Application of SAN DIEGO GAS & ELECTRIC )
COMPANY for authority to update its gas and electric )
revenue requirement and base rates
effective January 1, 2019 (U 902-M)

Application No. 17-10-007

Exhibit No.: (SDG&E-35-WP-2R)

# SECOND REVISED WORKPAPERS TO PREPARED DIRECT TESTIMONY OF RAGAN REEVES

#### ON BEHALF OF SAN DIEGO GAS & ELECTRIC COMPANY

# BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

April 6, 2018



# San Diego Gas & Electric Company Tax File

Workbook Name: taxSDGE.xls

Workbook Description: The purpose of this workbook is to calculate federal and state

income taxes, ad valorem taxes, and payroll taxes for the 2019 GRC filing.

#### Worksheet

vorksi	1001	
<u>#</u> 1	Worksheet Title Output for Access	Worksheet Description The Access Database will pick up the payroll tax rate from this tab.
2	IncomeTaxInputs	Input sheet for areas that can be changed.
3	2019IncomeTaxes-ED	2019 income tax calculation for electric distribution.
4	2019IncomeTaxes-GAS	2019 income tax calculation for gas.
5	2018IncomeTaxes-ED	2018 income tax calculation for electric distribution.
6	2018IncomeTaxes-GAS	2018 income tax calculation for gas.
7	2017IncomeTaxes-ED	2017 income tax calculation for electric distribution.
8	2017IncomeTaxes-GAS	2017 income tax calculation for gas.
9	2016IncomeTaxes-ED	2016 income tax calculation for electric distribution.
10	2016IncomeTaxes-GAS	2016 income tax calculation for gas.
11	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
12	2019StateDepronAdds	2019 depreciation calculation on forecasted adds.
13	2018StateDepronAdds	2018 depreciation calculation on forecasted adds.
14	2017StateDepronAdds	2017 depreciation calculation on forecasted adds.
15	ADValorem-ED	Electric Distribution ad valorem tax projection on adds.
16	ADValorem-EG	Electric Generation ad valorem tax projection on adds.
17	ADValorem-SONGS	SONGS ad valorem tax projection on adds.
18	ADValorem-GAS	Gas ad valorem tax projection on adds.
19	ADValorem Rate Inflation	Ad valorem rate inflation calculation
20	PayrollTaxes-ED	Electric Distribution payroll tax calculation.
21	PayrollTaxes-GAS	Gas payroll tax calculation.
22	Composite Payroll Tax Rate	Composite payroll tax rate
23	Franchise Fee Factor	Franchise fee factor
24	Franchise Fee Rate Calculation	Franchise fee rate calculation

#### **Payroll Tax**

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2100	SDGE	2019	Payroll Tax	6.66%

	ELECTRIC		GAS	ELECTRIC	_	GAS	ELECTRIC	-	GAS	ELECTRIC	GAS
	2019	FEDERAL ADJS	:	2018 FED	ERAL AD	JS:	2017 FED	ERAL A	ADJS:	2016 FEDERA	AL ADJS:
Deductible Repairs Software Dev Costs Cost of Removal Section 199 Deduction Preferred Dividend Deduction Disallowed Transportation Fringe Benefits Other Deductions and Additions Federal Credits Federal Credits Addback	(154,445) (28,335) (5,279) -		(13,678) (11,684) (279) -	(118,058) (42,699) (5,279) -		(13,678) (17,608) (279) -	(76,708) (37,301) (5,279) (3,484)		(13,678) (15,382) (279) - -	(81,226) (60,759) (6,072) - - (253) 35	(14,403) (9,797) (295) - - (6) 6
PY CCFT ITC Amortization ARAM Unamortized ITC	(795) (5,795) 10,118		(209) (1,508) 60	(1,509) (4,981) 10,912		(513) (1,343) 269	(2,319) (155) 12,421		(513) - 782	(40,300) (2,086) (124) 14,741	(8,016) (513) - 1,294
	201	9 STATE ADJS:		2018 ST	ATE ADJ	S:	2017 ST	ATE AI	OJS:	2016 STATE	ADJS:
Deductible Repairs Software Dev Costs Cost of Removal Preferred Dividend Deduction Other Deductions and Additions State Credits State Credits Addback	(154,445) (28,335) (40,630)		(13,678) (11,684) (2,144)	(118,058) (42,699) (40,630) - (24) 24		(13,678) (17,608) (2,144) - (3) 3	(76,708) (37,301) (40,630) - (121) 121		(13,678) (15,382) (2,144) - (17) 17	(81,226) (60,759) (44,318) - (467)	(14,403) (9,797) (2,151) - (45)
		04.000/				3			17	278	45
Federal Statutory Rate State Statutory Rate State Rate - Net Of State Benefit AFUDC to Capitalized Interest and Taxes Ratio		21.00% 8.84% 6.98% 66%		21.00% 8.84% 6.98%			35.00% 8.84% 5.75%			35.00% 8.84% 5.75%	
Booked to Tax Depr Ratio_Fed_ED and Gas Booked to Tax Depr Ratio_Fed_Gen Booked to Tax Depr Ratio_Fed_SONGS	73% 94% 0%		70%	73% 94% 0%		70%	73% 94% 0%		70%	73% 94% 0%	70%
Deductible Repairs Ratio	28.01%	GD	66.04%	28.01%	GD	66.04%	28.01%	GD	66.04%		
Payroll Tax Ratio	6.66%		6.66%	6.65%		6.65%	6.77%		6.77%	6.68%	6.68%
Ad Valorem Tax Rate - Electric & Gas	1.6184586%			1.5785218%			1.5385850%			1.4986482%	

0040		ELECTRIC	
2019 RATEBASE		5,445,982	
ROR		7.55%	
Net Operating Income (Return)			411,172
RATEBASE		5,445,982	
WACost of Debt		2.08%	
Interest		(113,276)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(388,348)	(81,553)	
Fixed Charges - Operating (Interest Expense)	(113,276)	(23,788)	
Deductible Repairs	(154,445)	(32,433)	
Software Dev Costs	(28,335)	(5,950)	
Cost of Removal	(5,279)	(1,109)	
Ad Valorem Tax - Fiscal/Calendar	(10,381)	(2,180)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other	-	- (2.22.1)	
P/Y CCFT	(17,147)	(3,601)	
Total Federal Tax Adj. (Deduction)	(717,211)		(150,614)
STATE ADJUSTMENTS:			
Tax Depreciation	(348,546)	(30,811)	
Fixed Charges - Operating (Interest Expense)	(113,066)	(9,995)	
Repairs Deduction	(154,445)	(13,653)	
Software Dev Costs	(28,335)	(2,505)	
Cost of Removal	(40,630)	(3,592)	
Ad Valorem Tax - Fiscal/Calendar	(10,381)	(918)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other			
Total State Tax Adj. (Deduction)	(695,403)		(61,474)
ADJUSTMENTS:			
ITC Amortization		(795)	
ARAM		(5,795)	
Tax Credits		-	
Other			
		<u> </u>	(6,589)
TOTAL		<u></u>	192,494

2040		GAS	
2019 RATEBASE		1,043,608	
ROR		7.55%	
Net Operating Income (Return)			78,792
RATEBASE		1,043,608	
WACost of Debt		2.08%	
Interest		(21,707)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(67,661)	(14,209)	
Fixed Charges - Operating (Interest Expense)	(21,707)	(4,558)	
Deductible Repairs	(13,678)	(2,872)	
Software Dev Costs	(11,684)	(2,454)	
Cost of Removal	(279)	(59)	
Ad Valorem Tax - Fiscal/Calendar	(1,828)	(384)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other	(0.440)	- (442)	
P/Y CCFT Tetal Federal Tay Adi (Deduction)	(2,110)	(443)	(24.070)
Total Federal Tax Adj. (Deduction)	(118,948)		(24,979)
STATE ADJUSTMENTS:			
Tax Depreciation	(74,707)	(6,604)	
Fixed Charges - Operating (Interest Expense)	(21,706)	(1,919)	
Repairs Deduction	(13,678)	(1,209)	
Software Dev Costs	(11,684)	(1,033)	
Cost of Removal	(2,144)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(1,828)	(162)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	(405.740)		(44.440)
Total State Tax Adj. (Deduction)	(125,748)		(11,116)
ADJUSTMENTS:			
ITC Amortization		(209)	
ARAM		(1,508)	
Tax Credits		-	
Other			(4.746)
			(1,716)
TOTAL			40,981

0040		ELECTRIC	
2018 RATEBASE		4,602,860	
ROR		7.55%	
Net Operating Income (Return)			347,516
RATEBASE		4,602,860	
WACost of Debt		2.08%	
Interest		(95,739)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(308,609)	(64,808)	
Fixed Charges - Operating (Interest Expense)	(95,739)	(20,105)	
Deductible Repairs	(118,058)	(24,792)	
Software Dev Costs	(42,699)	(8,967)	
Cost of Removal	(5,279)	(1,109)	
Ad Valorem Tax - Fiscal/Calendar	(3,740)	(785)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits Credit Addback and Other	-	-	
P/Y CCFT	- (27 762)	- (5.930)	
Total Federal Tax Adj. (Deduction)	(27,763) (601,888)	(5,830)	(126,396)
Total Federal Tax Auj. (Deduction)	(001,000)		(120,390)
STATE ADJUSTMENTS:			
Tax Depreciation	(314,140)	(27,770)	
Fixed Charges - Operating (Interest Expense)	(95,513)	(8,443)	
Deductible Repairs	(118,058)	(10,436)	
Software Dev Costs	(42,699)	(3,775)	
Cost of Removal	(40,630)	(3,592)	
Ad Valorem Tax - Fiscal/Calendar	(3,740)	(331)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	24	2	
Total State Tax Adj. (Deduction)	(614,756)		(54,344)
ADJUSTMENTS:			
ITC Amortization		(1,509)	
ARAM		(4,981)	
Tax Credits		(24)	
Other			
			(6,513)
TOTAL		<u></u>	160,262

00.40		GAS	
2018 RATEBASE		870,788	
ROR		7.55%	
Net Operating Income (Return)			65,744
RATEBASE		870,788	
WACost of Debt		2.08%	
Interest		(18,112)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(52,787)	(11,085)	
Fixed Charges - Operating (Interest Expense)	(18,112)	(3,804)	
Deductible Repairs	(13,678)	(2,872)	
Software Dev Costs	(17,608)	(3,698)	
Cost of Removal	(279)	(59)	
Ad Valorem Tax - Fiscal/Calendar	(982)	(206)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other	(0.555)	- (F07)	
P/Y CCFT	(2,555)	(537)	(22.260)
Total Federal Tax Adj. (Deduction)	(106,001)		(22,260)
STATE ADJUSTMENTS:			
Tax Depreciation	(71,135)	(6,288)	
Fixed Charges - Operating (Interest Expense)	(18,107)	(1,601)	
Deductible Repairs	(13,678)	(1,209)	
Software Dev Costs	(17,608)	(1,557)	
Cost of Removal	(2,144)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(982)	(87)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	3	0	
Total State Tax Adj. (Deduction)	(123,650)		(10,931)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM		(1,343)	
Tax Credits		(3)	
Other		` '	
			(1,859)
TOTAL			30,694

RATEBASE   4,262,316   7,79%   332,034     RATEBASE   4,262,316   WACost of Debt   2,26%     Interest   (96,328)     FEDERAL ADJUSTMENTS:   GROSS   TAX   Tax Depreciation   (285,767)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)   (100,018)	0047		ELECTRIC	
ROR   Net Operating Income (Return)   332,034   RATEBASE   4,262,316   WACost of Debt   2,26%	2017 RATEBASE		4.262.316	
RATEBASE WACost of Debt  RATEBASE WACost of Debt  RATEBASE WACost of Debt  REPERAL ADJUSTMENTS:  Tax Depreciation Fixed Charges - Operating (Interest Expense) Peductible Repairs Software Dev Costs Cost of Removal Ad Valorem Tax - Fiscal/Calendar P/Y CCFT Total Federal Tax Adj. (Deduction)  STATE ADJUSTMENTS: Tax Depreciation Fixed Charges - Operating (Interest Expense) Repersor Operating (S279) Repersor Operating (Repersor				
Interest   C96,328	Net Operating Income (Return)			332,034
Interest   GROSS   TAX	RATEBASE		4,262,316	
FEDERAL ADJUSTMENTS:	WACost of Debt		2.26%	
Tax Depreciation         (285,767)         (100,018)           Fixed Charges - Operating (Interest Expense)         (96,328)         (33,715)           Deductible Repairs         (76,708)         (26,848)           Software Dev Costs         (37,301)         (13,055)           Cost of Removal         (5,279)         (1,848)           Ad Valorem Tax - Fiscal/Calendar         (2,048)         (717)           Section 199 Deduction         (3,484)         (1,219)           Preferred Dividend Deduction         -         -           Disallowed Transportation Fringe Benefits         -         -           Credit Addback and Other         -         -           PY CCFT         (18,578)         (6,502)           Total Federal Tax Adj. (Deduction)         (525,492)         (183,922)           STATE ADJUSTMENTS:           Tax Depreciation         (279,815)         (24,736)           Fixed Charges - Operating (Interest Expense)         (96,048)         (6,491)           Deductible Repairs         (76,708)         (6,781)           Software Dev Costs         (37,301)         (3,297)           Cost of Removal         (40,630)         (3,592)           Ad Valorem Tax - Fiscal/Calendar         (2,048)         (181) <td>Interest</td> <td></td> <td>(96,328)</td> <td></td>	Interest		(96,328)	
Fixed Charges - Operating (Interest Expense)   (96,328)   (33,715)   (26,848)   (26,848)   (37,301)   (13,055)   (37,301)   (13,055)   (37,301)   (13,055)   (37,301)   (13,055)   (37,301)   (13,055)   (37,301)   (13,055)   (37,301)   (13,055)   (37,301)   (13,055)   (37,301)   (3,279)   (1,848)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (47,067)   (42,595)   (42,736)   (47,067)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)   (42,595)	FEDERAL ADJUSTMENTS:	GROSS	TAX	
Deductible Repairs   (76,708)   (26,848)   Software Dev Costs   (37,301)   (13,055)   Cost of Removal   (5,279)   (1,848)   Ad Valorem Tax - Fiscal/Calendar   (2,048)   (717)   Section 199 Deduction   (3,484)   (1,219)   Preferred Dividend Deduction	•	•	,	
Software Dev Costs         (37,301)         (13,055)           Cost of Removal         (5,279)         (1,848)           Ad Valorem Tax - Fiscal/Calendar         (2,048)         (717)           Section 199 Deduction         -         -           Preferred Dividend Deduction         -         -           Disallowed Transportation Fringe Benefits         -         -           Credit Addback and Other         -         -           PY CCFT         (18,578)         (6,502)           Total Federal Tax Adj. (Deduction)         (525,492)         (183,922)           STATE ADJUSTMENTS:         Tax Depreciation         (279,815)         (24,736)           Fixed Charges - Operating (Interest Expense)         (96,048)         (8,491)           Deductible Repairs         (76,708)         (6,781)           Software Dev Costs         (37,301)         (3,297)           Cost of Removal         (40,630)         (3,592)           Ad Valorem Tax - Fiscal/Calendar         (2,048)         (181)           Preferred Dividend Deduction         -         -           Credit Addback and Other         121         11           Total State Tax Adj. (Deduction)         (532,428)         (47,067)           ADJUSTMENTS:	,	•		
Cost of Removal Ad Valorem Tax - Fiscal/Calendar Section 199 Deduction Oisallowed Transportation Fringe Benefits Credit Addback and Other P/Y CCFT Total Federal Tax Adj. (Deduction) Cost of Removal Ad Valorem Tax - Fiscal/Calendar P/Y CCFT (18,578) Credit Addback and Other P/Y CCFT Total Federal Tax Adj. (Deduction)  STATE ADJUSTMENTS: Tax Depreciation Fixed Charges - Operating (Interest Expense) Deductible Repairs Software Dev Costs Software Dev Costs Cost of Removal Ad Valorem Tax - Fiscal/Calendar Credit Addback and Other Total State Tax Adj. (Deduction)  ADJUSTMENTS: ITC Amortization ARAM ARAM C155) Tax Credits Other  (2,048) (1,848) (717) (3,484) (1,219) (1,848) (1,219) (1,848) (1,219) (1,848) (1,219) (1,848) (1,219) (1,848) (1,219) (1,848) (1,219) (1,848) (1,219) (1,849) (1,849) (1,849) (1,849) (1,849) (2,4736) (2,4736) (3,592) (4,736) (4,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (3,592) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (40,630) (3,592) (40,630) (40,630) (5,592) (40,630) (5,592) (6,502) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922) (183,922)	·	•	• • •	
Ad Valorem Tax - Fiscal/Calendar (2,048) (717) Section 199 Deduction (3,484) (1,219) Preferred Dividend Deduction Disallowed Transportation Fringe Benefits Credit Addback and Other P/Y CCFT (18,578) (6,502)  Total Federal Tax Adj. (Deduction) (525,492) (183,922)  STATE ADJUSTMENTS: Tax Depreciation (279,815) (24,736) Fixed Charges - Operating (Interest Expense) (96,048) (8,491) Deductible Repairs (76,708) (6,781) Software Dev Costs (37,301) (3,297) Cost of Removal (40,630) (3,592) Ad Valorem Tax - Fiscal/Calendar (2,048) (181) Preferred Dividend Deduction Credit Addback and Other 121 11 Total State Tax Adj. (Deduction) (532,428) (47,067)  ADJUSTMENTS: ITC Amortization (2,319) ARAM (155) Tax Credits (121) Other (2,595)		` '	, ,	
Section 199 Deduction         (3,484)         (1,219)           Preferred Dividend Deduction         -         -           Disallowed Transportation Fringe Benefits         -         -           Credit Addback and Other         -         -           P/Y CCFT         (18,578)         (6,502)           Total Federal Tax Adj. (Deduction)         (525,492)         (183,922)           STATE ADJUSTMENTS:         (279,815)         (24,736)           Fixed Charges - Operating (Interest Expense)         (96,048)         (8,491)           Deductible Repairs         (76,708)         (6,781)           Software Dev Costs         (37,301)         (3,297)           Cost of Removal         (40,630)         (3,592)           Ad Valorem Tax - Fiscal/Calendar         (2,048)         (181)           Preferred Dividend Deduction         -         -           Credit Addback and Other         121         11           Total State Tax Adj. (Deduction)         (532,428)         (47,067)           ADJUSTMENTS:         ITC Amortization         (2,319)           ARAM         (155)           Tax Credits         (121)           Other         (2,595)		•	· · · · · · · · · · · · · · · · · · ·	
Preferred Dividend Deduction         -         -           Disallowed Transportation Fringe Benefits         -         -           Credit Addback and Other         -         -           PY CCFT         (18,578)         (6,502)           Total Federal Tax Adj. (Deduction)         (525,492)         (183,922)           STATE ADJUSTMENTS:         Tax Depreciation         (279,815)         (24,736)           Fixed Charges - Operating (Interest Expense)         (96,048)         (8,491)           Deductible Repairs         (76,708)         (6,781)           Software Dev Costs         (37,301)         (3,297)           Cost of Removal         (40,630)         (3,592)           Ad Valorem Tax - Fiscal/Calendar         (2,048)         (181)           Preferred Dividend Deduction         -         -           Credit Addback and Other         121         11           Total State Tax Adj. (Deduction)         (532,428)         (47,067)           ADJUSTMENTS:         ITC Amortization         (2,319)           ARAM         (155)           Tax Credits         (121)           Other         (2,595)		• • •	, ,	
Disallowed Transportation Fringe Benefits       -       -         Credit Addback and Other       -       -         P/Y CCFT       (18,578)       (6,502)         Total Federal Tax Adj. (Deduction)       (525,492)       (183,922)         STATE ADJUSTMENTS:         Tax Depreciation       (279,815)       (24,736)         Fixed Charges - Operating (Interest Expense)       (96,048)       (8,491)         Deductible Repairs       (76,708)       (6,781)         Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       (175)         ITC Amortization       (2,319)         ARAM       (155)         Tax Credits       (121)         Other       (2,595)		(3,484)	(1,219)	
Credit Addback and Other       -       -         P/Y CCFT       (18,578)       (6,502)         Total Federal Tax Adj. (Deduction)       (525,492)       (183,922)         STATE ADJUSTMENTS:         Tax Depreciation       (279,815)       (24,736)         Fixed Charges - Operating (Interest Expense)       (96,048)       (8,491)         Deductible Repairs       (76,708)       (6,781)         Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       (2,319)         ITC Amortization       (2,319)         ARAM       (155)         Tax Credits       (121)         Other       (2,595)		-	-	
P/Y CCFT         (18,578)         (6,502)           Total Federal Tax Adj. (Deduction)         (525,492)         (183,922)           STATE ADJUSTMENTS:         (279,815)         (24,736)           Fixed Charges - Operating (Interest Expense)         (96,048)         (8,491)           Deductible Repairs         (76,708)         (6,781)           Software Dev Costs         (37,301)         (3,297)           Cost of Removal         (40,630)         (3,592)           Ad Valorem Tax - Fiscal/Calendar         (2,048)         (181)           Preferred Dividend Deduction         -         -           Credit Addback and Other         121         11           Total State Tax Adj. (Deduction)         (532,428)         (47,067)           ADJUSTMENTS:         ITC Amortization         (2,319)           ARAM         (155)           Tax Credits         (121)           Other         (2,595)	,	-	-	
Total Federal Tax Adj. (Deduction)       (525,492)       (183,922)         STATE ADJUSTMENTS:       (279,815)       (24,736)         Tax Depreciation       (96,048)       (8,491)         Fixed Charges - Operating (Interest Expense)       (96,048)       (8,491)         Deductible Repairs       (76,708)       (6,781)         Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       (17C Amortization       (2,319)         ARAM       (155)         Tax Credits       (121)         Other       (2,595)		- (40.570)	- (0.500)	
STATE ADJUSTMENTS:         Tax Depreciation       (279,815)       (24,736)         Fixed Charges - Operating (Interest Expense)       (96,048)       (8,491)         Deductible Repairs       (76,708)       (6,781)         Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       (172)       (2,319)         ARAM       (155)       (155)         Tax Credits       (121)       (2,595)			(6,502)	(400,000)
Tax Depreciation       (279,815)       (24,736)         Fixed Charges - Operating (Interest Expense)       (96,048)       (8,491)         Deductible Repairs       (76,708)       (6,781)         Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       (2,319)         ITC Amortization       (2,319)         ARAM       (155)         Tax Credits       (121)         Other       (2,595)	Total Federal Tax Adj. (Deduction)	(525,492)		(183,922)
Fixed Charges - Operating (Interest Expense)       (96,048)       (8,491)         Deductible Repairs       (76,708)       (6,781)         Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       (170       (2,319)         ARAM       (155)       (155)         Tax Credits       (121)       (2,595)	STATE ADJUSTMENTS:			
Deductible Repairs       (76,708)       (6,781)         Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       ITC Amortization       (2,319)         ARAM       (155)       (155)         Tax Credits       (121)       Other	Tax Depreciation	(279,815)	(24,736)	
Software Dev Costs       (37,301)       (3,297)         Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       ITC Amortization       (2,319)         ARAM       (155)       (155)         Tax Credits       (121)       Other	Fixed Charges - Operating (Interest Expense)	(96,048)	(8,491)	
Cost of Removal       (40,630)       (3,592)         Ad Valorem Tax - Fiscal/Calendar       (2,048)       (181)         Preferred Dividend Deduction       -       -         Credit Addback and Other       121       11         Total State Tax Adj. (Deduction)       (532,428)       (47,067)         ADJUSTMENTS:       ITC Amortization       (2,319)         ARAM       (155)       (121)         Tax Credits       (121)       (2,595)	·	(76,708)	(6,781)	
Ad Valorem Tax - Fiscal/Calendar Preferred Dividend Deduction Credit Addback and Other Total State Tax Adj. (Deduction)  ADJUSTMENTS: ITC Amortization ARAM Tax Credits Other  (2,048) (181) (181) (532,428) (181) (181) (181) (181) (181) (181) (181) (181) (2,048) (181) (47,067) (532,428) (47,067) (47,067) (155) (155) (121) (2,595)	Software Dev Costs	(37,301)	(3,297)	
Preferred Dividend Deduction Credit Addback and Other Total State Tax Adj. (Deduction)  ADJUSTMENTS: ITC Amortization ARAM Tax Credits Other  Total State Tax Adj. (Deduction)  (532,428)  (47,067)  (47,067)  (2,319) (155) (121) (2,595)		•	` ,	
Credit Addback and Other         121         11           Total State Tax Adj. (Deduction)         (532,428)         (47,067)           ADJUSTMENTS:         ITC Amortization         (2,319)           ARAM         (155)         (121)           Tax Credits         (121)         (2,595)		(2,048)	(181)	
Total State Tax Adj. (Deduction) (532,428) (47,067)  ADJUSTMENTS: ITC Amortization (2,319) ARAM (155) Tax Credits (121) Other (2,595)		-	-	
ADJUSTMENTS:  ITC Amortization (2,319)  ARAM (155)  Tax Credits (121)  Other (2,595)			11	
ITC Amortization       (2,319)         ARAM       (155)         Tax Credits       (121)         Other       (2,595)	Total State Tax Adj. (Deduction)	(532,428)		(47,067)
ARAM (155) Tax Credits (121) Other (2,595)	ADJUSTMENTS:			
ARAM (155) Tax Credits (121) Other (2,595)	ITC Amortization		(2,319)	
Tax Credits (121) Other (2,595)	ARAM			
Other(2,595)	Tax Credits			
	Other		. ,	
TOTAL 98 450				(2,595)
00,100	TOTAL			98,450

