

# San Diego Gas & Electric Company

Volume - 4

Retail TO3 Final True-Up Adjustment  
for the 17-Month Period from April 2012  
through August 2013 with all Supporting  
Cost Statements, Work Papers,  
Derivation of the True-Up Adjustment;  
and a TO3 Final True-Up Adjustment  
Report.  
(Exhibit SDG-4)

(December 1, 2014)

Docket No. ER15- -

# San Diego Gas & Electric Company Derivation of Retail True-Up Adjustment

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# San Diego Gas & Electric Company

## TO3 Final True-Up Adjustment

### “Report”

Docket No. ER15-\_\_\_\_-\_\_\_\_

**TO3 FINAL TRUE-UP ADJUSTMENT REPORT  
(17-MONTH PERIOD ENDING AUGUST 31, 2013)**

**I. SUMMARY**

The purpose of this TO3 Final True-Up (“TU” or “True-Up”) Adjustment<sup>1</sup> Report is three-fold: (1) to demonstrate that customers pay no more and no less than the TO3 Final Cost of Service and (2) to explain the specific components of the TU Adjustment for the 17-month period ending August 31, 2013 and (3) to show how costs were undercollected during this period, i.e., how SDG&E’s recorded revenues (for California Independent System Operator Corporation Wholesale purposes) were significantly lower than the Cost of Service during the TU Period, resulting in an undercollection of approximately \$72.4 M.<sup>2</sup> Section II, through the use of Exhibit No. 1, explains the derivation of the TU Adjustment and Sections III and IV explain the causes of the undercollection.

**II. TO3 FINAL TRUE-UP ADJUSTMENT**

**A. Derivation of \$72.4 M True-Up Adjustment Undercollection**

SDG&E’s Cost of Service during the TU Period is \$72.4 M greater than recorded revenues during the same period causing an undercollection. This undercollection is explained in detail in Section III below and can be attributed to several primary causes as follows:

- 1) An undercollection of transmission Operation and Maintenance (“O&M”) expenses totaling \$28.2 M is primarily due to the expensing, rather than capitalizing, the Sunrise Powerlink (“Sunrise”) fire mitigation and post-construction environmental obligations, consistent with the TO3 Cycle 6 Settlement.

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<sup>1</sup> The capitalized terms have the meaning set forth in this Report or in SDG&E’s TO Tariff.

<sup>2</sup> Volume4, Section 3.1.1, Pg 3, line 37

- 2) An undercollection of Administrative and General (“A&G”) expenses totaling approximately \$14.1 M primarily due to higher wildfire insurance and damage increases, plus higher outside consulting charges associated with ongoing litigation.
- 3) An undercollection of depreciation expense totaling \$60.5 M primarily due to the additional depreciation associated with the Sunrise project going into plant in service and to a lesser degree due to other capital additions going into service during the TU Period.
- 4) An undercollection of property taxes totaling approximately \$15.6 M primarily due to the addition of Sunrise to plant in service, thus increasing the asset tax base.
- 5) An undercollection of approximately \$16.9 M associated with actual lower retail sales during the TU Period as opposed to what was forecast to be in effect during the TU Period.
- 6) Offsetting the undercollection items listed above, is an approximate overcollection of \$65.4 M of return due to Sunrise’s return on rate base during the TU Period compared when Sunrise was in the Cycle 5 and Cycle 6 Forecast Periods and on delays when other transmission plant additions went into service. This will be explained in more detail in Section III, Item C below.

Exhibit No. 1 shows the various components of the TU Adjustment and explains the basis of the undercollection of the TO3 Final TU Adjustment. Column A and Column B of Exhibit No. 1 show the costs that were used to set the rates that were effective during the TO3 Final TU Period. The costs were reported in SDG&E’s TO3 Cycles 5 and 6 Informational Filings.<sup>3</sup> The

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<sup>3</sup> Cycle 5 costs come from the final compliance filing that was filed October 2, 2012 and approved by the Commission on December 31, 2012 in FERC Docket ER11-4318-002 and Cycle 6 costs come from the final Offer of Settlement filed May 10, 2013 and approved by the Commission on August 5, 2013 in Docket ER12-2454-002. Exhibit No. 1 excludes the respective Cycle 5 and 6 TU Adjustments of approximately \$31.4 M and \$7.3 M respectively to correctly compare recorded revenues (column E) to the TO3 Final TU Cost of Service (column G).

resulting rates, when applied to actual sales during the TU Period, determined the amount of revenue that was recorded.

In Columns C, D and E of Exhibit No. 1, the Cycles 5 and 6 costs are prorated by the respective monthly amount of revenues for the months Cycle 5 and 6 were in effect during the TU Period. During the TU Period, Cycle 5 rates were in effect for the first five months (April 2012 through August 2012) and Cycle 6 rates were in effect for twelve months (September 2012 through August 2013). To reflect the Cycle 5 costs that were being recovered in rates during the first five months of the TU Period, SDG&E has multiplied total Cycle 5 costs by 39.81%, as shown in Column C of Exhibit No. 1. As shown in WP 1<sup>4</sup>, the 39.81% was derived by dividing the revenues recorded during the first five months of the TU Period (\$148.5 M) by the total Cycle 5 revenue requirement, less TU adjustments (\$373.0 M). A comparable percentage for Cycle 6 was derived for the last 12 months of the TU Period equal to 97.85%. In Exhibit No. 1 column D, this comparable percentage of 97.85% was multiplied by total Cycle 6 costs (column B) to yield column D costs that were recorded as revenues during the last twelve months of the TU Period (\$583.8 M). Column E is the sum of Columns C and D and reflects the total revenues that were collected during the TU Period equal to \$732.3 M shown on line 24 that will be compared, as discussed below, against the various cost components of the TO3 Final TU Cost of Service.

**B. Normalization of Prior Period Recorded Costs (Column E), to Adjust for Lower Recorded Sales**

To properly compare the costs from Cycles 5 and 6 shown in Column E (\$732.3 M) to the TU Period Cost of Service (Column G, \$801.5 M), Column E was increased to reflect what

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<sup>4</sup> See Vol. 3 TU Adjustment WP-1 for the derivation of the Cycle 5 and Cycle 6 percentages referenced above.

the individual cost components would have been had recorded revenues matched the forecast sales revenues. To do this, the prior period revenues (Column E) were increased by an amount due to the actual lower sales. This adjustment is calculated and explained below.

As shown Table 1 line 4 below, SDG&E's sales during the TU Period were lower than forecast sales:

**Table 1: Lower Sales during the TU Period**

| A |   | B                           | C                           | D             |
|---|---|-----------------------------|-----------------------------|---------------|
|   |   | <u>Cycle 5</u> <sup>5</sup> | <u>Cycle 6</u> <sup>6</sup> | <u>Total</u>  |
| 1 | Portion of TU Period                            | 1 <sup>st</sup> 5 Months    | Last 12 Months              | 17 Months     |
| 2 | Forecast Sales (GWh)                            | 8,574                       | 20,436                      | 29,010        |
| 3 | Actual Sales (GWh)                              | <u>8,022</u>                | <u>20,197</u>               | <u>28,219</u> |
| 4 | Below Forecast (GWh) (L2-L3)                    | 552                         | 239                         | 791           |
| 5 | Below Forecast % (L4/L2)                        | 6.44%                       | 1.17%                       | 2.73%         |
| 6 | Rate (cents per kWh) <sup>7</sup>               | 1.80                        | 2.92                        |               |
| 7 | Dollar Impact (L4 x L6/100)<br>(Undercollected) | \$ 9.9M                     | \$ 7.0M                     | \$ 16.9M      |

As shown in Column D of the above table, the dollar impact of lower sales was \$16.9 M that was not collected related to Cycle 5 and Cycle 6. The Cycle 5 and Cycle 6 sales forecasts that SDG&E used, which were based on the California Energy Commission's then most current forecast, did not anticipate the lower sales growth.

<sup>5</sup> Column B, Lines 2 through 5 are from Line 6 of Vol. 3, TU Adjustment WP-2.

<sup>6</sup> Column C, Lines 2 through 5 are from Line 20 of Vol. 3, TU Adjustment WP-2.

<sup>7</sup> The rates in Line 6 are from Vol. 3, TU Adjustment WP-2, Lines 30 and 31, Column F.



To the extent column E costs must be increased by \$16.9 M to account for the sales difference between forecast and actual sales, WP-3 in Vol. 3 shows how the \$16.9 M was prorated and added to each cost component of Column E of Exhibit No. 1. The results are shown in Column F of Exhibit No. 1. This sales normalization adjustment allows costs to be compared as though recorded revenues had matched forecasted sales revenues.

Based upon the above, Column H, Lines 2 through 24 of Exhibit No. 1 shows the cost differences between Column G (TU Period costs) and Column F (prior period costs), excluding the impact of lower sales (Line 25). These cost differences show a total undercollection on Line 24 of \$52.4 M. The sum of the \$52.4 M undercollection plus the impact of \$16.9 M due to lower sales, shown on Line 25, and associated interest for the period of April, 2012 through August 31, 2013 of \$3.1 M as shown on Line 26, (from Vol. 3 Section 3.1.1, Line 35), is equal to the total TU Adjustment, which is an undercollection equal to \$72.4 M shown on Line 27.

In sum, and as explained above, the TO4 Cycle 2 TU Adjustment equals a \$72.4 M undercollection and consists of those differences shown in Column H, Lines 2 through 26. The largest components of the \$72.4 M undercollection are higher O&M, A&G, depreciation and property tax charges, driven primarily by the addition of the Sunrise Project, and lower than forecasted sales. These higher charges totaling approximately \$135.M were offset by a \$65 M overcollection of Return on Rate Base and Forecast Plant Additions.

### **III. ANALYSIS OF TU ADJUSTMENT COST DIFFERENCES**

Column H, Lines 2 through 24 of Exhibit No. 1, shows the differences between costs recorded in the TO3 Final TU Period Cost of Service and recorded costs related to TO3 Cycles 5 and 6. The differences are more fully discussed below.

**A. Transmission O&M Expense Differences (Exhibit No. 2)**

As shown in Column H, Line 2 of Exhibit No. 1, transmission O&M expenses are undercollected by \$28.2 M in total. As explained below, Exhibit No. 2 shows by FERC account the primary cost differences that contributed to this undercollection.

**1. Account 561 (Electric Transmission Operation – Load Dispatch – Monitor and Operate the transmission system)**

The \$1.3 M increase or undercollection shown in Column H is due primarily to \$1.0 M of higher labor costs attributed to new employees supporting the operation of the transmission grid services at SDG&E's Electric Grid Operation Center ("Center"). This Center operates the transmission grid on a real time basis. Employees were added to reduce over time and to enhance working conditions to improve the quality of operational services. Costs included general training, employee relocations and increased North American Electric Reliability Corporation ("NERC") training. An additional \$0.2 M increase included costs related to SDG&E's expenses paid to Arizona Public Service and Salt River Project for the upkeep of SDG&E's share of the Southwest Powerlink located in their service territories.

**2. Account 563 (Electric Transmission Operation – Overhead Line Expenses)**

The \$7.2 M increase in this account shown in line 2 column H was primarily due to expensing the previously capitalized Sunrise Powerlink fire mitigation payments. In TO3 Cycle 6 SDG&E had originally filed to capitalize these costs but in the Cycle 6 Offer of Settlement SDG&E agreed to expense these items. Two annual payments totaling \$6.2 M (\$3.1 M per year) were expensed during the True-Up Period. An additional \$0.6 M increase is due to NERC compliance work which involved surveying and assessing bulk transmission lines using the transmission Light Detection and Ranging network mapping system to ensure that existing transmission lines are in compliance with design criteria.

**3. Account 566 (Electric Transmission Operation – Miscellaneous Transmission Expense)**

The \$7.3 M increase in this account is due to the following factors.

- Approximately \$2.2 M is due to higher Kearny operation expenses for various miscellaneous outside services for electric consulting services, equipment rentals, and training expenses.
- Approximately \$1.7 M is attributed to a Fire Brigade contract that specializes in the fighting of electrical fires at SDG&E's transmission substations.
- Approximately \$1.9 M reflects increases in information technology expenses affecting various cost centers.
- Approximately \$1.6 M increase in labor costs is attributed to SDG&E employees working to analyze information associated with an ongoing contractual dispute.
- Approximately \$0.9 M increase is related to a NERC onsite assessment and review.

These higher charges were partially offset by the transmission O&M charges that are allocated to and received from Citizens in connection with its lease of the Sunrise 500 kV 30 mile segment of the Border East line<sup>8</sup>

**4. Account 571 (Maintenance of Overhead Lines)**

The \$12.4 M increase is primarily due to the expense treatment of the Sunrise's post construction environmental permitting expenses. In TO3 Cycle 6, SDG&E had filed these types of costs to be capitalized, but in its Cycle 6 Offer of Settlement, SDG&E agreed to expense these types of costs. Sunrise post construction environmental obligations totaled approximately

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<sup>8</sup> See *Order on Annual Formula Rate Filing, and Directing Accounting Change*, 133 FERC ¶61,016 (2010).

\$13.1M for the 17-month TU Period. This amount was partially offset by lower Kearny charges in the TU Period associated with storm water prevention measures, less road grading work and lower labor charges. As indicated in Column H, line 5, all other transmission O&M accounts resulted in a very small overcollection equal to \$0.1 M.

**B. A&G Expenses (Exhibit No. 3)**

SDG&E's total electric A&G expenses support its generation, transmission, and distribution services. A portion is allocated to SDG&E's transmission services, primarily on a transmission wages and salaries allocation factor (labor ratio) basis. Exhibit No. 3, Part A, Column H shows the total amount for Electric Division A&G expenses by FERC account and part C shows the portion of these expenses that were allocated to transmission service. The accounts shown are those that produce the greater undercollections.

Part A, Column H, Line 7 of Exhibit No. 3 shows SDG&E incurred an undercollection of total A&G expense of \$65.2 M before the allocation to transmission. The main reasons for the \$65.2 M undercollection or increase in total electric A&G expenses are explained by FERC account below.

**1. Account 923 (Outside Services)**

The increase of \$15.6 M in this account is primarily due to an increase in litigation expenses associated with an ongoing contractual dispute related to the Sunrise Project. Approximately \$12 M of the \$15.6 M variance is attributed outside services for this litigation.

**2. Account 924 (Property Insurance)**

SDG&E's property insurance increased by \$3.2 M, which is primarily due to: (a) an \$0.8 M increase for the Desert Star generator assets that SDG&E purchased in late 2011; (b) a \$2.3 M increase in property insurance.

**3. Account 925 (Injuries and Damages – Wildfire Insurance Premiums)**

SDG&E's wildfire insurance premium expenses increased \$24.9 M, as shown on line 4. This increase is attributed to increasing wildfire insurance premiums which are renewed annually and cover the period from July through June of the following year.

**4. Account 925 (Injuries and Damages – Wildfire Damage Claims)**

SDG&E's wildfire damage claim expenses are for fire-related, third-party damages that have exceeded SDG&E's liability insurance coverage and wildfire settlement proceeds SDG&E has received from third parties. SDG&E's wildfire damage claims increased \$29.4 M, as shown on Line 5. The increase is based upon the amount of claims SDG&E paid during the TU Period. All other Electric Division A&G expenses recorded in other A&G FERC accounts netted out to an overcollection of \$7.9 M as shown in Col H, Line 6. Line 19, Column H shows that after the allocation of total Electric Division A&G expenses, to transmission, the total A&G undercollection for A&G expenses is approximately \$14.1 M.

**C. Return on Rate Base and Return on Transmission Forecast Plant Additions**

Part B of Exhibit No. 1, Line 13, Column A and B shows the return on rate base for Cycle 5 and Cycle 6 Base Periods, respectively. Line 13, Column F shows the adjusted amounts for these items. Line 13, Column H, shows a rate base return undercollection of \$264.1 M (Col G – Col F). Similarly, Line 17 shows the same information for the return applicable to Forecast Period plant additions in Cycle 5 and Cycle 6. Column H shows a Forecast Period TU Adjustment overcollection of \$333.4 M.

This \$333.4 M overcollection added to the column H rate base return undercollection of \$264.1 M (Line 13), plus the return undercollection on rate base related with AFUDC equity in depreciation expense of \$3.9 M (Line 15), yields a total TO3 Final TU Adjustment return overcollection of \$65.4 M, shown on Line 19, Column H. Work papers (“WP”)WP 4 – WP 4.1

were prepared to categorize and explain the \$333.4 M overcollection and the combined \$268.4 M undercollection. WP 4 demonstrates these amounts are driven by SDG&E's Sunrise Project and other capital additions being in the Cycle 5 and Cycle 6 Forecast Periods and in the TO3 Final TU Adjustment rate base.

As indicated above, SDG&E has included in its TO3 Final TU Adjustment cost of service an Allowance for Funds Used During Construction ("AFUDC") equity in depreciation expense amount to derive its cost of capital rate (Statement AV) that yields a revenue return of \$3.9 M (Line 15).

In Exhibit No. 1 column H, when one takes the \$65.4 M overcollection of return (Line 19) and adds this to the \$117.4 M undercollection of expenses shown on line 11, one gets a total undercollection of \$52.0 M ( $\$65.4 \text{ M overcollection} - 117.4 \text{ M undercollection} = \$52 \text{ M undercollection}$ ). Adding Franchise Fees to this amount yields an undercollection of \$52.4 M (col H, Line 24).

Although line 24 shows a total undercollection of \$52.4 M, we must add \$16.9 M to eliminate the sales normalization adjustment as discussed in Section II B above and interest of \$3.1 M to arrive at a total TO3 17-month Final TU Adjustment undercollection amount of \$72.4 M.

San Diego Gas & Electric Company

TO3 Final True-Up Adjustment Report

“Exhibits 1-3”

Docket No. ER15-\_\_\_\_-\_\_\_\_

| San Diego Gas & Electric Company               |   |                              |                                |                 |                 |                   |                 |                 |                  | Exhibit No. 1 |
|--|---|------------------------------|--------------------------------|-----------------|-----------------|-------------------|-----------------|-----------------|------------------|---------------|
| TO3 Final True-Up Period Adjustment Analysis   |   |                              |                                |                 |                 |                   |                 |                 |                  | BK-2          |
| For 17 Months April 1, 2012 to August 30, 2013 |   |                              |                                |                 |                 |                   |                 |                 |                  |               |
| (\$ in Millions)                               |   |                              |                                |                 |                 |                   |                 |                 |                  |               |
|  | A   | B                            | C                              | D               | E               | F                 | G               | H               |                  |               |
|  | Prior Period Revenue Requirements   |                              | Recorded Revenues in TU Period |                 |                 | TO3               | TO3             | TO3             |                  |               |
|  |   |                              | TO3 Cycle 5                    | TO3 Cycle 6     | 17 Mos.         | 17 mo.            | 17 mo.          | 17 mo.          |                  |               |
|  |   |                              | 5 Mos.                         | 12 Mos.         | 17 Mos.         | Final TU          | Final TU        | Final TU        |                  |               |
|  | ER11-4318-001 (a)   | ER12-2454-000, 001 & 002 (a) | 4/12 - 8/12                    | 9/12 - 8/13     | 4/12 - 8/13     | Recorded Revenues | Cost            | Period          |                  |               |
| Line   | TO3 Cycle 5   | TO3 Cycle 6                  | = A *                          | = B *           | 17 Mos.         | Adj. for Sales    | Of Service      | Adjustment      | Line             |               |
| No.  | Description   | 2010 (a)                     | 2011 (a)                       | 39.81%          | 97.85%          | C + D             | 4/12 - 8/13     | 4/12 - 8/13     | G - F            | No.           |
| 1  | <b>A. Expenses</b>  |                              |                                | See WP-1        | See WP-1        |                   |                 |                 |                  | 1             |
| 2  | Transmission O&M Expenses   | \$ 43.6                      | \$ 47.1                        | \$ 17.4         | \$ 46.1         | \$ 63.5           | \$ 64.9         | \$ 93.1         | \$ 28.2          | 2             |
| 3  |   |                              |                                |                 |                 |                   |                 |                 |                  | 3             |
| 4  | Transmission Related A&G Expenses   | 34.9                         | 42.8                           | 13.9            | 41.9            | 55.8              | \$ 57.0         | 71.1            | 14.1             | 4             |
| 5  |   |                              |                                |                 |                 |                   |                 |                 |                  | 5             |
| 6  | Depreciation and Amortization   | 48.8                         | 53.1                           | 19.4            | 52.0            | 71.4              | \$ 73.1         | 133.6           | 60.5             | 6             |
| 7  |   |                              |                                |                 |                 |                   |                 |                 |                  | 7             |
| 8  | Property Tax  | 10.7                         | 11.3                           | 4.3             | 11.1            | 15.4              | \$ 15.7         | 31.3            | 15.6             | 8             |
| 9  |   |                              |                                |                 |                 |                   |                 |                 |                  | 9             |
| 10   | Other (1)   | 1.4                          | 1.0                            | 0.5             | 1.0             | 1.6               | \$ 1.6          | 0.7             | (0.9)            | 10            |
| 11   | <b>Total Expenses</b>   | <b>\$ 139.4</b>              | <b>\$ 155.4</b>                | <b>\$ 55.5</b>  | <b>\$ 152.1</b> | <b>\$ 207.6</b>   | <b>\$ 212.3</b> | <b>\$ 329.8</b> | <b>\$ 117.4</b>  | 11            |
| 12   | <b>B. Return</b>  |                              |                                |                 |                 |                   |                 |                 |                  | 12            |
| 13   | Return on Rate Base   | \$ 131.0                     | \$ 142.1                       | \$ 52.1         | \$ 139.0        | \$ 191.2          | \$ 195.6        | \$ 459.7        | \$ 264.1         | 13            |
| 14   |   |                              |                                |                 |                 |                   |                 |                 |                  | 14            |
| 15   | Return on Rate Base -AFUDC Equity in Deprec Exp   |                              |                                |                 |                 |                   |                 | 3.9             | 3.9              | 15            |
| 16   |   |                              |                                |                 |                 |                   |                 |                 |                  | 16            |
| 17   | Return on Forecast Plant Additions  | 98.6                         | 293.0                          | 39.2            | 286.7           | 325.9             | 333.4           | 0.0             | (333.4)          | 17            |
| 18   |   |                              |                                |                 |                 |                   |                 |                 |                  | 18            |
| 19   | <b>Total Return</b>   | <b>\$ 229.6</b>              | <b>\$ 435.1</b>                | <b>\$ 91.4</b>  | <b>\$ 425.7</b> | <b>\$ 517.1</b>   | <b>\$ 529.0</b> | <b>\$ 463.6</b> | <b>\$ (65.4)</b> | 19            |
| 20   | <b>C. Total</b>   |                              |                                |                 |                 |                   |                 |                 |                  | 20            |
| 21   | Total Before Franchise Fees   | \$ 368.9                     | \$ 590.5                       | \$ 146.9        | \$ 577.8        | \$ 724.7          | \$ 741.3        | \$ 793.3        | \$ 52.0          | 21            |
| 22   |   |                              |                                |                 |                 |                   |                 |                 |                  | 22            |
| 23   | Franchise Fees  | 4.1                          | 6.1                            | 1.6             | 6.0             | 7.6               | 7.8             | 8.2             | 0.4              | 23            |
| 24   | <b>Total</b>  | <b>\$ 373.0</b>              | <b>\$ 596.6</b>                | <b>\$ 148.5</b> | <b>\$ 583.8</b> | <b>\$ 732.3</b>   | <b>\$ 749.1</b> | <b>\$ 801.5</b> | <b>\$ 52.4</b>   | 24            |
| 25   | Costs not collected due to lower sales  |                              |                                |                 |                 |                   |                 |                 | \$ 16.9          | 25            |
| 26   | Interest for the period of Apr 12 - Aug13   |                              |                                |                 |                 |                   |                 |                 | \$ 3.1           | 26            |
| 27   | <b>Total Under/(Over)collection</b>   |                              |                                |                 |                 |                   |                 |                 | <b>\$ 72.4</b>   | 27            |
| 28   |   |                              |                                |                 |                 |                   |                 |                 |                  | 28            |
| 29   | (1) Other expenses include payroll taxes, other income taxes, Valley Rainbow, and revenue credits.  |                              |                                |                 |                 |                   |                 |                 |                  | 29            |
| 30   |   |                              |                                |                 |                 |                   |                 |                 |                  | 30            |
| 31   |   |                              |                                |                 |                 |                   |                 |                 |                  | 31            |
| 32   | <b>Footnotes</b>  |                              |                                |                 |                 |                   |                 |                 |                  | 32            |
| 33   |   |                              |                                |                 |                 |                   |                 |                 |                  | 33            |
| 34   | (a) Columns A and B are revenue requirements for base periods and forecasted plant additions as reflected in Statement BK2 in the referenced dockets above. |                              |                                |                 |                 |                   |                 |                 |                  | 34            |
| 35   | Revenue Requirements for prior True-Up (TU) adjustments are excluded because the TO4 Cycle 2 TU Adjustment should not true up the true-ups prior cycles.    |                              |                                |                 |                 |                   |                 |                 |                  | 35            |
| 36   | The TO3 Cycle 5 total in Col. A, L24 excludes True-Up (TU) Adjustments totaling \$31.4 million.   |                              |                                |                 |                 |                   |                 |                 |                  | 36            |
| 37   | Col. B, L24 excludes TU Adjustments totaling \$7.3 million. These TU adjustments are shown in Statement BK2, Page 5 of the Cycle 5 and Cycle 6 filings.     |                              |                                |                 |                 |                   |                 |                 |                  | 37            |
| 38   |   |                              |                                |                 |                 |                   |                 |                 |                  | 38            |
| 39   | (b) Columns C & D show the impact of lower sales on revenue: 39.81% is derived by dividing the revenues recorded during the first five months               |                              |                                |                 |                 |                   |                 |                 |                  | 39            |
| 40   | of the TU Period (\$148.4 million) by the Cycle 5 revenue requirement, less TU Adjustments (\$373.0 million). 97.85% is derived                             |                              |                                |                 |                 |                   |                 |                 |                  | 40            |
| 41   | by dividing the revenues recorded during the last twelve months of the TU Period (\$583.8 million) by the Cycle 6   |                              |                                |                 |                 |                   |                 |                 |                  | 41            |
| 42   | revenue requirement, less TU Adjustments (\$596.6 million). See WP-1 of 6.  |                              |                                |                 |                 |                   |                 |                 |                  | 42            |
| 43   |   |                              |                                |                 |                 |                   |                 |                 |                  | 43            |
| 44   | (c) Column F adjustment for sales equals Col. E multiplied by the adjustment factor calculated in WP 3 of 6, L15 (102.3%)                                   |                              |                                |                 |                 |                   |                 |                 |                  | 44            |



