			<b>8,711,803</b>	3.08%
4024 Gas Distribution											
375	G0137500	Struct & Imp	43,447	0	0	(61,253)	-17,806	2.50	44	0	0.00%
376	G0137600	Mains	581,854,394	(45)	(261,834,477)	(331,989,408)	511,699,463	42.50	60	12,039,987	2.07%
378	G0137800	Meas & Reg Statn Eq	17,003,852	(15)	(2,550,578)	(6,908,844)	12,645,586	33.50	42	377,480	2.22%
380	G0138000	Services	246,401,741	(75)	(184,801,306)	(285,319,426)	145,883,621	27.40	48	5,324,220	2.16%
381	G0138100	Meters & Regulators	76,566,570	0	0	(27,799,258)	48,767,312	32.20	44	1,514,513	1.98%
381	G0138101	Meters-Regs-Modules	69,571,292	0	0	(14,764,797)	54,806,495	11.89	15	4,609,461	6.63%
382	G0138200	Meter & Reg Instllns	63,200,509	(45)	(28,440,229)	(22,858,860)	68,781,878	27.30	38	2,519,483	3.99%
382	G0138201	Mtr-Reg-Mod Installations	25,153,500	0	0	(5,844,004)	19,309,497	11.52	15	1,676,172	6.66%
385	G0138500	Ind Meas & Reg St Eq	1,516,811	0	0	(1,077,096)	439,714	9.34	24	47,079	3.10%
387	G0138711	Other Equipment	993,722	0	0	(649,151)	344,572	5.50	11	62,649	6.30%
387	G0138712	Other Eq -CNG Deprec	3,571,353	0	0	(3,410,685)	160,668	3.37	11	47,676	1.33%
Total Gas Distribution			<b>1,085,877,191</b>		<b>(477,626,590)</b>	<b>(700,682,782)</b>	<b>862,821,000</b>			<b>28,218,720</b>	2.60%
4026 Gas General											
392	G0139220	Transprt Eq-Trailer	74,501	0	0	(74,501)	0	4.10	21	-	0.00%
394	G0139410	Portable Tools	7,899,525	0	0	(3,339,673)	4,559,852	12.00	23	379,988	4.81%
394	G0139420	Shop Equipment	76,864	0	0	(36,828)	40,036	6.40	23	6,256	8.14%
395	G0139500	Laboratory Equipment	283,094	0	0	(258,430)	24,664	2.50	14	9,866	3.48%
396	G0139600	Power Operated Equip.	162,284	0	0	(131,562)	30,723	2.50	20	12,289	7.57%
397	G0139700	Communication Equip.	1,964,817	0	0	(731,958)	1,232,859	8.80	15	140,098	7.13%
398	G0139800	Misc. Equipment	198,325	0	0	(73,796)	124,529	8.00	19	15,566	7.85%
Total Gas General			<b>10,659,410</b>		<b>-</b>	<b>(4,646,748)</b>	<b>6,012,663</b>			<b>564,062</b>	5.29%

SAN DIEGO GAS & ELECTRIC  
ANNUAL DEPRECIATION ACCRUAL RATE CALCULATION FOR 2014  
STRAIGHT LINE REMAINING LIFE METHOD  
BALANCES AS OF JANUARY 1, 2014  
USING AUTHORIZED NET SALVAGE RATES AND SERVICE LIVES

