

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

<u>#</u>	<u>Worksheet Title</u>	<u>Worksheet Description</u>
1	Output for Access	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

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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%

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

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		<u>ELECTRIC</u>	
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	-	-	
P/Y CCFT	(17,147)	(3,601)	
Total Federal Tax Adj. (Deduction)	(717,211)	(3,601)	(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		-	
		(6,589)	
TOTAL		192,494	

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	<u>GAS</u>	
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:	<u>GROSS</u>	<u>TAX</u>
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	-	-
P/Y CCFT	(2,110)	(443)
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	-	-
Total State Tax Adj. (Deduction)	(125,748)	(11,116)
ADJUSTMENTS:		
ITC Amortization		(209)
ARAM		(1,508)
Tax Credits		-
Other		-
		(1,716)
TOTAL		40,981

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		<u>ELECTRIC</u>	
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:	<u>GROSS</u>	<u>TAX</u>	
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	(27,763)	(5,830)	
Total Federal Tax Adj. (Deduction)	(601,888)		(126,396)
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			160,262

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	<u>GAS</u>	
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:	<u>GROSS</u>	<u>TAX</u>
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	-	-
P/Y CCFT	(2,555)	(537)
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

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		<u>ELECTRIC</u>	
2017			
RATEBASE		4,262,316	
ROR		7.79%	
Net Operating Income (Return)			332,034
RATEBASE		4,262,316	
WACost of Debt		2.26%	
Interest		(96,328)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
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	-	-	
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)
TOTAL			98,450

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	<u>GAS</u>	
2017		
RATEBASE	765,224	
ROR	7.79%	
Net Operating Income (Return)		59,611
RATEBASE	765,224	
WACost of Debt	2.26%	
Interest	(17,294)	
FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>
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)
		(530)
TOTAL		15,777

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		<u>ELECTRIC</u>	
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:	<u>GROSS</u>	<u>TAX</u>	
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	(6,072)	(2,125)	
Ad Valorem Tax - Fiscal/Calendar	(8,107)	(2,837)	
Section 199 Deduction	-	-	
Preferred Dividend Deduction	-	-	
Disallowed Transportation Fringe Benefits	-	-	
Credit Addback and Other	35	12	
P/Y CCFT	(40,300)	(14,105)	
Total Federal Tax Adj. (Deduction)	(552,560)		(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	
Total State Tax Adj. (Deduction)	(537,836)		(47,545)
ADJUSTMENTS:			
ITC Amortization		(2,086)	
ARAM		(124)	
Tax Credits		(720)	
Other			
			(2,929)
TOTAL			70,372

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	<u>GAS</u>	
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:	<u>GROSS</u>	<u>TAX</u>
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	6	2
P/Y CCFT	(8,016)	(2,805)
Total Federal Tax Adj. (Deduction)	(89,144)	(31,201)
STATE ADJUSTMENTS:		
Tax Depreciation	(57,181)	(5,055)
Fixed Charges - Operating (Interest Expense)	(14,823)	(1,310)
Deductible Repairs	(14,403)	(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		(563)
		(563)
TOTAL		10,623

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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	223,276	230,571	226,028	229,464
Depr Adj to 2016 VY Assets in 2019				17,905
2017 Depr. On 2017 Additions		12,139		
2018 Depr. On 2017 & 2018 Additions			38,323	
2019 Depr. On 2017 - 2019 Additions				77,224
Total Federal Flow-Through Tax Depr - ED	223,276	242,709	264,351	324,593

Federal Flow-Through Tax Depreciation - GAS

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	40,473	42,078	41,008	41,194
Depr Adj to 2016 VY Assets in 2019				3,061
2017 Depr. On 2017 Additions		3,822		
2018 Depr. On 2017 & 2018 Additions			11,780	
2019 Depr. On 2017 - 2019 Additions				23,406
Total Federal Flow-Through Tax Depr - Gas	40,473	45,900	52,787	67,661

Federal Flow-Through Tax Depreciation - GEN

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	41,688	42,362	42,121	44,984
Depr Adj to 2016 VY Assets in 2019				4,099
2017 Depr. On 2017 Additions		695		
2018 Depr. On 2017 & 2018 Additions			2,137	
2019 Depr. On 2017 - 2019 Additions				14,671
Total Federal Flow-Through Tax Depr - GEN	41,688	43,057	44,258	63,755

Federal Flow-Through Tax Depreciation - SONGS

	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			0	
2019 Depr. On 2017 - 2019 Additions				0
Total Federal Flow-Through Tax Depr - SONG	-	-	-	-

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

STATE

State Flow-Through Tax Depreciation - ED

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	215,316	219,250	201,090	176,658
2017 Additions		22,669	38,597	34,160
2018 Additions			22,216	39,064
2019 Additions				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		7,625	13,109	11,452
2018 Additions			5,462	9,778
2019 Additions				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		1,627	3,095	2,791
2018 Additions			15,194	28,874
2019 Additions				801
Total State Flow-Through Tax Depr - GEN	37,554	37,896	52,237	63,860

State Flow-Through Tax Depreciation - SONGS

	2016	2017	2018	2019
Vintages 2016 and Prior Depr	-	-	-	-
2017 Additions		-	-	-
2018 Additions			-	-
2019 Additions				-
Total State Flow-Through Tax Depr - SONGS	-	-	-	-

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	(a)	(b)	(c)	(d) = (c) - (b)	(e) = (a) x (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	<u>16,085,254</u>				<u>25,065</u>

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ELECTRIC DISTRIBUTION AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	6,790,455	7,174,661	7,757,789	8,476,923
Materials & Supplies	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	31,755	35,848
1st Installment of Current Year Tax Billed (December)	29,228	31,755	35,848	43,578
Less: Calendar Year Capitalized Tax on CWIP (Note 6)	4,064	2,608	3,603	4,420
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.

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ELECTRIC GENERATION AD VALOREM TAX

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019
Plant in Service	1,008,332	1,027,465	1,061,615	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
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%
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%
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)	847	172	92	112
Total Calendar Year Ad Valorem Tax Exp - Operating	10,438	12,099	12,224	14,948
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.

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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	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.

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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%	1.5785%	1.6185%
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)	668	820	1,370	1,854
Fiscal Year Ad Valorem Tax Expense - Operating	11,504	12,484	14,842	18,038
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)	809	742	897	1,843
Total Calendar Year Ad Valorem Tax Exp - Operating	10,189	11,996	13,860	16,209
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.