**Exhibit No. 2**

**San Diego Gas & Electric Company**  
**TO4 Cycle 2 True-Up (TU) Period Adjustment - O&M**  
**For 17 Months April 1, 2012 to August 31, 2013**  
**(\$ in Millions)**

|      |                           |   | <b>A</b>            | <b>B</b>       | <b>C</b>                                 | <b>D</b>             | <b>E</b>               | <b>F</b>                                       | <b>G</b>                  | <b>H</b>                  |      |
|------|---------------------------|---|---------------------|----------------|--|----------------------|------------------------|--|---------------------------|---------------------------|------|
|      |                           |   | <b>Base Periods</b> |                | <b>Revenue Recorded in TU Period (a)</b> |                      |                        | TO3 (b)<br>17 mo.<br>Final TU                  | TO3<br>17 mo.<br>Final TU | TO3<br>17 mo.<br>Final TU |      |
| Line |                           |   | TO3<br>Cycle 5      | TO3<br>Cycle 6 | 4/12 - 8/12<br>= A *                     | 9/12 - 8/13<br>= B * | 4/12 - 8/13<br>17 Mos. | <b>Recorded<br/>Revenues</b><br>Adj. for Sales | <b>Cost</b><br>Of Service | Period<br>Adjustment      | Line |
| No.  | <b>FERC Prime Account</b> |   | 2010                | 2011           | 39.81%                                   | 97.85%               | C + D                  | 4/12 - 8/13                                    | 4/12 - 8/13               | G - F                     | No.  |
| 1    | 561                       | Load Dispatch- Reliability, Monitor & Operate System  | \$ 2.9              | \$ 3.0         | 1.1                                      | 3.0                  | \$ 4.1                 | 4.2  | \$ 5.5                    | 1.3                       | 1    |
| 2    | 563                       | OH Line Expenses  | 1.3                 | 2.2            | 0.5                                      | 2.1                  | 2.6                    | 2.7  | 9.9                       | 7.2                       | 2    |
| 3    | 566                       | Miscellaneous Transmission Expense  | 8.0                 | 8.5            | 3.2                                      | 8.3                  | 11.5                   | 11.8   | 19.1                      | 7.3                       | 3    |
| 4    | 571                       | Maintenance of Overhead Lines   | 10.8                | 11.3           | 4.3                                      | 11.0                 | 15.3                   | 15.7   | 28.1                      | 12.4                      | 4    |
| 5    |                           | All other accounts  | 20.6                | 22.2           | 8.2                                      | 21.7                 | 29.9                   | 30.6   | 30.5                      | (0.1)                     | 5    |
| 6    |                           | <b>Total</b>  | <b>\$ 43.6</b>      | <b>\$ 47.1</b> | <b>\$ 17.4</b>                           | <b>\$ 46.1</b>       | <b>\$ 63.5</b>         | <b>\$ 64.9</b>                                 | <b>\$ 93.1</b>            | <b>\$ 28.2</b>            | 6    |
| 7    |                           |   |                     |                |  |                      |                        |  |                           |                           | 7    |
| 8    |                           |   |                     |                |  |                      |                        |  |                           |                           | 8    |
| 9    |                           | Footnotes   |                     |                |  |                      |                        |  |                           |                           | 9    |
| 10   |                           | (a) Impact of lower sales on revenue: 39.81% is derived by dividing the revenues recorded during the first five months          |                     |                |  |                      |                        |  |                           |                           | 10   |
| 11   |                           | of the TU Period (\$148.4 million) by the Cycle 5 revenue requirement, less TU Adjustments (\$373.0 million). 97.85% is derived |                     |                |  |                      |                        |  |                           |                           | 11   |
| 12   |                           | by dividing the revenues recorded during the last twelve months of the TU Period (\$583.8 million) by the Cycle 6               |                     |                |  |                      |                        |  |                           |                           | 12   |
| 13   |                           | revenue requirement, less TU Adjustments (\$596.6 million). See WP-1 of 6.  |                     |                |  |                      |                        |  |                           |                           | 13   |
| 14   |                           | (b) The adjustment for sales equals Col. E multiplied by the adjustment factor calculated in WP 3 of 6, L15 (102.3%).           |                     |                |  |                      |                        |  |                           |                           | 14   |

| San Diego Gas & Electric Company                 |   |                              |              |          |                                   |             |             |                |             |            | Exhibit No. 3 |
|--|---|------------------------------|--------------|----------|-----------------------------------|-------------|-------------|----------------|-------------|------------|---------------|
| TO4 Cycle 2 True-Up (TU) Period Adjustment - A&G |   |                              |              |          |                                   |             |             |                |             |            |               |
| For 17 Months April 1, 2012 to August 31, 2013   |   |                              |              |          |                                   |             |             |                |             |            |               |
| (\$ in Millions)                                 |   |                              |              |          |                                   |             |             |                |             |            |               |
|  |   |                              | A            | B        | C                                 | D           | E           | F              | G           | H          |               |
|  |   |                              | Base Periods |          | Revenue Recorded in TU Period (a) |             |             | TO3            | TO3         | TO3        |               |
|  |   |                              |              |          |                                   |             |             | 17 mo.         | 17 mo.      | 17 mo.     |               |
|  |   |                              |              |          |                                   |             |             | Final TU       | Final TU    | Final TU   |               |
|  |   |                              |              |          |                                   |             |             | Recorded       | Cost        | Period     |               |
|  |   |                              | TO3          | TO3      | 4/12 - 8/12                       | 9/12 - 8/13 | 4/12 - 8/13 | Revenues       | Of Service  | Adjustment | Line          |
| Line   | FERC Prime Account  |                              | Cycle 5      | Cycle 6  | = A *                             | = B *       | 17 Mos.     | Adj. for Sales | Of Service  | Adjustment | Line          |
| No.  |   |                              | 2010         | 2011     | 39.81%                            | 97.85%      | C + D       | 4/12 - 8/13    | 4/12 - 8/13 | G - F      | No.           |
| 1  | <b>A. Before Allocation to Electric Transmission</b>  |                              |              |          | (a)                               | (a)         |             |                |             |            | 1             |
| 2  | 923   | Outside Services             | \$ 60.4      | \$ 57.4  | \$ 24.1                           | \$ 56.1     | \$ 80.2     | \$ 82.0        | \$ 97.6     | \$ 15.6    | 2             |
| 3  | 924   | Property Insurance           | \$ 3.5       | \$ 5.2   | \$ 1.4                            | \$ 5.0      | \$ 6.5      | \$ 6.6         | \$ 9.8      | \$ 3.2     | 3             |
| 4  | 925   | Wildfire Ins Prem Alloc      | \$ 56.3      | \$ 70.7  | \$ 22.4                           | \$ 69.2     | \$ 91.6     | \$ 93.7        | \$ 118.6    | \$ 24.9    | 4             |
| 5  | 925   | Wildfire Damage Claims Alloc | \$ -         | \$ 34.6  | \$ -                              | \$ 33.9     | \$ 33.9     | \$ 34.6        | \$ 64.1     | \$ 29.4    | 5             |
| 6  |   | All other accounts           | \$ 107.6     | \$ 122.1 | \$ 42.8                           | \$ 119.5    | \$ 162.3    | \$ 166.0       | \$ 158.2    | \$ (7.9)   | 6             |
| 7  |   | Total undercollection        | \$ 227.8     | \$ 289.9 | \$ 90.7                           | \$ 283.7    | \$ 374.4    | \$ 383.0       | \$ 448.2    | \$ 65.2    | 7             |
| 8  |   |                              |              |          |                                   |             |             |                |             |            | 8             |
| 9  | <b>B. Allocation Factors</b>  |                              |              |          |                                   |             |             |                |             |            | 9             |
| 10   | Transm. Plant Prop. Insurance Alloc. Factor (b)   |                              | 23.49%       | 23.55%   |                                   |             |             |                | 34.30%      |            | 10            |
| 11   | Transm. Wages and Salaries Alloc. Factor (c)  |                              | 15.19%       | 14.60%   |                                   |             |             |                | 15.46%      |            | 11            |
| 12   |   |                              |              |          |                                   |             |             |                |             |            | 12            |
| 13   | <b>C. After Allocation to Electric Transmission</b>   |                              |              |          |                                   |             |             |                |             |            | 13            |
| 14   | 923   | Outside Services             | \$ 9.2       | \$ 8.4   | \$ 3.7                            | \$ 8.2      | \$ 11.8     | \$ 12.1        | \$ 15.1     | \$ 2.9     | 14            |
| 15   | 924   | Property Insurance           | \$ 0.8       | \$ 1.2   | \$ 0.3                            | \$ 1.2      | \$ 1.5      | \$ 1.6         | \$ 3.3      | \$ 1.8     | 15            |
| 16   | 925   | Wildfire Ins Prem Alloc      | \$ 8.5       | \$ 10.3  | \$ 3.4                            | \$ 10.1     | \$ 13.5     | \$ 13.8        | \$ 18.3     | \$ 4.5     | 16            |
| 17   | 925   | Wildfire Damage Claims Alloc | \$ -         | \$ 5.1   | \$ -                              | \$ 4.9      | \$ 4.9      | \$ 5.1         | \$ 9.9      | \$ 4.8     | 17            |
| 18   |   | All other accounts           | \$ 16.3      | \$ 17.8  | \$ 6.5                            | \$ 17.4     | \$ 23.9     | \$ 24.5        | \$ 24.5     | \$ 0.0     | 18            |
| 19   |   | Total undercollection        | \$ 34.9      | \$ 42.8  | \$ 13.9                           | \$ 41.9     | \$ 55.8     | \$ 57.0        | \$ 71.1     | \$ 14.1    | 19            |
| 20   |   |                              |              |          |                                   |             |             |                |             |            | 20            |
| 21   |   |                              |              |          |                                   |             |             |                |             |            | 21            |
| 22   | Footnotes   |                              |              |          |                                   |             |             |                |             |            | 22            |
| 23   | (a) Impact of lower sales on revenue: 39.81% is derived by dividing the revenues recorded during the first five months                    |                              |              |          |                                   |             |             |                |             |            | 23            |
| 24   | of the TU Period (\$148.4 million) by the Cycle 5 revenue requirement, less TU Adjustments (\$373.0). 97.85% is derived                   |                              |              |          |                                   |             |             |                |             |            | 24            |
| 25   | by dividing the revenues recorded during the last seven months of the TU Period (\$583.8 million) by the Cycle 6                          |                              |              |          |                                   |             |             |                |             |            | 25            |
| 26   | revenue requirement, less TU Adjustments (\$596.6). See TU Adjustment Workpaper-1.  |                              |              |          |                                   |             |             |                |             |            | 26            |
| 27   | (b) The Transmission Plant Property Insurance Allocation Factor, which is used for Account 924, is derived in Statement AH.               |                              |              |          |                                   |             |             |                |             |            | 27            |
| 28   | (c) The Transmission Wages and Salaries Allocation Factor, which is used for Accounts other than Account 924, is derived in Statement AI. |                              |              |          |                                   |             |             |                |             |            | 28            |
| 29   | (d) The adjustment for sales equals Col. E multiplied by the adjustment factor calculated in WP 3 of 6, L15 (102.3%).                     |                              |              |          |                                   |             |             |                |             |            | 29            |

# San Diego Gas & Electric Company

## TO3 Final True-Up Adjustment Exhibits

### Workpapers 1-6

Docket No. ER15-\_\_\_\_-\_\_\_\_

| Derivation of Wholesale Revenues Recorded in the<br>TO3 Final True-Up Period- 17 Months<br>( \$ in Thousands ) |  |                                |                   | TU Adjustment WP-1<br>Workpaper to Support Calculation<br>of Undercollection Caused by<br>Lower Revenues |      |
|--|--|--------------------------------|-------------------|--|------|
|  | A  | B                              | C                 | D  |      |
|  |  |                                | Revenues (\$000s) |  |      |
| Line   | Reference  | Description                    | TO3 Cycle 5       | TO3 Cycle 6  | Line |
| 1  | <b>Revenues Recorded During the TO3 Final True-Up Period</b>                               |                                |                   |  | 1    |
| 2  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Apr-12                         | \$ 26,643         |  | 2    |
| 3  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | May-12                         | 28,389            |  | 3    |
| 4  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Jun-12                         | 30,203            |  | 4    |
| 5  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Jul-12                         | 30,254            |  | 5    |
| 6  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Aug-12                         | 33,008            |  | 6    |
| 7  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Sep-12                         |                   | 60,174   | 7    |
| 8  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Oct-12                         |                   | 52,537   | 8    |
| 9  | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Nov-12                         |                   | 45,199   | 9    |
| 10   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Dec-12                         |                   | 47,723   | 10   |
| 11   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Jan-13                         |                   | 47,918   | 11   |
| 12   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Feb-13                         |                   | 46,391   | 12   |
| 13   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Mar-13                         |                   | 42,775   | 13   |
| 14   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Apr-13                         |                   | 42,324   | 14   |
| 15   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | May-13                         |                   | 46,961   | 15   |
| 16   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Jun-13                         |                   | 46,070   | 16   |
| 17   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Jul-13                         |                   | 55,380   | 17   |
| 18   | TO3 17 month FINAL True-Up, Vol 4 Section 3.1.1 L24  | Aug-13                         |                   | 50,333   | 18   |
| 19   |  |                                |                   |  | 19   |
| 20   | Σ L2...L18   | Total                          | \$ 148,498        | \$ 583,785   | 20   |
| 21   |  |                                | Σ = \$ 732,284    |  | 21   |
| 22   | <b>Base Transmission Revenue Requirement (BTRR)- See Notes</b>                             |                                |                   |  | 22   |
| 23   | Cycle 5 Stmt. BK-2, p.8, L15   | BTRR - TO3 Cycle 5             | \$ 404,443        |  | 23   |
| 24   | Cycle 6 Stmt. BK-2, p.8, L15   | BTRR - TO3 Cycle 6             |                   | \$ 603,922   | 24   |
| 25   |  |                                |                   |  | 25   |
| 26   | <b>Less True-Up (TU) Adjustments:</b>  |                                |                   |  | 26   |
| 27   |  |                                |                   |  | 27   |
| 28   | Cycle 5 Stmt. BK-2, p.5, L5-9  | TO3 Cycle 5 TU adjustments     | 31,394            |  | 28   |
| 29   | Cycle 6 Stmt. BK-2, p.5, L5-9  | TO3 Cycle 6 TU adjustments     |                   | 7,290  | 29   |
| 30   | L28 + L29  | Total - TU adjustments         | 31,394            | 7,290  | 30   |
| 31   |  |                                |                   |  | 31   |
| 32   | (L23 + L24) - L30  | BTRR, excluding TU adjustments | \$ 373,049        | \$ 596,632   | 32   |
| 33   |  |                                |                   |  | 33   |
| 34   |  |                                |                   |  | 34   |
| 35   | L20 / L32  | % recorded revenue to BTRR     | 39.81%            | 97.85%   | 35   |
| 36   |  |                                |                   |  | 36   |
| 37   | <b>Notes</b>   |                                |                   |  | 37   |
| 38   | The percentages calculated on Line 35 of this workpaper support the revenue adjustment     |                                |                   |  | 38   |
| 39   | percentages used in Columns C and D of Exhibit Nos. 1, 2, and 3 to adjust for lower sales. |                                |                   |  | 39   |
| 40   |  |                                |                   |  | 40   |

| Differences between Forecasted and Actual Sales- 17 Months |   |                         |                  | TU Adjustment WP-2  |              |                 |                 |
|--|---|-------------------------|------------------|---|--------------|-----------------|-----------------|
|  |   |                         |                  | Workpaper to Support Calculation of Undercollection Caused by Lower Sales |              |                 |                 |
|  | <b>A</b>  | <b>B</b>                | <b>C</b>         | <b>D</b>  | <b>E</b>     | <b>F</b>        | <b>G</b>        |
|  |   |                         |                  |   | = C - D      | = E / C         |                 |
|  |   |                         |                  |   | Forecast     |                 |                 |
|  |   |                         | Forecasted       | Actual  | Higher Than  |                 |                 |
|  | TO3   |                         | Sales            | Sales   | Actual       | Percent         | Forecasted      |
| <u>Line</u>  | <u>Cycle</u>  | <u>Time Period</u>      | <u>(MWh)</u>     | <u>(MWh)</u>  | <u>(MWh)</u> | <u>Decrease</u> | <u>Revenue</u>  |
|  |   | <i>Reference ==&gt;</i> | <i>Stmt. BG</i>  | <i>Ref. Vol. 4,</i>   |              |                 | <i>Stmt. BG</i> |
|  |   |                         | 3.2.3, p16.1,L28 |   |              |                 |                 |
| 1  | Cycle 5   | Apr. 2012               | 1,581,743        | 1,517,940   | 63,803       |                 | \$ 29,751,121   |
| 2  | Cycle 5   | May 2012                | 1,587,959        | 1,514,104   | 73,855       |                 | 31,982,808      |
| 3  | Cycle 5   | Jun. 2012               | 1,677,622        | 1,615,463   | 62,159       |                 | 33,808,282      |
| 4  | Cycle 5   | Jul. 2012               | 1,841,936        | 1,622,263   | 219,673      |                 | 37,175,385      |
| 5  | Cycle 5   | Aug. 2012               | 1,884,849        | 1,752,030   | 132,819      |                 | 38,056,364      |
| 6  | Total Cycle 5 (L1 - L5)   |                         | 8,574,109        | 8,021,800   | 552,309      | 6.44%           | 170,773,960     |
| 7  |   |                         |                  |   |              |                 |                 |
| 8  | Cycle 6   | Sep. 2012               | 1,925,666        | 2,016,486   | (90,820)     |                 | 59,637,277      |
| 9  | Cycle 6   | Oct. 2012               | 1,694,405        | 1,850,384   | (155,979)    |                 | 49,116,500      |
| 10   | Cycle 6   | Nov. 2012               | 1,646,470        | 1,602,520   | 43,950       |                 | 47,645,399      |
| 11   | Cycle 6   | Dec. 2012               | 1,695,052        | 1,693,177   | 1,875        |                 | 49,173,431      |
| 12   | Cycle 6   | Jan. 2013               | 1,772,261        | 1,701,630   | 70,631       |                 | 51,548,317      |
| 13   | Cycle 6   | Feb. 2013               | 1,659,682        | 1,654,080   | 5,602        |                 | 48,128,370      |
| 14   | Cycle 6   | Mar. 2013               | 1,628,622        | 1,504,153   | 124,469      |                 | 47,124,328      |
| 15   | Cycle 6   | Apr. 2013               | 1,571,880        | 1,513,456   | 58,424       |                 | 45,434,714      |
| 16   | Cycle 6   | May 2013                | 1,573,697        | 1,562,906   | 10,791       |                 | 48,666,865      |
| 17   | Cycle 6   | Jun 2013                | 1,657,155        | 1,474,502   | 182,653      |                 | 51,278,953      |
| 18   | Cycle 6   | Jul. 2013               | 1,795,297        | 1,939,880   | (144,583)    |                 | 55,579,601      |
| 19   | Cycle 6   | Aug 2013                | 1,816,121        | 1,683,810   | 132,311      |                 | 56,220,238      |
| 20   | Total Cycle 6 (L8 - L19)  |                         | 20,436,308       | 20,196,984  | 239,324      | 1.17%           | 609,553,993     |
| 21   |   |                         |                  |   |              |                 |                 |
| 22   | Total (L6 + L20)  |                         | 29,010,418       | 28,218,784  | 791,634      | 2.73%           | \$ 780,327,953  |
| 23   |   |                         |                  |   |              |                 |                 |
| 24   |   |                         |                  |   |              |                 |                 |
| 25   | <b>Rates</b>  |                         | Forecasted       |   |              | Average         |                 |
| 26   |   |                         | Sales            |   |              | Rate            |                 |
| 27   |   |                         | (MWh)            |   |              | c / kWh         | BTRR excl. TU's |
| 28   |   | <i>Reference ==&gt;</i> | <i>Stmt. BG</i>  |   |              | = G/C/10        | <i>BK2</i>      |
| 29   |   |                         |                  |   |              |                 |                 |
| 30   | Cycle 5   | Aug. 2012 12-MTD        | 20,694,913       |   |              | \$1.80          | \$ 373,049,000  |
| 31   | Cycle 6   | Aug. 2013 12-MTD        | 20,436,308       |   |              | \$2.92          | \$ 596,632,000  |
| 32   |   |                         |                  |   |              |                 |                 |
| 33   |   |                         |                  |   |              |                 |                 |
| 34   | <u>Note</u>   |                         |                  |   |              |                 |                 |
| 35   | This workpaper supports Table 1 of the True Up Report in Vol. 3 |                         |                  |   |              |                 |                 |