FERC ACCT	ASSET CLASS	DESCRIPTION	RECORDED GROSS PLANT AS OF 01/01/2014 (A)	FUTURE NET SALVG PERCENT (B)	FUTURE NET SALVG AMOUNT (C)	RECORDED DEPR RES AS OF 01/01/2014 (D)	NET BALANCE (E)	AVERAGE REMAINING LIFE (YRS) (F)	AVERAGE SERVICE LIFE (YRS) (G)	TOTAL ANNUAL ACCRUAL AMOUNT (H)	TOTAL ANNUAL ACCRUAL PERCENT (I)
4028 Common											
390	C1839010	Struct & Imprv-Other	278,101,633	(10)	(27,810,163)	(116,248,552)	189,663,244	13.08	26	14,500,248	5.21%
391	C1839110	Offc Furn & Eq-Other	25,582,760	0	-	(10,925,931)	14,656,829	10.00	18	1,465,683	5.73%
391	C1839120	Offc Furn & Eq-Cmptr	76,364,057	0	-	(49,511,193)	26,852,864	2.50	5	10,741,146	14.07%
392	C1839220	Transprt Eq-Trailer	33,369	0	-	(16,535)	16,834	2.50	20	6,734	20.18%
393	C1839310	Stores Equip.-Other	144,926	0	-	(113,350)	31,576	2.50	20	12,630	8.72%
394	C1839411	Portable Tools-Other	1,232,027	0	-	(203,052)	1,028,975	18.50	23	55,620	4.51%
394	C1839421	Shop Equip. - Other	234,076	0	-	(139,605)	94,471	8.30	29	11,382	4.86%
394	C1839431	Garage Equip.-Other	1,056,076	0	-	(919)	1,055,157	11.70	21	90,184	8.54%
395	C1839510	Laboratory Eq.-Other	2,182,676	0	-	(929,696)	1,252,980	13.60	26	92,131	4.22%
397	C1839710	Commun. Equip.-Other	121,063,010	0	-	(53,080,042)	67,982,968	7.70	13	8,828,957	7.29%
398	C1839810	Misc. Equip. - Other	2,474,623	10.0	247,462	(1,212,198)	1,014,963	4.40	14	230,673	9.32%
Total Common			<b>508,469,233</b>		<b>(27,562,701)</b>	<b>(232,381,073)</b>	<b>303,650,861</b>			<b>36,035,388</b>	7.09%

**TO4 CYCLE 3, 12 MONTH PERIOD (ILLUSTRATIVE COMPARISON)  
COMMON PLANT**

<b>IMPACT OF USING 2013 RATES IN 2014 (12 Months)</b>						
A	B	C	D	E	F	
Recorded 2014 Expense Jan-Dec	2014 Depr Rate	Depreciable Base	2013 Depr Rate	Jan-Dec Expense w/2013 rate	A-E Delta	
<b><u>Common</u></b>						
C1839010	15,349,368	0.0521	294,613,589	0.0512	15,084,216	265,152
C1839110	1,476,777	0.0573	25,772,723	0.0574	1,479,354	(2,577)
C1839120	11,460,431	0.1407	81,452,957	0.1940	15,801,874	(4,341,443)
C1839220	6,734	0.2018	33,370	0.3211	10,715	(3,981)
C1839310	9,531	0.0872	109,300	0.1453	15,881	(6,350)
C1839411	55,564	0.0451	1,232,018	0.0454	55,934	(370)
C1839421	11,083	0.0486	228,045	0.0486	11,083	-
C1839431	90,189	0.0854	1,056,077	0.0941	99,377	(9,188)
C1839510	90,216	0.0422	2,137,820	0.0421	90,002	214
C1839710	9,300,396	0.0729	127,577,449	0.0715	9,121,788	178,608
C1839810	<u>231,030</u>	0.0932	2,478,863	0.0991	<u>245,655</u>	<u>(14,625)</u>
	38,081,319				42,015,879	(3,934,560)
Allocation of Common to Electric - 74.82% (Labor Ratio)						(2,943,837)
Allocation of Electric Portion of Common to Electric Transmission - 17.11% (Labor Ratio)						<u>(503,691)</u>