		GAS	
2017		705.004	
RATEBASE ROR		765,224 7.79%	
Net Operating Income (Return)		1.1970	59,611
The operating meaning (meaning)			33,311
RATEBASE		765,224	
WACost of Debt		2.26%	
Interest		(17,294)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(45,900)	(16,065)	
Fixed Charges - Operating (Interest Expense)	(17,294)	(6,053)	
Deductible Repairs	(13,678)	(4,787)	
Software Dev Costs	(15,382)	(5,384)	
Cost of Removal	(279)	(98)	
Ad Valorem Tax - Fiscal/Calendar	(488)	(171)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other	-	-	
P/Y CCFT	(1,908)	(668)	
Total Federal Tax Adj. (Deduction)	(94,928)		(33,225)
STATE ADJUSTMENTS:			
Tax Depreciation	(65,064)	(5,752)	
Fixed Charges - Operating (Interest Expense)	(17,276)	(1,527)	
Deductible Repairs	(13,678)	(1,209)	
Software Dev Costs	(15,382)	(1,360)	
Cost of Removal	(2,144)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(488)	(43)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	17_	2	
Total State Tax Adj. (Deduction)	(114,015)		(10,079)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM		-	
Tax Credits		(17)	
Other			(530)
TOTAL			15,777

		ELECTRIC	
2016 RATEBASE		4,033,906	
ROR		7.79%	
Net Operating Income (Return)			314,241
RATEBASE		4,033,906	
WACost of Debt		2.26%	
Interest		(91,166)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(264,964)	(92,737)	
Fixed Charges - Operating (Interest Expense)	(91,166)	(31,908)	
Deductible Repairs	(81,226)	(28,429)	
Software Dev Costs	(60,759)	(21,266)	
Cost of Removal Ad Valorem Tax - Fiscal/Calendar	(6,072)	(2,125)	
Section 199 Deduction	(8,107)	(2,837)	
Preferred Dividend Deduction	<u>-</u>	<u>-</u>	
Disallowed Transportation Fringe Benefits	_	_	
Credit Addback and Other	35	12	
P/Y CCFT	(40,300)	(14,105)	
Total Federal Tax Adj. (Deduction)	(552,560)	(11,100)	(193,396)
STATE ADJUSTMENTS:			
Tax Depreciation	(252,870)	(22,354)	
Fixed Charges - Operating (Interest Expense)	(90,833)	(8,030)	
Deductible Repairs	(81,226)	(7,180)	
Software Dev Costs	(60,759)	(5,371)	
Cost of Removal	(44,318)	(3,918)	
Ad Valorem Tax - Fiscal/Calendar	(8,107)	(717)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	278	25_	(47.545)
Total State Tax Adj. (Deduction)	(537,836)		(47,545)
ADJUSTMENTS:			
ITC Amortization		(2,086)	
ARAM		(124)	
Tax Credits		(720)	
Other			(0.000)
			(2,929)
TOTAL		<u> </u>	70,372

2010		GAS	
2016 RATEBASE		657,171	
ROR		7.79%	
Net Operating Income (Return)			51,194
RATEBASE		657,171	
WACost of Debt		2.26%	
Interest		(14,852)	
FEDERAL ADJUSTMENTS:	GROSS	TAX	
Tax Depreciation	(40,473)	(14,166)	
Fixed Charges - Operating (Interest Expense)	(14,852)	(5,198)	
Deductible Repairs	(14,403)	(5,041)	
Software Dev Costs	(9,797)	(3,429)	
Cost of Removal	(295)	(103)	
Ad Valorem Tax - Fiscal/Calendar	(1,315)	(460)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other P/Y CCFT	6 (8.016)	(2.805)	
Total Federal Tax Adj. (Deduction)	(8,016) (89,144)	(2,805)	(31,201)
	(03,144)		(31,201)
STATE ADJUSTMENTS:	(57 101)	(E 0EE)	
Tax Depreciation	(57,181) (14,823)	(5,055)	
Fixed Charges - Operating (Interest Expense) Deductible Repairs	(14,403)	(1,310) (1,273)	
Software Dev Costs	(9,797)	(866)	
Cost of Removal	(2,151)	(190)	
Ad Valorem Tax - Fiscal/Calendar	(1,315)	(116)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	45	4	
Total State Tax Adj. (Deduction)	(99,625)		(8,807)
ADJUSTMENTS:			
ITC Amortization		(513)	
ARAM Tax Credits		- (51)	
Other		(31)	
Guioi			(563)
TOTAL			10,623

#### Flow-Through Regulatory Federal and State Tax Depreciation on 2017-2019 Capital Additions

	FEDERAL	•		
Federal Flow-Through Tax Depreciation - ED				
_	2016	2017	2018	2019
Vintages 2016 and Prior Depr Depr Adj to 2016 VY Assets in 2019	223,276	230,571	226,028	229,464 17,905
2017 Depr. On 2017 Additions 2018 Depr. On 2017 & 2018 Additions 2019 Depr. On 2017 - 2019 Additions		12,139	38,323	77,224
Total Federal Flow-Through Tax Depr - ED =	223,276	242,709	264,351	324,593
Federal Flow-Through Tax Depreciation - GA	AS			
	2016	2017	2018	2019
Vintages 2016 and Prior Depr Depr Adj to 2016 VY Assets in 2019	40,473	42,078	41,008	41,194 3,061
2017 Depr. On 2017 Additions 2018 Depr. On 2017 & 2018 Additions 2019 Depr. On 2017 - 2019 Additions		3,822	11,780	23,406
Total Federal Flow-Through Tax Depr - Gas =	40,473	45,900	52,787	67,661
Federal Flow-Through Tax Depreciation - GE	N			
_	2016	2017	2018	2019
Vintages 2016 and Prior Depr Depr Adj to 2016 VY Assets in 2019	41,688	42,362	42,121	44,984 4,099
2017 Depr. On 2017 Additions 2018 Depr. On 2017 & 2018 Additions 2019 Depr. On 2017 - 2019 Additions		695	2,137	14,671
Total Federal Flow-Through Tax Depr - GEN =	41,688	43,057	44,258	63,755
Federal Flow-Through Tax Depreciation - SO	NGS			
<u>-</u>	2016	2017	2018	2019
Vintages 2016 and Prior Depr Depr Adj to 2016 VY Assets in 2019	-	-	-	-
2017 Depr. On 2017 Additions 2018 Depr. On 2017 & 2018 Additions 2019 Depr. On 2017 - 2019 Additions			0	0
Total Federal Flow-Through Tax Depr - SONG	<u>-</u>		-	<u>-</u>

#### Flow-Through Regulatory Federal and State Tax Depreciation on 2017-2019 Capital Additions

	STATE			
State Flow-Through Tax Depreciation - ED				
<u> </u>	2016	2017	2018	2019
Vintages 2016 and Prior Depr	215,316	219,250	201,090	176,658
2017 Additions 2018 Additions 2019 Additions		22,669	38,597 22,216	34,160 39,064 34,804
Total State Flow-Through Tax Depr - ED =	215,316	241,919	261,904	284,686
State Flow-Through Tax Depreciation - GAS				
	2016	2017	2018	2019
Vintages 2016 and Prior Depr	57,181	57,439	52,564	45,874
2017 Additions 2018 Additions 2019 Additions		7,625	13,109 5,462	11,452 9,778 7,603
Total State Flow-Through Tax Depr - GAS =	57,181	65,064	71,135	74,707
State Flow-Through Tax Depreciation - GEN				
	2016	2017	2018	2019
Vintages 2016 and Prior Depr	37,554	36,269	33,948	31,395
2017 Additions 2018 Additions 2019 Additions		1,627	3,095 15,194	2,791 28,874 801
Total State Flow-Through Tax Depr - GEN	37,554	37,896	52,237	63,860
State Flow-Through Tax Depreciation - SONG	S			
_	2016	2017	2018	2019
Vintages 2016 and Prior Depr	_	-	-	-
2017 Additions 2018 Additions 2019 Additions		- 	<u>-</u> -	- - -
Total State Flow-Through Tax Depr - SONGS	<u> </u>	<u> </u>	<u> </u>	-

		(a)	(b)	(c)	(d) = (c) - (b)	$(e) = (a) \times (d)$
	Business Unit Name	Acq.value	2016 Book Rate	2019 Book Rate	diff btwn 16 & 19	Adjustment to 2019 Depreciation
1	Generation	1,561,140	4.05%	4.31%	0.26%	4,099
2	Energy Supply	-	0.00%	0.00%	0.00%	-
3	Electric Transmission	5,341,271	N/A	N/A		-
4	Electric Distribution	7,043,541	3.83%	4.08%	0.25%	17,905
5	Gas Transmission	417,526	2.52%	1.87%	-0.65%	(2,704)
6	Gas Distribution	1,721,775	2.39%	2.72%	0.33%	5,765
7	San Diego Gas & Electric	16,085,254			<u> </u>	25,065

#### STATE DEPRECIATION CALCULATION

METHOD >>>>>>>> LIFE >>>>>>> _	200DB 30 Yr ELECTRIC Distrib	200DB 22 Yr GAS Prod. Stor. & Tr	200DB 20 Yr SONGS	200DB 10 Yr Common Furniture	200DB 6 Yr Common IT Hardware	200DB 30 Yr Common Other	S/L 45 Yr Common Structures	200DB 35 Yr GAS DIST & GEN	S/L 3 Yr Gas Software	S/L 3 Yr ED Software	200DB 28 Yr Generation Steam	200DB 20 Yr Generation Other	- Sub- Total	Other	TOTAL
ADDITIONS AFUDC	770,869 (19,047)	17,884 (923)	0	14,220 (497)	11,832 (464)	56,879 (1,989)	71,098 (2,486)	164,724 (851)	14,300 (360)	61,215 (6,425)	4,976 (32)	12,492 (71)	1,200,490 (33,144)	32,292 (1,003)	1,232,781 (34,147)
CAP. INT. & TAXES	12,657	613	0	330	308	1,322	1,652	565	239	4,269	21	47	22,024	666	22,691
REPAIRS	(154,445)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(168,123)	0	(168,123)
SOFTWARE	0	0	0	0	0	0	0	0	(12,058)	(29,241)	0	0	(41,299)	(6,211)	(47,510)
TAX BASIS	610,034	12,929	0	14,053	11,676	56,211	70,264	155,406	2,122	29,819	4,965	12,469	979,947	25,744	1,005,691
YR 1 RATE	3.33%	4.55%	5.00%	10.00%	16.67%	3.33%	1.67%	2.86%	33.33%	33.33%	3.57%	5.00%			
DEPR.	20,335	588	0	1,405	1,946	1,874	1,173	4,440	707	9,939	177	623	43,208		2019
YR 2 RATE	6.45%	8.68%	9.50%	18.00%	27.78%	6.45%	3.28%	5.55%	33.33%	33.33%	6.89%	9.50%			
DEPR.	39,317	1,122	0	2,530	3,243	3,623	2,305	8,627	707	9,939	342	1,185	72,938		2020
YR 3 RATE	6.02%	7.89%	8.55%	14.40%	18.52%	6.02%	3.17%	5.23%	33.33%	33.33%	6.40%	8.55%			
DEPR.	36,700	1,020	0	2,024	2,162	3,382	2,227	8,134	707	9,939	318	1,066	67,678		2021
YR 4 RATE	5.62%	7.17%	7.70%	11.52%	12.35%	5.62%	3.06%	4.94%	0.00%	0.00%	5.94%	7.70%			
DEPR.	34,253	927	0	1,619	1,442	3,156	2,150	7,669	0	0	295	959	52,471		2022
YR 5 RATE	5.24%	6.52%	6.93%	9.22%	9.88%	5.24%	2.96%	4.65%	0.00%	0.00%	5.52%	6.93%			
DEPR.	31,972	843	0	1,295	1,153	2,946	2,080	7,231	0	0	274	864	48,658		2023
YR 6 RATE	4.89%	5.93%	6.23%	7.37%	9.88%	4.89%	2.86%	4.39%	0.00%	0.00%	5.12%	6.23%			
DEPR.	29,843	766	0	1,036	1,153	2,750	2,010	6,818	0	0	254	777	45,407		2024
YR 7 RATE	4.57%	5.39%	5.61%	6.55%	4.94%	4.57%	2.77%	4.14%	0.00%	0.00%	4.76%	5.61%			
DEPR.	27,854	697	0	921	577	2,567	1,946	6,429	0	0	236	699	41,926		2025
YR 8 RATE	4.26%	4.90%	5.05%	6.55%	0.00%	4.26%	2.68%	3.90%	0.00%	0.00%	4.42%	5.05%			

#### STATE DEPRECIATION CALCULATION

METHOD >>>>>>>> LIFE >>>>>>>>	200DB 30 Yr ELECTRIC Distrib	200DB 22 Yr GAS Prod. Stor. & Tr	200DB 20 Yr SONGS	200DB 10 Yr Common Furniture	200DB 6 Yr Common IT Hardware	200DB 30 Yr Common Other	S/L 45 Yr Common Structures	200DB 35 Yr GAS DIST & GEN	S/L 3 Yr Gas Software	S/L 3 Yr ED Software	200DB 28 Yr Generation Steam	200DB 20 Yr Generation Other	- Sub- Total	Other	TOTAL
ADDITIONS AFUDC CAP. INT. & TAXES REPAIRS SOFTWARE TAX BASIS	579,748 (16,819) 11,176 (118,058) 0	14,610 (81) 54 (4,645) 0	0 0 0 0	8,717 (361) 240 0 0	11,881 (436) 290 0 0	34,867 (1,443) 959 0 0	43,583 (1,804) 1,199 0 0	113,512 (574) 381 (9,033) 0	21,343 (687) 456 0 (19,119)	58,101 (1,882) 1,250 0 (46,364)	4,490 (29) 19 0 0	300,724 (117) 77 0 0	1,191,577 (24,232) 16,102 (131,736) (65,484) 986,227	44,849 (1,559) 1,036 0 (9,848)	1,236,426 (25,791) 17,138 (131,736) (75,332)
YR 1 RATE DEPR.	3.33% 15,202	4.55% 452	5.00%	10.00% 860	16.67% 1,956	3.33% 1,146	1.67% 718	2.86% 2,979	33.33% 664	33.33% 3,701	3.57% 160	5.00% 15,034	42,872	34,477	2018
YR 2 RATE DEPR. YR 3 RATE	6.45% 29,392 6.02%	8.68% 862 7.89%	9.50% 0 8.55%	18.00% 1,547 14.40%	27.78% 3,260 18.52%	6.45% 2,216 6.02%	3.28% 1,410 3.17%	5.55% 5,789 5.23%	33.33% 664 33.33%	33.33% 3,701 33.33%	6.89% 309 6.40%	9.50% 28,565 8.55%	77,716		2019
DEPR. YR 4 RATE DEPR.	27,436 5.62% 25,607	784 7.17% 713	7.70% 0	1,238 11.52% 990	2,173 12.35% 1,449	2,068 5.62% 1,931	1,362 3.06% 1,315	5,458 4.94% 5,147	664 0.00% 0	3,701 0.00% 0	287 5.94% 266	25,709 7.70% 23,138	70,881 60,555		2020
YR 5 RATE DEPR.	5.24% 23,901	6.52% 648	6.93%	9.22% 792	9.88% 1,159	5.24% 1,802	2.96% 1,272	4.65% 4,852	0.00%	0.00%	5.52% 247	6.93% 20,825	55,500		2022
YR 6 RATE DEPR. YR 7 RATE	4.89% 22,310 4.57%	5.93% 589 5.39%	6.23% 0 5.61%	7.37% 634 6.55%	9.88% 1,159 4.94%	4.89% 1,682 4.57%	2.86% 1,229 2.77%	4.39% 4,575 4.14%	0.00% 0 0.00%	0.00% 0 0.00%	5.12% 229 4.76%	6.23% 18,742 5.61%	51,149		2023
DEPR. YR 8 RATE	20,823 4.26%	536 4.90%	0 5.05%	563 6.55%	579 0.00%	1,570 4.26%	1,190 2.68%	4,314 3.90%	0.00%	0.00%	213 4.42%	16,868 5.05%	46,658		2024