| San Diego Gas & Electric Company                              |  |                 |          |         | TU Adjustment WP-3     |           |           |
|---|--|-----------------|----------|---------|------------------------|-----------|-----------|
| T04 Cycle 2 True-Up Period Adjustment - Impact of Lower Sales |  |                 |          |         | Allocation of Decrease |           |           |
| For 17 Months April 1, 2012 to August 31, 2013                |  |                 |          |         | in Revenue due to      |           |           |
| (\$ in Millions)  |  |                 |          |         | Lower Sales            |           |           |
|   |  |                 |          |         | A                      | B         | C = A + B |
|   |  |                 |          |         | Revenue                | Impact of | Recorded  |
|   |  |                 |          |         | Recorded               | Lower     | Revenue   |
|   |  |                 |          |         | in True-Up             | Sales     | Adjusted  |
|   |  |                 |          |         | Period (a)             | (b)       | for Sales |
| Line No.  | Description  |                 |          |         |                        |           | Line No.  |
| 1   | <b>A. Expense</b>  |                 |          |         |                        |           | 1         |
| 2   | Transmission O&M   |                 | \$ 63.5  | \$ 1.5  | \$ 64.9                |           | 2         |
| 3   | Transmission Related A&G   |                 | 55.8     | 1.3     | 57.0                   |           | 3         |
| 4   | Depreciation and Amortization  |                 | 71.4     | 1.6     | 73.1                   |           | 4         |
| 5   | Depr. and Amort. - Condemnation Expense  |                 | -        | -       | -                      |           | 5         |
| 6   | Property Tax - Non-Sunrise   |                 | 15.4     | 0.4     | 15.7                   |           | 6         |
| 7   | Other  |                 | 1.6      | 0.0     | 1.6                    |           | 7         |
| 8   | Total Expenses   | ΣL2...L7        | \$ 207.6 | \$ 4.8  | \$ 212.4               |           | 8         |
| 9   | <b>B. Return on Rate Base and Plant Adds</b>   |                 | \$ 517.1 | \$ 11.9 | \$ 529.0               |           | 9         |
| 10  | <b>C. Total</b>  |                 |          |         |                        |           | 10        |
| 11  | Total Before Franchise Fees  | L8 + L9         | \$ 724.7 | \$ 16.7 | \$ 741.3               |           | 11        |
| 12  | Franchise Fees   |                 | 7.6      | 0.2     | 7.8                    |           | 12        |
| 13  | Total before interest  | L11 + L12       | \$ 732.3 | \$ 16.9 | \$ 749.1               |           | 13        |
| 14  |  |                 |          |         |                        |           | 14        |
| 15  | Adjustment for Lower Sales   | Col. C / Col. A |          |         | 102.3%                 |           | 15        |
| 16  |  |                 |          |         |                        |           | 16        |
| 17  |  |                 |          |         |                        |           | 17        |
| 18  | Footnotes  |                 |          |         |                        |           | 18        |
| 19  | (a) Exhibit No. 1, Column E.   |                 |          |         |                        |           | 19        |
| 20  | (b) This column allocates the \$16.9 million calculated in Table 1, Col. D, Line 7 of the True-Up Report |                 |          |         |                        |           | 20        |
| 21  | in Vol. 2. The amount is allocated in proportion to Col. A. The amounts in Col. C are shown in           |                 |          |         |                        |           | 21        |
| 22  | Col. F of Exhibit No. 1.   |                 |          |         |                        |           | 22        |

|     |  | San Diego Gas & Electric Company               |                          |                                |             | WP 4 - Details for Return listed on Exhibit No. 1 |                   |             |            |     |
|-----|--|--|--------------------------|--------------------------------|-------------|---|-------------------|-------------|------------|-----|
|     |  | TO3 Final True-Up Period Adjustment Analysis   |                          |                                |             |   |                   |             |            |     |
|     |  | For 17 Months April 1, 2012 to August 30, 2013 |                          |                                |             |   |                   |             |            |     |
|     |  | (\$ in Millions)                               |                          |                                |             |   |                   |             |            |     |
|     |  | A  | B                        | C                              | D           | E   | F                 | G           | H          |     |
|     |  | Prior Period Revenue Requirements              |                          | Recorded Revenues in TU Period |             |   | TO3               | TO3         | TO3        |     |
|     |  |  |                          | TO3 Cycle 5                    | TO3 Cycle 6 | 17 Mos.   | 17 mo.            | 17 mo.      | 17 mo.     |     |
|     |  |  |                          | 5 Mos.                         | 12 Mos.     | 17 Mos.   | Final TU          | Final TU    | Final TU   |     |
|     |  | ER11-4318-001                                  | ER12-2454-000 +001 & 002 | 4/12 - 8/12                    | 9/12 - 8/13 | 4/12 - 8/13                                       | Recorded Revenues | Cost        | Period     |     |
| Ln  |  | TO3 Cycle 5                                    | TO3 Cycle 6              | = A *                          | = B *       | 17 Mos.   | Adj. for Sales    | Of Service  | Adjustment | Ln  |
| No. | Description  | 2010   | 2011                     | 39.81%                         | 97.85%      | C + D   | 4/12 - 8/13       | 4/12 - 8/13 | G - F      | No. |
|     |  |  |                          | See WP-1                       | See WP-1    |   |                   |             |            |     |
| 1   | Return on Rate Base - Non-Sunrise                  | \$ 131.0                                       | \$ 142.1                 | \$ 52.1                        | \$ 139.0    | \$ 191.2  | \$ 195.6          | \$ 207.8    | \$ 12.2    | 1   |
| 2   |  |  |                          |                                |             |   |                   |             |            | 2   |
| 3   | Return on Rate Base - Sunrise                      | \$ -   | \$ -                     | \$ -                           | \$ -        | \$ -  | \$ -              | \$ 251.9    | \$ 251.9   | 3   |
| 4   | Return on Rate Base Line 1+3:                      |  |                          |                                |             |   | \$ 195.6          | \$ 459.7    | \$ 264.1   | 4   |
| 5   |  |  |                          |                                |             |   |                   |             |            | 5   |
| 6   | Return on Forecast Plant Adds- Non Sunrise         | \$ 69.9  | \$ 35.2                  | \$ 27.8                        | \$ 34.4     | \$ 62.2   | \$ 63.7           | \$ -        | \$ (63.7)  | 6   |
| 7   |  |  |                          |                                |             |   |                   |             |            | 7   |
| 8   | Return on Forecast Plant Adds- Sunrise             | \$ 28.7  | \$ 257.8                 | \$ 11.4                        | \$ 252.3    | \$ 263.7  | \$ 269.7          | \$ -        | \$ (269.7) | 8   |
| 9   | Return on Forecast Plant Additions Line 6+8:       |  |                          |                                |             |   | \$ 333.4          | \$ -        | \$ (333.4) | 9   |
| 10  |  |  |                          |                                |             |   |                   |             |            | 10  |
| 11  | Return on Rate Base- AFUDC Equity on Depreciation: |  |                          |                                |             |   | \$ -              | \$ 3.9      | \$ 3.9     | 11  |
| 12  |  |  |                          |                                |             |   |                   |             |            | 12  |
| 13  |  |  |                          |                                |             |   |                   |             |            | 13  |
| 14  | Total Return Line 4+9+11:                          |  |                          |                                |             |   | \$ 529.0          | \$ 463.6    | \$ (65.4)  | 14  |
| 15  |  |  |                          |                                |             |   |                   |             |            | 15  |

**SDG&E TU Report Workpaper to**  
**Explain Rate Base and Forecast Period Return Over and Undercollections**  
**Reflected in TO3 FINAL TU Report WP 4**

This explanation along with the attached WP 4 explains the derivation of the Rate Base return undercollection of \$264.1 M, Forecast Period return overcollection of \$333.4 M and Return on AFUDC Equity undercollection of \$3.9 M which combined total a net overcollection of \$65.4 M ( $\$264.1 - \$333.4 + \$3.9$ ). The \$65.4 M net overcollection amount is shown on Exhibit 1, Line 19, Column H and on WP 4, Line 14, Column H.

**Return Related with Rate Base: Undercollection = \$264.1 M**

**1. Return Related with Non-Sunrise Rate Base = Undercollection = \$12.2 M**

Lines 1 and 3 of WP 4 breaks out the \$264.1 M undercollection (line 4) into two components. Line 1 column F reflects a weighted return on rate base for Non-Sunrise Projects for Cycle 5 and Cycle 6 of \$195.6 M compared to a TO3 Final TU Adjustment return on line 1 column G of \$207.8 M. The difference of \$12.2 M is due to additional transmission plant additions added during the TO3 TU Period, which were not in rate base for Cycle 5 and 6.

**2. Return Related with Sunrise in Rate Base = Undercollection = \$251.9 M**

As shown on line 3 column G, the biggest driver causing the large undercollection is related the Sunrise return on rate base during the TO3 TU Period. On line 3 we show for Cycle 5 and Cycle 6 (column A and B) we show zero amounts for Sunrise in rate base since it had not yet gone into service in the 2010 or 2011 Base Periods and therefore we had no rate base return. However on line 3, since Sunrise went into service during the TU Period (June 2012), SDG&E has a large return of \$251.9 M. As a result, this large amount is the main contributor to the undercollection of approximately \$251.9 M shown on line 4 column H.



**Return Related with Forecast Plant Additions: Overcollection = \$333.4 M****3. Return Related with Non-Sunrise Forecast Plant Additions: Overcollection = \$63.7 M**

Line 9 of WP 4 shows an overcollection of approximately \$333.4 M, which is related to the return on Forecast Plant additions. This can be broken up into two components shown on lines 6 and 8. First, line 6 column F shows that the weighted Non-Sunrise return from the Cycle 5 and Cycle 6 Forecast Period is equal to a \$63.7 M overcollection. This overcollection is basically due to the fact that the TO3 TU period Cost of Service does not have a Forecast Period as shown on line 6 column G. Said another way, The TO3 TU Period Cost of Service is just for a recorded 17 month period ending August 2013 with no forecast.

**4. Return Related with Sunrise Forecast Plant Addition = Overcollection = \$269.7 M**

Line 8 column F shows the weighted Sunrise return from the Cycle 5 and Cycle 6 Forecast Periods equal to \$269.7 M. Because the TO3 TU Period Cost of Service has no Forecast Period as explained in item 3 above, column G line 8 is zero. Since the TU Period on line 8, column G is zero, since it has no forecast, column G less F produces a \$269.7 M overcollection.

In summary, based upon the above, the net overcollection of \$65 M shown in WP 4 is largely due to how the Sunrise project impacts the prior Cyclical Forecast Periods (Cycle 5 and 6) and the TO3 Final TU Period Cost of Service.

| SDG&E  |   |              |                       |  |  |
|--|---|--------------|-----------------------|--|--|
| Reconciliation of 17 Month TO3 Final TU COS Depreciation |   |              |                       |  |  |
| (\$ in Millions)   |   |              |                       |  |  |
|  |   | \$ Millions  | Referenced            |  |  |
| Ln   | <b>A. Explanation of TU Depreciation Undercollection</b>                  |              |                       |  |  |
| 1  | Final TO3 TU COS Depreciation   | \$ 133.6     | Exhibit No. 1, Line 6 |  |  |
| 2  |   |              |                       |  |  |
| 3  | Less Depreciation in Recorded Revenues                                    | \$ (73.1)    | Exhibit No. 1, Line 6 |  |  |
| 4  |   |              |                       |  |  |
| 5  | Undercollected Depreciation   | \$ 60.5      | Exhibit No. 1, Line 6 |  |  |
| 6  |   |              |                       |  |  |
| 7  | <b>Undercollected Depreciation is made up of the following:</b>           |              |                       |  |  |
| 8  | a. Sunrise Depreciation in TU COS, but not in C5 and C6                   | \$ 47.7      | See Below             |  |  |
| 9  |   |              |                       |  |  |
| 10   | b. Non Sunrise Depreciation (L5-L8)                                       | \$ 12.8      |                       |  |  |
| 11   |   |              |                       |  |  |
| 12   | Total Undercollected Depreciation in TO3 Final TU                         | \$ 60.5      |                       |  |  |
| 13   |   |              |                       |  |  |
| 14   | <b>Summary</b>  |              |                       |  |  |
| 15   | Most of Depreciation that is undercollected is attributable to Sunrise    |              |                       |  |  |
| 16   |   |              |                       |  |  |
| 17   |   |              |                       |  |  |
| 18   | <b>B. Estimated Sunrise Depreciation in the 17 month TO3 Final TU COS</b> |              |                       |  |  |
| 19   | <b>(\$ in Thousands)</b>  |              |                       |  |  |
| 20   |   | Sunrise      |                       |  |  |
| 21   |   | Monthly      |                       |  |  |
| 22   | Month   | Depreciation |                       |  |  |
| 23   | April 2012  | \$68         |                       |  |  |
| 24   | May 2012  | \$69         |                       |  |  |
| 25   | June 2012   | \$1,746      |                       |  |  |
| 26   | July 2012   | \$3,349      |                       |  |  |
| 27   | August 2012   | \$3,282      |                       |  |  |
| 28   | September 2012  | \$3,245      |                       |  |  |
| 29   | October 2012  | \$3,261      |                       |  |  |
| 30   | November 2012   | \$3,240      |                       |  |  |
| 31   | December 2012   | \$3,250      |                       |  |  |
| 32   | January 2013  | \$3,262      |                       |  |  |
| 33   | February 2013   | \$3,266      |                       |  |  |
| 34   | March 2013  | \$3,267      |                       |  |  |
| 35   | April 2013  | \$3,267      |                       |  |  |
| 36   | May 2013  | \$3,265      |                       |  |  |
| 37   | June 2013   | \$3,276      |                       |  |  |
| 38   | July 2013   | \$3,286      |                       |  |  |
| 39   | August 2013   | \$3,286      |                       |  |  |
| 40   | 17 mo. Sunrise Depreciation Total:  | \$47,683     |                       |  |  |

| SDG&E   |  |    |           |  | WP-6                    |
|---|--|----|-----------|--|-------------------------|
| <b>Reconciliation of 17 Month TO3 Final TU COS Property Tax</b> |  |    |           |  |                         |
| <b>(\$ in Millions)</b>   |  |    |           |  |                         |
| 1   | <b>B. Explanation of TU Property Tax Undercollection</b>   |    |           |  |                         |
| 2   |  |    |           |  |                         |
| 3   | Final TO3 TU COS Property Tax  |    | \$ 31.3   |  | Exhibit No. 1 line 8    |
| 4   |  |    |           |  |                         |
| 5   | Less Property Tax in Recorded Revenues   |    | \$ (15.7) |  | Exhibit No. 1 line 8    |
| 6   |  |    |           |  |                         |
| 7   | Undercollected Property Tax  |    | \$ 15.6   |  | Exhibit No. 1 line 8    |
| 8   |  |    |           |  |                         |
| 9   | <b>Undercollected Property Tax is made up of the following:</b>  |    |           |  |                         |
| 10  | a. Sunrise Property Tax in TU COS, but not in C5 and C6  |    | \$ 13.8   |  | See Sunrise Below       |
| 11  |  |    |           |  |                         |
| 12  | b. Non Sunrise Property Tax in TU COS (L3 - L10)   | \$ | 17.5      |  |                         |
| 13  |  |    |           |  |                         |
| 14  | c. Non Sunrise Property Tax in C5 and C6 (L5)  | \$ | (15.7)    |  |                         |
| 15  |  |    |           |  |                         |
| 16  | Undercollection of Non Sunrise Property Tax  |    | \$ 1.8    |  |                         |
| 17  |  |    |           |  |                         |
| 18  | Total Undercollected Property Tax in TO3 Final TU  |    | \$ 15.6   |  |                         |
| 19  |  |    |           |  |                         |
| 20  |  |    |           |  |                         |
| 21  | <b>B. Estimated Sunrise Property Tax in the 17 month TO3 Final TU COS ( Using 2013 Base Period Amounts )</b> |    |           |  |                         |
| 22  |  |    |           |  | 2013 Base Period        |
| 23  | Transmission Related Property Tax:   | \$ | 25.0      |  | BK1, Pg 1 of 6, Line 16 |
| 24  |  |    |           |  |                         |
| 25  | Total Gross Transmission Plant:  | \$ | 3,792.0   |  | BK1, Pg 3 of 6, Line 6  |
| 26  |  |    |           |  |                         |
| 27  | Property Tax cost per dollar of Gross Transmission Plant: (L25/L23)  | \$ | 0.006593  |  |                         |
| 28  |  |    |           |  |                         |
| 29  | Sunrise Gross Transmission Plant- 17 Month Average:  | \$ | 1,474.5   |  |                         |
| 30  |  |    |           |  |                         |
| 31  | Estimated Annual Sunrise Property Tax:   | \$ | 9.7       |  |                         |
| 32  |  |    |           |  |                         |
| 33  | True-Up Period Adjustment Factor: ( 17/12 )  |    | 1.42      |  |                         |
| 34  |  |    |           |  |                         |
| 35  | Estimated Sunrise Property Tax in TU COS   | \$ | 13.8      |  |                         |
| 36  |  |    |           |  |                         |
| 37  |  |    |           |  |                         |
| 38  |  |    |           |  |                         |
| 39  |  |    |           |  |                         |
| 40  |  |    |           |  |                         |

# San Diego Gas & Electric Company

True-Up Period

Statement AD - Cost of Plant

Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AD - Workpapers**  
**Cost of Plant**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line No   | (a)<br>31-Mar-12    | (b)<br>31-Aug-13    | (c)<br>Average Balance | Reference                   | Line No |
|---|---------------------|---------------------|------------------------|-----------------------------|---------|
| 1 Total Electric Miscellaneous Intangible Plant <sup>b,2</sup>  | \$ 10,111           | \$ 89,869           | \$ 49,990              | TU-Period WP-AD-1; Line 3   | 1       |
| 2   |                     |                     |                        |                             | 2       |
| 3 Total Steam Production Plant <sup>a</sup>                     |                     |                     | 498,149                | TU- Period WP-AD-2; Line 22 | 3       |
| 4   |                     |                     |                        |                             | 4       |
| 5 Total Nuclear Production Plant <sup>a</sup>                   |                     |                     | 1,269,046              | TU-Period WP-AD-3; Line 22  | 5       |
| 6   |                     |                     |                        |                             | 6       |
| 7 Total Hydraulic Production Plant <sup>a</sup>                 |                     |                     | -                      |                             | 7       |
| 8   |                     |                     |                        |                             | 8       |
| 9 Total Other Production Plant <sup>a</sup>                     |                     |                     | 473,174                | TU-Period WP-AD-4; Line 22  | 9       |
| 10  |                     |                     |                        |                             | 10      |
| 11 Total Production Plant and Intangible plant                  |                     |                     | \$ 2,290,359           | Sum Lines 1 thru 9          | 11      |
| 12  |                     |                     |                        |                             | 12      |
| 13 Transmission Plant <sup>a,1</sup>                            |                     |                     | 3,310,985              | TU-Period WP-AD-5; Line 22  | 13      |
| 14  |                     |                     |                        |                             | 14      |
| 15 Total Distribution Plant <sup>b</sup>                        | 4,830,524           | 5,134,633           | 4,982,579              | TU-Period WP-AD-6; Line 3   | 15      |
| 16  |                     |                     |                        |                             | 16      |
| 17 Total General Plant <sup>b,2</sup>                           | 207,078             | 249,111             | 228,095                | TU-Period WP-AD-7; Line 3   | 17      |
| 18  |                     |                     |                        |                             | 18      |
| 19 Total Common Plant <sup>b,2</sup>                            | 437,249             | 520,846             | 479,048                | TU-Period WP-AD-8; Line 3   | 19      |
| 20  |                     |                     |                        |                             | 20      |
| 21 Total Plant in Service                                       | <u>\$ 5,474,851</u> | <u>\$ 5,904,590</u> | <u>\$ 11,291,065</u>   | Sum Lines 11 thru 19        | 21      |
| 22  |                     |                     |                        |                             | 22      |
| 23 Transmission Plant   |                     |                     | \$ 3,310,985           | See Line 13 Above           | 23      |
| 24  |                     |                     |                        |                             | 24      |
| 25 Transmission Wages and Salaries Allocation Factor            |                     |                     | 15.46%                 | Statement AI-1; Line 19     | 25      |
| 26  |                     |                     |                        |                             | 26      |
| 27 Transmission Related Electric Miscellaneous Intangible Plant |                     |                     | 7,728                  | Line 1 x Line 25            | 27      |
| 28  |                     |                     |                        |                             | 28      |
| 29 Transmission Related General Plant                           |                     |                     | 35,263                 | Line 17 x Line 25           | 29      |
| 30  |                     |                     |                        |                             | 30      |
| 31 Transmission Related Common Plant                            |                     |                     | 74,061                 | Line 19 x Line 25           | 31      |
| 32  |                     |                     |                        |                             | 32      |
| 33 Transmission Related Total Plant in Service                  |                     |                     | <u>\$ 3,428,037</u>    | Sum Lines 23; 27; 29; 31    | 33      |
| 34  |                     |                     |                        |                             | 34      |
| 35 Transmission Plant Allocation Factor <sup>3</sup>            |                     |                     | 30.36%                 | Line 33 / Line 21           | 35      |
| 36  |                     |                     |                        |                             | 36      |
| 37 Weighted Forecast Plant Additions                            |                     |                     | <u>\$ -</u>            | N/A For True-Up Period      | 37      |

**NOTES:**

<sup>a</sup> For the true-up period, the balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 17-month weighted average balance.

<sup>b</sup> The balances for Electric Miscellaneous Intangible, Distribution, General and Common plant are derived based on a simple average balance.

<sup>1</sup> The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant among these categories.

<sup>3</sup> Used to allocate all elements of working capital, other than working cash, in conformance with TO-3 settlement, Appendix VII, Page 139, Item 3.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**

(\$1,000)

**INTANGIBLE PLANT**

| Line No. |                                  | Adjusted FERC Intangible Plant Balance | Reference From | Line No. |
|----------|----------------------------------|--|----------------|----------|
| 1        | Mar-12                           | 10,111                                 | I-wp2          | 1        |
| 2        | Aug-13                           | 89,869                                 | I-wp1          | 2        |
| 3        | Beginning and End Period Average | 49,990                                 |                | 3        |

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**STEAM PRODUCTION**

| Line No. | Month                                   | (1)<br>Total<br>Steam Production<br>Plant<br>Per Book | Reference<br>From | (2)<br>Steam Production<br>Plant<br>Ratemaking | Reference<br>From      | Line No.  |
|----------|---|---|-------------------|--|------------------------|-----------|
| 1        | Mar-12                                  | 474,061   | SP-wp2            | 487,649  | SP-wp2                 | 1         |
| 2        | Apr-12                                  | 474,208   | "                 | 487,795  | "                      | 2         |
| 3        | May-12                                  | 479,132   | "                 | 492,720  | "                      | 3         |
| 4        | Jun-12                                  | 479,292   | "                 | 492,840  | "                      | 4         |
| 5        | Jul-12                                  | 481,420   | "                 | 494,968  | "                      | 5         |
| 6        | Aug-12                                  | 481,700   | "                 | 495,251  | "                      | 6         |
| 7        | Sep-12                                  | 481,822   | "                 | 495,373  | "                      | 7         |
| 8        | Oct-12                                  | 482,429   | "                 | 496,702  | "                      | 8         |
| 9        | Nov-12                                  | 482,741   | "                 | 497,014  | "                      | 9         |
| 10       | Dec-12                                  | 483,937   | "                 | 498,210  | "                      | 10        |
| 11       | Jan-13                                  | 484,924   | "                 | 499,197  | "                      | 11        |
| 12       | Feb-13                                  | 485,004   | "                 | 499,277  | "                      | 12        |
| 13       | Mar-13                                  | 485,031   | "                 | 499,305  | "                      | 13        |
| 14       | Apr-13                                  | 485,183   | "                 | 499,456  | "                      | 14        |
| 15       | May-13                                  | 493,168   | "                 | 507,441  | "                      | 15        |
| 16       | Jun-13                                  | 493,363   | "                 | 507,636  | "                      | 16        |
| 17       | Jul-13                                  | 493,253   | "                 | 507,526  | "                      | 17        |
| 18       | Aug-13                                  | 493,709   | SP-wp1            | 507,982  | SP-wp1                 | 18        |
| 19       | <b>Total 18 Months</b>                  | <b>8,714,376</b>                                      |                   | <b>8,966,345</b>                               | <b>Sum (L1:L18)</b>    | <b>19</b> |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>483,885</b>  |                   | <b>497,815</b>                                 |                        | <b>20</b> |
| 21       | <b>Total 17 Months Wtd. Average</b>     | <b>8,230,491</b>                                      |                   | <b>8,468,529</b>                               | <b>L19 - L20</b>       | <b>21</b> |
| 22       | <b>Monthly Weighted Average</b>         | <b>484,147</b>  |                   | <b>498,149</b>                                 | <b>L21 / 17 Months</b> | <b>22</b> |

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven - Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**NUCLEAR PRODUCTION**

| Line No. | Month                                   | (1)<br>Total<br>Nuclear Production<br>Plant<br>Per Book | Reference<br>From | (2)<br>Nuclear Production<br>Plant<br>Ratemaking | Reference<br>From | Line No. |
|----------|---|---|-------------------|--|-------------------|----------|
| 1        | Mar-12                                  | 1,461,344   | NP-wp2            | 1,467,287  | NP-wp2            | 1        |
| 2        | Apr-12                                  | 1,464,623   | "                 | 1,470,567  | "                 | 2        |
| 3        | May-12                                  | 1,464,812   | "                 | 1,470,756  | "                 | 3        |
| 4        | Jun-12                                  | 1,462,157   | "                 | 1,468,100  | "                 | 4        |
| 5        | Jul-12                                  | 1,463,573   | "                 | 1,469,517  | "                 | 5        |
| 6        | Aug-12                                  | 1,463,710   | "                 | 1,469,653  | "                 | 6        |
| 7        | Sep-12                                  | 1,463,057   | "                 | 1,469,001  | "                 | 7        |
| 8        | Oct-12                                  | 1,465,534   | "                 | 1,471,478  | "                 | 8        |
| 9        | Nov-12                                  | 1,498,956   | "                 | 1,504,900  | "                 | 9        |
| 10       | Dec-12                                  | 1,499,180   | "                 | 1,505,124  | "                 | 10       |
| 11       | Jan-13                                  | 1,501,122   | "                 | 1,507,066  | "                 | 11       |
| 12       | Feb-13                                  | 1,501,126   | "                 | 1,507,070  | "                 | 12       |
| 13       | Mar-13                                  | 1,502,892   | "                 | 1,508,836  | "                 | 13       |
| 14       | Apr-13                                  | 1,503,070   | "                 | 1,509,014  | "                 | 14       |
| 15       | May-13                                  | 1,503,116   | "                 | 1,509,059  | "                 | 15       |
| 16       | Jun-13                                  | -   | "                 | -  | "                 | 16       |
| 17       | Jul-13                                  | -   | "                 | -  | "                 | 17       |
| 18       | Aug-13                                  | -   | NP-wp1            | -  | NP-wp1            | 18       |
| 19       | <b>Total 18 Months</b>                  | <b>22,218,272</b>                                       |                   | <b>22,307,428</b>                                | Sum (L1:L18)      | 19       |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>730,672</b>  |                   | <b>733,644</b>                                   |                   | 20       |
| 21       | <b>Total 17 Months Wtd. Average</b>     | <b>21,487,600</b>                                       |                   | <b>21,573,785</b>                                | L19 - L20         | 21       |
| 22       | <b>Monthly Weighted Average</b>         | <b>1,263,976</b>  |                   | <b>1,269,046</b>                                 | L21 / 17 Months   | 22       |

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven - Element Adjustment Factor.