	<u>Revised</u>
A 2016/2017 Average Tax Rate	1.4986482%
B 2011/2012 Average Tax Rate	1.2989644%
C 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%

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O&M Payroll Taxes (ED and Gen)

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

Capital Payroll Taxes (ED and Gen)

	ED and Gen	Common Allocated to Electric	Gas	Allocated Common	(To Capital OH Pool) 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	<u>6.77%</u>	<u>6.77%</u>	<u>6.77%</u>	<u>6.77%</u>	
2017 Capital Payroll Taxes	<u>6,498</u>	<u>1,046</u>	<u>1,439</u>	<u>432</u>	<u><u>9,415</u></u>
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	<u>6.65%</u>	<u>6.65%</u>	<u>6.65%</u>	<u>6.65%</u>	
2018 Capital Payroll Taxes	<u>7,805</u>	<u>1,063</u>	<u>1,994</u>	<u>438</u>	<u><u>11,300</u></u>
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	<u>6.66%</u>	<u>6.66%</u>	<u>6.66%</u>	<u>6.66%</u>	
2019 Capital Payroll Taxes	<u>8,723</u>	<u>816</u>	<u>2,854</u>	<u>337</u>	<u><u>12,730</u></u>

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O&M Payroll Taxes (Gas)

2016 Payroll	62,516
2016 Ratio (Payroll tax/Payroll)	6.68%
2016 Payroll Taxes	<u>4,176</u>
2017 Payroll	71,076
2017 Shared Payroll	6,590
2017 Ratio	6.77%
2017 Payroll Taxes	<u>5,258</u>
2018 Payroll	77,014
2018 Shared Payroll	6,845
2018 Ratio	6.65%
2018 Payroll Taxes	<u>5,577</u>
2019 Payroll	82,156
2019 Shared Payroll	7,067
2019 Ratio	6.66%
2019 Payroll Taxes	<u>5,942</u>

Capital Payroll Taxes

	Gas	Allocated Common
2017 Capital Labor (Excl. Billed Capital)	9,723	6,374
2017 Non-Shared Labor O&M Reassigned to Cap	10,725	N/A
2017 Shared Labor O&M Reassigned to Capital	808	N/A
Total 2017 Capital Labor	21,256	6,374
2017 Ratio	6.77%	6.77%
2017 Capital Payroll Taxes	<u>1,439</u>	<u>432</u>
2018 Capital Labor (Excl. Billed Capital)	17,905	6,589
2018 Non-Shared Labor O&M Reassigned to Cap	11,221	N/A
2018 Shared Labor O&M Reassigned to Capital	866	N/A
Total 2018 Capital Labor	29,991	6,589
2018 Ratio	6.65%	6.65%
2018 Capital Payroll Taxes	<u>1,994</u>	<u>438</u>
2019 Capital Labor (Excl. Billed Capital)	29,943	5,053
2019 Non-Shared Labor O&M Reassigned to Cap	12,019	N/A
2019 Shared Labor O&M Reassigned to Capital	891	N/A
Total 2019 Capital Labor	42,853	5,053
2019 Ratio	6.66%	6.66%
2019 Capital Payroll Taxes	<u>2,854</u>	<u>337</u>

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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				
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				
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				
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				
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				
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
Total Employer Payroll Tax				
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%

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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.

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Franchise Fee Rate Calculation

	2012 Franchise	2013 Franchise	2014 Franchise	2015 Franchise	2016 Franchise	5 Year Average
<u>ELECTRIC</u>						
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 (Franchise Payment / Gross Receipts)	<u>3.4260%</u>	<u>3.4269%</u>	<u>3.4593%</u>	<u>3.4613%</u>	<u>3.4519%</u>	
Weighted Average Percentage (5 Year Avg)						<u>3.4468%</u>
<u>GAS</u>						
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 (Franchise Payment / Gross Receipts)	<u>2.0606%</u>	<u>2.0740%</u>	<u>2.0787%</u>	<u>2.0777%</u>	<u>2.1044%</u>	
Weighted Average Percentage (5 Year Avg)						<u>2.0799%</u>

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.xlsx](#)

Workbook Description: The purpose of this workbook is to calculate the weighted average deferred taxes that flow into rate base.

Worksheet

#	Worksheet Title	Worksheet Description
1	TotalSDGEDeferredTaxes	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	TaxDeprCapInterestED	Depreciation effect of Capitalized Interest Adjustment for ED
12	TaxDeprCapInterestGas	Depreciation effect of Capitalized Interest Adjustment for Gas
13	TaxDeprCapInterestGEN	Depreciation effect of Capitalized Interest Adjustment for GEN
14	TaxDeprCapInterestSONGS	Depreciation effect of Capitalized Interest Adjustment for SONGS
15	TotalSDGEDeferredTaxesShrdSvcs	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	CapInterestShrdSvcs	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	TaxDeprCapInterestSSComp	Depreciation effect of Capitalized Interest Adjustment for Shared Computer Equipment
28	TaxDeprCapInterestSSStrcts	Depreciation effect of Capitalized Interest Adjustment for Shared Structures
29	TaxDeprCapInterestSSSoft	Depreciation effect of Capitalized Interest Adjustment for Shared Software
30	TaxDeprCapInterestSSET	Depreciation effect of Capitalized Interest Adjustment for Electric Telecommunication Equipment
31	TaxDeprCapInterestSSGT	Depreciation effect of Capitalized Interest Adjustment for Gas Telecommunication Equipment
32	IN_SDGE_NOL	Input for NOL calculation

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San Diego Gas & Electric Company
Total Ratebase Deferred Taxes

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>	<u>SONGS</u>
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)	-

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**San Diego Gas & Electric Company
2019 Deferred Taxes**

	ED		GAS		GENERATION		SONGS
DEFERRED TAX BALANCE @ 12/31/2018	(337,561)		(76,827)		(49,351)		-
RM BLM 2019 DEPR ON 1981-2016 VINTAGES	247,370		44,255		49,083		-
RM FED TAX 2019 DEPR ON 1981-2016 VINTAGES	136,877		33,029		44,411		-
	110,493		11,226		4,672		-
	21%		21%		21%		21%
	23,203		2,357		981		-
2019 FORECASTED CAPITAL ADDITIONS	832,084		196,909		17,469		-
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS ①	77,224		23,406		14,671		-
2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS ②	106,387		30,394		31,098		-
TAX RATE	②-① (29,163) 21%		(6,988) 21%		(16,426) 21%		- 21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(6,124)		(1,467)		(3,450)		-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(6,124)		(1,467)		(3,450)		-
1986 TRA - CAPITALIZED INTEREST	2,254		439		(5)		-
OTHER ADJUSTMENTS	-		-		-		-
DEFERRED TAX BALANCE @ 12/31/2019	(318,228)		(75,499)		(51,824)		-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(333,111)		(76,522)		(49,920)		-
* Formula was too long for one cell (C19 & F19)							
BOOK DEPRECIATION	98,497		26,497		14,729		-
BLM BOOK TO TAX RATIO	78.40%	941,141 9,742	88.33%	241,880 1,236	99.61%		0.00%

