

TURN DATA REQUEST-046
SDG&E-SOCALGAS 2019 GRC – A.17-11-007/8
SDG&E_SOCALGAS RESPONSE
DATE RECEIVED: APRIL 17, 2018
DATE RESPONDED: MAY 1, 2018

1. For SDG&E and SoCalGas, please provide the prepaid pension asset, (or accrued pension liability) each year, from 2002 to present (the date is chosen to capture the plan freeze and cash balance plan).

Utility Response 1:

SoCalGas and SDG&E do not carry a prepaid pension asset. The recovery of pension costs for SoCalGas and SDG&E is on the basis of actual cash contributions. Therefore, in any year, the amount contributed to the pension plans by the Company is always equal to the amount recovered in rates. Any difference between cash contribution and ASC expense is adjusted via an opposite regulatory adjustments, so that net of the regulatory adjustments (or “prepaid pension asset”) is always zero.

TURN DATA REQUEST-046
SDG&E-SOCALGAS 2019 GRC – A.17-11-007/8
SDG&E_SOCALGAS RESPONSE
DATE RECEIVED: APRIL 17, 2018
DATE RESPONDED: MAY 1, 2018

2. Please provide the estimated deferred tax benefit (or liability) associated with the prepaid pension asset, each year from 2002 to present, separately for SDG&E and SoCalGas if so available.

Utility Response 2:

There is no associated deferred tax benefit (or liability).

TURN DATA REQUEST-046
SDG&E-SOCALGAS 2019 GRC – A.17-11-007/8
SDG&E_SOCALGAS RESPONSE
DATE RECEIVED: APRIL 17, 2018
DATE RESPONDED: MAY 1, 2018

3. Does SDG&E and SoCalGas pass the associated deferred tax benefit (or liability) to ratepayers in the form of reduced rates or through the balancing account, or some other ratemaking mechanism? If yes, please explain in detail the ratemaking treatment of the deferred tax benefit (or liability).

Utility Response 3:

As discussed in question 2 above there is no associated deferred tax benefit (or liability) to pass to the ratepayers.