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**OTHER PRODUCTION**

| Line No. | Month                                   | (1)<br>Total<br>Other Production<br>Plant<br>Per Book | Reference<br>From | (2)<br>Other Production<br>Plant<br>Ratemaking | Reference<br>From | Line No. |
|----------|---|---|-------------------|--|-------------------|----------|
| 1        | Mar-12                                  | 504,011   | OP-wp2            | 470,836  | OP-wp2            | 1        |
| 2        | Apr-12                                  | 505,839   | "                 | 472,635  | "                 | 2        |
| 3        | May-12                                  | 506,647   | "                 | 472,809  | "                 | 3        |
| 4        | Jun-12                                  | 506,841   | "                 | 473,023  | "                 | 4        |
| 5        | Jul-12                                  | 507,055   | "                 | 473,210  | "                 | 5        |
| 6        | Aug-12                                  | 507,009   | "                 | 473,160  | "                 | 6        |
| 7        | Sep-12                                  | 507,007   | "                 | 473,158  | "                 | 7        |
| 8        | Oct-12                                  | 506,853   | "                 | 473,004  | "                 | 8        |
| 9        | Nov-12                                  | 507,984   | "                 | 473,111  | "                 | 9        |
| 10       | Dec-12                                  | 508,362   | "                 | 473,434  | "                 | 10       |
| 11       | Jan-13                                  | 508,685   | "                 | 473,757  | "                 | 11       |
| 12       | Feb-13                                  | 508,575   | "                 | 473,102  | "                 | 12       |
| 13       | Mar-13                                  | 508,660   | "                 | 473,187  | "                 | 13       |
| 14       | Apr-13                                  | 511,624   | "                 | 473,478  | "                 | 14       |
| 15       | May-13                                  | 511,855   | "                 | 473,559  | "                 | 15       |
| 16       | Jun-13                                  | 511,900   | "                 | 473,570  | "                 | 16       |
| 17       | Jul-13                                  | 512,464   | "                 | 473,563  | "                 | 17       |
| 18       | Aug-13                                  | 512,782   | OP-wp1            | 473,564  | OP-wp1            | 18       |
| 19       | <b>Total 18 Months</b>                  | <b>9,154,152</b>                                      |                   | <b>8,516,158</b>                               | Sum (L1:L18)      | 19       |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>508,397</b>  |                   | <b>472,200</b>                                 |                   | 20       |
| 21       | <b>Total 17 Months Wtd. Average</b>     | <b>8,645,756</b>                                      |                   | <b>8,043,959</b>                               | L19 - L20         | 21       |
| 22       | <b>Monthly Weighted Average</b>         | <b>508,574</b>  |                   | <b>473,174</b>                                 | L21 / 17 Months   | 22       |

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven - Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

| Line No. | Month                                   | (1)<br>Total<br>Transmission<br>Plant<br>Per Book | Reference<br>From | (2)<br>Transmission<br>Plant<br>Ratemaking | Reference<br>From      | Line No. |
|----------|---|---|-------------------|--|------------------------|----------|
| 1        | Mar-12                                  | 1,885,512   | T-wp2             | 1,828,987                                  | T-wp2                  | 1        |
| 2        | Apr-12                                  | 1,894,856   | "                 | 1,838,283                                  | "                      | 2        |
| 3        | May-12                                  | 1,900,705   | "                 | 1,844,046                                  | "                      | 3        |
| 4        | Jun-12                                  | 3,585,031   | "                 | 3,528,448                                  | "                      | 4        |
| 5        | Jul-12                                  | 3,528,547   | "                 | 3,471,965                                  | "                      | 5        |
| 6        | Aug-12                                  | 3,546,019   | "                 | 3,489,435                                  | "                      | 6        |
| 7        | Sep-12                                  | 3,559,257   | "                 | 3,502,664                                  | "                      | 7        |
| 8        | Oct-12                                  | 3,548,107   | "                 | 3,490,793                                  | "                      | 8        |
| 9        | Nov-12                                  | 3,552,648   | "                 | 3,495,319                                  | "                      | 9        |
| 10       | Dec-12                                  | 3,621,573   | "                 | 3,562,629                                  | "                      | 10       |
| 11       | Jan-13                                  | 3,632,138   | "                 | 3,573,153                                  | "                      | 11       |
| 12       | Feb-13                                  | 3,643,133   | "                 | 3,583,799                                  | "                      | 12       |
| 13       | Mar-13                                  | 3,662,840   | "                 | 3,603,039                                  | "                      | 13       |
| 14       | Apr-13                                  | 3,679,257   | "                 | 3,619,376                                  | "                      | 14       |
| 15       | May-13                                  | 3,693,793   | "                 | 3,633,909                                  | "                      | 15       |
| 16       | Jun-13                                  | 3,705,995   | "                 | 3,645,849                                  | "                      | 16       |
| 17       | Jul-13                                  | 3,710,122   | "                 | 3,649,977                                  | "                      | 17       |
| 18       | Aug-13                                  | 3,739,303   | T-wp1             | 3,679,149                                  | T-wp1                  | 18       |
| 19       | <b>Total 18 Months</b>                  | <b>60,088,837</b>                                 |                   | <b>59,040,820</b>                          | <b>Sum (L1:L18)</b>    | 19       |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>2,812,408</b>                                  |                   | <b>2,754,068</b>                           |                        | 20       |
| 21       | <b>Total 17 Months Wtd. Average</b>     | <b>57,276,429</b>                                 |                   | <b>56,286,752</b>                          | <b>L19 - L20</b>       | 21       |
| 22       | <b>Monthly Weighted Average</b>         | <b>3,369,202</b>                                  |                   | <b>3,310,985</b>                           | <b>L21 / 17 Months</b> | 22       |

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven - Element Adjustment Factor.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
Balances as of 03/31/2012  
In Thousands

| Line No. | Account                                | Description                             | (1)<br>Total<br>Transmission<br>Account 101 | (2)<br>Generation<br>Account 101<br>Plant Reclass<br>as Transmission | (3)<br>Distribution<br>Account 101<br>Plant Reclass<br>to Transmission | (4)<br>Transmission<br>Account 101<br>Plant Reclass<br>Steam Prod. | (5)<br>Transmission<br>Account 101<br>Plant Reclass<br>Other Prod. | (6)<br>Transmission<br>Account 101<br>Plant Reclass<br>Nuclear | (7)<br>Transmission<br>Account 101<br>Plant Reclass<br>as Distribution | (8)<br>Total<br>Transmission<br>Plant<br>Adjusted Book<br>SUM 1:7 | Line No. |
|----------|--|---|---|--|--|--|--|--|--|---|----------|
| 1        | 303.0                                  | Production Related to Trans Intangibles | -   | -  | -  | -  | -  | -  | -  | -   | 1        |
| 2        | 310.1                                  | Land                                    | -   | -  | -  | -  | -  | -  | -  | -   | 2        |
| 3        | 340.0                                  | Land & Land Rights                      | -   | 4  | -  | -  | -  | -  | -  | 4   | 3        |
| 4        | 360.0                                  | Land & Land Rights                      | -   | -  | 3,591  | -  | -  | -  | -  | 3,591   | 4        |
| 5        | 361.0                                  | Structures & Improvements               | -   | -  | 1,084  | -  | -  | -  | -  | 1,084   | 5        |
| 6        | <b>TOTAL</b>                           | <b>TRANSMISSION RELATED</b>             | -   | 4  | 4,675  | -  | -  | -  | -  | 4,679   | 6        |
| 7        | 350.0                                  | Land & Land Rights                      | 104,296                                     | -  | -  | -  | -  | -  | (5,659)  | 98,637  | 7        |
| 8        | 352.0                                  | Structures & Improvements               | 115,477                                     | -  | -  | (1,928)  | -  | -  | (31,856)   | 81,693  | 8        |
| 9        | 353.0                                  | Station Equipment                       | 720,141                                     | -  | -  | (9,897)  | (1,600)  | (5,944)  | (2,560)  | 700,141   | 9        |
| 10       | 354.0                                  | Towers and Fixtures                     | 110,474                                     | -  | -  | -  | -  | -  | -  | 110,474   | 10       |
| 11       | 355.0                                  | Poles and Fixtures                      | 239,803                                     | -  | -  | -  | -  | -  | -  | 239,803   | 11       |
| 12       | 356.0                                  | OH Conductors and Device                | 291,602                                     | -  | -  | -  | -  | -  | -  | 291,602   | 12       |
| 13       | 357.0                                  | Underground Conduit                     | 140,919                                     | -  | -  | -  | -  | -  | -  | 140,919   | 13       |
| 14       | 358.0                                  | UG Conductors & Devices                 | 126,987                                     | -  | -  | (1,762)  | -  | -  | -  | 125,225   | 14       |
| 15       | 359.0                                  | Roads & Trails                          | 35,813                                      | -  | -  | -  | -  | -  | -  | 35,813  | 15       |
| 16       | <b>TOTAL</b>                           | <b>TRANSMISSION PLANT</b>               | <b>1,885,512</b>                            | -  | -  | <b>(13,587)</b>  | <b>(1,600)</b>   | <b>(5,944)</b>   | <b>(40,074)</b>  | <b>1,824,308</b>  | 16       |
| 17       | <b>GRAND TOTAL RECLASS TRANS PLANT</b> |   | <b>1,885,512</b>                            | <b>4</b>   | <b>4,675</b>   | <b>(13,587)</b>  | <b>(1,600)</b>   | <b>(5,944)</b>   | <b>(40,074)</b>  | <b>1,828,987</b>  | 17       |

\* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
Balances as of 8/31/2013  
In Thousands

| Line No. | Account                                | Description                             | (1)<br>Total<br>Transmission<br>Account 101 | (2)<br>Generation<br>Account 101<br>Plant Reclass<br>as Transmission | (3)<br>Distribution<br>Account 101<br>Plant Reclass<br>to Transmission | (4)<br>Transmission<br>Account 101<br>Plant Reclass<br>Steam Prod. | (5)<br>Transmission<br>Account 101<br>Plant Reclass<br>Other Prod. | (6)<br>Transmission<br>Account 101<br>Plant Reclass<br>Nuclear | (7)<br>Transmission<br>Account 101<br>Plant Reclass<br>as Distribution | (8)<br>Total<br>Transmission<br>Plant<br>Adjusted Book<br>SUM 1:7 | Line No. |
|----------|--|---|---|--|--|--|--|--|--|---|----------|
| 1        | 303.0                                  | Production Related to Trans Intangibles | -   | -  | -  | -  | -  | -  | -  | -   | 1        |
| 2        | 310.1                                  | Land                                    | -   | -  | -  | -  | -  | -  | -  | -   | 2        |
| 3        | 340.0                                  | Land & Land Rights                      | -   | 4  | -  | -  | -  | -  | -  | 4   | 3        |
| 4        | 360.0                                  | Land & Land Rights                      | -   | -  | 3,583  | -  | -  | -  | -  | 3,583   | 4        |
| 5        | 361.0                                  | Structures & Improvements               | -   | -  | 1,076  | -  | -  | -  | -  | 1,076   | 5        |
| 6        | <b>TOTAL</b>                           | <b>TRANSMISSION RELATED</b>             | -   | 4  | 4,659  | -  | -  | -  | -  | 4,664   | 6        |
| 7        | 350.0                                  | Land & Land Rights                      | 187,118                                     | -  | -  | -  | -  | -  | (5,659)  | 181,459   | 7        |
| 8        | 352.0                                  | Structures & Improvements               | 308,867                                     | -  | -  | (1,928)  | -  | -  | (34,829)   | 272,110   | 8        |
| 9        | 353.0                                  | Station Equipment                       | 1,025,135                                   | -  | -  | (10,619)   | (1,600)  | -  | *(2,514)   | 1,010,403   | 9        |
| 10       | 354.0                                  | Towers and Fixtures                     | 667,606                                     | -  | -  | -  | -  | -  | -  | 667,606   | 10       |
| 11       | 355.0                                  | Poles and Fixtures                      | 295,814                                     | -  | -  | -  | -  | -  | -  | 295,814   | 11       |
| 12       | 356.0                                  | OH Conductors and Device                | 422,525                                     | -  | -  | -  | -  | -  | -  | 422,525   | 12       |
| 13       | 357.0                                  | Underground Conduit                     | 304,327                                     | -  | -  | -  | -  | -  | -  | 304,327   | 13       |
| 14       | 358.0                                  | UG Conductor's & Devices                | 332,856                                     | -  | -  | (1,726)  | -  | -  | -  | 331,130   | 14       |
| 15       | 359.0                                  | Roads & Trails                          | 189,112                                     | -  | -  | -  | -  | -  | -  | 189,112   | 15       |
| 16       | <b>TOTAL</b>                           | <b>TRANSMISSION PLANT</b>               | <b>3,733,359</b>                            | -  | -  | <b>(14,273)</b>  | <b>(1,600)</b>   | -  | <b>(43,001)</b>  | <b>3,674,485</b>  | 16       |
| 17       | <b>GRAND TOTAL RECLASS TRANS PLANT</b> |   | <b>3,733,359</b>                            | <b>4</b>   | <b>4,659</b>   | <b>(14,273)</b>  | <b>(1,600)</b>   | -  | <b>(43,001)</b>  | <b>3,679,149</b>  | 17       |

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

\*(5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK  
(\$1,000)**

**DISTRIBUTION PLANT**

| Line No. | Month                            | (1)<br>Total<br>Distribution<br>Plant<br>Per Book | Reference<br>From | (2)<br>Distribution<br>Plant<br>Ratemaking | Reference<br>From | Line No. |
|----------|----------------------------------|---|-------------------|--|-------------------|----------|
| 1        | Mar-12                           | 4,760,131   | D-wp2             | 4,830,524                                  | D-wp2             | 1        |
| 2        | Aug-13                           | 5,055,255   | D-wp2             | 5,134,633                                  | D-wp2             | 2        |
| 3        | Beginning and End Period Average | 4,907,693   |                   | 4,982,579                                  |                   | 3        |

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven - Element Adjustment Factor.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

| Line No. |                                  | Adjusted FERC<br>General Plant<br>Balance | Reference<br>From | Line No. |
|----------|----------------------------------|---|-------------------|----------|
| 1        | Mar-12                           | 207,078                                   | G-wp2             | 1        |
| 2        | Aug-13                           | 249,111                                   | G-wp1             | 2        |
| 3        | Beginning and End Period Average | 228,095                                   |                   | 3        |

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

| Line No. | Month                            | Total<br>Common Plant<br>to Electric<br>Per Book | Reference<br>From | Line No. |
|----------|----------------------------------|--|-------------------|----------|
| 1        | Mar-12                           | 437,249  | C-wp2             | 1        |
| 2        | Aug-13                           | 520,846  | C-wp1             | 2        |
| 3        | Beginning and End Period Average | 479,048  |                   | 3        |

**SDG&E - Common Plant Functionalization Study**  
**In Thousands**

Common Plant Balances as of March 31, 2012

| Line No. | Acct. No                               | Common Plant                      | (1)        | (2)          | (3)          | (4)     | (5)                 |
|----------|--|-----------------------------------|------------|--------------|--------------|---------|---------------------|
|          |  |                                   | Electric   |              |              | GAS     | Total FERC Per Book |
|          |  |                                   | GENERATION | TRANSMISSION | DISTRIBUTION |         |                     |
| 1        | 303                                    | Misc Intangible Plant             | -          | -            | -            | -       | 183,447             |
| 2        | 389                                    | Land and Land Rights              | -          | -            | -            | -       | 6,693               |
| 3        | 390                                    | Structures and Improvements       | -          | -            | -            | -       | 229,033             |
| 4        | 391                                    | Office Furniture and Equipment    | -          | -            | -            | -       | 85,144              |
| 5        | 392                                    | Transportation and Equipment      | -          | -            | -            | -       | 67                  |
| 6        | 393                                    | Stores and Equipment              | -          | -            | -            | -       | 145                 |
| 7        | 394                                    | Tools, Shop, and Garage Equipment | -          | -            | -            | -       | 2,745               |
| 8        | 395                                    | Laboratory Equipment              | -          | -            | -            | -       | 2,393               |
| 9        | 396                                    | Power Operated Equipment          | -          | -            | -            | -       | -                   |
| 10       | 397                                    | Communication Equipment           | -          | -            | -            | -       | 93,442              |
| 11       | 398                                    | Miscellaneous Equipment           | -          | -            | -            | -       | 2,415               |
| 12       | Subtotal March 31, 2012 Per Book       |                                   | -          | -            | -            | -       | 605,525             |
| 13       | Common Allocation Factors              |                                   |            |              | 72.21%       | 27.79%  |                     |
| 14       | Allocation of Common to Electric / Gas |                                   |            |              | 437,249      | 168,275 | 605,525             |



**SDG&E - Common Plant Functionalization Study  
In Thousands**

Common Plant Balances as of August 31, 2013

| Line No. | Acct. No                               | Common Plant                      | (1)        | (2)          | (3)          | (4)     | (5)                 |
|----------|--|-----------------------------------|------------|--------------|--------------|---------|---------------------|
|          |  |                                   | GENERATION | TRANSMISSION | DISTRIBUTION | GAS     | Total FERC Per Book |
| 1        | 303                                    | Misc Intangible Plant             | -          | -            | -            | -       | 216,182             |
| 2        | 389                                    | Land and Land Rights              | -          | -            | -            | -       | 8,250               |
| 3        | 390                                    | Structures and Improvements       | -          | -            | -            | -       | 276,994             |
| 4        | 391                                    | Office Furniture and Equipment    | -          | -            | -            | -       | 101,033             |
| 5        | 392                                    | Transportation and Equipment      | -          | -            | -            | -       | 67                  |
| 6        | 393                                    | Stores and Equipment              | -          | -            | -            | -       | 145                 |
| 7        | 394                                    | Tools, Shop, and Garage Equipment | -          | -            | -            | -       | 2,522               |
| 8        | 395                                    | Laboratory Equipment              | -          | -            | -            | -       | 2,183               |
| 9        | 396                                    | Power Operated Equipment          | -          | -            | -            | -       | -                   |
| 10       | 397                                    | Communication Equipment           | -          | -            | -            | -       | 105,106             |
| 11       | 398                                    | Miscellaneous Equipment           | -          | -            | -            | -       | 2,475               |
| 12       | Subtotal August 31, 2013 Per Book      |                                   | -          | -            | -            | -       | 714,957             |
| 13       | Common Allocation Factors              |                                   |            |              | 72.85%       | 27.15%  |                     |
| 14       | Allocation of Common to Electric / Gas |                                   |            |              | 520,846      | 194,111 | 714,957             |

# San Diego Gas & Electric Company

True-Up Period

Statement – AE

Accumulated Depreciation and  
Amortization Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE - Workpapers**  
**Accumulated Depreciation and Amortization**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line<br>No | (a)<br>31-Mar-12 | (b)<br>31-Aug-13 | (c)<br>Average Balance | Reference                  | Line<br>No |
|------------|------------------|------------------|------------------------|----------------------------|------------|
| 1          |                  |                  | \$ 586,936             | TU-Period WP-AE-1; Line 22 | 1          |
| 2          |                  |                  |                        |                            | 2          |
| 3          | 3,675            | 15,776           | 9,726                  | TU-Period WP-AE-2; Line 3  | 3          |
| 4          |                  |                  |                        |                            | 4          |
| 5          | 89,555           | 100,374          | 94,965                 | TU-Period WP-AE-3; Line 3  | 5          |
| 6          |                  |                  |                        |                            | 6          |
| 7          | 202,679          | 253,011          | 227,845                | TU-Period WP-AE-4; Line 3  | 7          |
| 8          |                  |                  |                        |                            | 8          |
| 9          |                  |                  | <u>15.46%</u>          | See Statement AI; Line 19  | 9          |
| 10         |                  |                  |                        |                            | 10         |
| 11         |                  |                  | \$ 1,504               | Line 3 x Line 9            | 11         |
| 12         |                  |                  |                        |                            | 12         |
| 13         |                  |                  | 14,682                 | Line 5 x Line 9            | 13         |
| 14         |                  |                  |                        |                            | 14         |
| 15         |                  |                  | <u>35,225</u>          | Line 7 x Line 9            | 15         |
| 16         |                  |                  |                        |                            | 16         |
| 17         |                  |                  | <u>\$ 638,347</u>      | Sum Lines 1; 11; 13 ;15    | 17         |

**NOTES:**

- <sup>a</sup> The depreciation reserve for transmission plant is derived based on a 17-month weighted average balance.
- <sup>b</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average balance.
- <sup>1</sup> The amounts stated above are ratemaking utility plant in service and are derived by multiplying the book utility plant in service by the FERC's Seven Element Adjustment Factors.
- <sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant have a Seven Element Adjustment Factor of "1" because there is no transfer of transmission or distribution plant to these categories.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**TRANSMISSION PLANT**

| Line No. | Month                                   | (1)<br>Total<br>Transmission<br>Reserves<br>Per Book | Reference<br>From | (2)<br>Transmission<br>Reserves<br>Rate-making | Reference<br>From | Line No. |
|----------|---|--|-------------------|--|-------------------|----------|
| 1        | Mar-12                                  | 559,787  | T-wp2             | 542,895  | T-wp2             | 1        |
| 2        | Apr-12                                  | 563,619  | "                 | 546,628  | "                 | 2        |
| 3        | May-12                                  | 566,956  | "                 | 549,872  | "                 | 3        |
| 4        | Jun-12                                  | 571,649  | "                 | 554,495  | "                 | 4        |
| 5        | Jul-12                                  | 577,789  | "                 | 560,557  | "                 | 5        |
| 6        | Aug-12                                  | 583,073  | "                 | 565,744  | "                 | 6        |
| 7        | Sep-12                                  | 588,632  | "                 | 571,223  | "                 | 7        |
| 8        | Oct-12                                  | 595,768  | "                 | 578,250  | "                 | 8        |
| 9        | Nov-12                                  | 602,434  | "                 | 584,822  | "                 | 9        |
| 10       | Dec-12                                  | 608,270  | "                 | 590,575  | "                 | 10       |
| 11       | Jan-13                                  | 610,125  | "                 | 592,366  | "                 | 11       |
| 12       | Feb-13                                  | 616,106  | "                 | 598,242  | "                 | 12       |
| 13       | Mar-13                                  | 623,211  | "                 | 605,244  | "                 | 13       |
| 14       | Apr-13                                  | 629,538  | "                 | 611,477  | "                 | 14       |
| 15       | May-13                                  | 636,480  | "                 | 618,341  | "                 | 15       |
| 16       | Jun-13                                  | 637,677  | "                 | 625,380  | "                 | 16       |
| 17       | Jul-13                                  | 645,420  | "                 | 633,015  | "                 | 17       |
| 18       | Aug-13                                  | 652,994  | T-wp1             | 640,470  | T-wp1             | 18       |
| 19       | <b>Total 18 Months</b>                  | <b>10,869,528</b>                                    |                   | <b>10,569,595</b>                              | Sum (L1:L18)      | 19       |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>606,390</b>                                       |                   | <b>591,683</b>                                 |                   | 20       |
| 21       | <b>Total 17 Months Wtd. Average</b>     | <b>10,263,138</b>                                    |                   | <b>9,977,913</b>                               | L19 - L20         | 21       |
| 22       | <b>Monthly Weighted Average</b>         | <b>603,714</b>                                       |                   | <b>586,936</b>                                 | L21 / 17 Months   | 22       |

Column 2 represents the monthly ratemaking plant balances for the true-up period. These plant balances reflect the amounts shifted between functions (transmission to distribution, transmission to generation, distribution to transmission, etc.) as required by FERC Order 888: Seven - Element Adjustment Factor.