#### STATE DEPRECIATION CALCULATION

METHOD >>>>>>>> LIFE >>>>>>>> _	200DB 30 Yr ELECTRIC Distrib	200DB 22 Yr GAS Prod. Stor. & Tr	200DB 20 Yr SONGS	200DB 10 Yr Common Furniture	200DB 6 Yr Common IT Hardware	200DB 30 Yr Common Other	S/L 45 Yr Common Structures	200DB 35 Yr GAS DIST & GEN	S/L 3 Yr Gas Software	S/L 3 Yr ED Software	200DB 28 Yr Generation Steam	200DB 20 Yr Generation Other	Sub- Total	Other	TOTAL
ADDITIONS AFUDC CAP. INT. & TAXES REPAIRS SOFTWARE TAX BASIS	424,845 (6,262) 4,161 (76,708) 0	19,172 (116) 77 (4,645) 0	0 0 0 0	10,755 (325) 216 0 0	38,981 (2,025) 1,345 0 0	43,019 (1,301) 864 0 0	53,774 (1,626) 1,081 0 0	111,579 (608) 404 (9,033) 0	27,815 (1,069) 711 0 (23,876)	71,567 (2,946) 1,958 0 (57,899)	2,951 (20) 13 0 0	31,064 (1,860) 1,236 0 0	835,523 (18,158) 12,066 (90,386) (81,775)	38,018 (1,390) 923 0 (12,299) 25,253	873,541 (19,548) 12,990 (90,386) (94,073)
YR 1 RATE DEPR.	3.33% 11,535	4.55% 659	5.00% 0	10.00% 1,065	16.67% 6,384	3.33% 1,419	1.67% 889	2.86% 2,924	33.33% 1,193	33.33% 4,226	3.57% 105	5.00% 1,522	31,921	20,200	2017
YR 2 RATE DEPR. YR 3 RATE DEPR.	6.45% 22,302 6.02% 20,818	8.68% 1,257 7.89% 1,143	9.50% 0 8.55% 0	18.00% 1,916 14.40% 1,533	27.78% 10,639 18.52% 7,093	6.45% 2,744 6.02% 2,562	3.28% 1,746 3.17% 1,687	5.55% 5,681 5.23% 5,357	33.33% 1,193 33.33% 1,193	33.33% 4,226 33.33% 4,226	6.89% 203 6.40% 188	9.50% 2,892 8.55% 2,603	54,800 48,403		2018 2019
YR 4 RATE DEPR. YR 5 RATE DEPR.	5.62% 19,430 5.24% 18,136	7.17% 1,039 6.52% 945	7.70% 0 6.93% 0	11.52% 1,226 9.22% 981	12.35% 4,729 9.88% 3,783	5.62% 2,391 5.24% 2,232	3.06% 1,629 2.96% 1,576	4.94% 5,051 4.65% 4,762	0.00% 0 0.00% 0	0.00% 0 0.00% 0	5.94% 175 5.52% 162	7.70% 2,342 6.93% 2,108	38,012 34,684		2020
YR 6 RATE DEPR.  YR 7 RATE	4.89% 16,928	5.93% 859 5.39%	6.23% 0 5.61%	7.37% 785 6.55%	9.88% 3,783 4.94%	4.89% 2,083 4.57%	2.87% 1,528 2.77%	4,762 4.39% 4,490 4.14%	0.00% 0	0.00% 0	5.12% 151 4.76%	6.23% 1,897	32,503		2021
DEPR.  YR 8 RATE	4.57% 15,800 4.26%	781 4.90%	5.05%	6.55% 698 6.55%	1,891 0.00%	4.57% 1,944 4.26%	1,474 2.68%	4.14% 4,234 3.90%	0.00%	0.00%	4.76% 140 4.42%	5.61% 1,708 5.05%	28,670		2023

#### **ELECTRIC DISTRIBUTION AD VALOREM TAX**

	Tax Year	Tax Year	Tax Year	Tax Year
DL (' O '	2016	2017	2018	2019
Plant in Service	6,790,455	7,174,661	7,757,789	8,476,923
Materials & Supplies Total Plant in Service per Books	41,551	47,946	48,903	50,086
Total Plant in Service per Books	6,832,005	7,222,607	7,806,692	8,527,009
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	7,396,329	7,819,195	8,451,524	9,231,340
Reserve for Depreciation per Books	2,764,086	2,928,744	3,100,316	3,273,843
Total Reserve for Depreciation	2,764,086	2,928,744	3,100,316	3,273,843
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	2,769,061	2,934,016	3,105,897	3,279,736
Historical Cost less Depreciation	4,627,268	4,885,179	5,345,627	5,951,604
100% Deferred Tax Reserve	532,348	554,025	584,090	337,561
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	573,978	597,349	629,766	363,958
HCLD Less 100% of DTR	4,053,291	4,287,830	4,715,861	5,587,646
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	3,904,940	4,130,895	4,543,261	5,383,139
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	13,277	14,045	15,447	18,303
Total Assessed Value	3,918,217	4,144,940	4,558,708	5,401,441
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Total Fiscal Year Ad Valorem Tax Expense	58,720	63,773	71,960	87,420
Misc. Ad Valorem Taxes (Note 5)	34	34	34	34
Total Fiscal Year Ad Valorem Taxes	58,754	63,807	71,994	87,454
Less:				
Non-Operating Taxes	267	267	267	267
Other Than Tax Expense	31	31	31	31
Fiscal Year Capitalized Tax on CWIP (Note 6)	2,218	3,105	4,011	4,448
Fiscal Year Ad Valorem Tax Expense - Operating	56,238	60,404	67,685	82,709
2nd Installment of Prior Year Tax Billed (April)	24,663	29,228	21 755	3E 040
1st Installment of Current Year Tax Billed (December)	29,228	29,226 31,755	31,755 35,848	35,848 43,578
Less: Calendar Year Capitalized Tax on CWIP (Note 6)		2,608	3,603	43,376
Total Calendar Year Ad Valorem Tax Exp - Operating	49,827	58,375	64,000	75,006
Income Tax Adjustment	(6,411)	(2,029)	(3,685)	(7,702)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2016 & 2017, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2011 to 2016.

Note 5 - Taxes paid directly to special districts.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense.

#### **ELECTRIC GENERATION AD VALOREM TAX**

	Tax Year	Tax Year	Tax Year	Tax Year
Plant in Service	2016 1,008,332	2017 1,027,465	2018 1,061,615	2019 1,366,829
Materials & Supplies	54,882	56,629	58,281	59,867
Total Plant in Service per Books	1,063,214	1,084,095	1,119,896	1,426,696
Total Flant III Service per Books	1,000,214	1,004,093	1,119,090	1,420,090
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	1,151,035	1,173,641	1,212,400	1,544,541
Reserve for Depreciation per Books	348,904	387,761	428,418	464,051
Total Reserve for Depreciation	348,904	387,761	428,418	464,051
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
	0.40 =00	000 450	400 400	404.007
Taxable Reserve for Depreciation	349,532	388,459	429,189	464,887
Historical Cost less Depreciation	801,503	785,182	783,211	1,079,654
100% Deferred Tax Reserve	64,097	69,193	76,048	49,351
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
T 11 B ( 1T B	20.440	74.004	04.00=	50.040
Taxable Deferred Tax Reserve	69,110	74,604	81,995	53,210
HCLD Less 100% of DTR	732,393	710,578	701,216	1,026,444
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	705,588	684,571	675,551	988,876
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	2,399	2,328	2,297	3,362
		-	-	
Total Assessed Value	707,987	686,898	677,848	992,239
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Fiscal Year Ad Valorem Tax Expense	10,610	10,569	10,700	16,059
Misc. Ad Valorem Taxes (Note 5)	1,743	1,743	1,743	1,743
Total Fiscal Year Ad Valorem Taxes	12,353	12,312	12,443	17,802
Less:				
Non-Operating Taxes	56	56	56	56
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP (Note 6)	158	132	102	113
Fiscal Year Ad Valorem Tax Expense - Operating	12,133	12,118	12,279	17,627
2nd Installment of Prior Year Tax Billed (April)	5,139	6,146	6,125	6,190
1st Installment of Current Year Tax Billed (December)	6,146	6,125	6,190	8,870
Less: Calendar Year Capitalized Tax on CWIP (Note 6)		172	92	112
Total Calendar Year Ad Valorem Tax Exp - Operating	10,438	12,099	12,224	14,948
		-	<u> </u>	
Income Tax Adjustment	(1,696)	(19)	(55)	(2,679)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2016 & 2017, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2011 to 2016.

Note 5 - Taxes paid directly to special districts, including Nevada taxes for Desert Star Energy Center.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense.

#### SONGS AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	0	0	0	0
Materials & Supplies	0	0	0	0
Nuclear Fuel	0	0	0	0
Total Plant in Service per Books	0	0	0	0
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	0	0	0	0
Reserve for Depreciation per Books	0	0	0	0
Accumulated Amort - Nuclear Fuel Assemblies	0	0	0	0
Total Reserve for Depreciation	0	0	0	0
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	0	0	0	0
Historical Cost less Depreciation	0	0	0	0
Taxable Deferred Tax Reserve	0	0	0	0
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	0	0	0	0
HCLD Less 100% of DTR	0	0	0	0
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	0	0	0	0
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	0	0	0	0
Total Assessed Value	0	0	0	0
Average Tax Rate	1.4986%	1.5386%	1.5785%	1.6185%
Total Fiscal Year Ad Valorem Tax Expense	0	0	0	0
Misc. Ad Valorem Taxes	0	0	0	0
Total Fiscal Year Ad Valorem Taxes	0	0	0	0
Less:				
Non-Operating Taxes	0	0	0	0
Other Than Tax Expense	0	0	0	0
Fiscal Year Capitalized Tax on CWIP (Note 6)	0	0	0	0
Fiscal Year Ad Valorem Tax Expense - Operating	0	0	0	0
2nd Installment of Prior Year Tax Billed (April)	0	0	0	0
1st Installment of Current Year Tax Billed (December)	0	0	0	0
Less: Calendar Year Capitalized Tax on CWIP (Note 6)		0	0	0
Total Calendar Year Ad Valorem Tax Exp - Operating	0	0	0	0
Income Tax Adjustment	0	0	0	0

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2016 & 2017, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2011 to 2016.

Note 5 - Taxes paid directly to special districts.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense. No tax on CWIP capitalized for SONGS beginning June 2013.

#### GAS AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	1,777,306	1,875,150	2,081,653	2,259,736
Materials & Supplies	3,263	3,270	3,389	3,498
Total Plant in Service per Books	1,780,569	1,878,420	2,085,042	2,263,234
Taxable Percentage (Note 1)	108.26%	108.26%	108.26%	108.26%
Taxable Plant in Service	1,927,644	2,033,578	2,257,267	2,450,178
Reserve for Depreciation per Books	976,797	1,014,271	1,052,016	1,090,487
Total Reserve for Depreciation	976,797	1,014,271	1,052,016	1,090,487
Taxable Percentage (Note 1)	100.18%	100.18%	100.18%	100.18%
Taxable Reserve for Depreciation	978,555	1,016,097	1,053,910	1,092,449
Historical Cost less Depreciation	949,089	1,017,481	1,203,357	1,357,729
100% Deferred Tax Reserve	97,547	110,749	127,401	76,827
Taxable Percentage (Note 2)	107.82%	107.82%	107.82%	107.82%
Taxable Deferred Tax Reserve	105,175	119,410	137,364	82,835
HCLD Less 100% of DTR	843,914	898,072	1,065,993	1,274,893
Adjustment for Income Approach Valuation (Note 3)	96.34%	96.34%	96.34%	96.34%
Assessed Value - Unitary	813,027	865,202	1,026,978	1,228,232
Non-Unitary Percentage	0.34%	0.34%	0.34%	0.34%
Assessed Value - Non-Unitary	2,764	2,942	3,492	4,176
Total Assessed Value	815,791	868,144	1,030,470	1,232,408
Average Tax Rate	1.4986%	1.5386%	1,030,470	1,232,406
3				
Total Fiscal Year Ad Valorem Tax Expense	12,226	13,357	16,266	19,946
Misc. Ad Valorem Taxes (Note 5)	6	6	6	6
Total Fiscal Year Ad Valorem Taxes	12,232	13,363	16,272	19,952
Less:				
Non-Operating Taxes	54	54	54	54
Other Than Tax Expense	6	6	6	6
Fiscal Year Capitalized Tax on CWIP (Note 6) Fiscal Year Ad Valorem Tax Expense - Operating	11,504	820 12,484	1,370 14,842	1,854 18,038
Tiodal Todal Tid Valoretti Tax Expense Operating	11,001	12, 10 1	11,012	10,000
2nd Installment of Prior Year Tax Billed (April)	4,912	6,086	6,652	8,106
1st Installment of Current Year Tax Billed (December)	6,086	6,652	8,106	9,946
Less: Calendar Year Capitalized Tax on CWIP (Note 6) Total Calendar Year Ad Valorem Tax Exp - Operating	10,189	742 11,996	897 13,860	1,843 16,209
Total Galeridal Teal Ad Valoretti Tax Exp - Operating	10,108	11,330	13,000	10,209
Income Tax Adjustment	(1,315)	(488)	(982)	(1,828)

Note 1 - Includes adjustments for CWIP, Inventory, Possessory Interests, and Leased Equipment added to Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - In 2016 & 2017, SBE used 75% Cost Approach / 25% Income Approach to arrive at SDG&E's assessed value.

Note 4 - Tax rate inflated by 1.75% / year based on average tax rate inflation from 2011 to 2016.

Note 5 - Taxes paid directly to special districts.

Note 6 - Beginning with calendar year 2012, property tax on CWIP will be capitalized. This adjustment removes that tax from expense.

#### **Ad Valorem Tax Rate Inflation**

Purpose: To calculate average tax rate in 2019 using a 5-year trend.

		Revised
Α	2016/2017 Average Tax Rate	1.4986482%
В	2011/2012 Average Tax Rate	1.2989644%
С	5 Year Increase (A - B)	0.1996839%
D	Average Increase (C / 5)	0.0399368%
	Actual 2016/2017 Average Tax Rate	1.4986482%
	Estimated 2017/2018 Average Tax Rate	1.5385850%
	Estimated 2018/2019 Average Tax Rate	1.5785218%
	Estimated 2019/2020 Average Tax Rate	1.6184586%

Page 22 of 78

#### O&M Payroll Taxes (ED and Gen)

2016 Payroll	134,810
2016 Ratio (Payroll tax/Payroll)	6.68%
2016 Payroll Taxes	9,005
2017 Payroll	150,922
2017 Shared Payroll	16,981
2017 Ratio	6.77%
2017 Payroll Taxes	11,367
2018 Payroll	160,095
2018 Shared Payroll	17,637
2018 Ratio	6.65%
2018 Payroll Taxes	11,819
2019 Payroll	169,423
2019 Shared Payroll	18,206
2019 Ratio	6.66%
2019 Payroll Taxes	12,496

Capital Payroll Taxes (ED and Gen)		Common Allocated		Allocated	(To Capital OH Pool)
	ED and Gen	to Electric	Gas	Common	Pyrl Taxes
2017 Capital Labor (Excl. Billed Capital)	67,049	15,457	9,723	6,374	
2017 Non-Shared Labor O&M Reassigned to Capital	27,196	N/A	10,725	N/A	
2017 Shared Labor O&M Reassigned to Capital	1,737	N/A	808	N/A	
Total 2017 Capital Labor	95,982	15,457	21,256	6,374	
2017 Ratio	6.77%	6.77%	6.77%	6.77%	
2017 Capital Payroll Taxes	6,498	1,046	1,439	432	9,415
					<del></del>
2018 Capital Labor (Excl. Billed Capital)	87,078	15,979	17,905	6,589	
2018 Non-Shared Labor O&M Reassigned to Capital	28,440	N/A	11,221	N/A	
2018 Shared Labor O&M Reassigned to Capital	1,852	N/A	866	N/A	
Total 2018 Capital Labor	117,370	15,979	29,991	6,589	
2018 Ratio	6.65%	6.65%	6.65%	6.65%	
2018 Capital Payroll Taxes	7,805	1,063	1,994	438	11,300
					<del></del>
2019 Capital Labor (Excl. Billed Capital)	98,741	12,253	29,943	5,053	
2019 Non-Shared Labor O&M Reassigned to Capital	30,327	N/A	12,019	N/A	
2019 Shared Labor O&M Reassigned to Capital	1,906	N/A	891	N/A	
Total 2019 Capital Labor	130,975	12,253	42,853	5,053	
2019 Ratio	6.66%	6.66%	6.66%	6.66%	
2019 Capital Payroll Taxes	8,723	816	2,854	337	12,730

#### O&M Payroll Taxes (Gas)

2016 Payroll 2016 Ratio (Payroll tax/Payroll) 2016 Payroll Taxes	62,516 6.68% 4,176	
2017 Payroll 2017 Shared Payroll 2017 Ratio 2017 Payroll Taxes	71,076 6,590 6.77% 5,258	
2018 Payroll 2018 Shared Payroll 2018 Ratio 2018 Payroll Taxes	77,014 6,845 6.65% 5,577	
2019 Payroll 2019 Shared Payroll 2019 Ratio 2019 Payroll Taxes	82,156 7,067 6.66% 5,942	
Capital Payroll Taxes	0	Allocated
2017 Capital Labor (Excl. Billed Capital) 2017 Non-Shared Labor O&M Reassigned to Cap 2017 Shared Labor O&M Reassigned to Capital Total 2017 Capital Labor 2017 Ratio 2017 Capital Payroll Taxes	Gas 9,723 10,725 808 21,256 6.77% 1,439	Common 6,374 N/A N/A 6,374 6.77% 432
2018 Capital Labor (Excl. Billed Capital) 2018 Non-Shared Labor O&M Reassigned to Cap 2018 Shared Labor O&M Reassigned to Capital Total 2018 Capital Labor 2018 Ratio 2018 Capital Payroll Taxes	17,905 11,221 <u>866</u> 29,991 6.65% 1,994	6,589 N/A N/A 6,589 6.65% 438
2019 Capital Labor (Excl. Billed Capital) 2019 Non-Shared Labor O&M Reassigned to Cap 2019 Shared Labor O&M Reassigned to Capital Total 2019 Capital Labor 2019 Ratio 2019 Capital Payroll Taxes	29,943 12,019 891 42,853 6.66% 2,854	5,053 N/A N/A 5,053 6.66% 337

#### Composite Payroll Tax Rate

	2016	2017	2018	2019
Social Security Tax				_
SS Wage Base	118,500	127,200	130,500	135,600
SS Wages	441,485,220	459,577,338	482,830,936	505,414,777
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	27,372,084	28,493,795	29,935,518	31,335,716
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	559,374,059	568,455,003	598,370,632	623,700,633
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	8,110,924	8,242,598	8,676,374	9,043,659
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	33,336,342	30,517,643	31,188,668	31,559,129
FUI Tax Rate	2.40%	2.70%	0.60%	0.60%
FUI Taxes	800,072	823,976	187,132	189,355
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	33,064,313	30,332,822	30,999,783	31,368,001
CA-SUI Tax Rate	3.10%	3.00%	3.00%	3.00%
CA-SUI Taxes	1,024,994	909,985	929,993	941,040
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	33,064	30,333	31,000	31,368
NV-SUI Wage Base	28,200	29,500	29,500	29,500
NV-SUI Wages	700,860	709,569	717,101	721,024
NV-SUI Tax Rate	0.60%	0.60%	0.60%	0.60%
NV-SUI Taxes	4,205	4,257	4,303	4,326
T. M. Francisco December 1	07.045.040	00 504 044	00 704 000	44 545 404
Total Employer Payroll Tax	37,345,343	38,504,944	39,764,320	41,545,464
Medicare Wages	559,374,059	568,455,003	598,370,632	623,700,633
Composite Rate	6.68%	6.77%	6.65%	6.66%

#### Franchise Fee Factor

_	2016 Recorded	2017	2018	2019
Electric Franchise Fees (including non-GRC fees)	113,572,468	Note 1	Note 1	Note 1
Total Electric Gross Receipts	3,290,130,433			
Electric Franchise Fee Rate	3.4519%	3.4468%	3.4468%	3.4468%

#### Note 1 - 2017, 2018, and 2019 franchise fee rate are based on average of 2012 to 2016.

Gas	

Franchise Fees (including non-GRC fees)	9,412,543	Note 2	Note 2	Note 2
Total Gas Gross Receipts	447,288,162			
Gas Franchise Fee Rate	2.1044%	2.0799%	2.0799%	2.0799%

Note 1 - 2017, 2018, and 2019 franchise fee rate are based on average of 2012 to 2016.