Illustrative Labor Ratio - Common - 12 months

**TO4 CYCLE 3, 12 MONTH PERIOD (ILLUSTRATIVE COMPARISON)**  
**ELECTRIC GENERAL**

<b>IMPACT OF USING 2013 RATES IN 2014 (<u>12</u> Months)</b>						
A	B	C	D	E	F	
Recorded 2014 Expense Jan-Dec	2014 Depr Rate	Depreciable Base	2013 Depr Rate	Jan-Dec Expense w/2013 rate	A-E Delta	
<b><u>Electric General</u></b>						
E0139000	1,808,782	0.0562	32,184,733	0.0586	1,886,025	(77,243)
E0139220	2,593	0.0446	58,139	0.0446	2,593	-
E0139310	263	0.0159	16,541	0.0265	438	(175)
E0139411	846,362	0.0378	22,390,529	0.0379	848,601	(2,239)
E0139420	16,272	0.0477	341,132	0.0472	16,101	171
E0139510	64,687	0.0741	872,969	0.0735	64,163	524
E0139710	7,182,641	0.0371	193,602,183	0.0352	6,814,797	367,844
E0139720	193,754	0.0295	6,567,932	0.0243	159,601	34,153
E0139760	572,583	0.0408	14,033,897	0.0406	569,776	2,807
E0139810	<u>99,597</u>	0.0698	1,426,891	0.0700	99,882	<u>(285)</u>
	10,787,534				10,461,979	325,555
Allocation of Electric General to Electric Transmission - 17.11% (Labor Ratio)						<u><u>55,703</u></u>

Illustrative Labor Ratio - Electric General - 12 months

**SAN DIEGO GAS AND ELECTRIC COMPANY****Statement AJ - Workpapers****TO4 - Annual Common Plant Depreciation Rates****Cycle 3, For 12 - Months Ending December 31, 2014****For Use During the 12-Months Period from January 1 to December 31, 2014****2014 Common Rates**<sup>1, 2</sup>

<b>Rates based on 12/31/2013 Plant Balances</b>						
<b>Line No</b>	<b>FERC Account</b>	<b>Description</b>	<b>(a) Life Rate</b>	<b>(b) Removal Rate</b>	<b>(c) = a + b Total Rate</b>	<b>Line No</b>
1						1
2	C1839010	Struct & Imprv-Other	4.74%	0.47%	5.21%	2
3	C1839110	Offc Furn & Eq-Other	5.73%	0.00%	5.73%	3
4	C1839120	Offc Furn & Eq-Cmptr	14.07%	0.00%	14.07%	4
5	C1839220	Transprt Eq-Trailer	20.18%	0.00%	20.18%	5
6	C1839310	Stores Equip.-Other	8.72%	0.00%	8.72%	6
7	C1839411	Portable Tools-Other	4.51%	0.00%	4.51%	7
8	C1839421	Shop Equip. - Other	4.86%	0.00%	4.86%	8
9	C1839431	Garage Equip.-Other	8.54%	0.00%	8.54%	9
10	C1839510	Laboratory Eq.-Other	4.22%	0.00%	4.22%	10
11	C1839710	Commun. Equip.-Other	7.29%	0.00%	7.29%	11
12	C1839810	Misc. Equip. - Other	9.32%	0.00%	9.32%	12
13						13

<sup>1</sup> The above Common Plant depreciation rates are applicable to SDG&E's 2014 calendar year recorded depreciation.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new Electric General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Electric General Plant Depreciation Rates**

**Cycle 3, For 12 - Months Ending December 31, 2014**  
**For Use During the 12-Months Period from January 1 to December 31, 2014**

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

Rates based on 12/31/2013 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	E0139000	Struct. and Improv.	4.50%	1.12%	5.62%	2
3	E0139220	Transprt'n Eq-Trailer	4.46%	0.00%	4.46%	3
4	E0139310	Stores Equip.-Other	1.59%	0.00%	1.59%	4
5	E0139411	Portable Tools-Other	3.78%	0.00%	3.78%	5
6	E0139420	Shop Equipment	4.77%	0.00%	4.77%	6
7	E0139510	Laboratory Eq.-Other	7.41%	0.00%	7.41%	7
8	E0139710	Commun. Equip.-Other	3.23%	0.48%	3.71%	8
9	E0139720	Commun. Equip.-SWPL	2.56%	0.39%	2.95%	9
10	E0139760	Commun. Equip.-SRPL	3.55%	0.53%	4.08%	10
11	E0139810	Misc. Equip. - Other	6.98%	0.00%	6.98%	11
12						12