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
Balances as of 03/31/2012  
In Thousands

| Account                                | Description                             | (1)<br>Total<br>Transmission<br>Account 108 | (2)<br>Generation<br>Account 108<br>Reserves Reclass<br>as Transmission | (3)<br>Distribution<br>Account 108<br>Reserves Reclass<br>to Transmission | (4)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Steam Prod. | (5)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Other Prod. | (6)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Nuclear | (7)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Distribution | (8)<br>Total<br>Transmission<br>Reserves<br>Ratemaking<br>SUM 1:7 | Line<br>No. |
|--|---|---|---|---|--|--|--|---|---|-------------|
| 303.0                                  | Production Related to Trans Intangibles | -   | -   | -   | -  | -  | -  | -   | -   | 1           |
| 310.1                                  | Land                                    | -   | -   | -   | -  | -  | -  | -   | -   | 2           |
| 340.0                                  | Land & Land Rights                      | -   | 1   | -   | -  | -  | -  | -   | 1   | 3           |
| 360.0                                  | Land & Land Rights                      | -   | -   | 47  | -  | -  | -  | -   | 47  | 4           |
| 361.0                                  | Structures & Improvements               | -   | -   | 428   | -  | -  | -  | -   | 428   | 5           |
| <b>TOTAL</b>                           | <b>TRANSMISSION RELATED</b>             | -   | <b>1</b>  | <b>475</b>  | -  | -  | -  | -   | <b>476</b>  | <b>7</b>    |
| 350.0                                  | Land & Land Rights                      | 12,020                                      | -   | -   | -  | -  | -  | (259)   | 11,761  | 8           |
| 352.0                                  | Structures & Improvements               | 35,238                                      | -   | -   | (189)  | -  | -  | (8,673)   | 26,376  | 9           |
| 353.0                                  | Station Equipment                       | 155,353                                     | -   | -   | (656)  | (288)  | (5,944) *  | (1,057)   | 147,408   | 10          |
| 354.0                                  | Towers and Fixtures                     | 85,230                                      | -   | -   | -  | -  | -  | -   | 85,230  | 11          |
| 355.0                                  | Poles and Fixtures                      | 48,236                                      | -   | -   | -  | -  | -  | -   | 48,236  | 12          |
| 356.0                                  | OH Conductors and Device                | 168,601                                     | -   | -   | -  | -  | -  | -   | 168,601   | 13          |
| 357.0                                  | Underground Conduit                     | 23,121                                      | -   | -   | -  | -  | -  | -   | 23,121  | 14          |
| 358.0                                  | UG Conductors & Devices                 | 25,351                                      | -   | -   | (302)  | -  | -  | -   | 25,049  | 15          |
| 359.0                                  | Roads & Trails                          | 6,638                                       | -   | -   | -  | -  | -  | -   | 6,638   | 16          |
| <b>TOTAL</b>                           | <b>TRANSMISSION PLANT</b>               | <b>559,787</b>                              | -   | -   | <b>(1,148)</b>   | <b>(288)</b>   | <b>(5,944)</b>   | <b>(9,989)</b>  | <b>542,419</b>  | <b>17</b>   |
| <b>GRAND TOTAL RECLASS TRANS PLANT</b> |   | <b>559,787</b>                              | <b>1</b>  | <b>475</b>  | <b>(1,148)</b>   | <b>(288)</b>   | <b>(5,944)</b>   | <b>(9,989)</b>  | <b>542,895</b>  | <b>16</b>   |

\* (5,944) Reclassified as Nuclear Production and part of SONGS Settlement Agreement.

SDG&E  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
Balances as of 8/31/2013  
In Thousands

| Line No. | Account                               | Description                             | (1)<br>Total<br>Transmission<br>Account 108 | (2)<br>Generation<br>Account 108<br>Reserves Reclass<br>as Transmission | (3)<br>Distribution<br>Account 108<br>Reserves Reclass<br>to Transmission | (4)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Steam Prod. | (5)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Other Prod. | (6)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Nuclear | (7)<br>Transmission<br>Account 108<br>Reserves Reclass<br>as Distribution | (8)<br>Total<br>Transmission<br>Reserves<br>Adjusted Book<br>SUM 1:7 | Line No. |
|----------|---------------------------------------|---|---|---|---|--|--|--|---|--|----------|
| 1        | 303.0                                 | Production Related to Trans Intangibles | -   | -   | -   | -  | -  | -  | -   | -  | 1        |
| 2        | 310.1                                 | Land                                    | -   | -   | -   | -  | -  | -  | -   | -  | 2        |
| 3        | 340.0                                 | Land & Land Rights                      | -   | 1   | -   | -  | -  | -  | -   | 1  | 3        |
| 4        | 360.0                                 | Land & Land Rights                      | -   | -   | 46  | -  | -  | -  | -   | 46   | 4        |
| 5        | 361.0                                 | Structures & Improvements               | -   | -   | 472   | -  | -  | -  | -   | 472  | 5        |
| 6        | <b>TOTAL</b>                          | <b>TRANSMISSION RELATED</b>             | -   | <b>1</b>  | <b>518</b>  | -  | -  | -  | -   | <b>519</b>   | 6        |
| 7        | 350.0                                 | Land & Land Rights                      | 14,209                                      | -   | -   | -  | -  | -  | (274)   | 13,935   | 7        |
| 8        | 352.0                                 | Structures & Improvements               | 44,645                                      | -   | -   | (259)  | -  | -  | (9,875)   | 34,511   | 8        |
| 9        | 353.0                                 | Station Equipment                       | 164,659                                     | -   | -   | (895)  | (340)  | -  | (1,052)   | 162,373  | 9        |
| 10       | 354.0                                 | Towers and Fixtures                     | 105,302                                     | -   | -   | -  | -  | -  | -   | 105,302  | 10       |
| 11       | 355.0                                 | Poles and Fixtures                      | 61,686                                      | -   | -   | -  | -  | -  | -   | 61,686   | 11       |
| 12       | 356.0                                 | OH Conductors and Device                | 185,107                                     | -   | -   | -  | -  | -  | -   | 185,107  | 12       |
| 13       | 357.0                                 | Underground Conduit                     | 32,807                                      | -   | -   | -  | -  | -  | -   | 32,807   | 13       |
| 14       | 358.0                                 | UG Conductors & Devices                 | 34,057                                      | -   | -   | (349)  | -  | -  | -   | 33,708   | 14       |
| 15       | 359.0                                 | Roads & Trails                          | 10,522                                      | -   | -   | -  | -  | -  | -   | 10,522   | 15       |
| 16       | <b>TOTAL</b>                          | <b>TRANSMISSION PLANT</b>               | <b>652,994</b>                              | -   | -   | <b>(1,502)</b>   | <b>(340)</b>   | -  | <b>(11,201)</b>   | <b>639,951</b>   | 16       |
| 17       | <b>GRAND TOTAL RECLASS TRANS PLAN</b> |   | <b>652,994</b>                              | <b>1</b>  | <b>518</b>  | <b>(1,502)</b>   | <b>(340)</b>   | -  | <b>(11,201)</b>   | <b>640,470</b>   | 17       |

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

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**

(\$1,000)

**INTANGIBLE PLANT**

| Line No. |                                  | Adjusted FERC Intangible Plant Balance | Reference From | Line No. |
|----------|----------------------------------|--|----------------|----------|
| 1        | Mar-12                           | 3,675                                  | I-wp2          | 1        |
| 2        | Aug-13                           | 15,776                                 | I-wp1          | 2        |
| 3        | Beginning and End Period Average | 9,726                                  |                | 3        |

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

| Line<br>No. |                                  | Adjusted FERC<br>General Reserve<br>Balance | Reference<br>From | Line<br>No. |
|-------------|----------------------------------|---|-------------------|-------------|
| 1           | Mar-12                           | 89,555                                      | G-wp2             | 1           |
| 2           | Aug-13                           | 100,374                                     | G-wp1             | 2           |
| 3           | Beginning and End Period Average | 94,965                                      |                   | 3           |



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**ACCUMULATED DEPRECIATION AND AMORTIZATION**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

| Line No. | Month                          | Total<br>Common Reserves<br>to Electric<br>Per Book | Reference<br>From | Line No. |
|----------|--------------------------------|---|-------------------|----------|
| 1        | Mar-12                         | 202,679   | G-wp2             | 1        |
| 2        | Aug-13                         | 253,011   | C-wp1             | 2        |
| 3        | Beginning and Year End Average | 227,845   |                   | 3        |

# San Diego Gas & Electric Company

True-Up Period

Statement AF - Specified Deferred  
Credits Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AF - Workpapers**  
**Deferred Credits**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line<br>No | (a)<br>31-Mar-12    | (b)<br>31-Aug-13    | (c) = [(a)+(b)]/2<br>Average Balance | Reference                         | Line<br>No |
|------------|---------------------|---------------------|--------------------------------------|-----------------------------------|------------|
| 1          | \$ (169,732)        | \$ (254,666)        | \$ (212,199)                         | TU-Period WP-AF-1; Col. E; Line 1 | 1          |
| 2          |                     |                     |                                      |                                   | 2          |
| 3          | <u>(38,520)</u>     | <u>(114,793)</u>    | <u>(76,657)</u>                      | TU-Period WP-AF-1; Col. E; Line 3 | 3          |
| 4          |                     |                     |                                      |                                   | 4          |
| 5          | <u>\$ (208,252)</u> | <u>\$ (369,459)</u> | <u>\$ (288,856)</u>                  | Sum Lines 1 and 3                 | 5          |

|     |   |            |           |                 |            |           |                 |            |     |
|-----|---|------------|-----------|-----------------|------------|-----------|-----------------|------------|-----|
|     | <b>SDG&amp;E</b>  |            |           |                 |            |           |                 |            |     |
|     | <b>Deferred Taxes in Ratebase</b>   |            |           |                 |            |           |                 |            |     |
|     | <b>FERC Jurisdictional Ratebase</b>   |            |           |                 |            |           |                 |            |     |
|     | <b>31-Aug-13</b>  |            |           |                 |            |           |                 |            |     |
|     |   |            |           |                 |            |           |                 |            |     |
|     |   | <b>A</b>   | <b>B</b>  | <b>C</b>        | <b>D</b>   | <b>E</b>  | <b>F</b>        | <b>G</b>   |     |
| Ln  |   | Actual*    |           |                 | Actual*    |           |                 | Actual*    | Ln  |
| No. |   | 12/31/2011 | 4/1/2012  | 9/30/2012       | 12/31/2012 | 8/31/2013 | 9/30/2013       | 12/31/2013 | No. |
| 1   | ADIT from MACRS   | (155,726)  | (169,732) | (197,746)       | (211,753)  | (254,666) | (260,030)       | (276,123)  | 1   |
| 2   |   |            |           |                 |            |           |                 |            | 2   |
| 3   | ADIT from Bonus D   | (30,521)   | (38,520)  | (54,517)        | (62,516)   | (114,793) | (121,328)       | (140,932)  | 3   |
| 4   |   |            |           |                 |            |           |                 |            | 4   |
| 5   | Total ADIT  | (186,247)  | (208,252) | (252,263)       | (274,269)  | (369,459) | (381,358)       | (417,055)  | 5   |
| 6   |   |            |           |                 |            |           |                 |            | 6   |
| 7   |   |            |           |                 |            |           |                 |            | 7   |
| 8   | * Total ADIT agrees to the amount reported in a footnote in FERC Form 1 at each year-end.                         |            |           |                 |            |           |                 |            | 8   |
| 9   |   |            |           |                 |            |           |                 |            | 9   |
| 10  | Note:   |            |           |                 |            |           |                 |            | 10  |
| 11  | Annual Change = difference between 12-31-2012 balance and 12-31-2011 and 12-31-2013 and 12-31-2012, respectively. |            |           |                 |            |           |                 |            | 11  |
| 12  | Balance at 4-1-2012 = 12-31-2011 balance plus 3 months incremental change in 4/1/2012                             |            |           |                 |            |           |                 |            | 12  |
| 13  |   |            |           |                 |            |           |                 |            | 13  |
| 14  | See calculations for Col. B and E, Line 1, respectively   |            |           |                 |            |           |                 |            | 14  |
| 15  |   |            |           |                 |            |           |                 |            | 15  |
| 16  | Annual Change - Line 1  |            | (56,027)  | Col. D - Col. A |            | (64,370)  | Col. G - Col. D |            | 16  |
| 17  |   |            | 12 Months |                 |            | 12 Months |                 |            | 17  |
| 18  | Monthly Change  |            | (4,669)   | L16 / L17       |            | (5,364)   |                 |            | 18  |
| 19  |   |            | 3 Months  |                 |            | 8 Months  |                 |            | 19  |
| 20  | 3 Months (Jan- Mar 2012)  |            | (14,007)  | L18 X L19       |            | (42,913)  |                 |            | 20  |
| 21  | 12/31/2011 Balance  |            | (155,726) | Col. A; Line 1  |            | (211,753) | Col. D; Line 1  |            | 21  |
| 22  |   |            | (169,732) |                 |            | (254,666) |                 |            | 22  |
| 23  |   |            |           |                 |            |           |                 |            | 23  |
| 24  |   |            |           |                 |            |           |                 |            | 24  |
| 25  |   |            |           |                 |            |           |                 |            | 25  |
| 26  | See calculations for Col. B and E, Line 3, respectively   |            |           |                 |            |           |                 |            | 26  |
| 27  |   |            |           |                 |            |           |                 |            | 27  |
| 28  | Annual Change - Line 3  |            | (31,995)  | Col. D - Col. A |            | (78,416)  |                 |            | 28  |
| 29  |   |            | 12 Months |                 |            | 12        |                 |            | 29  |
| 30  | Monthly Change  |            | (2,666)   | L28 / L29       |            | (6,535)   |                 |            | 30  |
| 31  |   |            | 3 Months  |                 |            | 8         |                 |            | 31  |
| 32  | 3 Months (Jan- Mar 2012)  |            | (7,999)   | L30 X L31       |            | (52,277)  |                 |            | 32  |
| 33  | 12/31/2011 Balance  |            | (30,521)  | Col. A; Line 3  |            | (62,516)  |                 |            | 33  |
| 34  |   |            | (38,520)  |                 |            | (114,793) |                 |            | 34  |

|  |   |  |                                  |
|--|---|--|----------------------------------|
| Name of Respondent<br>San Diego Gas & Electric Company | This Report is:<br>(1) <input type="checkbox"/> An Original<br>(2) <input checked="" type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>09/28/2012 | Year/Period of Report<br>2011/Q4 |
|--|---|--|----------------------------------|

FOOTNOTE DATA

**Schedule Page: 274 Line No.: 2 Column: b**

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$163,328,398.\*

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the beginning of the year was \$2,701,093.

\* Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 2 Column: g**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 2 Column: h**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 2 Column: k**

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$186,247,454.\*

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$2,385,608.

\* Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: b**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: e**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: h**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 11 Column: j**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 12 Column: b**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

**Schedule Page: 274 Line No.: 12 Column: h**

Refer to Note D. in the Footnotes to Financial Statements, page 123.3.

AF-2

|  |   |                                       |                                  |
|--|---|---------------------------------------|----------------------------------|
| Name of Respondent<br>San Diego Gas & Electric Company | This Report is:<br>(1) <input checked="" type="checkbox"/> An Original<br>(2) <input type="checkbox"/> A Resubmission | Date of Report<br>(Mo, Da, Yr)<br>/ / | Year/Period of Report<br>2012/Q4 |
| FOOTNOTE DATA  |   |                                       |                                  |

**Schedule Page: 274 Line No.: 2 Column: b**

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$186,247,454.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the beginning of the year was \$2,385,608.

**Schedule Page: 274 Line No.: 2 Column: k**

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$274,268,572.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$2,570,961.

AF-3

# San Diego Gas & Electric Company

True-Up Period

Statement – AG

Specified Plant Accounts (other than  
plant in service) and Deferred Credits  
Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AG - Workpapers**  
**Specified Plant Accounts (Other Than Plant in Service)**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| <u>Line<br/>No</u> | <u>13-Month<br/>Average Balance</u> | <u>Reference</u>                   | <u>Line<br/>No</u> |
|--------------------|-------------------------------------|------------------------------------|--------------------|
| 1                  | \$ 14,683                           | TU-Period WP; Page - AG-1; Line 22 | 1                  |
| 2                  |                                     |                                    | 2                  |
| 3                  | <u>\$ 14,683</u>                    | Sum of Line 1                      | 3                  |

<sup>1</sup> The balances for Transmission plant held for future use are derived based on a 17-month weighted average balance. Plant Held for Future Use represents the parcels of land purchased for Salt Creek and Torrey Pines/Sorrento Mesa substations, Oceanside, and Ocean Ranch.



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AG  
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)  
AND DEFERRED DEBITS  
TRUE UP PERIOD 17 Months Ending 08/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

| Line No. | Month                                   | Transmission Plant Held For Future Use | Reference From         | Line No. |
|----------|---|--|------------------------|----------|
| 1        | Mar-12                                  | 70,169                                 |                        | 1        |
| 2        | Apr-12                                  | 70,541                                 |                        | 2        |
| 3        | May-12                                  | 71,337                                 |                        | 3        |
| 4        | Jun-12                                  | 4,076                                  |                        | 4        |
| 5        | Jul-12                                  | 4,076                                  |                        | 5        |
| 6        | Aug-12                                  | 4,076                                  |                        | 6        |
| 7        | Sep-12                                  | 4,076                                  |                        | 7        |
| 8        | Oct-12                                  | 4,076                                  |                        | 8        |
| 9        | Nov-12                                  | 4,076                                  |                        | 9        |
| 10       | Dec-12                                  | 4,076                                  |                        | 10       |
| 11       | Jan-13                                  | 4,076                                  |                        | 11       |
| 12       | Feb-13                                  | 4,076                                  |                        | 12       |
| 13       | Mar-13                                  | 6,505                                  |                        | 13       |
| 14       | Apr-13                                  | 6,546                                  |                        | 14       |
| 15       | May-13                                  | 6,546                                  |                        | 15       |
| 16       | Jun-13                                  | 6,546                                  |                        | 16       |
| 17       | Jul-13                                  | 6,546                                  |                        | 17       |
| 18       | Aug-13                                  | 6,546                                  |                        | 18       |
| 19       | <b>Total 18 Months</b>                  | <b>287,966</b>                         | <b>Sum(L1:L18)</b>     | 19       |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>38,358</b>                          |                        | 20       |
| 21       | <b>Total 17 Months Wtd. Average</b>     | <b>249,608</b>                         | <b>L19 - L20</b>       | 21       |
| 22       | <b>Monthly Weighted Average</b>         | <b>14,683</b>                          | <b>L21 / 17 Months</b> | 22       |

SAÑ DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AG  
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE) AND DEFERRED DEBITS  
17 Months Ending August 31, 2013  
(\$1,000)

| Line No | Description and Location of Property  | Date     | Beg. Bal.<br>As of<br>Mar 2012 | Apr-12    | May-12    | Jun-12      | Jul-12   | Aug-12   | Sep-12   | Oct-12   | Nov-12   | Dec-12   | Jan-13   | Feb-13   | Mar-13   | Apr-13   | May-13   | Jun-13   | Jul-13   | Aug-13   | End. Bal.<br>As of<br>Aug 2013 | Line No |
|---------|---|----------|--------------------------------|-----------|-----------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------------------------------|---------|
| 1       | Torrey Pines/Sorrento Mesa Plant  | 03/31/05 | \$ 1,785                       |           |           |             |          |          |          |          |          |          |          |          |          |          |          |          |          |          | \$ 1,785                       | 1       |
| 2       | Salt Creek - Transmission   | 07/31/11 | 6,005                          |           |           |             |          |          |          |          |          |          |          |          |          |          |          |          |          |          | 6,005                          | 2       |
| 3       | Oceanside - Transmission  | 05/31/12 |                                |           | 361       |             |          |          |          |          |          |          |          |          |          |          |          |          |          |          | 361                            | 3       |
| 4       | Ocean Ranch   | 03/31/13 |                                |           |           |             |          |          |          |          |          |          |          |          | 4,942    |          |          |          |          |          | 4,942                          | 4       |
| 5       | Total Transmission & Distribution Plant Held for Future Use Properties (Sum Lines 1 thru 4) |          | \$ 7,790                       | \$ -      | \$ 361    | \$ -        | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ 4,942 | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ 13,093                      | 5       |
| 6       | Line 5 / 2 (50% Transmission / 50% Distribution)  |          | \$ 3,895                       | \$ -      | \$ 180    | \$ -        | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ 2,471 | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ 6,546                       | 6       |
| 7       | Sunrise: <sup>1</sup>   |          |                                |           |           |             |          |          |          |          |          |          |          |          |          |          |          |          |          |          |                                | 7       |
| 8       | Sunrise Land Rights - Var Agencies  | 11/30/09 | \$ 3,543                       | \$ 3      | \$ 13     | \$ (3,558)  |          |          |          |          |          |          |          |          |          |          |          |          |          |          | \$ (0)                         | 8       |
| 9       | Sunrise - BLM Land Rights Acquisition   | 12/31/09 | \$ 10,878                      | \$ 2      | \$ 6      | (10,887)    |          |          |          |          |          |          |          |          |          |          |          |          |          |          | \$ 0                           | 9       |
| 10      | Sunrise Land Rights Acquisition   | 01/31/10 | \$ 36,499                      | \$ 363    | \$ 589    | (37,451)    |          |          |          |          |          |          |          |          |          |          |          |          |          |          | \$ 0                           | 10      |
| 11      | Sunrise - USFS Land Rights Acquisition - Trans F  | 11/30/10 | \$ 15,354                      | \$ 3      | \$ 13     | (15,370)    |          |          |          |          |          |          |          |          |          |          |          |          |          |          | \$ 0                           | 11      |
| 12      | Total Sunrise (Sum Lines 8 to 11)   |          | \$ 66,274                      | \$ 371    | \$ 621    | \$ (67,266) | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ -     | \$ 0                           | 12      |
| 13      | Grand Total (Beg. Bal. + Line 6 + Line 12)  |          | \$ 70,169                      | \$ 70,541 | \$ 71,342 | \$ 4,076    | \$ 4,076 | \$ 4,076 | \$ 4,076 | \$ 4,076 | \$ 4,076 | \$ 4,076 | \$ 4,076 | \$ 4,076 | \$ 6,546 | \$ 6,546 | \$ 6,546 | \$ 6,546 | \$ 6,546 | \$ 6,546 | \$ 6,546                       | 13      |

<sup>1</sup> The various Sunrise land rights were reclassified from Plant Held for Future Use to Transmission Plant In-Service on June 17, 2012 (Sunrise Powerlink In-service date).