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San Diego Gas & Electric Company
2019 Deferred Taxes

	ED					GAS				
	366					366				
					(337,561)					(76,827)
jan	1,611	0.9153	1,475	335	(336,086)	111	0.9153	101	335	(76,726)
feb	1,611	0.8306	1,338	304	(334,748)	111	0.8306	92	304	(76,634)
mar	1,611	0.7541	1,215	276	(333,533)	111	0.7541	83	276	(76,551)
apr	1,611	0.6694	1,078	245	(332,455)	111	0.6694	74	245	(76,476)
may	1,611	0.5874	946	215	(331,508)	111	0.5874	65	215	(76,411)
jun	1,611	0.5027	810	184	(330,698)	111	0.5027	56	184	(76,356)
jul	1,611	0.4208	678	154	(330,020)	111	0.4208	47	154	(76,309)
aug	1,611	0.3361	541	123	(329,479)	111	0.3361	37	123	(76,272)
sep	1,611	0.2514	405	92	(329,074)	111	0.2514	28	92	(76,244)
oct	1,611	0.1694	273	62	(328,801)	111	0.1694	19	62	(76,225)
nov	1,611	0.0847	136	31	(328,665)	111	0.0847	9	31	(76,216)
dec	1,611	0.0027	4	1	(328,660)	111	0.0027	0	1	(76,216)
Prorated Additions			8,901						612	
Beginning of year balance				<u>(337,561)</u>					<u>(76,827)</u>	
Prorated end of year balance				(328,660)					(76,216)	
Average				<u>(333,111)</u>					<u>(76,522)</u>	

	GENERATION					SONGS				
	366					366				
					(49,351)					-
jan	(206)	0.9153	(189)	335	(49,539)	-	0.9153	-	335	-
feb	(206)	0.8306	(171)	304	(49,711)	-	0.8306	-	304	-
mar	(206)	0.7541	(155)	276	(49,866)	-	0.7541	-	276	-
apr	(206)	0.6694	(138)	245	(50,004)	-	0.6694	-	245	-
may	(206)	0.5874	(121)	215	(50,125)	-	0.5874	-	215	-
jun	(206)	0.5027	(104)	184	(50,229)	-	0.5027	-	184	-
jul	(206)	0.4208	(87)	154	(50,315)	-	0.4208	-	154	-
aug	(206)	0.3361	(69)	123	(50,385)	-	0.3361	-	123	-
sep	(206)	0.2514	(52)	92	(50,436)	-	0.2514	-	92	-
oct	(206)	0.1694	(35)	62	(50,471)	-	0.1694	-	62	-
nov	(206)	0.0847	(17)	31	(50,489)	-	0.0847	-	31	-
dec	(206)	0.0027	(1)	1	(50,489)	-	0.0027	-	1	-
Prorated Additions			(1,138)						-	
Beginning of year balance				<u>(49,351)</u>					<u>-</u>	
Prorated end of year balance				(50,489)					-	
Average				<u>(49,920)</u>					<u>-</u>	

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NET OPERATING LOSS

	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)

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San Diego Gas & Electric Company
2018 Deferred Taxes

	ED		GAS		GENERATION		SONGS
DEFERRED TAX BALANCE @ 12/31/2017	(584,090)		(127,401)		(76,048)		-
DEFERRED TAX BALANCE - 2017 Tax Cuts & Jobs Act Adjustment	233,636		50,961		30,419		-
RM BLM 2018 DEPR ON 1981-2016 VINTAGES	226,028		41,008		42,121		-
RM FED TAX 2018 DEPR ON 1981-2016 VINTAGES	158,323		38,854		45,233		-
	67,705		2,154		(3,112)		-
	21%		21%		21%		21%
	14,218		452		(653)		-
2018 FORECASTED CAPITAL ADDITIONS	637,849		149,466		305,214		-
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS ①	38,323		11,780		2,137		-
2018 RM TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS ②	53,065		17,193		16,754		-
TAX RATE	②-① (14,742) 21%		(5,413) 21%		(14,617) 21%		- 21%
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	1,771		298		1		-
OTHER ADJUSTMENTS	-		-		-		-
DEFERRED TAX BALANCE @ 12/31/2018	(337,561)		(76,827)		(49,351)		-
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(347,478)		(76,530)		(46,488)		-
* Formula was too long for one cell (C19 & F19)							
BOOK DEPRECIATION	51,274		14,602		2,138		-
BLM BOOK TO TAX RATIO	0.747419	707,978 7,165	81%	178,385 838	99.97%		0.00%

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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	<u>(350,454)</u>	<u>(76,441)</u>
Prorated end of year balance	(344,502)	(76,619)
Average	<u>(347,478)</u>	<u>(76,530)</u>

		GENERATION			
		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			
		-			
		-	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	<u>(45,629)</u>	<u>-</u>
Prorated end of year balance	(47,347)	-
Average	<u>(46,488)</u>	<u>-</u>

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NET OPERATING LOSS

	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)

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**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	230,571		42,078		42,362		-
RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	172,065		42,723		45,837		-
	58,506		(645)		(3,475)		-
	35%		35%		35%		35%
	20,477		(226)		(1,216)		-
2017 FORECASTED CAPITAL ADDITIONS	496,412		158,567		34,015		-
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	① 12,139		3,822		695		-
2017 RM TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	② 161,372		51,984		17,508		-
TAX RATE	②-① (149,233) 35%		-48162.22 35%		(16,813) 35%		- 35%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(52,232)		(16,857)		(5,884.72)		-
DEFERRED TAX ON CAPITAL ADDITIONS AND 2016 ADJUSTMENTS	(52,232)		(16,857)		(5,884.72)		-
1986 TRA - CAPITALIZED INTEREST	1,689		430		245		-
OTHER ADJUSTMENTS	-		-		-		-
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	15,944		4,763		722		-
BLM BOOK TO TAX RATIO	0.76131312	600,159 4,301	80.24%	201,349 1,108	96.31%		0.00%

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San Diego Gas & Electric Company
2017 Deferred Taxes