<sup>1</sup> The above Electric General Plant depreciation rates are applicable to SDG&E's 2014 calendar year recorded depreciation.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new Electric General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS AND ELECTRIC COMPANY****Statement AJ - Workpapers****TO4 - Annual Common Plant Depreciation Rates****Cycle 2, For 12 - Months Ending December 31, 2013****For Use During the 12-Months Period from January 1 to December 31, 2013****2013 Common Rates**<sup>1, 2</sup>

<b>Rates based on 12/31/2012 Plant Balances</b>						
<b>Line No</b>	<b>FERC Account</b>	<b>Description</b>	<b>(a) Life Rate</b>	<b>(b) Removal Rate</b>	<b>(c) = a + b Total Rate</b>	<b>Line No</b>
1						1
2	C1839010	Struct & Imprv-Other	4.66%	0.46%	5.12%	2
3	C1839110	Offc Furn & Eq-Other	5.74%	0.00%	5.74%	3
4	C1839120	Offc Furn & Eq-Cmptr	19.40%	0.00%	19.40%	4
5	C1839220	Transprt Eq-Trailer	32.11%	0.00%	32.11%	5
6	C1839310	Stores Equip.-Other	14.53%	0.00%	14.53%	6
7	C1839411	Portable Tools-Other	4.54%	0.00%	4.54%	7
8	C1839421	Shop Equip. - Other	4.86%	0.00%	4.86%	8
9	C1839431	Garage Equip.-Other	9.41%	0.00%	9.41%	9
10	C1839510	Laboratory Eq.-Other	4.21%	0.00%	4.21%	10
11	C1839710	Commun. Equip.-Other	7.15%	0.00%	7.15%	11
12	C1839810	Misc. Equip. - Other	9.91%	0.00%	9.91%	12
13						13

<sup>1</sup> The above Common Plant depreciation rates are applicable to SDG&E's 2013 calendar year recorded depreciation.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Electric General Plant Depreciation Rates**

**Cycle 2, For 12 - Months Ending December 31, 2013**  
**For Use During the 12-Months Period from January 1 to December 31, 2013**

**2013 Electric General Rates** <sup>1,2</sup>

Rates based on 12/31/2012 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	E0139000	Struct. and Improv.	4.69%	1.17%	5.86%	2
3	E0139220	Transprt'n Eq-Trailer	4.46%	0.00%	4.46%	3
4	E0139310	Stores Equip.-Other	2.65%	0.00%	2.65%	4
5	E0139411	Portable Tools-Other	3.79%	0.00%	3.79%	5
6	E0139420	Shop Equipment	4.72%	0.00%	4.72%	6
7	E0139510	Laboratory Eq.-Other	7.35%	0.00%	7.35%	7
8	E0139710	Commun. Equip.-Other	3.06%	0.46%	3.52%	8
9	E0139720	Commun. Equip.-SWPL	2.11%	0.32%	2.43%	9
10	E0139760	Commun. Equip.-SRPL	3.53%	0.53%	4.06%	10
11	E0139810	Misc. Equip. - Other	7.00%	0.00%	7.00%	11
12						12

<sup>1</sup> The above Electric General Plant depreciation rates are applicable to SDG&E's 2013 calendar year recorded depreciation.

<sup>2</sup> These rates may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new Electric General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

VERIFICATION

State of California )  
City/County of San Diego )

Robert Wieczorek, being duly sworn, on oath, says that he is the Robert Wieczorek identified in the foregoing prepared direct testimony; that he prepared or caused to be prepared such testimony on behalf of San Diego Gas & Electric Company; that the answers appearing therein are true to the best of his knowledge and belief; and that if asked the questions appearing therein, his answer would, under oath, be the same.