# San Diego Gas & Electric Company

True-Up Period

Statement AH –

Operation and Maintenance Expenses  
Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AH - Workpapers**  
**Operation and Maintenance Expenses**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line No.  | Amounts      | Reference                          | Line No. |
|---|--------------|------------------------------------|----------|
| 1   |              |                                    | 1        |
| <u>Derivation of Transmission Operation and Maintenance Expense:</u>          |              |                                    |          |
| 2   | \$ 120,983   | Page AH1; Line 34; Col (a)         | 2        |
| 3   | (13,217)     | Page AH1; Line 6&10; Col (b)       | 3        |
| 4   | (7,361)      | Page AH1; Line 14; Col (b)         | 4        |
| 5   | (7,309)      | Page AH1; Line 15; Col (b)         | 5        |
| 6   | \$ 93,096    | Sum Lines 2 thru 5                 | 6        |
| 7   | -            |                                    | 7        |
| 8   | \$ 93,096    | Sum Lines 6 thru 7                 | 8        |
| 9   |              |                                    | 9        |
| <u>Derivation of Administrative and General Expense:</u>                      |              |                                    |          |
| 11  | \$ 477,715   | Page AH2; Line 22; Col A           | 11       |
| 12  |              |                                    | 12       |
| Adjustments to Per Book A&G expenses:   |              |                                    |          |
| 13  | (1,023)      | Page AH2; Line 25; Col B           | 13       |
| 14  | (574)        | Page AH2; Line 26; Col A           | 14       |
| 15  | (292)        | Page AH2; Line 27; Col A           | 15       |
| 16  | (13,581)     | Page AH2; Line 28; Col B           | 16       |
| 17  | (2,173)      | Page AH2; Line 29; Col B           | 17       |
| 18  | (646)        | Page AH2; Line 30; Col B           | 18       |
| 19  | (540)        | Page AH2; Line 31; Col A           | 19       |
| 20  | (6,523)      | Page AH2; Line 32; Col A           | 20       |
| 21  | (485)        | Page AH2; Line 33; Col A           | 21       |
| 22  | (68)         | Page AH2; Line 34; Col A           | 22       |
| 23  | (3,064)      | Page AH2; Line 35; Col B           | 23       |
| 24  | (471)        | Page AH2; Line 36; Col B           | 24       |
| 25  | (17)         | Page AH2; Line 37; Col B           | 25       |
| 26  | \$ 448,258   | Sum Lines 11 thru 25               | 26       |
| 27  | (9,762)      | Page AH2; Line 9; Col C            | 27       |
| 28  | \$ 438,496   | Sum Lines 26 thru 27               | 28       |
| 29  | 15.46%       | Statement AI; Page I, Line 19      | 29       |
| 30  | \$ 67,791    | Line 28 x Line 29                  | 30       |
| 31  |              |                                    | 31       |
| <u>Derivation of Transmission Plant Property Insurance Allocation Factor:</u> |              |                                    |          |
| 33  | \$ 3,310,985 | Statement AD; Line 23              | 33       |
| 34  | 35,263       | Statement AD; Line 29              | 34       |
| 35  | 74,061       | Statement AD; Line 31              | 35       |
| 36  | \$ 3,420,309 | Sum Lines 33; 34; 35               | 36       |
| 37  |              |                                    | 37       |
| 38  | \$ 3,310,985 | Statement AD; Line 23              | 38       |
| 39  | 498,149      | Statement AD; Line 3               | 39       |
| 40  | 473,174      | Statement AD; Line 9               | 40       |
| 41  | -            | Not Applicable in Developing Ratio | 41       |
| 42  | 4,982,579    | Statement AD; Line 15              | 42       |
| 43  | 228,095      | Statement AD; Line 17              | 43       |
| 44  | 479,048      | Statement AD; Line 19              | 44       |
| 45  | \$ 9,972,029 | Sum Lines 38 thru 44               | 45       |
| 46  |              |                                    | 46       |
| 47  | 34.30%       | Line 36 / Line 45                  | 47       |
| 48  |              |                                    | 48       |
| 49  | \$ 9,762     | See Line 27 Above                  | 49       |
| 50  |              |                                    | 50       |
| 51  | 3,348        | Line 47 x Line 49                  | 51       |
| 52  |              |                                    | 52       |
| 53  | 67,791       | See Line 30 Above                  | 53       |
| 54  |              |                                    | 54       |
| 55  | \$ 71,139    | Line 51 + Line 53                  | 55       |

SAN DIEGO GAS AND ELECTRIC COMPANY  
Electric Transmission O&M Expenses  
For Final TO3 17-Month True-Up Adjustment  
April 1, 2012 to August 31, 2013  
(\$1,000)

| Line No. | FERC Acct    | Description  | (a)<br>Total<br>Per Books | (b)<br>Excluded<br>Expenses | (c) = (a) - (b)<br>Total<br>Adjusted | Reference            | Line No. |
|----------|--------------|--|---------------------------|-----------------------------|--------------------------------------|----------------------|----------|
| 1        |              | <u>Electric Transmission Operation</u>   |                           |                             |                                      |                      | 1        |
| 2        | 560          | Operation Supervision and Engineering  | \$ 10,345                 | \$ -                        | \$ 10,345                            |                      | 2        |
| 3        | 561.1        | Load Dispatch - Reliability  | 654                       | -                           | 654                                  |                      | 3        |
| 4        | 561.2        | Load Dispatch - Monitor and Operate Transmission System  | 4,812                     | -                           | 4,812                                |                      | 4        |
| 5        | 561.3        | Load Dispatch - Transmission Service and Scheduling  | -                         | -                           | -                                    |                      | 5        |
| 6        | 561.4        | Scheduling, System Control and Dispatch Services   | 11,226                    | 11,226                      | -                                    |                      | 6        |
| 7        | 561.5        | Reliability, Planning and Standards Development  | -                         | -                           | -                                    |                      | 7        |
| 8        | 561.6        | Transmission Service Studies   | -                         | -                           | -                                    |                      | 8        |
| 9        | 561.7        | Generation Interconnection Studies   | -                         | -                           | -                                    |                      | 9        |
| 10       | 561.8        | Reliability, Planning and Standards Development Services   | 1,991                     | 1,991                       | -                                    |                      | 10       |
| 11       | 562          | Station Expenses   | 3,077                     | -                           | 3,077                                |                      | 11       |
| 12       | 563          | Overhead Line Expenses   | 3,732                     | -                           | 3,732                                |                      | 12       |
| 13       | 563          | Overhead Line Expenses - Sunrise Fire Mitigation Cost  | 6,162                     | -                           | 6,162                                |                      | 13       |
| 14       | 564          | Underground Line Expenses  | -                         | -                           | -                                    |                      | 14       |
| 15       | 565          | Transmission of Electricity by Others  | 7,361                     | 7,361                       | -                                    |                      | 15       |
| 16       | 566          | Miscellaneous Transmission Expenses  | 26,413                    | 7,309                       | 19,104                               |                      | 16       |
| 17       | 567          | Rents  | 2,144                     | -                           | 2,144                                |                      | 17       |
| 18       |              | <i>Total Operation</i>   | \$ 77,917                 | \$ 27,887                   | \$ 50,030                            | Sum Lines 2 thru 17  | 18       |
| 19       |              |  |                           |                             |                                      |                      | 19       |
| 20       |              | <u>Electric Transmission Maintenance</u>   |                           |                             |                                      |                      | 20       |
| 21       | 568          | Maintenance Supervision and Engineering  | 1,322                     | -                           | 1,322                                |                      | 21       |
| 22       | 569          | Maintenance of Structures  | 1                         | -                           | 1                                    |                      | 22       |
| 23       | 569.1        | Maintenance of Computer Hardware   | 2,280                     | -                           | 2,280                                |                      | 23       |
| 24       | 569.2        | Maintenance of Computer Software   | 2,496                     | -                           | 2,496                                |                      | 24       |
| 25       | 569.3        | Maintenance of Communication Equipment   | -                         | -                           | -                                    |                      | 25       |
| 26       | 569.4        | Maintenance of Miscellaneous Regional Transmission Plant   | 88                        | -                           | 88                                   |                      | 26       |
| 27       | 570          | Maintenance of Station Equipment   | 8,333                     | -                           | 8,333                                |                      | 27       |
| 28       | 571          | Maintenance of Overhead Lines  | 15,016                    | -                           | 15,016                               |                      | 28       |
| 29       | 571          | Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost <sup>1</sup>   | 13,122                    | -                           | 13,122                               |                      | 29       |
| 30       | 572          | Maintenance of Underground Lines   | 274                       | -                           | 274                                  |                      | 30       |
| 31       | 573          | Maintenance of Miscellaneous Transmission Plant  | 134                       | -                           | 134                                  |                      | 31       |
| 32       |              | <i>Total Maintenance</i>   | \$ 43,066                 | \$ -                        | \$ 43,066                            | Sum Lines 21 thru 31 | 32       |
| 33       |              |  |                           |                             |                                      |                      | 33       |
| 34       |              | <b>Total Transmission O&amp;M Expenses</b>   | <b>\$ 120,983</b>         | <b>\$ 27,887</b>            | <b>\$ 93,096</b>                     | Line 18 + Line 32    | 34       |
| 35       |              |  |                           |                             |                                      |                      | 35       |
| 36       |              |  |                           |                             |                                      |                      | 36       |
| 37       |              | <u>Excluded Expenses (recovery method in parentheses)</u>  |                           |                             |                                      |                      | 37       |
| 38       | 561.4        | Scheduling, System Control and Dispatch Services (ERRA)  |                           | \$ 11,226                   |                                      |                      | 38       |
| 39       | 561.8        | Reliability, Planning and Standards Development Services (ERRA)  |                           | 1,991                       |                                      |                      | 39       |
| 40       | 565          | Transmission of Electricity by Others (ERRA)   |                           | 7,361                       |                                      |                      | 40       |
| 41       | 566          | Miscellaneous Transmission Expenses:   |                           |                             |                                      |                      | 41       |
| 42       |              | ISO Grid Management Costs (ERRA)   | \$ 2,915                  |                             |                                      |                      | 42       |
| 43       |              | Reliability Services (RS rates)  | 2,405                     |                             |                                      |                      | 43       |
| 44       |              | Other (TRBAA, TACBA)   | 1,848                     |                             |                                      |                      | 44       |
| 45       |              | Sunrise dedication ceremony  | 141                       | 7,309                       |                                      |                      | 45       |
| 46       |              | <b>Total Excluded Expenses</b>   |                           | <b>\$ 27,887</b>            |                                      |                      | 46       |
| 47       |              |  |                           |                             |                                      |                      | 47       |
| 48       | <sup>1</sup> | FERC Acct 571 for Sunrise/Other Projects Post Construction Environmental Cost includes Sunrise, Centinela Solar and ISEC (Imperial Solar Energy Center). |                           |                             |                                      |                      | 48       |
| 49       |              |  |                           |                             |                                      |                      | 49       |
| 50       |              |  |                           |                             |                                      |                      | 50       |

San Diego Gas & Electric  
Administrative & General Expenses  
17-Months True-Up (April 1, 2012 to August 31, 2013)  
(In thousands of Dollars)

| Line No. | Description                              | A                                       | B               | C              | Line No. |
|----------|--|---|-----------------|----------------|----------|
| 1        |  | <b>17-Months Ending August 31, 2013</b> |                 |                | 1        |
| 2        |  | Total                                   | Excluded        | Total          | 2        |
| 3        | <b>Administrative General</b>            | Per Books                               | Expenses        | Adjusted       | 3        |
| 4        |  |   |                 |                | 4        |
| 5        | 920 A&G Salaries                         | 28,932                                  | 0               | 28,932         | 5        |
| 6        | 921 Office Supplies & Expenses           | 13,467                                  | 0               | 13,467         | 6        |
| 7        | 922 Less Construction Transfer           | (10,902)                                | 0               | (10,902)       | 7        |
| 8        | 923 Outside Services                     | 97,639                                  | 0               | 97,639         | 8        |
| 9        | 924 Property Insurance                   | 10,785                                  | (1,023)         | 9,762          | 9        |
| 10       | 925 Damages & Injuries                   | 17,318                                  | (866)           | 16,452         | 10       |
| 11       | 925.4 Wildfire Damage Claims             | 77,641                                  | (13,581)        | 64,060         | 11       |
| 12       | 925.4 Wildfire Ins Prem                  | 120,759                                 | (2,173)         | 118,586        | 12       |
| 13       | 926 Employee Pension & Benefits w/o PBOP | 70,388                                  | (646)           | 69,742         | 13       |
| 14       | 926 PBOP <sup>1</sup>                    | 6,099                                   | 0               | 6,099          | 14       |
| 15       | 927 Franchise Expenses                   | 0                                       | 0               |                | 15       |
| 16       | 928 Regulatory Expenses                  | 21,251                                  | (7,616)         | 13,635         | 16       |
| 17       | 929 Company Energy Use                   | (2,644)                                 | 0               | (2,644)        | 17       |
| 18       | 930 Misc. General Expenses               | 2,528                                   | (3,064)         | (536)          | 18       |
| 19       | 931 Rents                                | 13,832                                  | (471)           | 13,361         | 19       |
| 20       | 935 Maintenance of General Plant         | 10,622                                  | (17)            | 10,605         | 20       |
| 21       |  |   |                 |                | 21       |
| 22       | <b>Total</b>                             | <b>477,715</b>                          | <b>(29,457)</b> | <b>448,258</b> | 22       |

|    |                                      | FERC            |         |    |
|----|--------------------------------------|-----------------|---------|----|
|    |                                      | Current Year    | Account |    |
| 24 | <b>Excluded Expenses</b>             |                 |         | 24 |
| 25 | Nuclear property insurance expenses  | (1,023)         | 924     | 25 |
| 26 | Nuclear liability insurance expenses | (574)           | 925     | 26 |
| 27 | CPUC energy efficiency programs      | (292)           | 925     | 27 |
| 28 | Wildfire Damage Claims               | (13,581)        | 925.4   | 28 |
| 29 | Wildfire Ins Premium                 | (2,173)         | 925.4   | 29 |
| 30 | CPUC energy efficiency programs      | (646)           | 926     | 30 |
| 31 | Intervenor Compensation(SRA)         | (540)           | 928     | 31 |
| 32 | CPUC reimbursement fees              | (6,523)         | 928     | 32 |
| 33 | Litigation Expense (LCMA)            | (485)           | 928     | 33 |
| 34 | CPUC energy efficiency programs      | (68)            | 928     | 34 |
| 35 | CPUC energy efficiency programs      | (7,616)         | 930     | 35 |
| 36 | AMI Lease Facilities                 | (3,064)         | 931     | 36 |
| 37 | Hazardous Substances                 | (471)           | 935     | 37 |
| 38 | Total Excluded Expenses              | (17)            |         | 38 |
|    |                                      | <u>(29,457)</u> |         |    |

<sup>1</sup> See work paper AH3

SDG&E  
 Monthly Electric PBOP Cost  
 2012 and 2013

| Line No | Period    | 2012         | 2013         | For TO3 Final True-Up     |                            |                    | Line No |
|---------|-----------|--------------|--------------|---------------------------|----------------------------|--------------------|---------|
|         |           |              |              | (9 - months)<br>Apr-Dec12 | (8 - months) Jan-<br>Aug13 | Total <sup>1</sup> |         |
| 1       | January   | \$ 4,298     | \$ 5,877     | \$ -                      | \$ 5,877                   | \$ 5,877           | 1       |
| 2       | February  | 6,547        | 13,289       | -                         | 13,289                     | 13,289             | 2       |
| 3       | March     | 1,422,519    | 1,132,162    | -                         | 1,132,162                  | 1,132,162          | 3       |
| 4       | April     | 9,313        | 18,693       | 9,313                     | 18,693                     | 28,006             | 4       |
| 5       | May       | 6,191        | 159,419      | 6,191                     | 159,419                    | 165,610            | 5       |
| 6       | June      | 1,382,227    | 1,079,508    | 1,382,227                 | 1,079,508                  | 2,461,735          | 6       |
| 7       | July      | 8,598        | 22,185       | 8,598                     | 22,185                     | 30,783             | 7       |
| 8       | August    | 5,477        | 79,643       | 5,477                     | 79,643                     | 85,120             | 8       |
| 9       | September | 1,100,188    | 1,104,661    | 1,100,188                 | -                          | 1,100,188          | 9       |
| 10      | October   | 6,940        | 45,360       | 6,940                     | -                          | 6,940              | 10      |
| 11      | November  | (11,728)     | 18,452       | (11,728)                  | -                          | (11,728)           | 11      |
| 12      | December  | 1,080,999    | 2,070,602    | 1,080,999                 | -                          | 1,080,999          | 12      |
| 13      |           |              |              |                           |                            |                    | 13      |
| 14      | Total     | \$ 5,021,569 | \$ 5,749,851 | \$ 3,588,205              | \$ 2,510,776               | \$ 6,098,981       | 14      |

(1) See workpaper AH2; Line 14 - Employee Pension & Benefits -PBOP

**San Diego GAs Electric Company**  
**A&G Expense Allocation Per Books**  
**True-Up Period: April 2012 to August 2013**

| Line |              | Allocation % (a)             |            | APR 12 - MAR 2013 |                       |                      | Line                  |     |
|------|--------------|------------------------------|------------|-------------------|-----------------------|----------------------|-----------------------|-----|
| No.  | FERC Account | Account Description          | Electric % | Gas %             | Electric              | Gas                  | Total Elec & Gas      | No. |
| 1    | 920          | A&G SALARIES                 | 72.210%    | 27.790%           | 22,691,998.21         | 8,733,009.70         | 31,425,007.91         | 1   |
| 2    | 921          | OFFICE SUPPLIES & EXPENSES   | 72.210%    | 27.790%           | 10,166,013.70         | 3,912,387.77         | 14,078,401.47         | 2   |
| 3    | 922          | LESS CONSTRUCTION TRANSFER   | 72.210%    | 27.790%           | (7,219,756.77)        | (2,778,521.55)       | (9,998,278.32)        | 3   |
| 4    | 923          | OUTSIDE SERVICES             | 72.210%    | 27.790%           | 70,209,495.24         | 27,020,106.25        | 97,229,601.49         | 4   |
| 5    | 924          | PROPERTY INSURANCE           | 84.960%    | 15.040%           | 7,035,436.72          | 1,245,444.54         | 8,280,881.26          | 5   |
| 6    | 925          | INJURIES & DAMAGES           | 72.210%    | 27.790%           | 9,076,473.56          | 3,493,078.52         | 12,569,552.08         | 6   |
| 7    | 926          | PENSIONS & BENEFITS          | 72.210%    | 27.790%           | 18,213,049.25         | 7,009,287.34         | 25,222,336.59         | 7   |
| 8    | 928          | REGULATORY EXPENSES          | 72.210%    | 27.790%           | 7,959,335.85          | 3,063,148.36         | 11,022,484.21         | 8   |
| 9    | 930          | MISC. GENERAL EXPENSES       | 72.210%    | 27.790%           | 343,134.94            | 132,055.40           | 475,190.34            | 9   |
| 10   | 931          | RENTS                        | 72.210%    | 27.790%           | 9,490,209.62          | 3,652,304.74         | 13,142,514.36         | 10  |
| 11   | 935          | MAINTENANCE OF GENERAL PLANT | 72.210%    | 27.790%           | 7,325,971.50          | 2,819,398.25         | 10,145,369.75         | 11  |
| 12   | <b>TOTAL</b> |                              |            |                   | <b>155,291,361.81</b> | <b>58,301,699.33</b> | <b>213,593,061.14</b> | 12  |

A

B

| Line |              | Allocation % (b)             |            | APR 13 - AUG 2013 |                      |                      | Line                 |     |
|------|--------------|------------------------------|------------|-------------------|----------------------|----------------------|----------------------|-----|
| No.  | FERC Account | Account Description          | Electric % | Gas %             | Electric             | Gas                  | Total Elec & Gas     | No. |
| 1    | 920          | A&G SALARIES                 | 72.850%    | 27.150%           | 9,229,791.92         | 3,439,792.05         | 12,669,583.97        | 1   |
| 2    | 921          | OFFICE SUPPLIES & EXPENSES   | 72.850%    | 27.150%           | 3,272,507.34         | 1,219,609.80         | 4,492,117.14         | 2   |
| 3    | 922          | LESS CONSTRUCTION TRANSFER   | 72.850%    | 27.150%           | (3,077,042.63)       | (1,146,763.32)       | (4,223,805.95)       | 3   |
| 4    | 923          | OUTSIDE SERVICES             | 72.850%    | 27.150%           | 18,819,412.88        | 7,013,686.48         | 25,833,099.36        | 4   |
| 5    | 924          | PROPERTY INSURANCE           | 86.420%    | 13.580%           | 3,597,914.07         | 565,374.60           | 4,163,288.67         | 5   |
| 6    | 925          | INJURIES & DAMAGES           | 72.850%    | 27.150%           | 2,508,361.71         | 934,825.27           | 3,443,186.98         | 6   |
| 7    | 926          | PENSIONS & BENEFITS          | 72.850%    | 27.150%           | 9,638,428.52         | 3,592,084.20         | 13,230,512.72        | 7   |
| 8    | 928          | REGULATORY EXPENSES          | 72.850%    | 27.150%           | 3,626,386.45         | 1,351,494.75         | 4,977,881.20         | 8   |
| 9    | 930          | MISC. GENERAL EXPENSES       | 72.850%    | 27.150%           | (1,210,595.94)       | (451,169.25)         | (1,661,765.19)       | 9   |
| 10   | 931          | RENTS                        | 72.850%    | 27.150%           | 3,627,553.24         | 1,351,929.59         | 4,979,482.83         | 10  |
| 11   | 935          | MAINTENANCE OF GENERAL PLANT | 72.850%    | 27.150%           | 2,682,786.78         | 999,830.62           | 3,682,617.40         | 11  |
| 12   | <b>TOTAL</b> |                              |            |                   | <b>52,715,504.34</b> | <b>18,870,694.79</b> | <b>71,586,199.13</b> | 12  |

(a) The A&G common allocation ratio is based on the preceding year's FERC Form 1 data that is available by April the following year. The derived A&B common allocation ratio from the preceding year's FERC Form 1 data is applied in the books for the current year starting April thru March of the following year. That is, in 2012, the 2011 FERC Form 1 data is used to derive the A&G common allocation ratio and applied from April 2012 thru March 2013. Then in 2013, a new set of A&G common expense allocation ratio is used based on 2012 FERC Form 1 data. Thus, the A&G common allocation ratio shown in Table A was from the 2011 FERC Form 1 data applied in April 2012 thru March 2013 (see AH5).

(b) In April 2013 a new set of A&G common expense allocation ratio is derived based on 2012 FERC Form 1 data and is applied in April thru March 2014. Table B shows this allocation for 5 months of the true-up period April to August 2013 (see AH6).

All accounts are allocated on a CPUC approved labor ratio methodology based on direct labor, except for FERC account 924. Account 924 - Property Insurance is driven primarily by property plant and is allocated on a property plant ratio.