#### Franchise Fee Rate Calculation

	2012 Franchise	2013 Franchise	2014 Franchise	2015 Franchise	2016 Franchise	5 Year Average
ELECTRIC						
Total Electric Franchise Payments	91,217,836	95,600,037	115,912,999	125,296,877	113,572,468	108,320,043.52
Electric Gross Receipts	2,662,480,538	2,789,683,317	3,350,786,490	3,619,899,476	3,290,130,433	3,142,596,051
Electric Franchise Fee Percentage for Rate Case	3.4260%	3.4269%	3.4593%	3.4613%	3.4519%	
(Franchise Payment / Gross Receipts) Weighted Average Percentage (5 Year Avg)						3.4468%
GAS						
Total Gas Franchise Payments	7,422,089	9,148,067	8,900,941	8,587,163	9,412,543	8,694,160.51
Gas Gross Receipts	360,189,160	441,089,129	428,198,014	413,308,831	447,288,162	418,014,659
Gas Franchise Fee Percentage for Rate Case	2.0606%	2.0740%	2.0787%	2.0777%	2.1044%	
(Franchise Payment / Gross Receipts) Weighted Average Percentage (5 Year Avg)						2.0799%

# San Diego Gas & Electric Company Deferred Tax File

\*\*All subsequent data included in this file are Confidential and Protected Materials Pursuant to PUC Section 583, GO 66-C/D, and D.16-08-024\*\*
Workbook Name: taxSDGEDeferred.xlsb
Workbook Description: The purpose of this workbook is to calculate the weighted average deferred taxes that flow into rate base.

VVOIKSI	leet	
<u>#</u> 1	Worksheet Title TotalSDGEDeferredTaxes	Worksheet Description Summary sheet for forecasted weighted average deferred tax balances.
2	2019DEFTAXES	2019 forecasted weighted average deferred tax calculation.
3	2018DEFTAXES	2018 forecasted weighted average deferred tax calculation.
4	2017DEFTAXES	2017 forecasted weighted average deferred tax calculation.
5	2016DEFTAXES	2016 forecasted weighted average deferred tax calculation.
6	RMFEDTAXDepr	2017 - 2019 Ratemaking Federal Tax Depreciation.
7	2019RMFedDeprOnAdds	2019 Area 97 depreciation calculation on forecasted adds.
8	2018RMFedDeprOnAdds	2018 Area 97 depreciation calculation on forecasted adds.
9	2017RMFedDeprOnAdds	2017 Area 97 depreciation calculation on forecasted adds.
10	CapInterest	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	<u>TaxDeprCapInterestED</u>	Depreciation effect of Capitalized Interest Adjustment for ED
12	<u>TaxDeprCapInterestGas</u>	Depreciation effect of Capitalized Interest Adjustment for Gas
13	<u>TaxDeprCapInterestGEN</u>	Depreciation effect of Capitalized Interest Adjustment for GEN
14	<u>TaxDeprCapInterestSONGS</u>	Depreciation effect of Capitalized Interest Adjustment for SONGS
15	<u>TotalSDGEDeferredTaxesShrdSvcs</u>	Summary sheet for forecasted weighted average deferred tax balances.
16	2019DEFTAXESShrdSvcs	2019 forecasted weighted average deferred tax calculation for shared services.
17	2018DEFTAXESShrdSvcs	2018 forecasted weighted average deferred tax calculation for shared services.
18	2017DEFTAXESShrdSvcs	2017 forecasted weighted average deferred tax calculation for shared services.
19	2016DEFTAXESShrdSvcs	2016 forecasted weighted average deferred tax calculation for shared services.
20	RMFEDTAXDeprShrdSvcs	2017 - 2019 Ratemaking Federal Tax Depreciation for shared services.
21	2019RMFedDeprOnAddsShrdSvcs	2019 Area 97 depreciation calculation on forecasted adds for shared services.
22	2018RMFedDeprOnAddsShrdSvcs	2018 Area 97 depreciation calculation on forecasted adds for shared services.
23	2017RMFedDeprOnAddsShrdSvcs	2017 Area 97 depreciation calculation on forecasted adds for shared services.
24	2016RMFedDeprOnAddsShrdSvcs	2016 Area 97 depreciation calculation on forecasted adds for shared services.
25	<u>CapInterestShrdSvcs</u>	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
26	TaxDeprCapInterestSSFur&Comm	Depreciation effect of Capitalized Interest Adjustment for Shared Furniture and Communication Equipment
27	<u>TaxDeprCapInterestSSComp</u>	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
28	<u>TaxDeprCapInterestSSStrcts</u>	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
29	<u>TaxDeprCapInterestSSSoft</u>	Depreciation effect of Capitalized Interest Adjustment for Shared Software
30	<u>TaxDeprCapInterestSSET</u>	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
31	<u>TaxDeprCapInterestSSGT</u>	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment
32	IN SDGE NOL	Input for NOL calculation

#### San Diego Gas & Electric Company Total Ratebase Deferred Taxes

	ED	GAS	GENERATION	SONGS
Weighted Average Deferred Tax Balance - 2016	(543,186)	(104,148)	(66,645)	-
Weighted Average Deferred Tax Balance - 2017	(560,964)	(114,593)	(70,775)	-
Weighted Average Deferred Tax Balance - 2018	(347,478)	(76,530)	(46,488)	-
Weighted Average Deferred Tax Balance - 2019	(333,111)	(76,522)	(49,920)	-
Ending Deferred Tax Balance - 2016	(554,025)	(110,749)	(69,193)	-
Ending Deferred Tax Balance - 2017	(584,090)	(127,401)	(76,048)	-
Ending Deferred Tax Balance - 2018	(337,561)	(76,827)	(49,351)	-
Ending Deferred Tax Balance - 2019	(318,228)	(75,499)	(51,824)	-

## San Diego Gas & Electric Company 2019 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/2018	(337,561)	(76,8	827) (49,351)	-
RM BLM 2019 DEPR ON 1981-2016 VINTAGES RM FED TAX 2019 DEPR ON 1981-2016 VINTAGES	247,370 136,877 110,493 21% 23,203	44,255 33,029 11,226 21%	49,083 44,411 4,672 21% 981	
2019 FORECASTED CAPITAL ADDITIONS	832,084	196,909	<u>17,469</u>	<u> </u>
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS © 2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS ©	,	23,406 30,394	14,671 31,098	<u>-</u>
©-①	(29,163) 21%	(6,988) 21%	(16,426) 21%	
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(6,124)	(1,467)	(3,450)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(6,124)	(1,4	467) (3,450)	-
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	2,254		439 (5)	
DEFERRED TAX BALANCE @ 12/31/2019	(318,228)	(75,4	<u>(51,824)</u>	<del></del>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(333,111)	(76,5	522) (49,920)	-
* Formula was too long for one cell (C19 & F19)				
BOOK DEPRECIATION BLM BOOK TO TAX RATIO	<mark>98,497</mark> 78.40%	941,141 88.3 9,742	497 14,729 33% 241,880 99.61% 1,236	0.00%

## San Diego Gas & Electric Company 2019 Deferred Taxes

	ED				
		366			
					(337,561)
jan	1,611	0.9153	1,475	335	(336,086)
feb	1,611	0.8306	1,338	304	(334,748)
mar	1,611	0.7541	1,215	276	(333,533)
apr	1,611	0.6694	1,078	245	(332,455)
may	1,611	0.5874	946	215	(331,508)
jun	1,611	0.5027	810	184	(330,698)
jul	1,611	0.4208	678	154	(330,020)
aug	1,611	0.3361	541	123	(329,479)
sep	1,611	0.2514	405	92	(329,074)
oct	1,611	0.1694	273	62	(328,801)
nov	1,611	0.0847	136	31	(328,665)
dec	1,611	0.0027	4	1	(328,660)

GAS					
GAG		366			
					(76,827)
	111	0.9153	101	335	(76,726)
	111	0.8306	92	304	(76,634)
	111	0.7541	83	276	(76,551)
	111	0.6694	74	245	(76,476)
	111	0.5874	65	215	(76,411)
	111	0.5027	56	184	(76,356)
	111	0.4208	47	154	(76,309)
	111	0.3361	37	123	(76,272)
	111	0.2514	28	92	(76,244)
	111	0.1694	19	62	(76,225)
	111	0.0847	9	31	(76,216)
	111	0.0027	0	1	(76,216)

Prorated Additions	8,901	612
Beginning of year balance	(337,561)	(76,827)
Prorated end of year balance	(328,660)	(76,216)
Average	(333,111)	(76,522)

	GENERATION				
		366			
					(49,351)
jan	(206)	0.9153	(189)	335	(49,539)
feb	(206)	0.8306	(171)	304	(49,711)
mar	(206)	0.7541	(155)	276	(49,866)
apr	(206)	0.6694	(138)	245	(50,004)
may	(206)	0.5874	(121)	215	(50, 125)
jun	(206)	0.5027	(104)	184	(50,229)
jul	(206)	0.4208	(87)	154	(50,315)
aug	(206)	0.3361	(69)	123	(50,385)
sep	(206)	0.2514	(52)	92	(50,436)
oct	(206)	0.1694	(35)	62	(50,471)
nov	(206)	0.0847	(17)	31	(50,489)
dec	(206)	0.0027	(1)	1	(50,489)

SONGS				
	366			
				-
-	0.9153	-	335	-
-	0.8306	-	304	-
-	0.7541	-	276	-
-	0.6694	-	245	-
-	0.5874	-	215	-
-	0.5027	-	184	-
-	0.4208	-	154	-
-	0.3361	-	123	-
-	0.2514	-	92	-
-	0.1694	-	62	-
-	0.0847	-	31	-
_	0.0027	_	1	_

Prorated Additions	(1,138)	-
Beginning of year balance	(49,351)	
Prorated end of year balance	(50,489)	-
Average	(49,920)	

#### **NET OPERATING LOSS**

NET OF ERWAND EDGG	2019				
	ED	GAS	GENERATION	SONGS	Total
BOOK INCOME BEFORE TAXES	385,888	94,549	90,371	0	570,808
ADD BACK DEPRECIATION	409,031	84,968	65,663	-	559,662
BOOK INCOME BEFORE TAXES AND DEPRECIATION	794,919	179,517	156,034	0	1,130,470
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(520,354)	(95,131)	(66,434)	-	(681,918)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(93,913)	(21,707)	(19,363)	-	(134,983)
PY CCFT	(13,040)	(2,110)	(4,107)	-	(19,258)
ADD BACK BLM TAX DEPRECIATION	324,593	67,661	63,755	-	456,009
SUBTRACT TAX DEPRECIATION (BONUS)	(243,264)	(63,423)	(75,509)	-	(382, 195)
TOTAL FEDERAL TAX ADJUSTMENTS	(545,978)	(114,710)	(101,658)	-	(762,346)
FEDERAL TAXABLE INCOME/(LOSS)	248.941	64.807	54.376	0	368,124
FEDERAL TAX RATE	21%	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTL)	52,278	13.609	11,419	0	77,306
UN-UTILIZED DTL CARRIED BACK TO 2017	0	0	0	0	0
UN-UTILIZED DTL CARRIED BACK TO 2018	0	0	0	0	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0	0	0	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0	0	0	0	0
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2016 VINTAGES	(136,877)	(33,029)	(44,411)	-	(214,317)
DEPRECIATION ON 2017 ADDITIONS	(25,108)	(9,193)	(1,400)	-	(35,701)
DEPRECIATION ON 2018 ADDITIONS	(43,310)	(11,894)	(28,889)	-	(84,093)
DEPRECIATION ON 2019 CAPITAL ADDITIONS	(37,968)	(9,306)	(810)	-	(48,084)
TOTAL TAX DEPRECIATION	(243,264)	(63,423)	(75,509)	-	(382,195)

#### San Diego Gas & Electric Company 2018 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/2017 DEFERRED TAX BALANCE - 2017 Tax Cuts & Jobs Act Adjustment RM BLM 2018 DEPR ON 1981-2016 VINTAGES RM FED TAX 2018 DEPR ON 1981-2016 VINTAGES	(584,090) 233,636 226,028 158,323 67,705 21% 14,218	41,008 38,854 2,154 21%	,401) (76,048 ,961 30,419 42,121 45,233 (3,112) 21% 452 (653	- - - - - 21%
2018 FORECASTED CAPITAL ADDITIONS	637,849	149,466	305,214	<u> </u>
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS $\   \mathbb C$ 2018 RM TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS $\   \mathbb C$	,	11,780 17,193	2,137 16,754	<u> </u>
©-① TAX RATE	(14,742) 21%	(5,413) 21%	(14,617) 21%	- <u>21%</u>
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(3,096)	(1,137)	(3,070)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(3,096)	(1,	,137) (3,070	)) -
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	1,771 		298 1	<u>-</u>
DEFERRED TAX BALANCE @ 12/31/2018	(337,561)	<u>(76,</u>	.827) (49,351	<u> </u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(347,478)	(76,	,530) (46,488	-
* Formula was too long for one cell (C19 & F19)				
BOOK DEPRECIATION BLM BOOK TO TAX RATIO	<b>51,274</b> 0.747419		, <mark>602 2,138</mark> 81% 178,385 99.979 838	

## San Diego Gas & Electric Company 2018 Deferred Taxes

	ED				
		365			
					(350,454)
jan	1,074	0.9178	986	335	(349,468)
feb	1,074	0.8329	895	304	(348,573)
mar	1,074	0.7562	812	276	(347,761)
apr	1,074	0.6712	721	245	(347,040)
may	1,074	0.5890	633	215	(346,407)
jun	1,074	0.5041	542	184	(345,865)
jul	1,074	0.4219	453	154	(345,412)
aug	1,074	0.3370	362	123	(345,050)
sep	1,074	0.2521	271	92	(344,779)
oct	1,074	0.1699	183	62	(344,596)
nov	1,074	0.0849	91	31	(344,505)
dec	1,074	0.0027	3	1	(344,502)

GAS		365			
					(76,441)
	(32)	0.9178	(30)	335	(76,470)
	(32)	0.8329	(27)	304	(76,497)
	(32)	0.7562	(24)	276	(76,522)
	(32)	0.6712	(22)	245	(76,543)
	(32)	0.5890	(19)	215	(76,562)
	(32)	0.5041	(16)	184	(76,578)
	(32)	0.4219	(14)	154	(76,592)
	(32)	0.3370	(11)	123	(76,603)
	(32)	0.2521	(8)	92	(76,611)
	(32)	0.1699	(5)	62	(76,616)
	(32)	0.0849	(3)	31	(76,619)
	(32)	0.0027	(0)	1	(76,619)

 Prorated Additions
 5,952
 (178)

 Beginning of year balance
 (350,454)
 (76,441)

 Prorated end of year balance
 (344,502)
 (76,619)

 Average
 (347,478)
 (76,530)

	<b>GENERATIO</b>	N			
		365			
					(45,629)
jan	(310)	0.9178	(285)	335	(45,914)
feb	(310)	0.8329	(258)	304	(46,172)
mar	(310)	0.7562	(235)	276	(46,407)
apr	(310)	0.6712	(208)	245	(46,615)
may	(310)	0.5890	(183)	215	(46,797)
jun	(310)	0.5041	(156)	184	(46,954)
jul	(310)	0.4219	(131)	154	(47,085)
aug	(310)	0.3370	(105)	123	(47, 189)
sep	(310)	0.2521	(78)	92	(47, 267)
oct	(310)	0.1699	(53)	62	(47,320)
nov	(310)	0.0849	(26)	31	(47,346)
dec	(310)	0.0027	(1)	1	(47,347)

SONGS				
	365			
	000			
				-
-	0.9178	-	335	-
-	0.8329	-	304	-
-	0.7562	-	276	-
-	0.6712	-	245	-
-	0.5890	-	215	-
-	0.5041	-	184	-
-	0.4219	-	154	-
-	0.3370	-	123	-
-	0.2521	-	92	-
-	0.1699	-	62	-
-	0.0849	-	31	-
-	0.0027	-	1	-

 Prorated Additions
 (1,718)

 Beginning of year balance
 (45,629)

 Prorated end of year balance
 (47,347)

 Average
 (46,488)

## **NET OPERATING LOSS**

		2	2018		
	ED	GAS	GENERATION	SONGS	Total
BOOK INCOME BEFORE TAXES	337,847	74,715	63,740	0	476,302
ADD BACK DEPRECIATION	358,476	72,808	48,668	-	479,952
BOOK INCOME BEFORE TAXES AND DEPRECIATION	696,323	147,523	112,408	0	956,254
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(434,071)	(85,334)	(44,314)	-	(563,719)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(82,088)	(18,112)	(13,651)	-	(113,852)
PY CCFT	(21,324)	(2,555)	(6,439)	-	(30,319)
ADD BACK BLM TAX DEPRECIATION	264,351	52,787	44,258	-	361,396
SUBTRACT TAX DEPRECIATION (BONUS)	(211,388)	(56,047)	(61,987)	-	(329,423)
TOTAL FEDERAL TAX ADJUSTMENTS	(484,521)	(109,261)	(82,134)	-	(675,916)
FEDERAL TAXABLE INCOME/(LOSS)	211,802	38,262	30,274	0	280,338
FEDERAL TAX RATE	21%	21%	21%	21%	21%
TAX LIABILITY / (UN-UTILIZED DTL)	44,478	8,035	6,358	0	58,871
UN-UTILIZED DTL CARRIED BACK TO 2016	-	-	-	-	-
UN-UTILIZED DTL CARRIED BACK TO 2017	-	-	-	-	-
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	-	-	-	-	-
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	-	-	-	-	
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	-	-	-	-	-
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2016 VINTAGES	(158, 323)	(38,854)	(45,233)	-	(242,410)
DEPRECIATION ON 2017 ADDITIONS	(28,460)	(10,553)	(1,552)	-	(40,565)
DEPRECIATION ON 2018 ADDITIONS	(24,606)	(6,640)	(15,202)	-	(46,448)
DEPRECIATION ON 2019 CAPITAL ADDITIONS	-	-	-	-	-
TOTAL TAX DEPRECIATION	(211,388)	(56,047)	(61,987)	-	(329,423)

## San Diego Gas & Electric Company 2017 Deferred Taxes

	ED	GAS	GENERATION	SONGS
DEFERRED TAX BALANCE @ 12/31/2016	(554,025	(110,749)	(69,193)	-
RM BLM 2017 DEPR ON 1981-2016 VINTAGES RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	230,571 172,065 58,506 35% 20,477	42,078 42,723 (645) 35% (226)	42,362 45,837 (3,475) 35% (1,216)	- - - 35%
2017 FORECASTED CAPITAL ADDITIONS	496,412	158,567	34,015	<u> </u>
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS 2017 RM TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS 2	,	3,822 <u>51,984</u>	695 17,508	<u>.</u>
TAX RATE	(149,233) 35%	-48162.22 35%	(16,813) 35%	- <u>35%</u>
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(52,232)	(16,857)	(5,884.72)	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(52,232	2) (16,857)	(5,884.72)	-
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	1,689	430	245 	
DEFERRED TAX BALANCE @ 12/31/2017	(584,090	(127,401)	(76,048)	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(560,964	(114,593)	(70,775)	-
* Formula was too long for one cell (C19 & F19)				
BOOK DEPRECIATION BLM BOOK TO TAX RATIO	<mark>15,944</mark> 0.7613131		722 201,349 96.31% 1,108	0.00%

## San Diego Gas & Electric Company 2017 Deferred Taxes

	ED				
		365			
					(554,025)
jan	(2,505)	0.9178	(2,300)	335	(556, 324)
feb	(2,505)	0.8329	(2,087)	304	(558,411)
mar	(2,505)	0.7562	(1,895)	276	(560,305)
apr	(2,505)	0.6712	(1,682)	245	(561,987)
may	(2,505)	0.5890	(1,476)	215	(563,463)
jun	(2,505)	0.5041	(1,263)	184	(564,726)
jul	(2,505)	0.4219	(1,057)	154	(565,783)
aug	(2,505)	0.3370	(844)	123	(566,627)
sep	(2,505)	0.2521	(632)	92	(567, 259)
oct	(2,505)	0.1699	(426)	62	(567,685)
nov	(2,505)	0.0849	(213)	31	(567,897)
dec	(2,505)	0.0027	(7)	1	(567,904)
			•	•	
litions			(13.880)		

GAS				
	365			
				(110,749)
(1,388)	0.9178	-1273.63766	335	(112,023)
(1,388)	0.8329	(1,156)	304	(113,179)
(1,388)	0.7562	(1,049)	276	(114,228)
(1,388)	0.6712	(931)	245	(115, 159)
(1,388)	0.5890	(817)	215	(115,977)
(1,388)	0.5041	(700)	184	(116,676)
(1,388)	0.4219	(585)	154	(117,262)
(1,388)	0.3370	(468)	123	(117,729)
(1,388)	0.2521	(350)	92	(118,079)
(1,388)	0.1699	(236)	62	(118,315)
(1,388)	0.0849	(118)	31	(118,433)
(1,388)	0.0027	(4)	1	(118,437)