Robert Wieczorek  
Robert Wieczorek

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 California

Subscribed and sworn to (or affirmed) before me on this 15 day of July, 2015, by Robert Wieczorek, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Linda M. Baker  
Signature of Notary

Seal



# **Affidavit of Robert Wiczorek**



parameters to updated plant balances. The annual updates to the CPUC form the basis of the “single-issue” Section 205 depreciation rate change filings SDG&E makes at the FERC. Both of the CPUC and FERC depreciation rate change filings are discussed more fully below.

4. I received an Associate of Arts degree from Glendale Community College, a Bachelor of Science degree in Business Administration with an emphasis in Accounting from California State University at Northridge, and a Masters of Business Administration from the National University here in San Diego. I have been a member of the Society of Depreciation Professionals and have attended many of their depreciation training programs. I have also been a member of SHRM and was certified as a Compensation Professional during that time period.

5. I submitted depreciation testimony in SDG&E’s Fourth Transmission Owner (TO) Formula rate mechanism (“TO4 Formula”) and in SDG&E’s Depreciation Rate Change Filing for TO4 Cycle 2 in Docket No. ER14-2984. I have also previously submitted testimony on depreciation before the CPUC in SDG&E’s and SoCalGas’ 2012 General Rate Cases (A.10-12-005 and A.10-12-006) and in SDG&E’s current 2016 General Rate Case (A.14-11-003).

6. The purpose of my affidavit is to describe SDG&E’s proposed revisions to the non-transmission depreciation rates reflected in SDG&E’s TO4 Formula transmission rate (“Formula Rate”) for 2014, the Base Period of SDG&E’s TO4 Cycle 3 Formula Rate. The proposed revisions are necessary to implement the CPUC Decision, issued May 9, 2013, in SDG&E’s 2012 General Rate Case (D.13-05-010 or CPUC Decision).

7. My affidavit is organized as follows:

- In Section II, I provide background on SDG&E’s Formula Rate and the calculation of non-transmission depreciation expense under the Formula Rate;

- In Section III, I describe the CPUC Decision, the method of determination of non- transmission depreciation rates in the CPUC Decision, and the proposed revised non-transmission depreciation rates adopted in the CPUC Decision;
- In Section IV, I describe the revisions to the depreciation module of the Formula Rate necessary to conform to the CPUC Decision on non-transmission depreciation rates; and
- In Section V, I discuss the quantification of the changes in Electric General Plant, Common Plant, and Intangible Plant accounts.

## **II. BACKGROUND ON SDG&E'S FORMULA RATE**

8. SDG&E's TO4 Formula consists of Appendix VIII, Formula Rate Protocols ("Protocols") and a Formula Rate Spreadsheet. The TO4 Formula became effective on September 1, 2013 upon Commission approval of the Offer of Settlement ("Settlement") embodying the TO4 Formula on May 27, 2014.<sup>1</sup> Thereafter, all other Informational Filings under the TO4 Formula become effective on January 1 of the given calendar year and remain in effect through December 31 of the applicable calendar year. Thus, the TO4 Cycle 3 Rate Effective Period is January 1, 2016 through December 31, 2016.

9. Under Section 1.6 of the Settlement and Section D.5 of the Protocols, SDG&E may incorporate the CPUC-approved change in non-transmission depreciation rates for Electric General and Common Plant by making a single-issue filing to reflect changes in the non-transmission depreciation rates for Electric General Plant and Common Plant.

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<sup>1</sup> *San Diego Gas & Electric Company*, 147 FERC ¶61, 150 (2014).