ED		365				GAS		365	
					(554,025)				(110,749)
jan	(2,505)	0.9178	(2,300)	335	(556,324)	(1,388)	0.9178	-1273.63766	335 (112,023)
feb	(2,505)	0.8329	(2,087)	304	(558,411)	(1,388)	0.8329	(1,156)	304 (113,179)
mar	(2,505)	0.7562	(1,895)	276	(560,305)	(1,388)	0.7562	(1,049)	276 (114,228)
apr	(2,505)	0.6712	(1,682)	245	(561,987)	(1,388)	0.6712	(931)	245 (115,159)
may	(2,505)	0.5890	(1,476)	215	(563,463)	(1,388)	0.5890	(817)	215 (115,977)
jun	(2,505)	0.5041	(1,263)	184	(564,726)	(1,388)	0.5041	(700)	184 (116,676)
jul	(2,505)	0.4219	(1,057)	154	(565,783)	(1,388)	0.4219	(585)	154 (117,262)
aug	(2,505)	0.3370	(844)	123	(566,627)	(1,388)	0.3370	(468)	123 (117,729)
sep	(2,505)	0.2521	(632)	92	(567,259)	(1,388)	0.2521	(350)	92 (118,079)
oct	(2,505)	0.1699	(426)	62	(567,685)	(1,388)	0.1699	(236)	62 (118,315)
nov	(2,505)	0.0849	(213)	31	(567,897)	(1,388)	0.0849	(118)	31 (118,433)
dec	(2,505)	0.0027	(7)	1	(567,904)	(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)
Average					<u>(560,964)</u>				<u>(114,593)</u>

GENERATION		365				SONGS		365	
					(69,193)				-
jan	(571)	0.9178	(524)	335	(69,717)	-	0.9178	-	335 -
feb	(571)	0.8329	(476)	304	(70,193)	-	0.8329	-	304 -
mar	(571)	0.7562	(432)	276	(70,625)	-	0.7562	-	276 -
apr	(571)	0.6712	(383)	245	(71,008)	-	0.6712	-	245 -
may	(571)	0.5890	(337)	215	(71,345)	-	0.5890	-	215 -
jun	(571)	0.5041	(288)	184	(71,633)	-	0.5041	-	184 -
jul	(571)	0.4219	(241)	154	(71,874)	-	0.4219	-	154 -
aug	(571)	0.3370	(193)	123	(72,067)	-	0.3370	-	123 -
sep	(571)	0.2521	(144)	92	(72,211)	-	0.2521	-	92 -
oct	(571)	0.1699	(97)	62	(72,308)	-	0.1699	-	62 -
nov	(571)	0.0849	(49)	31	(72,356)	-	0.0849	-	31 -
dec	(571)	0.0027	(2)	1	(72,358)	-	0.0027	-	1 -
Prorated Additions			(3,165)					-	
Beginning of year balance					(69,193)				-
Prorated end of year balance					(72,358)				-
Average					<u>(70,775)</u>				<u>-</u>

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NET OPERATING LOSS

	2017				
	ED	GAS	GENERATION	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	0	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	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)

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San Diego Gas & Electric Company
2016 Deferred taxes

	<u>ED</u>	<u>GAS</u>	<u>GENERATION</u>	<u>SONGS</u>
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)	-

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

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**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	161,372	28,460	25,108
2018 Additions - Depr		24,606	43,310
2019 Additions - Depr			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	51,984	10,553	9,193
2018 Additions - Depr		6,640	11,894
2019 Additions - Depr			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	17,508	1,552	1,400
2018 Additions - Depr		15,202	28,889
2019 Additions - Depr			810
Total Ratemaking Fed Deferred Depr	63,345	61,987	75,509

SONGS	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	-	-	-
2017 Additions - Depr	-	0	0
2018 Additions - Depr		-	0
2019 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	-	-	-

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

100% BONUS DEPRECIATION

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	Sub- Total	Other	TOTAL
LIFE	ELECTRIC Distib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	ED Software	Generation Steam	Generation Other			
ADDITIONS	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	0	0	0	0
CAP. INT. & TAXES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	134	0	0	0	0	0	0	0	0	0	0	134	0	134
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	0	0	0	0	0	0	7	2019	
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	13	0	0	0	0	0	0	0	0	0	0	13	2020	
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	11	0	0	0	0	0	0	0	0	0	0	11	2021	
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	10	0	0	0	0	0	0	0	0	0	0	10	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	9	0	0	0	0	0	0	0	0	0	0	9	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	0	0	0	0	0	0	0	0	8	2024	
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	0	0	0	0	0	0	0	8	2025	
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	8	0	0	0	0	0	0	0	0	0	0	8	2026	

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

FEDERAL DEPRECIATION CALCULATION

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	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	
LIFE	ELECTRIC Distrib	GAS Prod. Stor. & Tr	SONGS	Common Furniture	Common IT Hardware	Common Other	Common Structures	GAS DIST	Gas Software	S/L Software	Generation Steam	Generation Other					
40% BONUS DEPRECIATION																	
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 Allocation
AFUDC	(16,819)	(81)	0	(361)	(436)	(1,443)	0	(574)	0	0	(29)	(117)	(19,859)	0	(19,859)		Common Furniture 10%
CAP. INT. & TAXES	11,176	54	0	240	290	959	0	381	0	0	19	77	13,196	0	13,196		Common Other 40%
REPAIRS	(118,058)	(4,645)	0	0	0	0	0	(9,033)	0	0	0	0	(131,736)	0	(131,736)		Common Structures 50%
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
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		
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	0	41,557	2018	
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	0	78,589	2019	
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	1,503	2,253	2,296	0	6,963	0	0	299	25,709	70,291	0	70,291	2020	
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	0	0	277	23,153	63,327	0	63,327	2021	
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.	26,054	662	0	768	1,352	1,964	0	5,958	0	0	256	20,837	57,851	0	57,851	2022	
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	0	0	237	18,733	52,438	0	52,438	2023	
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	0	1,681	0	5,098	0	0	219	17,740	48,361	0	48,361	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.	20,622	564	0	383	0	1,555	0	4,716	0	0	203	17,740	45,783	0	45,783	2025	

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

Capitalized Interest Addback	2017				2018				2019			
	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS	ED	GAS	GENERATION	SONGS
1 Excluded from Ratemaking BLM	4,301 35%	1,108 35%	625 35%	0 35%	7,165 21%	838 35%	48 35%	0 35%	9,742 21%	1,236 35%	34 35%	0 35%
	1,505	388	219	0	1,505	293	17	0	2,046	433	12	0
2 Excluded from Ratemaking State	4,301 5.746%	1,108 5.746%	625 5.746%	0 5.746%	7,165 6.984%	838 6.984%	48 6.984%	0 6.984%	9,742 6.984%	1,236 6.984%	34 6.984%	0 6.984%
	247	64	36	0	500	59	3	0	680	86	2	0
3 Federal Depreciation	(161) 35%	(55) 35%	(23) 35%	0 35%	(579) 35%	(137) 35%	(47) 35%	0 35%	(1,170) 35%	(202) 35%	(46) 35%	0 35%
	(56)	(19)	(8)	0	(203)	(48)	(16)	0	(409)	(71)	(16)	0
4 State Depreciation	(123) 5.746%	(32) 5.746%	(18) 5.746%	0 5.746%	(444) 6.984%	(85) 6.984%	(36) 6.984%	0 6.984%	(901) 6.984%	(140) 6.984%	(36) 6.984%	0 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	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]	Factor >>>	<u>161</u> 0.03750	<u>310</u> 0.07219	<u>287</u> 0.06677	<u>266</u> 0.06177	<u>246</u> 0.05713	<u>227</u> 0.05285	<u>210</u> 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<u>123</u> 0.02860	<u>239</u> 0.05550	<u>225</u> 0.05230	<u>212</u> 0.04940	<u>200</u> 0.04650	<u>189</u> 0.04390	<u>178</u> 0.04140