 Prorated Additions
 (13,880)
 (7,687)

 Beginning of year balance
 (554,025)
 (110,749)

 Prorated end of year balance
 (567,904)
 (118,437)

(560,964)

	GENERATION				
		365			
					(69,193)
jan	(571)	0.9178	(524)	335	(69,717)
feb	(571)	0.8329	(476)	304	(70,193)
mar	(571)	0.7562	(432)	276	(70,625)
apr	(571)	0.6712	(383)	245	(71,008)
may	(571)	0.5890	(337)	215	(71,345)
jun	(571)	0.5041	(288)	184	(71,633)
jul	(571)	0.4219	(241)	154	(71,874)
aug	(571)	0.3370	(193)	123	(72,067)
sep	(571)	0.2521	(144)	92	(72,211)
oct	(571)	0.1699	(97)	62	(72,308)
nov	(571)	0.0849	(49)	31	(72,356)
dec	(571)	0.0027	(2)	1	(72,358)
	. , , ,		` '		

Average

201100				
SONGS	365			
				-
-	0.9178	-	335	-
-	0.8329	-	304	-
-	0.7562	-	276	-
-	0.6712	-	245	-
-	0.5890	-	215	-
-	0.5041	-	184	-
-	0.4219	-	154	-
-	0.3370	-	123	-
-	0.2521	-	92	-
-	0.1699	-	62	-
-	0.0849	-	31	-
-	0.0027	-	1	-

(114,593)

 Prorated Additions
 (3,165)

 Beginning of year balance
 (69,193)

 Prorated end of year balance
 (72,358)

 Average
 (70,775)

## **NET OPERATING LOSS**

NET OF ERWANCE 2000		201	7		
	ED	GAS	<b>JENERATION</b>	SONGS	Total
BOOK INCOME BEFORE TAXES	390,163	78,434	79,390	0	547,987
ADD BACK DEPRECIATION	330,648	64,488	46,292	-	441,427
BOOK INCOME BEFORE TAXES AND DEPRECIATION	720,810	142,922	125,681	0	989,414
FEDERAL ADJUSTMENTS					
FED ADJ OTHER THAN INTEREST AND PY CCFT	(364,026)	(75,726)	(46,560)	-	(486,312)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(81,407)	(17,294)	(14,921)	-	(113,622)
PY CCFT	(15,857)	(1,908)	(2,721)	-	(20,486)
ADD BACK BLM TAX DEPRECIATION	242,709	45,900	43,057	-	331,667
SUBTRACT TAX DEPRECIATION (BONUS)	(333,437)	(94,707)	(63,345)	-	(491,490)
TOTAL FEDERAL TAX ADJUSTMENTS	(552,017)	(143,735)	(84,491)	-	(780,243)
FEDERAL TAXABLE INCOME/(LOSS)	168,793	(813)	41,191	0	209,171
FEDERAL TAX RATE	35%	35%	35%	35%	35%
TAX LIABILITY / (UN-UTILIZED DTL)	59,078	(285)	14,417	0	73,210
UN-UTILIZED DTL CARRIED BACK TO 2015	0	Ö	0	0	0
UN-UTILIZED DTL CARRIED BACK TO 2016	0	0	0	0	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0	0	0	0	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0	0		0	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0	0	0	0	0
FEDERAL TAX DEPRECIATION:					
DEPRECIATION ON PRE-2016 VINTAGES	(172,065)	(42,723)	(45,837)	-	(260,625)
DEPRECIATION ON 2017 ADDITIONS	(161,372)	(51,984)	(17,508)	-	(230,865)
DEPRECIATION ON 2018 ADDITIONS					-
DEPRECIATION ON 2019 CAPITAL ADDITIONS					-
TOTAL TAX DEPRECIATION	(333,437)	(94,707)	(63,345)	-	(491,490)

# San Diego Gas & Electric Company 2016 Deferred taxes

	<u>ED</u>	GAS	GENERATION	SONGS
Deferred Tax Balance @ 12/31/2015	(532,348)	(97,547)	(64,097)	-
Deferred Tax Balance @ 12/31/2016	(554,025)	(110,749)	(69,193)	-
Weighted Average Deferred Tax Balance	(543,186)	(104,148)	(66,645)	=

BOOK INCOME BEFORE TAXES ADD BACK DEPRECIATION BOOK INCOME BEFORE TAXES AND DEPRECIATION	462,051 407,147 869,198
FEDERAL ADJUSTMENTS	(407.070)
FED ADJ OTHER THAN INTEREST AND PY CCFT FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(487,370) (106,018)
PY CCFT	(48,316)
ADD BACK BLM TAX DEPRECIATION (Recorded)	315,196
SUBTRACT TAX DEPRECIATION (INCL. BONUS)	(490,556)
TOTAL FEDERAL TAX ADJUSTMENTS	(817,064)
FEDERAL TAXABLE INCOME/(LOSS)	52,134
FEDERAL TAX RATE	35%
TAX LIABILITY / (UN-UTILIZED DTL)	18,247
UN-UTILIZED DTL CARRIED BACK TO 2014	0
UN-UTILIZED DTL CARRIED BACK TO 2015	0
DTL CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	0
UN-UTILIZED DTL CARRIED FWD FROM PRIOR YRS	0
UN-UTILIZED DTL CARRIED FORWARD TO FUTURE YEARS	0
FEDERAL TAX DEPRECIATION (Recorded):	(490,556)

## San Diego Gas & Electric Company RateMaking Federal Deferred Tax Depreciation

ELECTRIC DISTRIBUTION	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	172,065	158,323	136,877
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	161,372	28,460 24,606	25,108 43,310 37,968
Total Ratemaking Fed Deferred Depr	333,437	211,388	243,264
GAS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	42,723	38,854	33,029
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	51,984	10,553 6,640	9,193 11,894 9,306
Total Ratemaking Fed Deferred Depr	94,707	56,047	63,423
GENERATION	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	45,837	45,233	44,411
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	17,508	1,552 15,202	1,400 28,889 810
Total Ratemaking Fed Deferred Depr	63,345	61,987	75,509
_			
songs	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	-	-	-
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	-	0	0 0

#### San Diego Gas & Electric Company 2019 Rate-Making Federal Depreciation on Capital Additions

METHOD >>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB					
LIFE >>>>>>>>>>	20 Yr ELECTRIC	15 Yr GAS Prod.	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr	- Cb				
	Distrib	Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	0%
30% BONUS DEPRECIATION	Distrib	3101. 0. 11	301103	1 unniture	Haluwale	Other	Structures	DIOT	Joitware	Joitware	Oteani	Other	Total	Other	TOTAL	Borius Depreciation Input.	0 70
																Common All	location
ADDITIONS	770,869	17,616	0	14,220	11,832	56,879	0	164,724	0	0	4,976	12,492	1,053,608	0	1,053,608	Common Furniture	10%
AFUDC	(19,047)	(923)	0	(497)	(464)	(1,989)	0	(851)	0	0	(32)	(71)	(23,873)	0	(23,873)	Common Other	40%
CAP. INT. & TAXES	12,657	613	0	330	308	1,322	0	565	0	0	21	47	15,864	0	15,864	Common Structures	50%
REPAIRS	(154,445)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(168,123)	0	(168,123)		
SOFTWARE BONUS DEPR	0	0	0	0	0	0	0	0	U	U	0	0	0	U	0		
TAX BASIS	610,034	12.661	0	14,053	11,676	56,211	0	155,406	0	0	4,965	12,469	877.475	0	877,475		
TAX BASIS	010,034	12,001	U	14,055	11,070	30,211	U	133,400	Ü	0	4,903	12,403	011,413	O	011,413		
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					
DEPR.	22,876	633	0	2,008	2,335	2,108	0	5,828	0	0	186	623	36,598	201	19		
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					
DEPR.	44,038	1,203	0	3,442	3,736	4,058	0	11,219	0	0	358	1,185	69,239	202	20		
YR 3 RATE DEPR.	6.68% 40,732	8.55% 1,083	8.55% 0	17.49% 2,458	19.20% 2,242	6.68% 3,753	2.56%	6.68% 10,376	33.33% 0	33.33%	6.68% 332	8.55%	CO 044	202	24		
DEPR.	40,732	1,063	U	2,456	2,242	3,753	0	10,376	U	0	332	1,066	62,041	202	21		
YR 4 RATE	6.18%	7.70%	7.70%	12,49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					
DEPR.	37,682	975	0	1,755	1,345	3,472	0	9,599	0	0	307	960	56,095	202	22		
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%					
DEPR.	34,851	877	0	1,255	1,345	3,211	0	8,878	0	0	284	864	51,566	202	23		
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					
DEPR.	32.240	789	0.2370	1,254	673	2,971	0	8,213	0.00%	0.0070	262	777	47,178	202	24		
DEI IV.	02,240	705	· ·	1,204	0/0	2,371	Ü	0,210	Ü	o o	202		47,170	202			
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					
DEPR.	29,818	747	0	1,255	0	2,748	0	7,596	0	0	243	736	43,143	202	25		
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					
DEPR.	27,586	747	0	627	0	2,542	0	7,027	0	0	225	736	39,489	202	26		

San Diego Gas & Electric Company 2019 Rate-Making Federal Depreciation on Capital Additions

100% BON	NUS DEPRECIATION	-														
METHOD	) >>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
LIFE	>>>>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr			
		ELECTRIC	GAS Prod.		Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-		
		Distrib	Stor, & Tr	SONGS	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total	Other	TOTAL
ADDITION	IS	0	134	0	0	0	0	0	0	0	0	0	0	134	0	134
AFUDC		0	0	0	0	0	0	0	0	0	0	0	Ó	0	Ó	0
CAP, INT.	& TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	Ó	0
REPAIRS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWAR	RE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS D	EPR	0	0	0	0	0	0		0			0	0	0		0
	TAX BASIS	3 0	134	0	0	0	0	0	0	0	0	0	0	134	0	134
YR 1 RATI	E	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.		0	7	0	0	0	0	0	0	0	0	0	0	7	2019	
YR 2 RATI	E	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.		0	13	0	0	0	0	0	0	0	0	0	0	13	2020	
YR 3 RATI	E	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.		0	11	0	0	0	0	0	0	0	0	0	0	11	2021	
YR 4 RATI	E	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.		0	10	0	0	0	0	0	0			0	0	10	2022	
YR 5 RATI	E	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.		0	9	0	0	0	0	0	0			0	0	9	2023	
YR 6 RATI	E	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.		0	8	0	0	0	0	0	0			0	0	8	2024	
YR 7 RATI	E	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.		0	8	0	0		0	0	0			0	0	8	2025	
YR 8 RATI	E	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.		0	8	0	0		0	0	0			0	0	8	2026	

#### San Diego Gas & Electric Company 2019 Rate-Making Federal Depreciation on Capital Additions MACRS DEPRECIATION

MACRS DEPRECIATION															
METHOD >>>>>>>>>>>	150DB	150DB	150DB	200DB	200DB	150DB	SL	150DB	S/L	S/L	150DB	150DB			
LIFE >>>>>>>>>>	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	20 Yr	3 Yr	3 Yr	20 Yr	15 Yr			
	ELECTRIC	GAS Prod.		Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-		
	Distrib	Stor. & Tr	SONGS	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total	Other	TOTAL
ADDITIONS	0	134	0	0	0	0	71.098	0	14.300	61.215	0	0	146.748	32.292	179.039
AFUDC	0	134	0	0	0	0	(2,486)	0	(360)	(6,425)	0	0	(9,271)	(1,003)	(10,274)
CAP. INT. & TAXES	0	0	0	0	0	0	1.652	0	239	4,269	0	0	6,161	666	6,827
REPAIRS	0	Ö	0	0	0	0	0	0	0	4,200	0	0	0,101	0	0,027
SOFTWARE	0	0	0	0	0	0	0	0	(12,058)	(29,241)	0	0	(41,299)	(6,211)	(47,510)
33				· ·			· ·		(12,000)	(20,211)	· ·	· ·	(11,200)	(0,211)	(11,010)
TAX BASIS	0	134	0	0	0	0	70,264	0	2,122	29,819	0	0	102,338	25.744	128,082
							-,			-,-			,,,,,,	-,	-,
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.	0	7	0	0	0	0	827	0	707	9,939	0	0	11,479	2019	)
YR 2 RATE	7.22%	9.50%	9.50%	24.49%		7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.	0	13	0	0	0	0	1,802	0	707	9,939	0	0	12,460	2020	1
YR 3 RATE	6.68%	8.55%	8.55%	17.49%		6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.	0	11	0	0	0	0	1,802	0	707	9,939	0	0	12,459	2021	
YR 4 RATE DEPR.	6.18%		7.70%	12.49%		6.18%		6.18%	0.00%	0.00%	6.18%	7.70%	4.040	2022	
DEPK.	0	10	0	0	0	0	1,802	0			0	0	1,812	2022	
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.	0.71%	9	0.93%	0.93%	11.52%	0.71%	1,802	0.71%	0.00%	0.00%	0.71%	0.93%	1.811	2023	
DEFN.	U	9	U	U	U	U	1,002	U			U	U	1,011	2023	'
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.	0	8	0	0.0270	0	0.2070	1,802	0	0.0070	0.0070	0.2070	0	1,810	2024	ı
							.,						.,		
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.	0	8	0	0		0	1,802	0			0	0	1,809	2025	i
YR 8 RATE	4.52%		5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.	0	8	0	0		0	1,802	0			0	0	1,809	2026	i
												Check	k: Cap Ads	663,807	
														1,232,781	
														(568,974)	

Check: Cap Ads 663,807
1,232,781
(568,974)

AFUDC (26,202)
(34,147)
7,945

Cap Int 10,535
22,691
(12,156)

Software (23,478)
(168,123)
144,645

#### San Diego Gas & Electric Company 2018 Rate-Making Federal Depreciation on Capital Additions

METHOD >>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>>	150DB 20 Yr	150DB 15 Yr	150DB 15 Yr	200DB 7 Yr	200DB 5 Yr	150DB 20 Yr	SL 39 Yr	150DB 20 Yr	S/L 3 Yr	S/L 3 Yr	150DB 20 Yr	150DB 15 Yr					
_	ELECTRIC	GAS Prod.		Common	Common IT	Common	Common	GAS	Gas	ED	Generation	Generation	Sub-				
40% BONUS DEPRECIATION	Distrib	Stor. & Tr	SONGS	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total	Other	TOTAL	Bonus Depreciation Input:	0%
40% BONUS DEPRECIATION																Common All	ocation
ADDITIONS	579,748	14,231	0	8,717	11,881	34,867	0	113,512	0	0	4,490	300,724	1,068,170	0	1,068,170	Common Furniture	10%
AFUDC	(16,819)	(81)	0	(361)	(436)	(1,443)	0	(574)	0	0	(29)	(117)	(19,859)	0	(19,859)	Common Other	40%
CAP. INT. & TAXES	11,176	54	0	240	290	959	0	381	0	0	19	77	13,196	0	13,196	Common Structures	50%
REPAIRS	(118,058)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(131,736)	0	(131,736)		
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
BONUS DEPR TAX BASIS	456,047	9,558	0	8,596	11,735	34,383	0	104,287	0	0	4,480	300,685	929,771	0	929,771		
TAX BASIS	450,047	9,550	U	0,550	11,733	34,303	U	104,207	U	U	4,400	300,003	525,111	U	323,771		
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					
DEPR.	17,102	478	0	1,228	2,347	1,289	0	3,911	0	0	168	15,034	41,557	20	18		
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					
DEPR.	32,922	908	0	2,105	3,755	2,482	0	7,528	0	0	323	28,565	78,589	20	19		
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					
DEPR.	30,450	817	0.55%	1,503	2,253	2,296	2.30%	6,963	0	0	299	25,709	70,291	20:	20		
52110	00,100	0	ŭ	1,000	2,200	2,200	· ·	0,000	ŭ	ŭ	200	20,700	70,201	20.			
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					
DEPR.	28,170	736	0	1,074	1,352	2,124	0	6,442			277	23,153	63,327	20:	21		
YR 5 RATE	5.71%	0.000/	6.93%	0.000/	44.500/	F 740/	2.56%	5.740/	0.000/	0.00%	5.740/	0.000/					
DEPR.	26,054	6.93% 662	0.93%	8.93% 768	11.52% 1,352	5.71% 1.964	2.56%	5.71% 5,958	0.00%	0.00%	5.71% 256	6.93% 20,837	57,851	20:	22		
DEFIX.	20,034	002	U	700	1,552	1,504	U	3,930			250	20,037	57,051	20.	22		
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					
DEPR.	24,102	595	0	767	676	1,817	0	5,512			237	18,733	52,438	20:	23		
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					
DEPR.	22,292	564	0	768		1,681	0	5,098			219	17,740	48,361	20:	24		
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%					
DEPR.	20.622	5.90%	5.90%	383	0.00%	1.555	2.56%	4.716	0.00%	0.00%	203	17.740	45.783	20	25		
52	20,022	504	Ū	000		1,000	· ·	1,7 10			200	,140	.5,700	20.			

#### San Diego Gas & Electric Company 2018 Rate-Making Federal Depreciation on Capital Additions

100% BONUS DEPRECIATION 150DB 150DB 150DB 200DB 200DB 150DB SI 150DB S/L S/I 150DB 150DB 20 Yr ELECTRIC 15 Yr 15 Yr 7 Yr 5 Yr 20 Yr 39 Yr 20 Yr 3 Yr 3 Yr 20 Yr 15 Yr GAS Prod GAS FD Sub-Common Common IT Common Common Gas Generation Generation SONGS TOTAL Other Distrib Stor, & Tr Furniture Hardware Other Structures DIST Software Software Steam Other Total ADDITIONS 190 190 190 AFUDC 0 CAP. INT. & TAXES 0 REPAIRS 0 SOFTWARE 0 BONUS DEPR TAX BASIS 190 190 YR 1 RATE 3.75% 5.00% 5.00% 14.29% 20.00% 3.75% 1.18% 3.75% 33.33% 33.33% 3.75% 5.00% DEPR. 0 0 0 2018 YR 2 RATE 7.22% 33.33% 9.50% 9.50% 9.50% 24.49% 32.00% 7.22% 2.56% 7.22% 33.33% 7.22% 18 2019 DEPR. 0 18 0 0 0 0 0 0 0 0 0 YR 3 RATE 6.68% 8.55% 8.55% 17.49% 19.20% 6.68% 2.56% 6.68% 33.33% 33.33% 6.68% 8.55% DEPR. 16 0 0 16 2020 YR 4 RATE 6.18% 6.18% 7.70% 7.70% 12.49% 11.52% 6.18% 2.56% 6.18% 0.00% 0.00% 7.70% 15 2021 DEPR. 15 0 5.71% YR 5 RATE 5.71% 6.93% 11.52% 2.56% 5.71% 0.00% 5.71% 6.93% 8.93% 0.00% 6.93% DEPR. 13 2022 13 0 0 Ω 0 0 0 YR 6 RATE 5.29% 6.23% 6.23% 5.76% 2.56% 5.29% 0.00% 5.29% 8.92% 5.29% 0.00% 6.23% DEPR. 12 12 2023 0 0 0 0 0 0 0 YR 7 RATE 4.89% 5.90% 5.90% 8.93% 0.00% 4.89% 2.56% 4.89% 0.00% 0.00% 4.89% 5.90% DEPR. 11 0 0 0 11 2024 YR 8 RATE 4.52% 5.90% 5.90% 4.46% 0.00% 4.52% 2.56% 4.52% 0.00% 0.00% 4.52% 5.90% DEPR. 11 11 2025