10. This is the second non-transmission depreciation rate filing for Electric General and Common Plant that SDG&E has made under the TO4 Formula. Specifically, SDG&E filed to revise its non-transmission depreciation rates for Common Plant and Electric General Plant for the TO4 Cycle 2 on September 30, 2014 in Docket No. ER14-2984. The Commission accepted that Filing by delegated letter order on November 21, 2014. This Non-Transmission Depreciation Rate Filing proposes to incorporate non-transmission depreciation rates for Common Plant and Electric General Plant applicable to the TO4 Cycle 3 Rate Effective Period, January 1, 2016 through December 31, 2016.

### **III. SUMMARY OF THE CPUC DECISION'S DEPRECIATION DETERMINATIONS**

11. The CPUC Decision adopted a revenue requirement for SDG&E's CPUC-jurisdictional Electric, Gas, General Plant, Common Plant and Intangible Plant assets.

12. Among other things, the CPUC Decision reviewed, adopted, and authorized (without modification) all of the SDG&E FERC account proposals that I submitted for the Test Year 2012 and for the subsequent years 2013, 2014 and 2015. This includes the Electric General and Common rates that are utilized and specified by FERC in the SDG&E TO4 Formula Rate. As required by D.13-05-010, SDG&E will rebuild and recalculate depreciation rates for Common Plant and Electric General Plant each January for the calendar years through and including 2015.

13. The 2012 General Rate Case and D.13-05-010 require no change to the currently-effective Intangible Plant amortization periods and subsequent rates. Accordingly, this single-issue filing does not address amortization; it is limited solely to specifying and outlining changes in the depreciation rates for Electric General Plant and Common Plant.

14. More particularly, under the CPUC Decision, the 2012 Test Year Electric General Plant and Common Plant depreciation rates were recalculated resulting in the 2012 Electric General Plant and Common Plant depreciation rates stated in the TO4 Formula.

15. In March of 2015, in compliance with the CPUC Decision, SDG&E submitted its 2014 Annual Report on Depreciation Rates, reflecting updated depreciation rates incorporating the lives, salvage percentages and Iowa Curves.

16. This current filing, applicable to TO4 Cycle 3, reflects the 2014 Electric General Plant and Common Plant rates recalculated and effective as of January 1, 2014, for the full calendar year of 2014. This update to the non-transmission depreciation rates for Common Plant and Electric General Plant for 2014 incorporating the parameters included in SDG&E's CPUC 2014 Annual Report is the sole basis and reason for this non-transmission depreciation rate filing.<sup>2</sup>

17. SDG&E uses the Actuarial<sup>3</sup> method of depreciation analysis to determine the Average Service Lives and the Iowa Curve for each mortality account. There are also numerous forecast accounts that generate rates based on their end-lives. Straight-line depreciation is the accepted CPUC method. The changes in plant and reserve balances, with their effect on the remaining lives for each FERC account, and any authorized future salvage influence will generate the yearly rate differences during the effectiveness of the GRC. Compared to 2013, the 2014 Electric General Plant rates increased for five (5) FERC accounts, decreased for four (4) FERC accounts and stayed the same for one (1) FERC account. The same comparison shows Common Plant rates increased for three (3) FERC accounts, decreased for seven (7) FERC accounts, and stayed the same for one (1) FERC account. Both Electric General Plant and Common Plant are comprised of numerous items each having a relatively low value.

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<sup>2</sup> See Exhibit Nos. SDG-1 through SDG-4 for final 2013 Common Plant and Electric General Plant and recalculated 2014 Common Plant and Electric General Plant.

<sup>3</sup> Actuarial Method is appropriate when both the asset installation and retirement is captured by vintage year. This direct analysis from more precise record-keeping delivers results superior to simulated SPR methods.



Following FERC guidelines, the items in these accounts are not accounted for individually, but are depreciated by vintage group over the specified service life and retired at the end of the life span. Accounting for property in such a way eliminates costly record keeping and continuous physical tracking of the assets.