2018	7,165	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]	Factor >>>	<u>269</u> 0.03750	<u>517</u> 0.07219	<u>478</u> 0.06677	<u>443</u> 0.06177	<u>409</u> 0.05713	<u>379</u> 0.05285	<u>350</u> 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<u>205</u> 0.02860	<u>398</u> 0.05550	<u>375</u> 0.05230	<u>354</u> 0.04940	<u>333</u> 0.04650	<u>315</u> 0.04390	<u>297</u> 0.04140

2019	9,742	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return [20Yr DDB/SL]	Factor >>>	<u>365</u> 0.03750	<u>703</u> 0.07219	<u>650</u> 0.06677	<u>602</u> 0.06177	<u>557</u> 0.05713	<u>515</u> 0.05285	<u>476</u> 0.04888
STATE Return [35Yr 200DDB/SL]	Factor >>>	<u>279</u> 0.02860	<u>541</u> 0.05550	<u>510</u> 0.05230	<u>481</u> 0.04940	<u>453</u> 0.04650	<u>428</u> 0.04390	<u>403</u> 0.04140

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

2017

1,108

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>55</u>	<u>105</u>	<u>95</u>	<u>85</u>	<u>77</u>	<u>69</u>	<u>65</u>
[15Yr DDB/SL]	Factor >>>	0.05000	0.09500	0.08550	0.07695	0.06926	0.06233	0.05900

STATE Return		<u>32</u>	<u>61</u>	<u>58</u>	<u>55</u>	<u>52</u>	<u>49</u>	<u>46</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

838

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>31</u>	<u>60</u>	<u>56</u>	<u>52</u>	<u>48</u>	<u>44</u>	<u>41</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>24</u>	<u>47</u>	<u>44</u>	<u>41</u>	<u>39</u>	<u>37</u>	<u>35</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

1,236

	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
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ANNUAL DEPRECIATION:

FEDERAL Return		<u>46</u>	<u>89</u>	<u>83</u>	<u>76</u>	<u>71</u>	<u>65</u>	<u>60</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>35</u>	<u>69</u>	<u>65</u>	<u>61</u>	<u>57</u>	<u>54</u>	<u>51</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

**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 DEPRECIATION:

FEDERAL Return		<u>23</u>	<u>45</u>	<u>42</u>	<u>39</u>	<u>36</u>	<u>33</u>	<u>31</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>18</u>	<u>35</u>	<u>33</u>	<u>31</u>	<u>29</u>	<u>27</u>	<u>26</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2018

48

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>2</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>1</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2019

34

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

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

2017

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return 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 0 0 0 0 0 0
 [35Yr 200DDB/SL] Factor >>> 0.02860 0.05550 0.05230 0.04940 0.04650 0.04390 0.04140

2018

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return 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 0 0 0 0 0 0
 [35Yr 200DDB/SL] Factor >>> 0.02860 0.05550 0.05230 0.04940 0.04650 0.04390 0.04140

2019

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return 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 0 0 0 0 0 0
 [35Yr 200DDB/SL] Factor >>> 0.02860 0.05550 0.05230 0.04940 0.04650 0.04390 0.04140

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**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)	-

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

	<u>SHARED SERVICES COMMON FUR & COMM</u>	<u>SHARED SERVICES COMMON COMPUTERS</u>	<u>SHARED SERVICES COMMON STRCTRS</u>	<u>SHARED SERVICES COMMON SOFTWARE</u>	<u>SHARED SERVICES ELECTRIC TELECOM</u>	<u>SHARED SERVICES GAS TELECOM</u>
DEFERRED TAX BALANCE @ 12/31/2018	(401)	(425)	13,852	(177)	(59)	-
RM BLM 2019 DEPR ON 1981-2016 VINTAGES	168	(109)	4,602	139	18	-
RM FED TAX 2019 DEPR ON 1981-2016 VINTAGES	129	(18)	4,889	174	13	-
	39	(91)	(287)	(35)	5	-
	<u>21%</u>	<u>21%</u>	<u>21%</u>	<u>21%</u>	<u>21%</u>	<u>21%</u>
	8	(19)	(60)	(7)	1	-
2019 FORECASTED CAPITAL ADDITIONS	<u>(153)</u>	<u>4,610</u>	<u>26,354</u>	<u>-</u>	<u>(8)</u>	<u>-</u>
2019 RM BLM DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	(16)	1,413	1,912	-	(1)	-
2019 RM TAX DEPRECIATION ON 2017 - 2019 CAPITAL ADDITIONS	<u>(75)</u>	<u>1,825</u>	<u>1,065</u>	<u>0</u>	<u>(4)</u>	<u>0</u>
TAX RATE	59	(412)	848	-	3	-
	<u>21%</u>	<u>21%</u>	<u>21%</u>	<u>21%</u>	<u>21%</u>	<u>21%</u>
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	-	15	105	-	-	-
OTHER ADJUSTMENTS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED TAX BALANCE @ 12/31/2019	<u>(380)</u>	<u>(516)</u>	<u>14,075</u>	<u>(185)</u>	<u>(57)</u>	<u>-</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(396)	(446)	13,903	(179)	(59)	-

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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%

	SHARED SERVICESCOMMON FUR & COMM 366				SHARED SERVICESCOMMON COMPUTERS 366				SHARED SERVICESCOMMON STRCTRS 366			
				(401)				(425)				13,852
jan	2	0.9153	2	335 (399)	(8)	0.9153	(7)	335 (432)	19	0.9153	17	335 13,869
feb	2	0.8306	1	304 (398)	(8)	0.8306	(6)	304 (438)	19	0.8306	15	304 13,884
mar	2	0.7541	1	276 (396)	(8)	0.7541	(6)	276 (444)	19	0.7541	14	276 13,898
apr	2	0.6694	1	245 (395)	(8)	0.6694	(5)	245 (449)	19	0.6694	12	245 13,911
may	2	0.5874	1	215 (394)	(8)	0.5874	(4)	215 (453)	19	0.5874	11	215 13,922
jun	2	0.5027	1	184 (393)	(8)	0.5027	(4)	184 (457)	19	0.5027	9	184 13,931
jul	2	0.4208	1	154 (393)	(8)	0.4208	(3)	154 (460)	19	0.4208	8	154 13,939
aug	2	0.3361	1	123 (392)	(8)	0.3361	(3)	123 (463)	19	0.3361	6	123 13,945
sep	2	0.2514	0	92 (392)	(8)	0.2514	(2)	92 (465)	19	0.2514	5	92 13,950
oct	2	0.1694	0	62 (391)	(8)	0.1694	(1)	62 (466)	19	0.1694	3	62 13,953
nov	2	0.0847	0	31 (391)	(8)	0.0847	(1)	31 (467)	19	0.0847	2	31 13,954
dec	2	0.0027	0	1 (391)	(8)	0.0027	(0)	1 (467)	19	0.0027	0	1 13,954
Prorated Additions			9					(42)				103
Beginning of year balance				(401)				(425)				13,852
Prorated end of year balance				(391)				(467)				13,954
Average				(396)				(446)				13,903