#### San Diego Gas & Electric Company 2018 Rate-Making Federal Depreciation on Capital Additions

MACRS DEPRECIATION METHOD >>>>>>>>> LIFE >>>>>>>>>		150DB 20 Yr ELECTRIC Distrib	150DB 15 Yr GAS Prod. Stor. & Tr	150DB 15 Yr SONGS	200DB 7 Yr Common Furniture	200DB 5 Yr Common IT Hardware	150DB 20 Yr Common Other	SL 39 Yr Common Structures	150DB 20 Yr GAS DIST	S/L 3 Yr Gas Software	S/L 3 Yr ED Software	150DB 20 Yr Generation Steam	150DB 15 Yr Generation Other	Sub- Total	Other	TOTAL
ADDITIONS AFUDC CAP. INT. & TAXES REPAIRS SOFTWARE		0 0 0 0	190 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	43,583 (1,804) 1,199 0	0 0 0 0	21,343 (687) 456 0 (19,119)	58,101 (1,882) 1,250 0 (46,364)	0 0 0 0	0 0 0 0	123,217 (4,373) 2,906 0 (65,484)	44,849 (1,559) 1,036 0 (9,848)	168,066 (5,932) 3,942 0 (75,332)
TAX	X BASIS	0	190	0	0	0	0	42,978	0	1,993	11,105	0	0	56,267	34,477	90,744
YR 1 RATE DEPR.		3.75% 0	5.00% 9	5.00% 0	14.29% 0	20.00%	3.75% 0	1.18% 506	3.75% 0	33.33% 664	33.33% 3,701	3.75% 0	5.00% 0	4,881	2018	3
YR 2 RATE DEPR.		7.22% 0	9.50% 18	9.50% 0	24.49% 0	32.00% 0	7.22% 0	2.56% 1,102	7.22% 0	33.33% 664	33.33% 3,701	7.22% 0	9.50% 0	5,486	2019	9
YR 3 RATE DEPR.		6.68% 0	8.55% 16	8.55% 0	17.49% 0	19.20% 0	6.68% 0	2.56% 1,102	6.68% 0	33.33% 664	33.33% 3,701	6.68% 0	8.55% 0	5,484	2020	)
YR 4 RATE DEPR.		6.18% 0	7.70% 15	7.70% 0	12.49% 0		6.18% 0	2.56% 1,102	6.18% 0	0.00%	0.00%	6.18% 0	7.70% 0	1,117	202	1
YR 5 RATE DEPR.		5.71% 0	6.93% 13	6.93% 0	8.93% 0	0	5.71% 0	2.56% 1,102	5.71% 0	0.00%	0.00%	5.71% 0	6.93% 0	1,115	2022	2
YR 6 RATE DEPR.		5.29% 0	6.23% 12	6.23% 0	8.92% 0	0	5.29% 0	2.56% 1,102	5.29% 0	0.00%	0.00%	5.29% 0	6.23% 0	1,114	2023	3
YR 7 RATE DEPR.		4.89% 0	5.90% 11	5.90% 0	8.93% 0		4.89% 0	2.56% 1,102	4.89% 0	0.00%	0.00%	4.89% 0	5.90% 0	1,113	2024	1
YR 8 RATE DEPR.		4.52% 0	5.90% 11	5.90% 0	4.46% 0	0.00%	4.52% 0	2.56% 1,102	4.52% 0	0.00%	0.00%	4.52% 0	5.90% 0	1,113	2029	5
													Chec	ck: Cap Ads	672,212 1,236,426 (564,214)	
														AFUDC	(26,675) (25,791) (884)	
														Cap Int	10,838	

17,138

(79,742) (131,736) 51,994

Software:

## San Diego Gas & Electric Company 2017 Rate-Making Federal Depreciation on Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD >>>>>>>>> LIFE >>>>>>>>	150DB 20 Yr ELECTRIC	150DB 15 Yr GAS Prod.	150DB 15 Yr	200DB 7 Yr Common	200DB 5 Yr Common IT	SL 20 Yr Common	SL 39 Yr Common	150DB 20 Yr GAS	3 Yr Gas	3 Yr ED	150DB 20 Yr Generation	150DB 15 Yr Generation	Sub-				
	Distrib	Stor. & Tr	SONGS	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total	Other	TOTAL	Bonus Depreciation Input:	50%
50% BONUS DEPRECIATION																Common Al	location
ADDITIONS	424,845	19,172	0	10,755	38,981	43,019	0	111,579	0	0	2,951	31,064	682,367	0	682,367	Common Furniture	10%
AFUDC	(6,262)	(116)	0	(325)	(2,025)	(1,301)	0	(608)	0	0	(20)	(1,860)	(12,516)	0	(12,516)	Common Other	40%
CAP. INT. & TAXES	4,161	77	0	216	1,345	864	0	404	0	0	13	1,236	8,317	0	8,317	Common Structures	50%
REPAIRS	(76,708)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(90,386)	0	(90,386)		
SOFTWARE BONUS DEPR	(111,696)	(3,736)	0	(5,323)	(19,151)	(21,291)	0	(28,635)	0	0	0 (1,472)	(15,220)	0 (206,524)	0	0 (206,524)		
TAX BASIS	234.341	10,753	0	5,323	19,151)	21,291)	0	73,707	0	0	1,472)	15,220)	381,259	0	381,259		
TAX BASIS	204,041	10,733	Ü	3,323	19,151	21,291	0	75,707	0	U	1,472	13,220	301,235	0	301,239		
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%					
DEPR.	8,788	538	0	761	3,830	798	0	2,764	0	0	55	761	18,295	20	17		
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%					
DEPR.	16,917	1,021	0	1,304	6,128	1,537	0	5,321	0	0	106	1,446	33,781	20	18		
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%					
DEPR.	15.647	919	0.55%	931	3,677	1,422	2.50%	4,921	33.33% N	33.33%	98	1,301	28,917	20	10		
DEI IV.	10,041	313	Ü	301	0,011	1,422	· ·	4,521	Ü	Ū	30	1,001	20,517	20	10		
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%					
DEPR.	14,475	828	0	665	2,206	1,315	0	4,553	0	0	91	1,172	25,305	20:	20		
YR 5 RATE DEPR.	5.71% 13.388	6.93% 745	6.93%	8.93% 475	11.52%	5.71% 1.216	2.56%	5.71%	0.00%	0.00%	5.71% 84	6.93%	22.204	20:	04		
DEPR.	13,300	745	U	4/5	2,206	1,210	U	4,211	U	U	64	1,055	23,381	20.	21		
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%					
DEPR.	12,385	670	0.2070	475	1,103	1,125	0	3,895	0.0070	0.0070	78	948	20,679	20:	22		
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%					
DEPR.	11,455	634	0	475	0	1,041	0	3,603	0	0	72	898	18,178	20:	23		
VD 0 DATE	4.500/	F 000/	5.000/	4 400/	0.000/	4.500/	0.500/	4.500/	0.000/	0.000/	4.500/	5.000/					
YR 8 RATE DEPR.	4.52% 10.597	5.90% 634	5.90%	4.46% 237	0.00%	4.52% 963	2.56%	4.52% 3.333	0.00%	0.00%	4.52% 67	5.90% 898	16.729	20:	24		
DEFN.	10,597	034	U	231	U	963	U	3,333	U	U	67	090	10,729	20.	24		

#### San Diego Gas & Electric Company 2017 Rate-Making Federal Depreciation on Capital Additions

DEPR.

100% BONUS DEPRECIATION 150DB 150DB 150DB 200DB 200DB SI SI 150DB 150DB 150DB LIFE >>>>>>>>> 20 Yr ELECTRIC 20 Yr 15 Yr 15 Yr 7 Yr 5 Yr 20 Yr 39 Yr 3 Yr 3 Yr 20 Yr 15 Yr GAS Prod GAS Gas FD Sub-Common Common IT Common Common Generation Generation SONGS TOTAL Other Distrib Stor, & Tr Furniture Hardware Other Structures DIST Software Software Steam Other Total ADDITIONS AFUDC CAP. INT. & TAXES REPAIRS SOFTWARE BONUS DEPR TAX BASIS YR 1 RATE 3.75% 5.00% 5.00% 14.29% 20.00% 3.75% 1.18% 3.75% 33.33% 33.33% 3.75% 5.00% DEPR. 0 0 0 2017 YR 2 RATE 7.22% 33.33% 9.50% 9.50% 9.50% 24.49% 32.00% 7.22% 2.56% 7.22% 33.33% 7.22% 2018 DEPR. 0 0 0 0 0 0 0 0 0 0 0 YR 3 RATE 6.68% 8.55% 8.55% 17.49% 19.20% 6.68% 2.56% 6.68% 33.33% 33.33% 6.68% 8.55% DEPR. 0 0 2019 YR 4 RATE 6.18% 6.18% 7.70% 7.70% 12.49% 11.52% 6.18% 2.56% 6.18% 0.00% 0.00% 7.70% 2020 DEPR. 0 0 0 5.71% YR 5 RATE 5.71% 6.93% 11.52% 2.56% 5.71% 0.00% 5.71% 6.93% 8.93% 0.00% 6.93% DEPR. 2021 0 0 0 0 Ω 0 0 0 YR 6 RATE 5.29% 6.23% 6.23% 5.76% 2.56% 5.29% 0.00% 5.29% 8.92% 5.29% 0.00% 6.23% DEPR. 2022 0 0 0 0 0 0 0 0 YR 7 RATE 4.89% 5.90% 5.90% 8.93% 0.00% 4.89% 2.56% 4.89% 0.00% 0.00% 4.89% 5.90% DEPR. 0 0 0 2023 YR 8 RATE 4.52% 5.90% 5.90% 4.46% 0.00% 4.52% 2.56% 4.52% 0.00% 0.00% 4.52% 5.90%

2024

#### San Diego Gas & Electric Company 2017 Rate-Making Federal Depreciation on Capital Additions

MACRS DEPRECIA	TION															
METHOD >>>>>	>>>>>>>	150DB	150DB	150DB	200DB	200DB	SL	SL	150DB			150DB	150DB			
LIFE >>>>>	>>>>>>	20 Yr ELECTRIC	15 Yr GAS Prod.	15 Yr	7 Yr Common	5 Yr Common IT	20 Yr Common	39 Yr Common	20 Yr GAS	3 Yr Gas	3 Yr ED	20 Yr Generation	15 Yr Generation	Sub-		
		Distrib	Stor. & Tr	SONGS	Furniture	Hardware	Other	Structures	DIST	Software	Software	Steam	Other	Total	Other	TOTAL
ADDITIONS AFUDC		0	0	0	0	0	0	53,774	0	27,815	71,567	0	0	153,156	38,018	191,174
CAP. INT. & TAXES		0	0	0	0	0	0	(1,626) 1,081	0	(1,069) 711	(2,946) 1,958	0	0	(5,642) 3,749	(1,390) 923	(7,032) 4,673
REPAIRS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE		0	0	0	0	0	0	0	0	(23,876)	(57,899)	0	0	(81,775) 0	(12,299)	(94,073) 0
	TAX BASIS	0	0	0	0	0	0	53,229	0	3,581	12,679	0	0	69,488	25,253	94,741
YR 1 RATE		3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	1.18%	3.75%	33.33%	33.33%	3.75%	5.00%			
DEPR.		0	0	0	0	0	0	627	0	1,193	4,226	0	0	6,046	201	7
YR 2 RATE		7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	2.56%	7.22%	33.33%	33.33%	7.22%	9.50%			
DEPR.		0	0	0	0	0	0	1,365	0	1,193	4,226	0	0	6,784	201	8
YR 3 RATE		6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	2.56%	6.68%	33.33%	33.33%	6.68%	8.55%			
DEPR.		0	0	0	0	0	0	1,365	0	1,193	4,226	0	0	6,784	201	9
YR 4 RATE		6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	2.56%	6.18%	0.00%	0.00%	6.18%	7.70%			
DEPR.		0	0	0	0	0	0	1,365	0			0	0	1,365	202	0
YR 5 RATE		5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	2.56%	5.71%	0.00%	0.00%	5.71%	6.93%			
DEPR.		0	0	0	0	0	0	1,365	0			0	0	1,365	202	1
YR 6 RATE		5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	2.56%	5.29%	0.00%	0.00%	5.29%	6.23%			
DEPR.		0	0	0	0	0	0	1,365	0			0	0	1,365	202	2
YR 7 RATE		4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	2.56%	4.89%	0.00%	0.00%	4.89%	5.90%			
DEPR.		0	0	0	0		0	1,365	0			0	0	1,365	202	3
YR 8 RATE		4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	2.56%	4.52%	0.00%	0.00%	4.52%	5.90%			
DEPR.		0	0	0	0		0	1,365	0			0	0	1,365	202	4
													Checi	k: Cap Ads	653,966 873,541	
															(219,575)	
														AFUDC	(19.727)	
														AFUDC	(19,548)	
															(179)	
														Cap Int	6,390	
															12,990	
															(6,600)	
														Software:	(42,297) (90,386)	
															48,089	

#### San Diego Gas & Electric Company 2017 - 2019 Capitalized Interest Adjustment DR/(CR)

DN(CK)		20	17			20	18			20	19	
Capitalized Interest Addback	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS
1 Excluded from Ratemaking BLM	4,301	1,108	625	0	7,165	838	48	0	9,742	1,236	34	0
	35%	35%	35%	35%	21%	35%	35%	35%	21%	35%	35%	35%
	1,505	388	219	0	1,505	293	17	0	2,046	433	12	0
2 Excluded from Ratemaking State	4,301	1,108	625	0	7,165	838	48	0	9,742	1,236	34	0
-	5.746%	5.746%	5.746%	5.746%	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%
	247	64	36	0	500	59	3	0	680	86	2	0
3 Federal Depreciation	(161)	(55)	(23)	0	(579)	(137)	(47)	0	(1,170)	(202)	(46)	0
	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
	(56)	(19)	(8)	0	(203)	(48)	(16)	0	(409)	(71)	(16)	0
4 State Depreciation	(123)	(32)	(18)	0	(444)	(85)	(36)	0	(901)	(140)	(36)	0
	5.746%	5.746%	5.746%	5.746%	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%
	(7)	(2)	(1)	0	(31)	(6)	(3)	0	(63)	(10)	(3)	0
Total 86 TRA - Capitalized Interest Adjustment	1,689	430	245	0	1,771	298	1	0	2,254	439	(5)	0

San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest ELECTRIC DISTRIBUTION

2017	4,301	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [20Yr DDB/SL]	Factor >>>	<b>161</b> 0.03750	310 0.07219	287 0.06677	<b>266</b> 0.06177	<b>246</b> 0.05713	<b>227</b> 0.05285	<b>210</b> 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<b>123</b> 0.02860	<b>239</b> 0.05550	<b>225</b> 0.05230	<b>212</b> 0.04940	<b>200</b> 0.04650	<b>189</b> 0.04390	<b>178</b> 0.04140
2018	7,165	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [20Yr DDB/SL]	Factor >>>	<b>269</b> 0.03750	517 0.07219	<b>478</b> 0.06677	0.06177	<b>409</b> 0.05713	379 0.05285	350 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<b>205</b> 0.02860	398 0.05550	375 0.05230	354 0.04940	<b>333</b> 0.04650	315 0.04390	<b>297</b> 0.04140
2019 ANNUAL DEPRECIA	9,742 - TION:	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
FEDERAL Return [20Yr DDB/SL]	Factor >>>	<b>365</b> 0.03750	<b>703</b>	<b>650</b>	<b>602</b>	<b>557</b> 0.05713	<b>515</b> 0.05285	<b>476</b> 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<b>279</b> 0.02860	<b>541</b> 0.05550	510 0.05230	<b>481</b> 0.04940	<b>453</b> 0.04650	<b>428</b> 0.04390	<b>403</b> 0.04140

San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest GAS

2017	1,108	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	<b>55</b>	105 0.09500	<b>95</b> 0.08550	<b>85</b> 0.07695	<b>77</b> 0.06926	0.06233	<b>65</b> 0.05900
STATE Return [35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	<b>58</b> 0.05230	<b>55</b> 0.04940	<b>52</b> 0.04650	<b>49</b> 0.04390	<b>46</b> 0.04140
2018	838	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [20Yr DDB/SL]	Factor >>>	<b>31</b> 0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<b>24</b> 0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	<b>35</b> 0.04140
2019 ANNUAL DEPRECIA	1,236 - TION:	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
FEDERAL Return [20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	<b>76</b> 0.06177	<b>71</b> 0.05713	<b>65</b> 0.05285	0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<b>35</b> 0.02860	0.05550	<b>65</b> 0.05230	0.04940	<b>57</b> 0.04650	0.04390	<b>51</b>

San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest GENERATION

2017	625	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	ΓΙΟΝ:							
FEDERAL Return [20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	<b>29</b> 0.04650	<b>27</b> 0.04390	<b>26</b> 0.04140
2018	48	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	ΓΙΟN:							
FEDERAL Return [20Yr DDB/SL]	= Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140
2019 ANNUAL DEPRECIA	34	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
711110712 221 1120111								
FEDERAL Return [20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return [35Yr 200DDB/SL]	= Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	<b>1</b>

San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest SONGS

2017	0							
	·-	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	ΓΙΟΝ:							
FEDERAL Return	=	0	0.07219	0.06677	0.06177	0	0	0
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return	<u>-</u>	0	0	0	0	0	0	0
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140
0040								
2018	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	ΓΙΟΝ:							
FEDERAL Return	=	0	0.07219	0.06677	0.06177	0	0	0
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return	=	0	0	0	0	0	0	0
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140
2040								
2019	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	ΓΙΟΝ:							
FEDERAL Return	_	0	0	0	0	0	0	0
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888
STATE Return	<u>-</u>	0	0	0	0	0	0	0
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

## San Diego Gas & Electric Company Total Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Weighted Average Deferred Tax Balance - 2016	(407)	109	12.615	(76)	(63)	_
Weighted Average Deferred Tax Balance - 2017	(427)	7	13.040	(89)	(64)	-
Weighted Average Deferred Tax Balance - 2018	(409)	(348)	13,644	(147)	(60)	-
Weighted Average Deferred Tax Balance - 2019	(396)	(446)	13,903	(179)	(59)	-
Ending Deferred Tax Balance - 2016	(432)	107	12,878	(75)	(65)	-
Ending Deferred Tax Balance - 2017	(411)	(324)	13,582	(138)	(61)	-
Ending Deferred Tax Balance - 2018	(401)	(425)	13,852	(177)	(59)	-
Ending Deferred Tax Balance - 2019	(380)	(516)	14,075	(185)	(57)	-

## San Diego Gas & Electric Company 2019 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2018	(401)	(425)	13,852	(177)	(59)	-
RM BLM 2019 DEPR ON 1981-2016 VINTAGES RM FED TAX 2019 DEPR ON 1981-2016 VINTAGES	168 129 39 21%	(109) (18) (91) 21% (19)	4,602 4,889 (287) 21% (60)	139 174 (35) 21%	18 13 5 21%	
2019 FORECASTED CAPITAL ADDITIONS	(153)	4,610	26,354	<del></del>	(8)	<del>-</del>
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS 2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	(16) (75)	1,413 1,825	1,912 1,065	0_	(1) (4)	0
TAX RATE	59 21%	(412) 21%	848 21%_		3 21%	<u>-</u> 21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	12	(86)	178	-	1	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	12	(86)	178	-	1	-
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	-	15	105	-	-	-
DEFERRED TAX BALANCE @ 12/31/2019	(380)	(516)	14,075	(185)	<u>(57)</u>	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(396)	(446)	13,903	(179)	(59)	-

## San Diego Gas & Electric Company 2019 Deferred Taxes on Shared Services

 BOOK DEPRECIATION
 (16)
 1,441
 1,960
 (1)