#### **IV. REVISIONS TO THE NON-TRANSMISSION DEPRECIATION RATE MODULE OF THE FORMULA RATE TO CONFORM TO THE CPUC DECISION**

18. The CPUC-authorized changes to the non-transmission depreciation rates require modifications to two exhibits in the depreciation module of the Formula Rate, Docket No. ER13-941-00 (*See* Exhibit Nos. SDG-1-1, “Electric General Plant Depreciation Rates – 2013” and SDG-1-2, “Common Plant Depreciation Rates – 2013”). These two exhibits are being replaced, starting January 1, 2014, with the Exhibits for 2014, set forth as Exhibit Nos. SDG-1-3 and SDG-1-4, respectively).

19. Under SDG&E’s Formula Rate Protocols, this single-issue change to the non-transmission depreciation rates in the Formula Rate, does not result in a redetermination of the Base TRR and transmission rates. Any rate impact resulting from changes in the non-transmission depreciation rates will be reflected in SDG&E’s TO4 Cycle 3 Informational Filing.

#### **V. QUANTIFICATION OF CHANGED DEPRECIATION RATES**

20. While this filing does not result in a change in the Base TRR and transmission rates, to provide a rough estimate of the future impact of these depreciation rate changes on SDG&E’s Base TRR, SDG&E has rebuilt the recorded 2014 depreciation expense (for illustrative purposes) comparing against the 2013 Electric General Plant and Common Plant rates (Exhibit Nos. SDG-1-5 and SDG-1-6). The comparison, using 2014 plant balances (2014 rates vs 2013 rates), results in a net <\$3,609,005> expense decrease consisting of a total Electric

General Plant expense increase of \$325,555 and a total Common Plant expense decrease of <\$3,934,560>.

**VI. CONCLUSION**

21. My Affidavit demonstrates that the revisions SDG&E is proposing to the Formula Rate are necessary to properly implement the Formula Rate Protocols and reflect the CPUC Decision (D.13-05-010). Such revised depreciation rates for Common Plant and Electric General Plant are effective for the full 2014 calendar year, in accordance with SDG&E's TO4 Formula Rate Protocols.

CERTIFICATE OF SERVICE

I hereby certify that I have this day served an electronic copy of the foregoing document upon each person designated on the official service list compiled by the Secretary in Docket No. ER13-941-000 and ER14-2984-000. 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 16<sup>th</sup> day of July, 2015.

*/s/ Tamara Grabowski*

---

Tamara Grabowski  
Legal Administrative Associate  
8330 Century Park Court, 2<sup>nd</sup> Floor  
San Diego, CA 92123  
(858) 654-1827

**San Diego Gas & Electric Company,**

**Docket No. ER15-\_\_-000**

**TO4 Formula Depreciation Rate Change for  
Non-Transmission Common Plant and  
Electric General Plant**

FERC rendition of the electronically filed tariff records in Docket No. ER15-02215-000  
Filing Data:  
CID: C000685  
Filing Title: SDG&E TO4 Formula Depreciation Rate Change 2015  
Company Filing Identifier: 158  
Type of Filing Code: 10  
Associated Filing Identifier:  
Tariff Title: SDG&E TO Tariff Filing  
Tariff ID: 6  
Payment Confirmation:  
Suspension Motion: N

Tariff Record Data:  
Record Content Description, Tariff Record Title, Record Version Number, Option Code:  
SDG&E TO4 Formula, SDG&E TO4 Formula Depreciation Rate Change 2015, 1.0.0, A  
Record Narrative Name: SDG&E TO4 Formula Depreciation Rate Change 2015  
Tariff Record ID: 177  
Tariff Record Collation Value: 26000 Tariff Record Parent Identifier: 0  
Proposed Date: 2016-01-01  
Priority Order: 500  
Record Change Type: New  
Record Content Type: 1  
Associated Filing Identifier:

**San Diego Gas & Electric Company,**

**Docket No. ER15-\_\_-000**

**TO4 Formula Depreciation Rate Change for  
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