	SHARED SERVICESCOMMON SOFTWARE 366				SHARED SERVICESELECTRIC TELECOM 366				SHARED SERVICESGAS TELECOM 366			
				(177)				(59)				-
	(1)	0.9153	(1)	335 (178)	0	0.9153	0	335 (59)	-	0.9153	-	335 -
	(1)	0.8306	(1)	304 (178)	0	0.8306	0	304 (59)	-	0.8306	-	304 -
	(1)	0.7541	(0)	276 (179)	0	0.7541	0	276 (59)	-	0.7541	-	276 -
	(1)	0.6694	(0)	245 (179)	0	0.6694	0	245 (59)	-	0.6694	-	245 -
	(1)	0.5874	(0)	215 (180)	0	0.5874	0	215 (59)	-	0.5874	-	215 -
	(1)	0.5027	(0)	184 (180)	0	0.5027	0	184 (59)	-	0.5027	-	184 -
	(1)	0.4208	(0)	154 (180)	0	0.4208	0	154 (58)	-	0.4208	-	154 -
	(1)	0.3361	(0)	123 (180)	0	0.3361	0	123 (58)	-	0.3361	-	123 -
	(1)	0.2514	(0)	92 (181)	0	0.2514	0	92 (58)	-	0.2514	-	92 -
	(1)	0.1694	(0)	62 (181)	0	0.1694	0	62 (58)	-	0.1694	-	62 -
	(1)	0.0847	(0)	31 (181)	0	0.0847	0	31 (58)	-	0.0847	-	31 -
	(1)	0.0027	(0)	1 (181)	0	0.0027	0	1 (58)	-	0.0027	-	1 -
Prorated Additions			(3)				1					-
Beginning of year balance				(177)				(59)				-
Prorated end of year balance				(181)				(58)				-
Average				(179)				(59)				-

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	<u>SHARED SERVICES COMMON FUR & COMM</u>	<u>SHARED SERVICES COMMON COMPUTERS</u>	<u>SHARED SERVICES COMMON STRCTRS</u>	<u>SHARED SERVICES COMMON SOFTWARE</u>	<u>SHARED SERVICES ELECTRIC TELECOM</u>	<u>SHARED SERVICES GAS TELECOM</u>
DEFERRED TAX BALANCE @ 12/31/2017	(411)	(324)	13,582	(138)	(61)	-
RM BLM 2018 DEPR ON 1981-2016 VINTAGES	192	(124)	5,260	159	20	-
RM FED TAX 2018 DEPR ON 1981-2016 VINTAGES	174	(34)	4,890	348	14	-
	18	(90)	370	(189)	6	-
	21%	21%	21%	21%	21%	21%
	4	(19)	78	(40)	1	-
2018 FORECASTED CAPITAL ADDITIONS	(159)	2,138	7,850	-	(8)	-
2018 RM BLM DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	(12)	388	1,611	-	(1)	-
2018 RM TAX DEPRECIATION ON 2017 - 2018 CAPITAL ADDITIONS	(43)	816	958	0	(2)	0
TAX RATE	31	(427)	653	-	2	-
	21%	21%	21%	21%	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	-	8	55	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
DEFERRED TAX BALANCE @ 12/31/2018	<u>(401)</u>	<u>(425)</u>	<u>13,852</u>	<u>(177)</u>	<u>(59)</u>	<u>-</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR/(CR)	(409)	(348)	13,644	(147)	(60)	-

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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	217	(140)	5,917	179	23	-
ACCUMULATED RM FED TAX 2017 DEPR ON 1981-2016 VINTAGES	247	(55)	4,930	358	15	-
	(30)	(85)	987	(179)	8	-
	35%	35%	35%	35%	35%	35%
	(11)	(30)	345	(63)	3	-
2017 FORECASTED CAPITAL ADDITIONS	(165)	2,482	34,135	-	(8)	-
2017 RM BLM DEPRECIATION ON 2017 CAPITAL ADDITIONS	(4)	299	1,059	-	(0)	-
2017 RM TAX DEPRECIATION ON 2017 CAPITAL ADDITIONS	(94)	1,475	398	0	(4)	0
TAX RATE	90	(1,176)	661	-	4	-
	35%	35%	35%	35%	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	-	10	127	-	-	-
OTHER ADJUSTMENTS	-	-	-	-	-	-
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)	-

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San Diego Gas & Electric Company
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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 SERVICESCOMMON FUR & COMM 365					SHARED SERVICESCOMMON COMPUTERS 365					SHARED SERVICESCOMMON STRCTR 365				
jan	2	0.9178	2	335	(432)	(36)	0.9178	(33)	335	107	59	0.9178	54	335	12,878
feb	2	0.8329	1	304	(429)	(36)	0.8329	(30)	304	44	59	0.8329	49	304	12,981
mar	2	0.7562	1	276	(428)	(36)	0.7562	(27)	276	17	59	0.7562	44	276	13,025
apr	2	0.6712	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	2	0.4219	1	154	(424)	(36)	0.4219	(15)	154	(62)	59	0.4219	25	154	13,153
aug	2	0.3370	1	123	(423)	(36)	0.3370	(12)	123	(74)	59	0.3370	20	123	13,173
sep	2	0.2521	0	92	(423)	(36)	0.2521	(9)	92	(83)	59	0.2521	15	92	13,188
oct	2	0.1699	0	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)	1	(92)	59	0.0027	0	1	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 SERVICESCOMMON SOFTWARE 365					SHARED SERVICESELECTRIC TELECOM 365					SHARED SERVICESGAS TELECOM 365				
	(5)	0.9178	(5)	335	(75)	0	0.9178	0	335	(65)	-	0.9178	-	335	-
	(5)	0.8329	(4)	304	(84)	0	0.8329	0	304	(64)	-	0.8329	-	304	-
	(5)	0.7562	(4)	276	(88)	0	0.7562	0	276	(64)	-	0.7562	-	276	-
	(5)	0.6712	(4)	245	(92)	0	0.6712	0	245	(64)	-	0.6712	-	245	-
	(5)	0.5890	(3)	215	(95)	0	0.5890	0	215	(64)	-	0.5890	-	215	-
	(5)	0.5041	(3)	184	(97)	0	0.5041	0	184	(63)	-	0.5041	-	184	-
	(5)	0.4219	(2)	154	(100)	0	0.4219	0	154	(63)	-	0.4219	-	154	-
	(5)	0.3370	(2)	123	(101)	0	0.3370	0	123	(63)	-	0.3370	-	123	-
	(5)	0.2521	(1)	92	(103)	0	0.2521	0	92	(63)	-	0.2521	-	92	-
	(5)	0.1699	(1)	62	(103)	0	0.1699	0	62	(63)	-	0.1699	-	62	-
	(5)	0.0849	(0)	31	(104)	0	0.0849	0	31	(63)	-	0.0849	-	31	-
	(5)	0.0027	(0)	1	(104)	0	0.0027	0	1	(63)	-	0.0027	-	1	-
Prorated Additions			(29)						2					-	
Beginning of year balance					(75)				(65)					-	
Prorated end of year balance					(104)				(63)					-	
Average					(89)				(64)					-	