 BLM BOOK TO TAX RATIO
 100.00%
 98.01%
 97.55%
 0.00%
 100.00%
 0.00%

	100.00%	98.01%	97.55%	0.00%	100.00%	0.00%
	SHARED SERVICESCOMMON FUR & 366	сомм	SHARED SERVICESCOMMON COMI	PUTERS	SHARED SERVICESCOMMON 366	STRCTRS
jan feb mar apr may jun jul aug sep oct nov dec	2 0.9153 2 2 0.8306 1 2 0.7541 1 2 0.6694 1 2 0.5874 1 2 0.5027 1 2 0.4208 1 2 0.3361 1 2 0.2514 0 2 0.1694 0 2 0.0847 0 2 0.0027 0	(401) 335 (399) 304 (398) 276 (396) 245 (395) 215 (394) 184 (393) 154 (393) 123 (392) 92 (392) 62 (391) 31 (391) 1 (391)	(8) 0.9153 (7) (8) 0.8306 (6) (8) 0.7541 (6) (8) 0.6694 (5) (8) 0.5874 (4) (8) 0.5027 (4) (8) 0.4208 (3) (8) 0.3361 (3) (8) 0.2514 (2) (8) 0.1694 (1) (8) 0.0847 (1) (8) 0.0027 (0)	(425) 335 (432) 304 (438) 276 (444) 245 (449) 215 (453) 184 (457) 154 (460) 123 (463) 92 (465) 62 (466) 31 (467) 1 (467)	19 0.9153 17 19 0.8306 15 19 0.7541 14 19 0.6694 12 19 0.5027 19 0.4208 19 0.3361 6 19 0.2514 19 0.1694 3 19 0.0847 2 19 0.0027 0	304 13,884 276 13,898 245 13,911 215 13,922 184 13,931 154 13,939 123 13,945 92 13,950 62 13,953 31 13,954 1 13,954
Prorated Additions	9		(42)		103	
Beginning of year balance	(401)_		(425)		13,852	<u>!</u>
Prorated end of year balance	(391)		(467)		13,954	
Average	(396)		(446)		13,903	<u>-</u>
	SHARED SERVICESCOMMON SOFTV 366	VARE	SHARED SERVICESELECTRIC TELI 366	ECOM	SHARED SERVICESGAS TELE 366	СОМ
		(177) 335 (178) 304 (178) 276 (179) 245 (179) 215 (180) 184 (180) 154 (180) 123 (180) 92 (181) 62 (181) 31 (181) 1 (181)		(59) 335 (59) 304 (59) 276 (59) 245 (59) 215 (59) 184 (59) 154 (58) 123 (58) 92 (58) 92 (58) 62 (58) 31 (58) 1 (58)		335 - 304 - 276 - 245 - 184 - 154 - 123 - 92 - 62 - 31 - 1
Prorated Additions	(1) 0.9153 (1) (1) 0.8306 (1) (1) 0.7541 (0) (1) 0.5874 (0) (1) 0.5027 (0) (1) 0.4208 (0) (1) 0.2514 (0) (1) 0.2514 (0) (1) 0.1694 (0) (1) 0.0847 (0)	(177) 335 (178) 304 (178) 276 (179) 245 (179) 215 (180) 184 (180) 154 (180) 123 (180) 92 (181) 62 (181) 31 (181)	366  0 0.9153 0 0 0.8306 0 0 0.7541 0 0 0.6694 0 0 0.5874 0 0 0.5027 0 0 0.4208 0 0 0.3361 0 0 0.2514 0 0 0.1694 0	(59) 335 (59) 304 (59) 276 (59) 245 (59) 215 (59) 184 (59) 154 (58) 123 (58) 92 (58) 62 (58) 31 (58)	366  - 0.9153 - 0.8306 - 0.7541 - 0.6694 - 0.5874 - 0.5027 - 0.4208 - 0.3361 - 0.2514 - 0.1694 - 0.0847 - 0.0847	335 - 304 - 276 - 245 - 215 - 184 - 154 - 123 - 92 - 62 - 31 -
Prorated Additions Beginning of year balance	(1) 0.9153 (1) (1) 0.8306 (1) (1) 0.7541 (0) (1) 0.5874 (0) (1) 0.5027 (0) (1) 0.4208 (0) (1) 0.3361 (0) (1) 0.2514 (0) (1) 0.0847 (0) (1) 0.0847 (0) (1) 0.0027 (0)	(177) 335 (178) 304 (178) 276 (179) 245 (179) 215 (180) 184 (180) 154 (180) 123 (180) 92 (181) 62 (181) 31 (181)	366  0 0.9153 0 0 0.8306 0 0 0.7541 0 0 0.6694 0 0 0.5874 0 0 0.5874 0 0 0.5027 0 0 0.4208 0 0 0.3361 0 0 0.2514 0 0 0.1694 0 0 0.0847 0 0 0.0027 0	(59) 335 (59) 304 (59) 276 (59) 245 (59) 215 (59) 184 (59) 154 (58) 123 (58) 92 (58) 62 (58) 31 (58)	366  - 0.9153 - 0.8306 - 0.7541 - 0.6694 - 0.5874 - 0.5027 - 0.4208 - 0.3361 - 0.2514 - 0.1694 - 0.0847 - 0.0847	335 - 304 - 276 - 245 - 215 - 184 - 154 - 123 - 92 - 62 - 31 -
	(1) 0.9153 (1) (1) 0.8306 (1) (1) 0.7541 (0) (1) 0.6694 (0) (1) 0.5027 (0) (1) 0.4208 (0) (1) 0.3361 (0) (1) 0.2514 (0) (1) 0.1694 (0) (1) 0.0847 (0) (1) 0.0027 (0) (2) (3)	(177) 335 (178) 304 (178) 276 (179) 245 (179) 215 (180) 184 (180) 154 (180) 123 (180) 92 (181) 62 (181) 31 (181)	366  0 0.9153 0 0 0.8306 0 0 0.7541 0 0 0.6694 0 0 0.5874 0 0 0.5027 0 0 0.4208 0 0 0.3361 0 0 0.2514 0 0 0.1694 0 0 0.0847 0 0 0.0027 0	(59) 335 (59) 304 (59) 276 (59) 245 (59) 215 (59) 184 (59) 154 (58) 123 (58) 92 (58) 62 (58) 31 (58)	366  - 0.9153 - 0.8306 - 0.7541 - 0.6694 - 0.5874 - 0.5027 - 0.4208 - 0.3361 - 0.2514 - 0.1694 - 0.0847 - 0.0847	335 - 304 - 276 - 245 - 215 - 184 - 154 - 123 - 92 - 62 - 31 -

(59)

(179)

Average

## San Diego Gas & Electric Company 2018 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2017	(411)	(324)	13,582	(138)	(61)	-
RM BLM 2018 DEPR ON 1981-2016 VINTAGES RM FED TAX 2018 DEPR ON 1981-2016 VINTAGES	192 174 18 21%	(124) (34) (90) 21% (19)	5,260 4,890 370 21%	159 348 (189) 21% (40)	20 14 6 21%	
2018 FORECASTED CAPITAL ADDITIONS	(159)	2,138	7,850	<u> </u>	(8)	<del>-</del>
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS 2018 RM TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	(12) (43)	388 816	1,611 958	0	(1) (2)	0_
TAX RATE	31 21%_	(427) 21%	653 21%	21%	2 21%	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	6	(90)	137	-	0	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	6	(90)	137	-	0	-
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	-	8	55 -	-		
DEFERRED TAX BALANCE @ 12/31/2018	(401)	(425)	13,852	(177)	(59)	<del></del>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(409)	(348)	13,644	(147)	(60)	-

## San Diego Gas & Electric Company 2018 Deferred Taxes on Shared Services

 BOOK DEPRECIATION
 (12)
 398
 1,681
 (1)

 BLM BOOK TO TAX RATIO
 100.00%
 97.51%
 95.85%
 0.00%
 100.00%
 0.00%

	SHARED SERVICESCOMMON FUR 365	& COMM	SHARED SER	365	ON COMP	UTERS		SHARED SE	RVICESCOM 365	MON STRC	TRS	
		(411)				(	(324)					13,582
jan	1 0.9178 1	335 (410)	(8)	0.9178	(8)		(332)	23	0.9178	21	335	13,602
feb	1 0.8329 1	304 (409)	(8)	0.8329	(7)		(339)	23	0.8329	19	304	13,621
mar	1 0.7562 1 1 0.6712 1	276 (409) 245 (408)	(8)	0.7562	(6)		(345)	23	0.7562	17	276	13,638
apr may	1 0.6712 1 1 0.5890 1	245 (408) 215 (408)	(8) (8)	0.6712 0.5890	(6) (5)		(351) (356)	23 23	0.6712 0.5890	15 13	245 215	13,653 13,666
jun	1 0.5041 0	184 (407)	(8)	0.5041	(4)		(360)	23	0.5041	11	184	13,678
jul	1 0.4219 0	154 (407)	(8)	0.4219	(4)		(364)	23	0.4219	9	154	13,687
aug	1 0.3370 0	123 (407)	(8)	0.3370	(3)		(366)	23	0.3370	8	123	13,695
sep	1 0.2521 0	92 (406)	(8)	0.2521	(2)		(369)	23	0.2521	6	92	13,700
oct	1 0.1699 0	62 (406)	(8)	0.1699	(1)		(370)	23	0.1699	4	62	13,704
nov	1 0.0849 0	31 (406)	(8)	0.0849	(1)		(371)	23	0.0849	2	31	13,706
dec	1 0.0027 0		(8)	0.0027	(0)		(371)	23	0.0027	0	1	13,706
Prorated Additions	5				(46)					125		
Beginning of year balance	(411)	<u>L</u>		(3	324)				_	13,582		
Prorated end of year balance	(406)	1		(;	371)					13,706		
Average	(409)	<u> </u>		(;	348)				_	13,644		
	SHARED SERVICESCOMMON SOF	TWARE	SHARED SER	RVICESELECTI	RIC TELE	COM	_	SHARED SE	RVICESGAS	TELECOM		1
	SHARED SERVICESCOMMON SOF	TWARE	SHARED SER	RVICESELECTI 365	RIC TELE	СОМ		SHARED SE	RVICESGAS 365	TELECOM		
		TWARE (138)	SHARED SER		RIC TELE	СОМ	(61)	SHARED SE		TELECOM		
	(3) 0.9178 (3)	(138) 335 (141)	0	365 0.9178	0	335	(61)	SHARED SE	365 0.9178	-	335	- -
	(3) 0.9178 (3) (3) 0.8329 (3)	(138) 335 (141) 304 (143)	0 0	365 0.9178 0.8329	0	335 304	(61) (60)		365 0.9178 0.8329	- -	304	-
	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3)	(138) 335 (141) 304 (143) 276 (146)	0 0 0	0.9178 0.8329 0.7562	0 0 0	335 304 276	(61) (60) (60)		0.9178 0.8329 0.7562	- - -	304 276	-
	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2)	(138) 335 (141) 304 (143) 276 (146) 245 (148)	0 0 0 0	0.9178 0.8329 0.7562 0.6712	0 0 0 0	335 304 276 245	(61) (60) (60) (60)		0.9178 0.8329 0.7562 0.6712	- -	304 276 245	-
	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150)	0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890	0 0 0 0	335 304 276 245 215	(61) (60) (60) (60) (60)		0.9178 0.8329 0.7562 0.6712 0.5890	- - - -	304 276 245 215	- - -
	365  (3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152)	0 0 0 0 0	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041	0 0 0 0 0	335 304 276 245 215 184	(61) (60) (60) (60) (60) (60)		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041	- - - - -	304 276 245 215 184	- - - -
	365  (3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153)	0 0 0 0 0	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219	0 0 0 0 0	335 304 276 245 215 184 154	(61) (60) (60) (60) (60) (60) (60)		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219	- - - -	304 276 245 215 184 154	- - -
	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1) (3) 0.3370 (1)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153) 123 (154)	0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370	0 0 0 0 0 0	335 304 276 245 215 184 154 123	(61) (60) (60) (60) (60) (60) (60)		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370	- - - - -	304 276 245 215 184 154 123	- - - - -
	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1) (3) 0.3370 (1) (3) 0.2521 (1)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153) 123 (154) 92 (155)	0 0 0 0 0	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219	0 0 0 0 0	335 304 276 245 215 184 154	(61) (60) (60) (60) (60) (60) (60)		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219		304 276 245 215 184 154	- - - - -
	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1) (3) 0.3370 (1) (3) 0.2521 (1) (3) 0.1699 (1)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153) 123 (154) 92 (155) 62 (156)	0 0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521	0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92	(61) (60) (60) (60) (60) (60) (60) (60)		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521	-	304 276 245 215 184 154 123 92	- - - - - -
	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1) (3) 0.3370 (1) (3) 0.2521 (1) (3) 0.1699 (1)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153) 123 (154) 92 (155) 62 (156) 31 (156)	0 0 0 0 0 0	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699	0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62	(61) (60) (60) (60) (60) (60) (60) (60) (60		0.9178 0.8329 0.7562 0.6712 0.5880 0.5041 0.4219 0.3370 0.2521 0.1699	-	304 276 245 215 184 154 123 92 62	
Prorated Additions	(3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1) (3) 0.3370 (1) (3) 0.2521 (1) (3) 0.1699 (1) (3) 0.0849 (0)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153) 123 (154) 92 (155) 62 (156) 31 (156)	0 0 0 0 0 0 0	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62 31	(61) (60) (60) (60) (60) (60) (60) (60) (60		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	-	304 276 245 215 184 154 123 92 62 31	-
Prorated Additions Beginning of year balance	365  (3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1) (3) 0.3370 (1) (3) 0.2521 (1) (3) 0.1699 (1) (3) 0.0849 (0) (3) 0.0027 (0)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153) 123 (154) 92 (155) 62 (156) 31 (156) 1 (156)	0 0 0 0 0 0 0	365  0.9178 0.8329 0.7562 0.6712 0.5990 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849 0.0027	0 0 0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62 31	(61) (60) (60) (60) (60) (60) (60) (60) (60		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849		304 276 245 215 184 154 123 92 62 31	-
	365  (3) 0.9178 (3) (3) 0.8329 (3) (3) 0.7562 (3) (3) 0.6712 (2) (3) 0.5890 (2) (3) 0.5041 (2) (3) 0.4219 (1) (3) 0.3370 (1) (3) 0.2521 (1) (3) 0.1699 (1) (3) 0.0849 (0) (3) 0.0027 (0)	(138) 335 (141) 304 (143) 276 (146) 245 (148) 215 (150) 184 (152) 154 (153) 123 (154) 92 (155) 62 (156) 31 (156) 1 (156)	0 0 0 0 0 0 0	365  0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849 0.0027	0 0 0 0 0 0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62 31	(61) (60) (60) (60) (60) (60) (60) (60) (60		0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849		304 276 245 215 184 154 123 92 62 31	-

#### San Diego Gas & Electric Company 2017 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
DEFERRED TAX BALANCE @ 12/31/2016	(432)	107	12,878	(75)	(65)	-
ACCUMULATED RM BLM 2017 DEPR ON 1981-2016 VINTAGES ACCUMULATED RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	217 247 (30) 35% (11)	(140) (55) (85) 35%	5,917 4,930 987 35%	179 358 (179) 35% (63)	23 15 8 35%	
2017 FORECASTED CAPITAL ADDITIONS	(165)	2,482	34,135	<u> </u>	(8)	<u> </u>
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS 2017 RM TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	(4) (94)	299 1,475	1,059 398	0	(0) (4)	0_
TAX RATE	90 <u>35%</u>	(1,176) 35%	661 35%	35%	4 35%	35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	32	(412)	231	-	2	-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	32	(412)	231	-	2	-
1986 TRA - CAPITALIZED INTEREST OTHER ADJUSTMENTS	-	10	127	-	-	-
DEFERRED TAX BALANCE @ 12/31/2017	(411)	(324)	13,582	(138)	(61)	
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(427)	7	13,040	(89)	(64)	-

#### San Diego Gas & Electric Company 2017 Deferred Taxes on Shared Services

 BOOK DEPRECIATION
 (4)
 304
 1,078
 (0)

 BLM BOOK TO TAX RATIO
 100,00%
 98.10%
 98.26%
 0,00%
 100,00%
 0,00%

	SHARED SERVI		N FUR &	СОММ		SHARED SE		MMON CO	MPUTERS		SHARED SE	RVICESCOM	IMON STRC	TRS	
		365					365					365			
jan	2	0.9178	2	335	(432) (430)	(36)	0.9178	(33)	335	107 74	59	0.9178	54	335	12,878 12,932
feb mar	2 2	0.8329 0.7562	1	304 276	(429) (428)	(36) (36)	0.8329 0.7562	(30) (27)	304 276	44 17	59 59	0.8329 0.7562	49 44	304 276	12,981 13,025
apr	2	0.7302	1	245	(426)	(36)	0.6712	(24)	245	(7)	59	0.6712	39	245	13,064
may	2	0.5890	1	215	(425)	(36)	0.5890	(21)	215	(28)	59	0.5890	35	215	13,099
jun	2	0.5041	1	184	(425)	(36)	0.5041	(18)	184	(47)	59	0.5041	30	184	13,128
jul aug	2 2	0.4219 0.3370	1 1	154 123	(424) (423)	(36)	0.4219 0.3370	(15) (12)	154 123	(62) (74)	59 59	0.4219 0.3370	25 20	154 123	13,153 13,173
sep	2	0.3570	0	92	(423)	(36)	0.3370	(9)	92	(83)	59	0.3370	15	92	13,173
oct	2	0.1699	Ō	62	(422)	(36)	0.1699	(6)	62	(89)	59	0.1699	10	62	13,198
nov	2	0.0849	0	31	(422)	(36)	0.0849	(3)	31	(92)	59	0.0849	5	31	13,203
dec	2	0.0027	0	1	(422)	(36)	0.0027	(0)	11	(92)	59	0.0027	0	111	13,203
Prorated Additions			10					(199)					325		
Beginning of year balance		_	(432)				_	107				_	12,878		
Prorated end of year balance			(422)					(92)					13,203		
Average		_	(427)				_	7				_	13,040		
	SHARED SERVI		N SOFTV	VARE		SHARED SE		ECTRIC TE	ELECOM		SHARED SE	RVICESGAS	TELECOM		
	SHARED SERVI	CESCOMMO 365	N SOFTV	VARE		SHARED SE	RVICESELE 365	ECTRIC TE	ELECOM		SHARED SE	ERVICESGAS 365	TELECOM		
	SHARED SERVI	365	ON SOFTV	VARE	(75)	SHARED SE	365			(65)	SHARED SE	365	TELECOM		-
	(5)	365 0.9178	(5)	335	(80)	0	365 0.9178	0	335	(65)	SHARED SE	365 0.9178	-	335	<u>-</u>
	(5) (5)	0.9178 0.8329	(5) (4)	335 304	(80) (84)	0 0	0.9178 0.8329	0	335 304	(65) (64)	SHARED SE	365 0.9178 0.8329	<u>-</u>	304	-
	(5) (5) (5)	0.9178 0.8329 0.7562	(5) (4) (4)	335 304 276	(80) (84) (88)	0 0 0	365 0.9178 0.8329 0.7562	0 0 0	335 304 276	(65) (64) (64)	SHARED SE	0.9178 0.8329 0.7562	- - -	304 276	- - - -
	(5) (5) (5) (5)	0.9178 0.8329	(5) (4) (4) (4)	335 304	(80) (84) (88) (92)	0 0	0.9178 0.8329	0	335 304	(65) (64) (64) (64)	SHARED SE	365 0.9178 0.8329	<u>-</u>	304	-
	(5) (5) (5) (5) (5) (5)	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041	(5) (4) (4) (4) (3) (3)	335 304 276 245 215 184	(80) (84) (88) (92) (95) (97)	0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041	0 0 0 0	335 304 276 245 215 184	(65) (64) (64) (64) (64) (63)	SHARED SE	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041	- - - -	304 276 245 215 184	-
	(5) (5) (5) (5) (5) (5) (5)	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219	(5) (4) (4) (4) (3) (3) (3) (2)	335 304 276 245 215 184 154	(80) (84) (88) (92) (95) (97) (100)	0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219	0 0 0 0 0	335 304 276 245 215 184 154	(65) (64) (64) (64) (64) (63) (63)	SHARED SE	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219	- - - -	304 276 245 215 184 154	-
	(5) (5) (5) (5) (5) (5) (5) (5)	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370	(5) (4) (4) (4) (3) (3) (3) (2) (2)	335 304 276 245 215 184 154 123	(80) (84) (88) (92) (95) (97) (100) (101)	0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370	0 0 0 0 0 0	335 304 276 245 215 184 154 123	(65) (64) (64) (64) (63) (63) (63)	-	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370		304 276 245 215 184 154 123	-
	(5) (5) (5) (5) (6) (6) (5) (5)	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521	(5) (4) (4) (4) (3) (3) (2) (2) (2) (1)	335 304 276 245 215 184 154 123 92	(80) (84) (88) (92) (95) (97) (100) (101) (103)	0 0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521	0 0 0 0 0 0	335 304 276 245 215 184 154 123 92	(65) (64) (64) (64) (63) (63) (63) (63)	SHARED SE	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521	- - - - - - -	304 276 245 215 184 154 123 92	-
	(5) (5) (5) (5) (5) (5) (6) (6) (6)	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699	(5) (4) (4) (4) (3) (3) (2) (2) (1) (1)	335 304 276 245 215 184 154 123 92 62	(80) (84) (88) (92) (95) (97) (100) (101) (103) (103)	0 0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699	0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62	(65) (64) (64) (64) (63) (63) (63) (63) (63)	-	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699		304 276 245 215 184 154 123 92 62	-
	(5) (5) (5) (5) (6) (6) (5) (5)	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521	(5) (4) (4) (4) (3) (3) (2) (2) (2) (1)	335 304 276 245 215 184 154 123 92	(80) (84) (88) (92) (95) (97) (100) (101) (103)	0 0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521	0 0 0 0 0 0	335 304 276 245 215 184 154 123 92	(65) (64) (64) (64) (63) (63) (63) (63)	-	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521		304 276 245 215 184 154 123 92	-
Prorated Additions	(5) (5) (5) (5) (6) (6) (6) (6)	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	(5) (4) (4) (3) (3) (2) (2) (1) (1) (0)	335 304 276 245 215 184 154 123 92 62 31	(80) (84) (88) (92) (95) (97) (100) (101) (103) (103) (104)	0 0 0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62 31	(65) (64) (64) (64) (63) (63) (63) (63) (63) (63)	-	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849		304 276 245 215 184 154 123 92 62 31	-
Prorated Additions Beginning of year balance	(5) (5) (5) (5) (6) (6) (6) (6)	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	(5) (4) (4) (3) (3) (2) (2) (1) (1) (0)	335 304 276 245 215 184 154 123 92 62 31	(80) (84) (88) (92) (95) (97) (100) (101) (103) (103) (104)	0 0 0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	0 0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62 31	(65) (64) (64) (64) (63) (63) (63) (63) (63) (63)	-	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849		304 276 245 215 184 154 123 92 62 31	-
	(5) (5) (5) (5) (6) (6) (6) (6)	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	(5) (4) (4) (4) (3) (3) (2) (2) (1) (1) (0) (0)	335 304 276 245 215 184 154 123 92 62 31	(80) (84) (88) (92) (95) (97) (100) (101) (103) (103) (104)	0 0 0 0 0 0 0	0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849	0 0 0 0 0 0 0 0 0 0	335 304 276 245 215 184 154 123 92 62 31	(65) (64) (64) (64) (63) (63) (63) (63) (63) (63)	-	365 0.9178 0.8329 0.7562 0.6712 0.5890 0.5041 0.4219 0.3370 0.2521 0.1699 0.0849		304 276 245 215 184 154 123 92 62 31	-