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

	SHARED SERVICES COMMON FUR & COMM	SHARED SERVICES COMMON COMPUTERS	SHARED SERVICES COMMON STRCTR	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	(94)	(20)	(14)
2018 Additions - Depr		(23)	(39)
2019 Additions - Depr			(22)
Total Ratemaking Fed Deferred Depr	153	131	54

SHARED SERVICES COMMON COMPUTERS			
	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	(55)	(34)	(18)
2017 Additions - Depr	1,475	393	236
2018 Additions - Depr		422	676
2019 Additions - Depr			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	398	868	868
2018 Additions - Depr		90	197
2019 Additions - Depr			-
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	-	0	0
2018 Additions - Depr		-	0
2019 Additions - Depr			-
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	(4)	(1)	(1)
2018 Additions - Depr		(1)	(2)
2019 Additions - Depr			(1)
Total Ratemaking Fed Deferred Depr	11	12	9

SHARED SERVICES GAS TELECOM			
	2017	2018	2019
Depreciation on 1981 - 2016 Vintages	-	-	-
2017 Additions - Depr	-	0	0
2018 Additions - Depr		-	0
2019 Additions - Depr			-
Total Ratemaking Fed Deferred Depr	-	-	-

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

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> 200DB		200DB	150DB	SL	150DB	150DB	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	0%
	>>>> 7 Yr		5 Yr	39 Yr	3 Yr	7 Yr	7 Yr					
	COMMON FUR & COMM (312 & 313)	COMMON COMPUTERS (301)	COMMON STRCTRS (311)	COMMON SOFTWARE (271)	ELECTRIC TELECOM (171)	GAS TELCOM (261)						
ADDITIONS	(153)	4,610	26,354	0	(8)	0	30,804	4,632	35,436			
AFUDC	0	(137)	(967)	0	0	0	(1,104)	(166)	(1,270)			
CAP. INT. & TAXES	0	91	642	0	0	0	733	110	844			
REPARIS	0	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	0	0			
TAX BASIS	(153)	4,564	26,030	0	(8)	0	30,433	4,577	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% 0	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% 0	12.49% (1)	12.49% 0	506		2022			
YR 5 RATE DEPR.	8.93% (14)	11.52% 526	2.56% 0	0.00% 0	8.93% (1)	8.93% 0	511		2023			
YR 6 RATE DEPR.	8.92% (14)	5.76% 263	2.56% 0	0.00% 0	8.92% (1)	8.92% 0	249		2024			
YR 7 RATE DEPR.	8.93% (14)	0.00% 0	2.56% 0	0.00% 0	8.93% (1)	8.93% 0	(14)		2025			
YR 8 RATE DEPR.	4.46% (7)	0.00% 0	2.56% 0	0.00% 0	4.46% (0)	4.46% 0	(7)		2026			

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2018 Rate-Making Federal Depreciation on Shared Services Capital Additions

FEDERAL DEPRECIATION CALCULATION

METHOD LIFE	>>>> 200DB		150DB	SL	150DB	150DB	Sub- Total	Other	TOTAL	Bonus Depreciation Input:	0%
	>>>> 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					
	(312 & 313)	(301)	(311)	(271)	(171)	(261)		(291)			
ADDITIONS	(159)	2,138	7,850	0	(8)	0	9,822	1,477	11,298		
AFUDC	0	(80)	(488)	0	0	0	(568)	(85)	(654)		
CAP. INT. & TAXES	0	53	325	0	0	0	378	57	434		
REPAIRS	0	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	0	0		
TAX BASIS	(159)	2,112	7,686	0	(8)	0	9,631	1,448	11,079		
YR 1 RATE DEPR.	14.29% (23)	20.00% 422	1.18% 90	33.33% 0	14.29% (1)	14.29% 0	489		2018		
YR 2 RATE DEPR.	24.49% (39)	32.00% 676	2.56% 197	33.33% 0	24.49% (2)	24.49% 0	832		2019		
YR 3 RATE DEPR.	17.49% (28)	19.20% 405	2.56% 197	33.33% 0	17.49% (1)	17.49% 0	573		2020		
YR 4 RATE DEPR.	12.49% (20)	11.52% 243	2.56% 197	0.00% 0	12.49% (1)	12.49% 0	419		2021		
YR 5 RATE DEPR.	8.93% (14)	11.52% 243	2.56% 197	0.00% 0	8.93% (1)	8.93% 0	425		2022		
YR 6 RATE DEPR.	8.92% (14)	5.76% 122	2.56% 197	0.00% 0	8.92% (1)	8.92% 0	304		2023		
YR 7 RATE DEPR.	8.93% (14)	0.00% 0	2.56% 197	0.00% 0	8.93% (1)	8.93% 0	182		2024		
YR 8 RATE DEPR.	4.46% (7)	0.00% 0	2.56% 197	0.00% 0	4.46% (0)	4.46% 0	190		2025		

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

FEDERAL DEPRECIATION CALCULATION

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB				
LIFE	>>>>	7 Yr	5 Yr	39 Yr	3 Yr	7 Yr	7 Yr				
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	Non-	TOTAL
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)	Depr	
		(312 & 313)	(301)	(311)	(271)	(171)	(261)				
<u>Federal</u>											
ADDITIONS		(165)	2,482	34,135	0	(8)	0	36,444	5,480		41,924
AFUDC		0	(71)	(892)	0	0	0	(962)	(145)		(1,107)
CAP. INT. & TAXES		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)
TAX 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		2017	
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%				
DEPR.		(20)	393	868	0	(1)	0	1,240		2018	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%				
DEPR.		(14)	236	868	0	(1)	0	1,088		2019	
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%				
DEPR.		(10)	142	868	0	(0)	0	998		2020	
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(7)	142	868	0	(0)	0	1,001		2021	
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%				
DEPR.		(7)	71	868	0	(0)	0	931		2022	
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%				
DEPR.		(7)	0	868	0	(0)	0	860		2023	
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%				
DEPR.		(4)	0	868	0	(0)	0	864		2024	