## San Diego Gas & Electric Company 2016 Deferred Taxes on Shared Services

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTRS	SHARED SERVICES COMMON SOFTWARE	SHARED SERVICES ELECTRIC TELECOM	SHARED SERVICES GAS TELECOM
Deferred Tax Balance @ 12/31/2015	(382)	111	12,351	(77)	(60)	-
Deferred Tax Balance @ 12/31/2016	(432)	107	12,878	(75)	(65)	-
Weighted Average Deferred Tax Balance	(407)	109	12,615	(76)	(63)	-

#### San Diego Gas & Electric Company RateMaking Federal Deferred Tax Depreciation on Shared Services

SHARED SERVICES COMMON FUR & COMM	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	247	174	129
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	(94)	(20) (23)	(14) (39)
Total Ratemaking Fed Deferred Depr	153	131	(22) 54
SHARED SERVICES COMMON COMPUTERS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	(55)	(34)	(18)
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	1,475	393 422	236 676 913
Total Ratemaking Fed Deferred Depr	1,420	782	1,807
SHARED SERVICES COMMON STRCTRS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	4,930	4,890	4,889
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	398	868 90	868 197 -
Total Ratemaking Fed Deferred Depr	5,328	5,848	5,954
SHARED SERVICES COMMON SOFTWARE	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	358	348	174
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	-	0	0 0
Total Ratemaking Fed Deferred Depr	358	348	174
SHARED SERVICES ELECTRIC TELECOM	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	15	14	13
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	(4)	(1) (1)	(1) (2) (1)
Total Ratemaking Fed Deferred Depr	11	12	9
SHARED SERVICES GAS TELECOM	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	-	-	-
2017 Additions - Depr 2018 Additions - Depr 2019 Additions - Depr	-	0	0 0

Total Ratemaking Fed Deferred Depr

## San Diego Gas & Electric Company 2019 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD LIFE	>>>> >>>>	200DB 7 Yr COMMON FUR & COMM (312 & 313)	200DB 5 Yr COMMON COMPUTERS (301)	150DB 39 Yr COMMON STRCTRS (311)	SL 3 Yr COMMON SOFTWARE (271)	150DB 7 Yr ELECTRIC TELECOM (171)	150DB 7 Yr GAS TELCOM (261)	 Sub- Total	Other (291)	TOTAL	Bonus Depreciation Input:	0%
ADDITIONS AFUDC CAP. INT. & TAXE REPARIS SOFTWARE BONUS DEPR	ES TAX BASIS	(153) 0 0 0 0 0 0 (153)	4,610 (137) 91 0 0 0 4,564	26,354 (967) 642 0 0	0 0 0 0 0 0	(8) 0 0 0 0 0 0	0 0 0 0 0 0	30,804 (1,104) 733 0 0 0 30,433	4,632 (166) 110 0	35,436 (1,270) 844 0 0 0 35,010		
YR 1 RATE DEPR.		14.29% (22)	20.00% 913	1.18% 0	33.33% 0	14.29% (1)	14.29% 0	890	2019	)		
YR 2 RATE DEPR.		24.49% (38)	32.00% 1,461	2.56%	33.33% 0	24.49% (2)	24.49% 0	1,421	2020	)		
YR 3 RATE DEPR.		17.49% (27)	19.20% 876	2.56% 0	33.33% 0	17.49% (1)	17.49% 0	848	2021			
YR 4 RATE DEPR.		12.49% (19)	11.52% 526	2.56% 0	0.00%	12.49% (1)	12.49% 0	506	2022	!		
YR 5 RATE DEPR.		8.93% (14)	11.52% 526	2.56%	0.00%	8.93% (1)	8.93% 0	511	2023	3		
YR 6 RATE DEPR.		8.92% (14)	5.76% 263	2.56% 0	0.00%	8.92% (1)	8.92% 0	249	2024	ŀ		
YR 7 RATE DEPR.		8.93% (14)	0.00%	2.56% 0	0.00%	8.93% (1)	8.93% 0	(14)	2025	;		
YR 8 RATE DEPR.		4.46% (7)	0.00%	2.56% 0	0.00%	4.46% (0)	4.46% 0	(7)	2026	3		

## San Diego Gas & Electric Company 2018 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD LIFE	) >>>> >>>>	200DB 7 Yr COMMON FUR & COMM (312 & 313)	200DB 5 Yr COMMON COMPUTERS (301)	150DB 39 Yr COMMON STRCTRS (311)	SL 3 Yr COMMON SOFTWARE (271)	150DB 7 Yr ELECTRIC TELECOM (171)	150DB 7 Yr GAS TELCOM (261)	Sub- Total	Other (291)	TOTAL	Bonus Depreciation Input:	0%
		(012 0 010)	(001)	(011)	(211)	(17.1)	(201)		(231)			
ADDITIONS		(159)		7,850	0	(8)	0	9,822	1,477	11,298		
AFUDC		0	(80)	(488)	0	0	0	(568)	(85)	(654)		
CAP. INT. & TA	XES	0	53	325	0	0	0	378	57	434		
REPAIRS		0	0	0	0	0	0	0		0		
SOFTWARE		0	0	0	0	0	0	0	0	0		
BONUS DEPR		0	0		0	0	0	0		0		
	TAX BASIS	(159)	2,112	7,686	0	(8)	0	9,631	1,448	11,079		
YR 1 RATE		14.29%		1.18%	33.33%	14.29%	14.29%					
DEPR.		(23)	422	90	0	(1)	0	489	20	18		
\/D 0 DATE		0.4.400/	00.000/	0.500/	00.000/	04.400/	04.400/					
YR 2 RATE		24.49%		2.56%	33.33%	24.49%	24.49%					
DEPR.		(39)	676	197	0	(2)	0	832	20	19		
VD 2 DATE		17 400/	10.200/	0.560/	33.33%	17.49%	47.400/					
YR 3 RATE		17.49%		2.56%			17.49%	570	0.0	00		
DEPR.		(28)	405	197	0	(1)	0	573	20	20		
VD 4 DATE		10 100/	11 500/	0.560/	0.000/	10 100/	40.400/					
YR 4 RATE DEPR.		12.49%		2.56% 197	0.00%	12.49%	12.49%	419	20	04		
DEPK.		(20)	243	197	0	(1)	0	419	20	21		
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%					
DEPR.		(14)		197	0.0076	(1)	0.00%	425	20	22		
DEI IX.		(14)	240	107	O	(1)	O	420	20			
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%					
DEPR.		(14)		197	0	(1)	0	304	20	23		
DEI II.		( ,	122	101	Ŭ	(1)	Ŭ	001		20		
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%					
DEPR.		(14)		197	0.0076	(1)	0.0076	182	20	24		
DEI II.		( )	· ·	101	Ŭ	(1)	· ·	102	20			
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%					
DEPR.		(7)		197	0	(0)	0	190	20	25		

## San Diego Gas & Electric Company 2017 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB					
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr	_ 。				
		COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELCOM	Sub-	Other De		Banua Dannasiatian Innut	50%
		(312 & 313)	(301)	(311)	(271)	(171)	(261)	Total	(291)	epr TOTAL	Bonus Depreciation Input:	50%
Federal		(312 & 313)	(301)	(311)	(271)	(171)	(201)		(291)			
ADDITIONS		(165)	2,482	34,135	0	(8)	0	36,444	5,480	41,924		
AFUDC		(100)	(71)	(892)	0	0	Ö	(962)	(145)	(1,107)		
CAP. INT. & TAXES	3	0	47	593	0	0	0	639	96	736		
REPAIRS		0	0	0	0	0	0	0	0	0		
SOFTWARE		0	0	0	0	0	0	0	0	0		
BONUS DEPR		83	(1,229)	0	0	4	0	(1,143)	0	(1,143)		
TA	AX BASIS	(83)	1,229	33,835	0	(4)	0	34,978	5,432	40,410		
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%					
DEPR.		(12)	246	398	0	(1)	0	632	20	17		
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%					
DEPR.		(20)	393	868	0	(1)	0	1,240	20	18		
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%					
DEPR.		(14)	236	2.50% 868	33.33%		17.49%	1,088	20	10		
DEFR.	•	(14)	230	000	U	(1)	U	1,000	20	19		
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%					
DEPR.		(10)	142	868	0.0070	(0)	0	998	20	20		
BEI IV.		(10)	112	000	· ·	(0)	Ü	000	20	20		
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%					
DEPR.		(7)	142	868	0	(0)	0	1,001	20	21		
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%					
DEPR.		(7)	71	868	0	(0)	0	931	20	22		
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%					
DEPR.		(7)	0	868	0	(0)	0	860	20	23		
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%					
DEPR.		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%	864	20	24		
DEFN.		(4)	U	000	U	(0)	U	004	20	47		

## San Diego Gas & Electric Company 2016 Rate-Making Federal Depreciation on Shared Services Capital Additions

METHOD LIFE	>>>> >>>>	200DB 7 Yr COMMON	200DB 5 Yr COMMON	150DB 15 Yr COMMON	SL 3 Yr COMMON	150DB 7 Yr ELECTRIC	150DB 7 Yr GAS	_ Sub-		
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	Other	TOTAL
		(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)	
Federal	_									
ADDITIONS AFUDC		0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES		0	0	0 0	0	<b>0</b> 0	0	0 0	0	0 0
REPAIRS		0	0	0	0	0	0	0	0	0
SOFTWARE		0	0	0	0	0	0	0	0	0
33			·		•		•	·		· ·
TAX	BASIS	0	0	0	0	0	0	0	0	0
YR 1 RATE		14.29%	20.00%	1.18%	33.33%	14.29%	14.29%			
DEPR.		0	0	0	0	0	0	0	20	16
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%			
DEPR.		24.49%	0	2.30%	0	24.4970	0	0	20	17
DEI IV.		· ·	· ·	· ·	Ü	Ü	ŭ	Ü	20	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%			
DEPR.		0	0	0	0	0	0	0	20	18
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%			
DEPR.		0	0	0	0	0	0	0	20	19
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	20	20
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%			
DEPR.		0	0	0	0	0	0	0	20	21
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	20	22
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%			
DEPR.		0	0	0	0	0	0	0	20	23
_	_									
		ature BLM Ratio	0.00%							
		outers BLM Ratio	0.00% 0.00%							
Commo		ommon Software	0.00%							
Elec		ecom BLM Ratio	0.00%							
		ecom BLM Ratio	0.00%							

0 2017-2019 Capitalized Interest Adjustment on Shared Services  $\ensuremath{\mathsf{DR/(CR)}}$ 

			201	7		
	COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS
Capitalized Interest Addback	FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0	23	296	0	0	0
	35%	35%	35%	35%	35%	35%
	0	8	104	0	0	0
2 Excluded from Ratemaking State (Area 98)	0	23	296	0	0	0
2 Excluded Ironi Naternaking State (Area 90)	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	0.74070	1	17	0	0	0.74070
3 Federal Depreciation	0	1	15	0	0	0
	35%	35%	35%	35%	35%	35%
	0	0	5	0	0	0
State Depreciation	0	1	13	0	0	0
	5.746%	5.746%	5.746%	5.746%	5.746%	5.746%
	0	0	1	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	0	10	127	0	0	0

# 0 2017-2019 Capitalized Interest Adjustment on Sha DR/(CR)

DIV(CIV)			201	8		
Capitalized Interest Addback	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0	26	162	0	0	0
	21%	21%	21%	21%	21%	21%
	0	6	34	0	0	0
2 Excluded from Ratemaking State (Area 98)	0	26	162	0	0	0
3 (,	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%
	0	2	11	0	0	0
3 Federal Depreciation	0	4	36	0	0	0
·	21%	21%	21%	21%	21%	21%
	0	1	8	0	0	0
State Depreciation	0	3	33	0	0	0
•	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%
	0	0	2	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	0	8	55	0	0	0

0 2017-2019 Capitalized Interest Adjustment on Sha DR/(CR)

DIV(CIV)			201	9		
Capitalized Interest Addback	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0	46	321	0	0	0
	21%	21%	21%	21%	21%	21%
	0	10	67	0	0	0
2 Excluded from Ratemaking State (Area 98)	0	46	321	0	0	0
<b>5</b>	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%
	0	3	22	0	0	0
3 Federal Depreciation	0	7	57	0	0	0
·	21%	21%	21%	21%	21%	21%
	0	1	12	0	0	0
State Depreciation	0	6	52	0	0	0
·	6.984%	6.984%	6.984%	6.984%	6.984%	6.984%
	0	0	4	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	0	15	105	0	0	0

## San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest on Shared Services COMMON FURNITURE AND COMMUNICATION EQUIPMENT

2017	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	ION:	Tour T	Tour E	10010	10011	10010	10010	10011
FEDERAL Return	=	0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return		0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2018	0	V4	V0	V0	V 4	V	V0	V7
	_	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	ION:							
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return	=	0	0	0	0	0	0	0
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2019	0							
_0.0		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	ION:							
FEDERAL Return		0	0	0	0	0	0	0
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
[222002.58/02]		0.0.000	3.33330	3.5. 550	3.330	0.00020	0.0000	0.0000

## San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest on Shared Services COMMON COMPUTER EQUIPMENT

2017	23	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	— ΓΙΟΝ:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2018	26	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	ΠΟΝ:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2019	46	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	ΓΙΟΝ:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

## San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest on Shared Services COMMON STRUCTURES

2017	296	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]		0.05000	0.09500	25 0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return	1 40001	13	26	23	23	19	18	16
[22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2018	162	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	10 0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2019	321	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

## San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest on Shared Services COMMON SOFTWARE

2017	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	TON:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2018	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	TON:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2019	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIAT	TON:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

# San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest on Shared Services ELECTRIC TELECOMMUNICATION EQUIPMENT

2017	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2018	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2019	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	ΓΙΟΝ:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

## San Diego Gas & Electric Company Computation of Depreciation on 50% of Capitalized Interest on Shared Services GAS TELECOMMUNICATION EQUIPMENT

2017	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2018	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	TION:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390
2019	0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
ANNUAL DEPRECIA	ΓΙΟΝ:							
FEDERAL Return [15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

#### San Diego Gas & Electric Company Data for Net Operating Loss

| Source | N/A |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Col.   | N/A |

					Calcul	ated Values	from SUM	File	Original Valu	ies - Superseded	I if NOL (From Co	ol. G - Col. J)	Target Location For Pasted Values			
Row	Received From File	Received From Workseet	Туре	Line Item	2016 Calc. Not Recorded	2017	2018	2019	2016 Calc. Not Recorded	2017	2018	2019	2016 Calc. Not Recorded	2017	2018	2019
25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30				B 11 B 2 F			007.047	005 000	21/4	000 400	007.047	005.000	21/2	000 400	007.047	005.000
31			ED	Book Income Before Tax	N/A	390,163	337,847	385,888	N/A	390,163	337,847	385,888	N/A	390,163	337,847	385,888
32			ED	Depreciation & Amortization	N/A	330,648	358,476	409,031	N/A	330,648	358,476	409,031	N/A	330,648	358,476	409,031
33		OUT NOI	ED	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(364,026)	(434,071)	(520,354)	N/A	(364,026)	(434,071)	(520,354)	N/A	(364,026)	(434,071)	(520,354)
34 35		OUT NOL	ED ED	Interest Adjustment P/Y CCFT	N/A N/A	(81,407) (15,857)	(82,088) (21,324)	(93,913) (13,040)	N/A N/A	(81,407) (15,857)	(82,088) (21,324)	(93,913) (13,040)	N/A N/A	(81,407) (15,857)	(82,088) (21,324)	(93,913) (13,040)
36	Sulli.xisb	OUT NOL	ED	P/T CCFT	IN/A	(15,657)	(21,324)	(13,040)	IN/A	(15,657)	(21,324)	(13,040)	IN/A	(10,007)	(21,324)	(13,040)
37	Sum.xlsb	OUT NOL	Generation	Book Income Before Tax	N/A	79.390	63,740	90.371	N/A	79.390	63.740	90.371	N/A	79.390	63,740	90.371
38		OUT NOL	Generation		N/A	46.292	48,668	65,663	N/A	46.292	48.668	65.663	N/A	46,292	48.668	65.663
39		OUT NOI	Generation		N/A	(46.560)	(44,314)	(66.434)	N/A	(46,560)	(44.314)	(66,434)	N/A	(46,560)	(44,314)	(66,434)
40		OUT NOI	Generation		N/A	(14.921)	(13,651)	(19.363)	N/A	(14.921)	(13.651)	(19.363)	N/A	(14.921)	(13.651)	(19.363)
41			Generation		N/A	(2.721)	(6,439)	(4,107)	N/A	(2.721)	(6.439)	(4,107)	N/A	(2,721)	(6.439)	(4.107)
42	Guini.xiob	OUT NOE	Contraction	.,,	1071	(2,7,2,1)	(0,100)	(1,107)	1071	(2.1.2.1)	(0,100)	(1,107)	1471	(2,721)	(0,100)	(1,107)
43	Sum.xlsb	OUT NOI	SONGS	Book Income Before Tax	N/A	0	0	0	N/A	0	0	0	N/A	0	0	0
44	Sum.xlsb	OUT NOI	SONGS	Depreciation & Amortization	N/A	-	-	- 1	N/A			_	N/A		_ `	_
45		OUT NOL	SONGS	Fed Tax Adi. (Other Than Interest & PY CCFT)	N/A	-	-	-	N/A		_	_	N/A	-	-	_
46		OUT NOL	SONGS	Interest Adjustment	N/A	-	-	-	N/A		_	-	N/A	-	-	-
47	Sum.xlsb	OUT NOI	SONGS	P/Y CCFT	N/A	-	-	-	N/A	-	-	-	N/A	-	-	-
48																
49	Sum.xlsb	OUT NOL	Gas	Book Income Before Tax	N/A	78,434	74,715	94,549	N/A	78,434	74,715	94,549	N/A	78,434	74,715	94,549
50		OUT NOI	Gas	Depreciation & Amortization	N/A	64,488	72,808	84,968	N/A	64,488	72,808	84,968	N/A	64,488	72,808	84,968
51	Sum.xlsb	OUT NOI	Gas	Fed Tax Adj. (Other Than Interest & PY CCFT)	N/A	(75,726)	(85,334)	(95,131)	N/A	(75,726)	(85,334)	(95,131)	N/A	(75,726)	(85,334)	(95,131)
52		OUT NOL	Gas	Interest Adjustment	N/A	(17,294)	(18,112)	(21,707)	N/A	(17,294)	(18,112)	(21,707)	N/A	(17,294)	(18,112)	(21,707)
53	Sum.xlsb	OUT NOL	Gas	P/Y CCFT	N/A	(1,908)	(2,555)	(2,110)	N/A	(1,908)	(2,555)	(2,110)	N/A	(1,908)	(2,555)	(2,110)
54	L		L	L					1							
55		OUT NOI	Combined	Book Income Before Tax	462,051	N/A	N/A	N/A	462,051	N/A	N/A	N/A	462,051	N/A	N/A	N/A
56		OUT NOL	Combined	Depreciation & Amortization	407,147	N/A	N/A	N/A	407,147	N/A	N/A	N/A	407,147	N/A	N/A	N/A
57		OUT NOI	Combined	Fed Tax Adj. (Other Than Interest & PY CCFT)	(487,370)	N/A	N/A	N/A	(487,370)	N/A	N/A	N/A	(487,370)	N/A	N/A	N/A
58		OUT NOI	Combined	Interest Adjustment	(106,018)	N/A	N/A	N/A	(106,018)	N/A	N/A	N/A	(106,018)	N/A	N/A	N/A
59 60	Sum.xlsb	OUT NOL	Combined	P/Y CCFT	(48,316)	N/A	N/A	N/A	(48,316)	N/A	N/A	N/A	(48,316)	N/A	N/A	N/A
	END	END	END	END	END	END	END	END	END	END	END	END	END	=ND	FND	END