Bonus Depreciation Input: 50%

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

FEDERAL DEPRECIATION CALCULATION

METHOD	>>>>	200DB	200DB	150DB	SL	150DB	150DB			
LIFE	>>>>	7 Yr	5 Yr	15 Yr	3 Yr	7 Yr	7 Yr			
		COMMON	COMMON	COMMON	COMMON	ELECTRIC	GAS	Sub-	Other	TOTAL
		FUR & COMM	COMPUTERS	STRCTRS	SOFTWARE	TELECOM	TELCOM	Total	(291)	
		(312 & 313)	(301)	(311)	(271)	(171)	(261)			
Federal										
ADDITIONS		0	0	0	0	0	0	0	0	0
AFUDC		0	0	0	0	0	0	0	0	0
CAP. INT. & TAXES		0	0	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
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	2016	
YR 2 RATE		24.49%	32.00%	2.56%	33.33%	24.49%	24.49%			
DEPR.		0	0	0	0	0	0	0	2017	
YR 3 RATE		17.49%	19.20%	2.56%	33.33%	17.49%	17.49%			
DEPR.		0	0	0	0	0	0	0	2018	
YR 4 RATE		12.49%	11.52%	2.56%	0.00%	12.49%	12.49%			
DEPR.		0	0	0	0	0	0	0	2019	
YR 5 RATE		8.93%	11.52%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	2020	
YR 6 RATE		8.92%	5.76%	2.56%	0.00%	8.92%	8.92%			
DEPR.		0	0	0	0	0	0	0	2021	
YR 7 RATE		8.93%	0.00%	2.56%	0.00%	8.93%	8.93%			
DEPR.		0	0	0	0	0	0	0	2022	
YR 8 RATE		4.46%	0.00%	2.56%	0.00%	4.46%	4.46%			
DEPR.		0	0	0	0	0	0	0	2023	
Common Furniture BLM Ratio			0.00%							
Common Computers BLM Ratio			0.00%							
Common Structures BLM Ratio			0.00%							
Common Software			0.00%							
Electric Telecom BLM Ratio			0.00%							
Gas Telecom BLM Ratio			0.00%							

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2017-2019 Capitalized Interest Adjustment on Shared Services
DR/(CR)

Capitalized Interest Addback	2017					
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0 35%	23 35%	296 35%	0 35%	0 35%	0 35%
	0	8	104	0	0	0
2 Excluded from Ratemaking State (Area 98)	0 5.746%	23 5.746%	296 5.746%	0 5.746%	0 5.746%	0 5.746%
	0	1	17	0	0	0
3 Federal Depreciation	0 35%	1 35%	15 35%	0 35%	0 35%	0 35%
	0	0	5	0	0	0
State Depreciation	0 5.746%	1 5.746%	13 5.746%	0 5.746%	0 5.746%	0 5.746%
	0	0	1	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	0	10	127	0	0	0

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

Capitalized Interest Addback	2018					
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0 21%	26 21%	162 21%	0 21%	0 21%	0 21%
	0	6	34	0	0	0
2 Excluded from Ratemaking State (Area 98)	0 6.984%	26 6.984%	162 6.984%	0 6.984%	0 6.984%	0 6.984%
	0	2	11	0	0	0
3 Federal Depreciation	0 21%	4 21%	36 21%	0 21%	0 21%	0 21%
	0	1	8	0	0	0
State Depreciation	0 6.984%	3 6.984%	33 6.984%	0 6.984%	0 6.984%	0 6.984%
	0	0	2	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	0	8	55	0	0	0

San Diego Gas & Electric Company
2019 GRC - APP
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2017-2019 Capitalized Interest Adjustment on Share
DR/(CR)

Capitalized Interest Addback	2019					
	COMMON FUR & COMM	COMMON COMPUTERS	COMMON STRCTRS	COMMON SOFTWARE	ELECTRIC TELECOM	GAS TELECOM
1 Excluded from Ratemaking BLM (Area 99)	0 21%	46 21%	321 21%	0 21%	0 21%	0 21%
	0	10	67	0	0	0
2 Excluded from Ratemaking State (Area 98)	0 6.984%	46 6.984%	321 6.984%	0 6.984%	0 6.984%	0 6.984%
	0	3	22	0	0	0
3 Federal Depreciation	0 21%	7 21%	57 21%	0 21%	0 21%	0 21%
	0	1	12	0	0	0
State Depreciation	0 6.984%	6 6.984%	52 6.984%	0 6.984%	0 6.984%	0 6.984%
	0	0	4	0	0	0
Total 86 TRA - Capitalized Interest Adjustment	0	15	105	0	0	0

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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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return [22Yr 200DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return [22Yr 200DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900

STATE Return [22Yr 200DDB/SL]		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Factor >>>	0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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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 DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		1	2	2	2	1	1	1
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05900</u>	<u>0.05900</u>

STATE Return [22Yr 200DDB/SL]		1	2	2	2	2	1	1
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

2018

26

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		1	3	2	2	2	2	2
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05900</u>	<u>0.05900</u>

STATE Return [22Yr 200DDB/SL]		1	2	2	2	2	2	1
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

2019

46

Year 1 Year 2 Year 3 Year 4 Year 5 Year 6 Year 7

ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		2	4	4	4	3	3	3
	Factor >>>	<u>0.05000</u>	<u>0.09500</u>	<u>0.08550</u>	<u>0.07700</u>	<u>0.06230</u>	<u>0.05900</u>	<u>0.05900</u>

STATE Return [22Yr 200DDB/SL]		2	4	4	4	3	3	2
	Factor >>>	<u>0.04550</u>	<u>0.08680</u>	<u>0.07890</u>	<u>0.07700</u>	<u>0.06520</u>	<u>0.05930</u>	<u>0.05390</u>

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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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		15	28	25	23	18	17	17
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]		13	26	23	23	19	18	16
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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		8	15	14	12	10	10	10
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]		7	14	13	12	11	10	9
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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		16	31	27	25	20	19	19
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900	0.05900
STATE Return [22Yr 200DDB/SL]		15	28	25	25	21	19	17
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930	0.05390

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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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2018 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2019 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

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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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2018 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2019 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900

STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

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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
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2018 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

2019 0

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return [15Yr DDB/SL]		0	0	0	0	0	0
Factor >>>		0.05000	0.09500	0.08550	0.07700	0.06230	0.05900
STATE Return [22Yr 200DDB/SL]		0	0	0	0	0	0
Factor >>>		0.04550	0.08680	0.07890	0.07700	0.06520	0.05930