**San Diego GAs Electric Company**  
**A&G Expense Allocation Per Books**  
**True-Up Period: April 2012 to August 2013**

**C =  
A + B**

| Line No.     |                     |                              |                       |                      | TOTAL 17-Month True-Up A&G Allocation Charges |  |    | Line No. |
|--------------|---------------------|------------------------------|-----------------------|----------------------|---|--|----|----------|
| FERC Account | Account Description | Electric                     | Gas                   | Total Elec & Gas     |   |  |    |          |
| 1            | 920                 | A&G SALARIES                 | 31,921,790.13         | 12,172,801.75        | 44,094,591.88                                 |  | 1  |          |
| 2            | 921                 | OFFICE SUPPLIES & EXPENSES   | 13,438,521.04         | 5,131,997.57         | 18,570,518.61                                 |  | 2  |          |
| 3            | 922                 | LESS CONSTRUCTION TRANSFER   | (10,296,799.41)       | (3,925,284.86)       | (14,222,084.27)                               |  | 3  |          |
| 4            | 923                 | OUTSIDE SERVICES             | 89,028,908.12         | 34,033,792.73        | 123,062,700.85                                |  | 4  |          |
| 5            | 924                 | PROPERTY INSURANCE           | 10,633,350.79         | 1,810,819.14         | 12,444,169.93                                 |  | 5  |          |
| 6            | 925                 | INJURIES & DAMAGES           | 11,584,835.27         | 4,427,903.79         | 16,012,739.06                                 |  | 6  |          |
| 7            | 926                 | PENSIONS & BENEFITS          | 27,851,477.77         | 10,601,371.54        | 38,452,849.31                                 |  | 7  |          |
| 8            | 928                 | REGULATORY EXPENSES          | 11,585,722.30         | 4,414,643.11         | 16,000,365.41                                 |  | 8  |          |
| 9            | 930                 | MISC. GENERAL EXPENSES       | (867,461.00)          | (319,113.85)         | (1,186,574.85)                                |  | 9  |          |
| 10           | 931                 | RENTS                        | 13,117,762.86         | 5,004,234.33         | 18,121,997.19                                 |  | 10 |          |
| 11           | 935                 | MAINTENANCE OF GENERAL PLANT | 10,008,758.27         | 3,819,228.88         | 13,827,987.15                                 |  | 11 |          |
| 12           | <b>TOTAL</b>        |                              | <b>208,006,866.15</b> | <b>77,172,394.12</b> | <b>285,179,260.27</b>                         |  | 12 |          |

**D**

| Line No. |              |                              |                       |                      | TOTAL 17 - MONTH TRUE-UP (APR 2012-AUG 2013) A&G DIRECT CHARGES |  |    | Line No. |
|----------|--------------|------------------------------|-----------------------|----------------------|---|--|----|----------|
| 1        | 920          | A&G SALARIES                 | (2,990,143.84)        | (1,173,408.98)       | (4,163,552.82)  |  | 1  |          |
| 2        | 921          | OFFICE SUPPLIES & EXPENSES   | 27,929.51             | 458,938.11           | 486,867.62  |  | 2  |          |
| 3        | 922          | LESS CONSTRUCTION TRANSFER   | (605,021.28)          | (276,295.20)         | (881,316.48)  |  | 3  |          |
| 4        | 923          | OUTSIDE SERVICES             | 8,609,801.57          | (314,621.58)         | 8,295,179.99  |  | 4  |          |
| 5        | 924          | PROPERTY INSURANCE           | 151,106.17            | 654,175.57           | 805,281.74  |  | 5  |          |
| 6        | 925          | INJURIES & DAMAGES           | 204,133,243.63        | 2,825,736.83         | 206,958,980.46  |  | 6  |          |
| 7        | 926          | PENSIONS & BENEFITS          | 48,635,617.52         | 15,347,331.31        | 63,982,948.83   |  | 7  |          |
| 8        | 927          | FRANCHISE REQUIREMENTS       | 131,231,613.46        | 9,149,592.03         | 140,381,205.49  |  | 8  |          |
| 9        | 928          | REGULATORY EXPENSES          | 9,664,936.95          | 768,294.96           | 10,433,231.91   |  | 9  |          |
| 10       | 929          | DUPLICATE CHARGE             | (2,643,342.12)        | -                    | (2,643,342.12)  |  | 10 |          |
| 11       | 930          | MISC. GENERAL EXPENSES       | 3,396,130.16          | 188,447.02           | 3,584,577.18  |  | 11 |          |
| 12       | 931          | RENTS                        | 714,646.19            | (88,607.62)          | 626,038.57  |  | 12 |          |
| 13       | 935          | MAINTENANCE OF GENERAL PLANT | 613,135.52            | 236,146.91           | 849,282.43  |  | 13 |          |
| 14       | <b>TOTAL</b> |                              | <b>400,939,653.43</b> | <b>27,775,729.37</b> | <b>428,715,382.80</b>   |  | 14 |          |

**San Diego GAs Electric Company**  
**A&G Expense Allocation Per Books**  
**True-Up Period: April 2012 to August 2013**

| Line No. | FERC Account | Account Description  | TOTAL 17-MONTH TRUE-UP COMMON & DIRECT CHARGES |                       |                       | Line No. |
|----------|--------------|--|--|-----------------------|-----------------------|----------|
|          |              |  | Electric                                       | Gas                   | Total Elec & Gas      |          |
| 1        | 920          | A&G SALARIES   | 28,931,646.29                                  | 10,999,392.77         | 39,931,039.06         | 1        |
| 2        | 921          | OFFICE SUPPLIES & EXPENSES   | 13,466,450.55                                  | 5,590,935.68          | 19,057,386.23         | 2        |
| 3        | 922          | LESS CONSTRUCTION TRANSFER   | (10,901,820.69)                                | (4,201,580.06)        | (15,103,400.75)       | 3        |
| 4        | 923          | OUTSIDE SERVICES   | 97,638,709.69                                  | 33,719,171.15         | 131,357,880.84        | 4        |
| 5        | 924          | PROPERTY INSURANCE   | 10,784,456.96                                  | 2,464,994.71          | 13,249,451.67         | 5        |
| 6        | 925          | INJURIES & DAMAGES   | 215,718,078.90                                 | 7,253,640.62          | 222,971,719.52        | 6        |
| 7        | 926          | PENSIONS & BENEFITS  | 76,487,095.29                                  | 25,948,702.85         | 102,435,798.14        | 7        |
| 8        | 927          | FRANCHISE REQUIREMENTS   | 131,231,613.46                                 | 9,149,592.03          | 140,381,205.49        | 8        |
| 9        | 928          | REGULATORY EXPENSES  | 21,250,659.25                                  | 5,182,938.07          | 26,433,597.32         | 9        |
| 10       | 929          | DUPLICATE CHARGE   | (2,643,342.12)                                 | -                     | (2,643,342.12)        | 10       |
| 11       | 930          | MISC. GENERAL EXPENSES   | 2,528,669.16                                   | (130,666.83)          | 2,398,002.33          | 11       |
| 12       | 931          | RENTS  | 13,832,409.05                                  | 4,915,626.71          | 18,748,035.76         | 12       |
| 13       | 935          | MAINTENANCE OF GENERAL PLANT   | 10,621,893.79                                  | 4,055,375.79          | 14,677,269.58         | 13       |
| 14       | <b>TOTAL</b> |  | <b>608,946,519.58</b>                          | <b>104,948,123.49</b> | <b>713,894,643.07</b> | 14       |
| 15       | 927          | Less: FRANCHISE REQUIREMENTS<br>(excluded in A&G per Transmission Formula Rate Filing Requirement) | (131,231,613.46)                               |                       |                       | 15       |
| 16       |              | <b>Net A&amp;G Expenses (see AH2; col. a; line 22)</b>   | <b>477,714,906.12</b>                          |                       |                       | 16       |

**E =  
C + D**

# San Diego Gas & Electric Company

A&G Common Account Allocation  
Summary used for  
April 2012 – March 2013

SDG&E  
COMMON ACCOUNT ALLOCATIONS  
2012  
(2011 actual data)

| Line No. | COMMON ACCOUNT DESCRIPTION | COMMON ACCOUNT RANGE | ELECTRIC | GAS    | Total   |
|----------|----------------------------|----------------------|----------|--------|---------|
| 1        | Administrative & General   | 920-923              | 72.21%   | 27.79% | 100.00% |
| 2        | Property Insurance         | 924                  | 84.96%   | 15.04% | 100.00% |
| 3        | Injuries & Damages         | 925                  | 72.21%   | 27.79% | 100.00% |
| 4        | Pensions & Benefits        | 926                  | 72.21%   | 27.79% | 100.00% |
| 5        | Misc. Admin & General      | 928-935              | 72.21%   | 27.79% | 100.00% |

Note: Above items except for insurance are allocated to gas & electric based upon labor ratios.

# San Diego Gas & Electric Company

## A&G Common Account Allocation Summary used for April – August 2013

SDG&E  
COMMON ACCOUNT ALLOCATIONS  
2013  
(2012 actual data)

| Line No. | COMMON ACCOUNT DESCRIPTION | COMMON ACCOUNT RANGE | ELECTRIC | GAS    | Total   |
|----------|----------------------------|----------------------|----------|--------|---------|
| 1        | Administrative & General   | 920-923              | 72.85%   | 27.15% | 100.00% |
| 2        | Property Insurance         | 924                  | 86.42%   | 13.58% | 100.00% |
| 3        | Injuries & Damages         | 925                  | 72.85%   | 27.15% | 100.00% |
| 4        | Pensions & Benefits        | 926                  | 72.85%   | 27.15% | 100.00% |
| 5        | Misc. Admin & General      | 928-935              | 72.85%   | 27.15% | 100.00% |

Note: Above items except for insurance are allocated to gas & electric based upon labor ratios.

# San Diego Gas & Electric Company

True-Up Period

Statement AI - Wages and Salaries  
Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AI - Workpapers  
Wages and Salaries  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line<br>No.  | Amounts           | Reference                   | Line<br>No. |
|--|-------------------|-----------------------------|-------------|
| 1 Production   | \$ 16,971         |                             | 1           |
| 2  |                   |                             | 2           |
| 3 Transmission                                       | 28,803            |                             | 3           |
| 4  |                   |                             | 4           |
| 5 Distribution                                       | 79,401            |                             | 5           |
| 6  |                   |                             | 6           |
| 7 Customer Accounts                                  | 34,361            |                             | 7           |
| 8  |                   |                             | 8           |
| 9 Customer Services and Informational                | 26,711            |                             | 9           |
| 10   |                   |                             | 10          |
| 11 Sales   | -                 |                             | 11          |
| 12   |                   |                             | 12          |
| 13 Subtotal  | 186,247           | Sum { Lines 1 thru Line 11} | 13          |
| 14   |                   |                             | 14          |
| 15 Administrative                                    | 28,603            | N/A in Developing Ratio     | 15          |
| 16   |                   |                             | 16          |
| 17 Total Operation & Maintenance                     | <u>\$ 214,850</u> | Line 13 + Line 15           | 17          |
| 18   |                   |                             | 18          |
| 19 Transmission Wages and Salaries Allocation Factor | <u>15.46%</u>     | Line 3 / Line 13            | 19          |

**NOTES:**

The base period labor ratios are used for the derivation of the true-up period cost of service.



# San Diego Gas & Electric Company

True-Up Period

Statement AJ –

Depreciation and Amortization Expenses  
Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AJ - Workpapers  
Depreciation and Amortization Expense  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line<br>No.  | Amount     | Reference                          | Line<br>No. |
|--|------------|------------------------------------|-------------|
| 1 Transmission Plant Depreciation Expense  | \$ 118,713 | TU-Period WP-AJ-1; Col. 2; Line 11 | 1           |
| 2  |            |                                    | 2           |
| 3 General Plant Depreciation Expense   | \$ 12,050  | TU-Period WP-AJ-2; Line 1          | 3           |
| 4  |            |                                    | 4           |
| 5 Transmission Wages and Salaries Allocation Factor                                  | 15.46%     | Statement AJ; Line 19              | 5           |
| 6  |            |                                    | 6           |
| 7 Transmission Related General Plant Depreciation Expense                            | \$ 1,863   | Line 3 x Line 5                    | 7           |
| 8  |            |                                    | 8           |
| 9 Common Plant Depreciation Expense  | \$ 70,153  | TU-Period WP-AJ-3; Line 1          | 9           |
| 10   |            |                                    | 10          |
| 11 Transmission Related Common Plant Depreciation Expense                            | \$ 10,846  | Line 5 x Line 9                    | 11          |
| 12   |            |                                    | 12          |
| 13 Electric Miscellaneous Intangible Plant Amortization Expense                      | \$ 13,812  | TU-Period WP-AJ-4; Line 1          | 13          |
| 14   |            |                                    | 14          |
| 15 Transmission Related Electric Miscellaneous Intangible Plant Depreciation Expense | \$ 2,135   | Line 5 x Line 13                   | 15          |
| 16   |            |                                    | 16          |
| 17 Transmission, Intangible, General and Common Depreciation & Amortization Exp      | \$ 133,557 | Sum Lines (1; 7; 11; 15)           | 17          |
| 18   |            |                                    | 18          |
| 19 Valley Rainbow Project Cost Amortization Expense                                  | \$ 2,678   | TU-Period WP-AJ-1; Line 12         | 19          |

**SDG&E STATEMENT AJ**  
**TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION**  
**In Thousands**  
**17 Month True- Up Period April 1, 2012 - August 31, 2013**  
**Depreciation and Amortization Expense as of August 31, 2013**

|          |             |  | 1                                  | 2                               |          |
|----------|-------------|--|------------------------------------|---------------------------------|----------|
| Line No. | Account No. | Description                            | FERC Transmission Expense Per Book | Transmission Expense Ratemaking | Line No. |
| 1        | 303         | Intangibles                            | -                                  |                                 | 1        |
| 2        | 350         | Land and Land Rights                   | 2,196                              |                                 | 2        |
| 3        | 352         | Structures and Improvements            | 9,656                              |                                 | 3        |
| 4        | 353         | Station Equipment                      | 30,936                             |                                 | 4        |
| 5        | 354         | Towers and Fixtures                    | 20,074                             |                                 | 5        |
| 6        | 355         | Poles and Fixtures                     | 16,610                             |                                 | 6        |
| 7        | 356         | Overhead Conductors & Devices          | 17,140                             |                                 | 7        |
| 8        | 357         | Underground Conduit                    | 9,686                              |                                 | 8        |
| 9        | 358         | Underground Conductors & Devices       | 10,303                             |                                 | 9        |
| 10       | 359         | Roads and Trails                       | 3,884                              |                                 | 10       |
| 11       |             | Transmission Plant Deprec. Expense     | 120,485                            | 118,713                         | 11       |
| 12       |             | Valley Rainbow Amortization Expense    | 2,678                              | 2,678                           | 12       |
| 13       |             | Total Transmission Expense (L11 + L12) | 123,163                            | 121,391                         | 13       |

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

| Line<br>No. |                         | FERC<br>General<br>Plant<br>Expense | Reference<br>From | Line<br>No. |
|-------------|-------------------------|-------------------------------------|-------------------|-------------|
| 1           | August 31, 2013 Expense | 12,050                              | AJ1-Gwp1          | 1           |

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**  
**(\$1,000)**

**COMMON PLANT**

| Line<br>No. | Description             | Total<br>Common Expense<br>to Electric<br>Per Book | Reference<br>From | Line<br>No. |
|-------------|-------------------------|--|-------------------|-------------|
| 1           | August 31, 2013 Expense | 70,153   | AJ1-Cwp1          | 1           |

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOK**

(\$1,000)

**INTANGIBLE PLANT**

| Line<br>No. |                         | FERC<br>Intangible<br>Plant<br>Expense | Reference<br>From | Line<br>No. |
|-------------|-------------------------|--|-------------------|-------------|
| 1           | August 31, 2013 Expense | 13,812                                 | AJ8-lwp1          | 1           |

# San Diego Gas & Electric Company

True-Up Period

Statement AK –

Taxes Other Than Income Taxes  
Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AK

Taxes Other Than Income Taxes  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No.   | Amounts              | Reference                       | Line No. |
|--|----------------------|---------------------------------|----------|
| 1 Total Property Taxes <sup>1</sup>  | \$ 99,650            |                                 | 1        |
| 2  |                      |                                 | 2        |
| 3 Other Taxes (Business license taxes)                                       | \$ 60                | See Footnote 1                  | 3        |
| 4  |                      |                                 | 4        |
| 5 Net Property Taxes   | \$ 99,590            | Line 1 - Line 3                 | 5        |
| 6  |                      |                                 | 6        |
| 7 SONGS Property Taxes <sup>2</sup>  | 6,582                | See Footnote 2                  | 7        |
| 8  |                      |                                 | 8        |
| 9 Total Property Taxes Less SONGS  | 93,008               | Line 5 minus Line 7             | 9        |
| 10   |                      |                                 | 10       |
| 11   |                      |                                 | 11       |
| 12   |                      |                                 | 12       |
| 13 <u>Derivation of Transmission Related Property Tax Allocation Factor:</u> |                      |                                 | 13       |
| 14 Transmission Plant  | \$ 3,310,985         | Statement AD-WP; Line 23        | 14       |
| 15 Total Miscellaneous Intangible Plant                                      | 7,728                | Statement AD-WP; Line 27        | 15       |
| 16 Transmission Related General Plant  | 35,263               | Statement AD-WP; Line 29        | 16       |
| 17 Transmission Related Common Plant   | 74,061               | Statement AD-WP; Line 31        | 17       |
| 18 Total   | <u>\$ 3,428,037</u>  | Sum Lines 13 thru 16            | 18       |
| 19   |                      |                                 | 19       |
| 20 Total Nuclear Plant   | \$ -                 | N/A in Ratio Development        | 20       |
| 21 Total Steam Plant   | 498,149              | Statement AD-WP; Line 3         | 21       |
| 22 Total Other Production Plant  | 473,174              | Statement AD-WP; Line 9         | 22       |
| 23 Total Transmission plant  | 3,310,985            | Statement AD-WP; Line 23        | 23       |
| 24 Total Miscellaneous Intangible Plant                                      | 49,990               | Statement AD-WP; Line 1         | 24       |
| 25 Total Distribution plant  | 4,982,579            | Statement AD-WP; Col.C; Line 15 | 25       |
| 26 Total General Plant   | 228,095              | Statement AD-WP; Col.C; Line 17 | 26       |
| 27 Total Common Plant  | 479,048              | Statement AD-WP; Col.C; Line 19 | 27       |
| 28 Total Investment in Plant Excluding SONGS                                 | <u>\$ 10,022,019</u> | Sum Lines 19 thru 26            | 28       |
| 29   |                      |                                 | 29       |
| 30 Transmission Related Property Tax Allocation Factor                       | <u>34.21%</u>        | Line 19 / Line 29               | 30       |
| 31   |                      |                                 | 31       |
| 32 Transmission Related Property Taxes Expense                               | \$ 31,818            | Line 9 x Line 31                | 32       |
| 33   |                      |                                 | 33       |
| 34 Less: Citizens Allocated Property Taxes <sup>3</sup>                      | <u>\$ 509</u>        | See Page AK-1                   | 34       |
| 35   |                      |                                 | 35       |
| 36 Adjusted Transmission Related Property Tax Expense                        | <u>\$ 31,309</u>     | Line 32 minus Line 34           | 36       |
| 37   |                      |                                 | 37       |
| 38 Payroll Taxes:  | \$ 20,630            |                                 | 38       |
| 39   |                      |                                 | 39       |
| 40 Transmission Wages and Salaries Allocation Factor                         | <u>15.46%</u>        | Statement AI; Line 19           | 40       |
| 41   |                      |                                 | 41       |
| 42 Transmission Related Payroll Taxes Expense                                | \$ 3,189             | Line 36 x Line 38               | 42       |
| 43   |                      |                                 | 43       |
| 44 Less: Citizens Allocated Payroll Taxes <sup>4</sup>                       | <u>\$70</u>          | See Page AK-2                   | 44       |
| 45   |                      |                                 | 45       |
| 46 Total Transmission Related Payroll Taxes                                  | \$ 3,119             | Line 40 - Line 42               | 46       |

<sup>1</sup> The amount of property taxes expense reflected in the general ledger for the true-up period equals \$99,650 million and includes other taxes besides ad valorem taxes. These other taxes consists of \$60K business license taxes and Citizens property taxes associated with the Border-East Line

<sup>2</sup> The amount of property tax expense reflected in the general ledger for the true-up period for SONGS facilities is \$6.582 million.

<sup>3</sup> Line 34 represents Property Taxes allocated and charged to Citizens during th 17-Month True-Up Period equal to \$509,073 (see Page AK-1). This amount is being removed to avoid double recovery on that portion of Citizens Border-East Line.

<sup>4</sup> Line 44 represents Payroll Taxes allocated and charged to Citizens during th 17-Month True-Up Period equal to \$69,851 (see Page AK-2). This amount is being removed to avoid double recovery on that portion of Citizens Border-East Line.



Summary of Citizens 17-Month (Apr 2012 - Aug 2013)  
Allocated/Billed Property Taxes

|              | A  | B              | C                          | D                     | E                |
|--------------|--|----------------|----------------------------|-----------------------|------------------|
|              |  |                | C = A + B                  |                       | E = C + D        |
|              | Cycle 1 <sup>1</sup>   | Cycle 1        | Total Cycle 1 <sup>2</sup> | Citizens <sup>3</sup> |                  |
| Ln           | Jul-12   | Aug - Jun 2013 | Citizens Billing           | Jul- Aug 2013         | <b>Total</b>     |
| No.          | Billing  | Billing        | Jul-2012-Jun 2013          | Billing               | <b>17-Months</b> |
| 1            | <b>Total Citizens Property Tax - Invoice</b>   | 36,460         | 410,336                    | 446,796               | 62,278           |
|              |  |                |                            |                       | <b>509,074</b>   |
|              |  |                |                            |                       |                  |
| <sup>1</sup> | July Billing Invoice was pro-rated to reflect lease agreement date of July 3, 2012.  |                |                            |                       |                  |
| <sup>2</sup> | Citizens Billing costs reflect Total Citizen Cycle 1 Filing, see Docket No. ER12-1417-000, dated March 30, 2012. See Page AK-1A  |                |                            |                       |                  |
| <sup>3</sup> | Column D reflects 2 months billing of Citizens Cycle 2 Rates, Docket No. ER13-1596-000, dated June 28, 2013. See Page AK-1B  |                |                            |                       |                  |
| <sup>4</sup> | Column E, line 1 actually reflects 14-Months invoice billings to Citizens due to Sunrise in-service date of June 17, 2012 and Citizens lease agreement dated July 3, 2012. |                |                            |                       |                  |
|              |  |                |                            |                       |                  |
|              |  |                |                            |                       |                  |

|           | A  | B   | C                             | D   | E                                      | F  |           |
|-----------|--|---|-------------------------------|---|--|--|-----------|
| Ln<br>No. | Description  |   |                               |   | E = C x 11 Months                      | F = D + E  | Ln<br>No. |
|           |  | Annual <sup>1</sup><br>Cost<br>Allocation | Monthly<br>Cost<br>Allocation | Pro-rated <sup>2</sup><br>Jul-12<br>Invoice | Aug 2012 - Jun 2013<br>Invoice Billing | Total<br>Citizens Cycle 1<br>Jul 2012 - Jun 2013 |           |
| 1         | <b>Citizen's Property Taxes</b>  |   |                               |   |  |  | 1         |
| 2         | Property Taxes   | 447,639                                   | 37,303                        | 36,460                                      | 410,336                                | 446,796  | 2         |
| 3         | <b>Total Citizens Property Taxes</b>   |   |                               |   |  | <b>446,796</b>                                   | 5         |
| 1         | Annual Allocation Costs reflect Citizens Cycle 1 Filing, see Docket No. ER12-1417-000, dated March 30, 2012.   |   |                               |   |  |  |           |
| 2         | Sunrise in-service date June 17, 2012, Citizens Lease Agreement was signed on July 3, 2012, therefore July 2012 billing invoice was pro-rated using 29 days. |   |                               |   |  |  |           |
|           |  |   |                               |   |  |  |           |
|           |  |   |                               |   |  |  |           |
|           |  |   |                               |   |  |  |           |
|           |  |   |                               |   |  |  |           |
|           |  |   |                               |   |  |  |           |

|     |   | A          | B                 |     |
|-----|---|------------|-------------------|-----|
| Ln  |   |            | Col B = Col.A * 2 | Ln  |
| No. | Description   |            |                   | No. |
|     |   | Monthly    |                   |     |
|     |   | Cost       | Jul - Aug 2013    |     |
| 1   | <b>Citizen's Property Tax</b>   | Allocation | Billing Invoice   | 1   |
| 2   | Property Taxes  | 31,139     | 62,278            | 2   |
| 5   | <b>Total Property Taxes</b>   |            | <b>62,278</b>     | 5   |
| 1   | Monthly Allocation Costs reflect Citizens Cycle 2 Filing, see Docket No. ER13-1596-000, dated June 28, 2013 |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |

**Summary of Citizens 17-Month (Apr 2012 thru Aug 2013)  
Allocated/Billed Payroll Costs**

|              |  | A                    | B                   | C                          | D                     | E                |
|--------------|--|----------------------|---------------------|----------------------------|-----------------------|------------------|
| Ln           |  |                      |                     | C = A + B                  |                       | E = C + D        |
| No.          | Description  |                      |                     |                            |                       |                  |
|              |  | Cycle 1 <sup>1</sup> | Cycle 1             | Total Cycle 1 <sup>2</sup> | Citizens <sup>3</sup> |                  |
|              |  | Jul-12               | Aug 2012 - Jun 2013 | Citizens Billing           | Jul-Aug 2013          | <b>Total</b>     |
| 1            | <b>Citizens Payroll Taxes</b>  | Billing              | Billing             | Jul-2012-Jun 2013          | Billing               | <b>17 Months</b> |
| 2            | <b>Total Citizens Payroll Taxes</b>  | 5,551                | 63,141              | 68,691                     | 1,160                 | <b>69,851</b>    |
|              |  |                      |                     |                            |                       |                  |
|              |  |                      |                     |                            |                       |                  |
| <sup>1</sup> | July Billing Invoice was pro-rated to reflect lease agreement date of July 3, 2012.  |                      |                     |                            |                       |                  |
| <sup>2</sup> | Citizens Billing costs reflect Total Citizen Cycle 1 Filing, see Docket No. ER12-1417-000, dated March 30, 2012. See AK-2A   |                      |                     |                            |                       |                  |
| <sup>3</sup> | Column D reflects 2 months billing of Citizens Cycle 2 Rates, Docket No. ER13-1596-000, dated June 28, 2013. See AK-2B   |                      |                     |                            |                       |                  |
| <sup>4</sup> | Column E, line 1 actually reflects 14-Months invoice billings to Citizens due to Sunrise in-service date of June 17, 2012 and Citizens lease agreement dated July 3, 2012. |                      |                     |                            |                       |                  |
|              |  |                      |                     |                            |                       |                  |
|              |  |                      |                     |                            |                       |                  |
|              |  |                      |                     |                            |                       |                  |

|     | A  | B                   | C          | D                      | E                   | F                   |     |
|-----|--|---------------------|------------|------------------------|---------------------|---------------------|-----|
| Ln  |  |                     |            |                        | E = C x 11 Months   | F = D + E           | Ln  |
| No. | Description  |                     |            |                        |                     |                     | No. |
|     |  | Annual <sup>1</sup> | Monthly    | Pro-rated <sup>2</sup> |                     | Total               |     |
|     |  | Cost                | Cost       | Jul-12                 | Aug 2012 - Jun 2013 | Citizens Cycle 1    |     |
|     |  | Allocation          | Allocation | Invoice                | Invoice Billing     | Jul 2012 - Jun 2013 |     |
| 1   | <b>Citizen's Allocated Payroll Taxes</b>   |                     |            |                        |                     |                     | 1   |
| 2   | Payroll Taxes  | 68,881              | 5,740      | 5,551                  | 63,141              | 68,691              | 2   |
| 1   | Annual Allocation Costs reflect Citizens Cycle 1 Filing, see Docket No. ER12-1417-000, dated March 30, 2012.   |                     |            |                        |                     |                     |     |
| 2   | Sunrise in-service date June 17, 2012, Citizens Lease Agreement was signed on July 3, 2012, therefore July 2012 billing invoice was pro-rated using 29 days. |                     |            |                        |                     |                     |     |

|     |   | A          | B                 |     |
|-----|---|------------|-------------------|-----|
| Ln  |   |            | Col B = Col.A * 2 | Ln  |
| No. | Description   |            |                   | No. |
|     |   | Monthly    |                   |     |
|     |   | Cost       | Jul - Aug 2013    |     |
| 1   | <b>Citizen's Payroll Taxes</b>  | Allocation | Billing Invoice   | 1   |
| 2   | Payroll Taxes   | 580        | 1,160             | 2   |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
| 1   | Monthly Allocation Costs reflect Citizens Cycle 2 Filing, see Docket No. ER13-1596-000, dated June 28, 2013 |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |
|     |   |            |                   |     |

# San Diego Gas & Electric Company

True-Up Period

Statement AL - Working Capital

Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AL - Workpapers  
Working Capital  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No. |  | 17 Month Wtd<br>Average Balance | Reference                        | Line No. |
|----------|--|---------------------------------|----------------------------------|----------|
| 1        | Plant Materials and Operating Supplies <sup>a</sup>                    | \$ 61,946                       | TU-Period WP; Page AL-1; Line 22 | 1        |
| 2        |  |                                 |                                  | 2        |
| 3        | Transmission Plant Allocation Factor                                   | <u>30.36%</u>                   | Statement AD; Line 35            | 3        |
| 4        |  |                                 |                                  | 4        |
| 5        | Transmission Related Materials and Supplies                            | <u>\$ 18,807</u>                | Line 1 x Line 3                  | 5        |
| 6        |  |                                 |                                  | 6        |
| 7        | Prepayment <sup>a</sup>  | <u>\$ 35,311</u>                | TU-Period WP; Page AL-2; Line 22 | 7        |
| 8        |  |                                 |                                  | 8        |
| 9        | Transmission Related Prepayments                                       | <u>\$ 10,720</u>                | Line 3 x Line 7                  | 9        |
| 10       |  |                                 |                                  | 10       |
| 11       | <u>Derivation of Transmission Related Cash Working Capital:</u>        |                                 |                                  | 11       |
| 12       | Transmission Operation & Maintenance Expense                           | \$ 93,096                       | Statement AH; Page-AH; Line 8    | 12       |
| 13       | Transmission Related Administrative & General Expenses                 | 71,139                          | Statement AH; Page-AH; Line 55   | 13       |
| 14       | Intervenor Compensation Expenses                                       | -                               | Statement AH; Page-AH; Line 9    | 14       |
| 15       | Total  | <u>\$ 164,235</u>               | Sum Lines 12; 13; 14             | 15       |
| 16       |  |                                 |                                  | 16       |
| 17       | One Eighth O&M Percentage Rate   | 12.50%                          | FERC Method = 1/8 of O&M         | 17       |
| 18       |  |                                 |                                  | 18       |
| 19       | Adjust O&M Percentage Rate to Account for 17-Month Period <sup>1</sup> | 8.80%                           | Line 17 / 1.42                   | 19       |
| 20       |  |                                 |                                  | 20       |
| 21       | Transmission Related Cash Working Capital - Retail Customers           | <u>\$ 14,453</u>                | Line 15 x Line 19                | 21       |
| 22       |  |                                 |                                  | 22       |
| 23       | Transmission Related Cash Working Capital - Wholesale Customers        | <u>\$ 14,453</u>                | (Line 12 + Line 13) x Line 19    | 23       |

**NOTES:**

<sup>a</sup> The balances for Materials & Supplies and Prepayments are derived based on a 17-month weighted average balance.

<sup>1</sup> The One Eighth O&M Percentage Rate is divided by a factor of 1.42 to reflect that SDG&E is seeking a 17-month cash working capital instead of 12 months. The factor of 1.42 is developed by taking the ratio of the 17- month true-up period and dividing by 12 months.



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOKS**  
**(\$1,000)**

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

| Line No. | Month                                   | Total Electric Plant Materials & Supplies | Line No. |
|----------|---|---|----------|
| 1        | Mar-12                                  | 56,392                                    | 1        |
| 2        | Apr-12                                  | 56,480                                    | 2        |
| 3        | May-12                                  | 55,945                                    | 3        |
| 4        | Jun-12                                  | 58,391                                    | 4        |
| 5        | Jul-12                                  | 58,955                                    | 5        |
| 6        | Aug-12                                  | 59,513                                    | 6        |
| 7        | Sep-12                                  | 59,765                                    | 7        |
| 8        | Oct-12                                  | 58,956                                    | 8        |
| 9        | Nov-12                                  | 57,871                                    | 9        |
| 10       | Dec-12                                  | 68,536                                    | 10       |
| 11       | Jan-13                                  | 68,561                                    | 11       |
| 12       | Feb-13                                  | 69,067                                    | 12       |
| 13       | Mar-13                                  | 69,780                                    | 13       |
| 14       | Apr-13                                  | 68,036                                    | 14       |
| 15       | May-13                                  | 68,718                                    | 15       |
| 16       | Jun-13                                  | 59,011                                    | 16       |
| 17       | Jul-13                                  | 58,060                                    | 17       |
| 18       | Aug-13                                  | 58,497                                    | 18       |
| 19       | <b>Total 18 Months</b>                  | <b>1,110,534</b>                          | 19       |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>57,445</b>                             | 20       |
| 21       | <b>Total of 17 Monthly Averages</b>     | <b>1,053,089</b>                          | 21       |
| 22       | <b>Monthly-Weighted Average</b>         | <b>61,946</b>                             | 22       |

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**TRUE UP PERIOD - 04/01/2012 to 08/31/2013 PER BOOKS**  
**(\$1,000)**

**ACCOUNT 165 PREPAYMENTS - ELECTRIC**

| Line No. | Month                                   | Total Electric Plant Prepayments | Line No. |
|----------|---|----------------------------------|----------|
| 1        | Mar-12                                  | 22,303                           | 1        |
| 2        | Apr-12                                  | 29,955                           | 2        |
| 3        | May-12                                  | 22,306                           | 3        |
| 4        | Jun-12                                  | 17,691                           | 4        |
| 5        | Jul-12                                  | 48,673                           | 5        |
| 6        | Aug-12                                  | 46,855                           | 6        |
| 7        | Sep-12                                  | 48,176                           | 7        |
| 8        | Oct-12                                  | 45,436                           | 8        |
| 9        | Nov-12                                  | 39,372                           | 9        |
| 10       | Dec-12                                  | 40,354                           | 10       |
| 11       | Jan-13                                  | 35,433                           | 11       |
| 12       | Feb-13                                  | 28,022                           | 12       |
| 13       | Mar-13                                  | 27,924                           | 13       |
| 14       | Apr-13                                  | 38,227                           | 14       |
| 15       | May-13                                  | 28,740                           | 15       |
| 16       | Jun-13                                  | 17,912                           | 16       |
| 17       | Jul-13                                  | 46,817                           | 17       |
| 18       | Aug-13                                  | 54,471                           | 18       |
| 19       | <b>Total 18 Months</b>                  | <b>638,667</b>                   | 19       |
| 20       | <b>Less 1/2 First &amp; Last Months</b> | <b>38,387</b>                    | 20       |
| 21       | <b>Total of 12 Monthly Averages</b>     | <b>600,280</b>                   | 21       |
| 22       | <b>Monthly-Weighted Average</b>         | <b>35,311</b>                    | 22       |

# San Diego Gas & Electric Company

## True-Up Period

### Statement AQ – Federal Income Tax Deductions – Other Than Interest Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AQ**  
**Federal Income Tax Deductions, Other Than Interest**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line<br>No.   | Amounts                             | Reference             | Line<br>No. |
|---|-------------------------------------|-----------------------|-------------|
| 1 South Georgia Income Tax Adjusment  | \$ 3,305                            |                       | 1           |
| <hr/>   |                                     |                       |             |
| Annual South Georgia Income Tax Adjustment is equal to<br>True-Up Period Ratio <sup>1</sup> | \$ 2,333<br><u>1,41667</u><br>3,305 | 17 Months / 12 Months |             |

<sup>1</sup> The true-up period ratio is the number of months during the true-up period divided by 12 months.

# San Diego Gas & Electric Company

## True-Up Period Statement AR - Federal Tax Adjustments Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AR**  
**Federal Tax Adjustments**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line<br>No. | Amounts  | Reference       | Line<br>No. |
|-------------|----------|-----------------|-------------|
| 1           | \$ (375) |                 | 1           |
| 2           |          |                 | 2           |
| 3           | (204)    |                 | 3           |
| 4           |          |                 | 4           |
| 5           | \$ (579) | Line 1 + Line 3 | 5           |

San Diego Gas & Electric Company

True-Up Period

Statement AU – Revenue Credits

Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AU  
Revenue Credits  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No.   | Amounts           | Reference                     | Line No. |
|--|-------------------|-------------------------------|----------|
| 1 (451) Miscellaneous Service Revenues (p300.17b)                      | \$ -              |                               | 1        |
| 2  |                   |                               | 2        |
| 3 (453) Sales of Water and Water Power (p300.18b)                      | -                 |                               | 3        |
| 4  |                   |                               | 4        |
| 5 (454) Rent from Electric Property (p300.19b)                         | (816)             | TU-Period WP- AU-1; Line 8    | 5        |
| 6  |                   |                               | 6        |
| 7 (455) Interdepartmental Rents (p300.20b)                             | -                 |                               | 7        |
| 8  |                   |                               | 8        |
| 9 (456) Other Electric Revenues (p300.21b)                             | (2,847)           | TU-Period WP - AU-1; Line 26  | 9        |
| 10   |                   |                               | 10       |
| 11 (456) Overcollection Revenues                                       |                   |                               | 11       |
| 12   |                   |                               | 12       |
| 13 Other Adjustment - Citizens Revenues <sup>1</sup>                   | <u>(864)</u>      | TU-Period WP- AU-1; Line 29   | 13       |
| 14   |                   |                               | 14       |
| 15 Transmission Related Revenue Credits - RETAIL CUSTOMERS             | <u>\$ (4,527)</u> | Sum { Lines 1 thru 13}        | 15       |
| 16   |                   |                               | 16       |
| 17 Transmission Related Revenue Credits - WHOLESALE CUSTOMERS          | <u>\$ (4,527)</u> | Sum { Lines 1 thru 13}        | 17       |
| 18   |                   |                               | 18       |
| 19 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use | <u></u>           | FERC Accounts 411.6 and 411.7 | 19       |

**NOTES:**

<sup>1</sup> Line 13 reflects the general/common plant, working capital, and franchise fees revenues allocated and charged to Citizens during the 17-month True-Up Period (see AU-2). This amount will be treated as a credit in SDG&E's Transmission Cost of Service pursuant to Citizens O&M Formula Rate Appendix X in Docket No. ER12-1417-000, dated March 30, 2012 (see table in Appendix X).



SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AU  
Revenue Credits  
True-Up Period 17 Month (April 2012 to August 2013)

MISCELLANEOUS REVENUE

| Line No | SAP Account  | FERC Account | SAP Account Description                                 |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | 17 MTD      | Line No |
|---------|--|--------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-------------|---------|
|         |  |              |   | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13   | Jul-13    | Aug-13    | TOTAL       |         |
| 1       | 4370141  | 451          | Wholesale Distribution Revenue                          |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | \$ -        | 1       |
| 2       |  |              |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | -           | 2       |
| 3       | 4351008  | 454          | Pole Attachment Fees                                    |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | -           | 3       |
| 4       | 4371049  | 454          | Rents   | (31,210)  | (33,939)  | (34,519)  | (31,312)  | (31,372)  | (126,061) | (31,738)  | (31,738)  | (33,774)  | (33,699)  | (25,485)  | (26,805)  | (27,743)  | (28,937)  | (24,824) | (25,698)  | (25,768)  | (604,622)   | 4       |
| 5       | 4371050  | 454          | Rent - Electric Property                                | (12,096)  | (12,096)  | (12,096)  | (12,096)  | (13,146)  | (12,096)  | (12,096)  | (12,115)  | (12,481)  | (12,516)  | (12,551)  | (12,551)  | (12,551)  | (12,551)  | (12,551) | (13,632)  | (12,551)  | (211,770)   | 5       |
| 6       | 4371052  | 454          | RULE 2: ALT SRV/SPEC                                    | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -         | -        | -         | -         | -           | 6       |
| 7       |  |              |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           |             | 7       |
| 8       |  |              | Sum (L3:L6)   | (43,306)  | (46,036)  | (46,615)  | (43,408)  | (44,518)  | (138,157) | (43,834)  | (43,852)  | (46,255)  | (46,215)  | (38,036)  | (39,355)  | (40,293)  | (41,488)  | (37,374) | (39,330)  | (38,319)  | (816,392)   | 8       |
| 9       |  |              |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           |             | 9       |
| 10      | 4371016  | 456          | Generation Interconnection                              | -         | -         | -         | -         | -         | -         | -         | -         | (317,582) | -         | -         | -         | -         | -         | (1,159)  | (1,159)   | (1,159)   | (321,060)   | 10      |
| 11      | 4371028  | 456          | Wheeling Revenue  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | -           | 11      |
| 12      | 4371040  | 456          | Revenue Enhancement                                     | (37,997)  | (30,357)  | (216)     | -         | (14,352)  | (5,450)   | 2,515     | -         | -         | (1)       | (47,076)  | (47,074)  | (62,969)  | -         | 24,407   | (3,494)   | (13,944)  | (236,007)   | 12      |
| 13      | 4371055  | 456          | Shared Asset Revenue                                    | (64,852)  | (64,386)  | (71,729)  | (70,453)  | (70,127)  | (72,511)  | (73,616)  | (76,412)  | (75,296)  | (74,994)  | (72,997)  | (72,041)  | (86,961)  | (86,222)  | (67,602) | (134,203) | (97,379)  | (1,331,780) | 13      |
| 14      | 4371058  | 456          | ELEC TRAN JOINT POLE                                    | (6,797)   | (21,639)  | -         | -         | -         | -         | -         | -         | (720)     | (5,431)   | (608)     | (20,455)  | (27)      | -         | (208)    | 5,325     | (3,892)   | (54,451)    | 14      |
| 15      | 4371061  | 456          | EXCS MIC CAP-EL TRAN                                    | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)   | (1,439)  | (1,439)   | (1,439)   | (24,455)    | 15      |
| 16      | 4371065  | 456          | Trans RR Trsfr to Gen                                   | -         | -         | -         | -         | -         | -         | -         | -         | (70,000)  | -         | -         | -         | -         | -         | -        | -         | -         | (70,000)    | 16      |
| 17      | 4371067  | 456          | Trans RR Trsfr to Dist                                  | -         | -         | -         | -         | -         | -         | -         | -         | (452,000) | -         | -         | -         | -         | -         | -        | -         | -         | (452,000)   | 17      |
| 18      | 4371070  | 456          | Trans RR Trsfr from Dist                                | -         | -         | -         | -         | -         | -         | -         | -         | 47,000    | -         | -         | -         | -         | -         | -        | -         | -         | 47,000      | 18      |
| 19      | 4371076  | 456          | ENVIRONMENTAL LAB - EL T                                | (413)     | (1,007)   | (535)     | (872)     | (2,744)   | (123)     | (2,438)   | (1,585)   | (820)     | (12,760)  | (396)     | (1,151)   | (770)     | (99)      | (1,264)  | (620)     | (364)     | (27,962)    | 19      |
| 20      | 4371079  | 456          | TRANSM REV XFRMR LSE                                    |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | -           | 20      |
| 21      | 4371082  | 456          | OTH ELEC REV-SDGE GE IID (Imperial Irrigation District) | -         | -         | -         | -         | -         | -         | -         | -         | (162,304) | -         | -         | (104,000) | -         | -         | -        | -         | -         | (266,304)   | 21      |
| 22      | 4371084  | 456          | O&M Service Reimbursement                               |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | -           | 22      |
| 23      | 4371802  | 456          | ENV LAB-ELEC TRANS                                      |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | -           | 23      |
| 24      | 4371806  | 456          | ELEC-TRANS FEES/REV                                     | (3,500)   | -         | (1,000)   | -         | (11,000)  | -         | -         | (1,000)   | (1,000)   | (1,000)   | (10,000)  | -         | -         | -         | -        | (81,000)  | -         | (109,500)   | 24      |
| 25      |  |              |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           |             | 25      |
| 26      |  |              | Sum (L10:L24)   | (114,997) | (118,827) | (74,918)  | (72,763)  | (99,662)  | (79,523)  | (74,977)  | (80,436)  | (554,274) | (575,510) | (132,516) | (142,159) | (256,165) | (87,760)  | (47,265) | (216,589) | (118,176) | (2,846,519) | 26      |
| 27      |  |              |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           |             | 27      |
| 28      | Sub -Total Miscellaneous Revenue (L8 + L26)                    |              |   | (158,303) | (164,863) | (121,533) | (116,171) | (144,180) | (217,680) | (118,811) | (124,288) | (600,530) | (621,725) | (170,552) | (181,515) | (296,458) | (129,248) | (84,639) | (255,920) | (156,495) | (3,662,911) | 28      |
| 29      | Adjustment Citizens- Gen/Cmn, Work Cap & FF Rev ( See WP- AU2) |              |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | (863,772)   | 29      |
| 30      | Sub -Total Miscellaneous Revenue (L28 + L29)                   |              |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |          |           |           | (4,526,683) | 30      |

|     |  |                     |                    | <b>C = A + B</b>            |  |
|-----|--|---------------------|--------------------|-----------------------------|--|
| Ln  |  | <b>A</b>            | <b>B</b>           | <b>C</b>                    |  |
| No. | Description  |                     |                    |                             |  |
|     |  | Total <sup>1</sup>  | Total <sup>2</sup> | <b>Total</b>                |  |
|     |  | Jul 2012 - Jun 2013 | Jul - Aug 2013     | <b>17-Month</b>             |  |
|     | <b>Citizen's Gen/Cmn, WC, and FF</b>   | Billing             | Billing Invoice    | <b>Citizens Billing</b>     |  |
| 1   | Transmission Related Gen & Common Plt Carry Charge Rate  | 668,531             | 15,054             | 683,585                     |  |
| 2   | Transmission Related Working Capital Revenue Carry Charge Rate   | 140,431             | 7,294              | 147,725                     |  |
| 3   | Franchise Fees Rate Charge   | 31,656              | 806                | 32,462                      |  |
| 4   | <b>Total Gen/Cmn, WC, and FF</b>   | 840,618             | 23,154             | <b>863,772</b> <sup>3</sup> |  |
| 1   | Column A reflects Citizens Cycle 1 allocated costs, Docket No. ER12-1417-000, dated March 30, 2012 -see AU-2A.   |                     |                    |                             |  |
| 2   | Column B reflects Citizens Cycle 2 allocated costs, Docket No. ER13-1596-000, dated June 28, 2013 - see AU-2B.   |                     |                    |                             |  |
| 2   | Column C actually reflects 14 Month invoice billings to Citizens for each cost component due to Sunrise in-service date of June 17, 2012 and Citizens lease agreement dated July 3, 2012.  |                     |                    |                             |  |
| 3   | Amount shown in Column C, line 4 reflects the total amount to be treated as a credit in SDG&E's Transmission Cost of Service as indicated in the Citizens Filing, Docket No. ER12-14-17-000, dated March 30, 2012. This amount appears in Statement AU, Line 13. |                     |                    |                             |  |
| *   | Column C, line 4 actually reflects 14-Months invoice billings to Citizens due to Sunrise in-service date of June 17, 2012 and Citizens lease agreement dated July 3, 2012.   |                     |                    |                             |  |

|     | A  | B                           | C               | D                                | E                    | F                          |     |
|-----|--|-----------------------------|-----------------|----------------------------------|----------------------|----------------------------|-----|
| Ln  |  |                             | B / 12 Months   |                                  | E = C x 11 Months    | F = D + E                  | Ln  |
| No. | Description  |                             |                 |                                  |                      |                            | No. |
|     |  | Annual <sup>1</sup><br>Cost | Monthly<br>Cost | Pro-rated <sup>2</sup><br>Jul-12 | Aug 2012 -<br>Jun-13 | Total<br>Citizens Cycle 1  |     |
| 1   | <b>Citizen's Gen/Cmn, WC, and FF Costs</b>   | Allocation                  | Allocation      | Invoice                          | Invoice Billing      | <b>Jul 2012 - Jun 2013</b> | 1   |
| 2   | Transmission Related Gen & Common Plt Carry Charge Rate  | 670,391                     | 55,866          | 54,006                           | 614,525.21           | 668,531                    | 2   |
| 3   | Transmission Related Working Capital Revenue Carry Charge Rate   | 140,909                     | 11,742          | 11,265                           | 129,166.43           | 140,431                    | 3   |
| 4   | Franchise Fees Rate Charge   | 31,554                      | 2,629           | 2,732                            | 28,924.39            | 31,656                     | 4   |
| 5   | <b>Total Gen/Cmn, WC, and FF Costs</b>   |                             |                 |                                  |                      | <b>840,618</b>             | 5   |
| 1   | Annual Allocation Costs reflect Citizens Cycle 1 Filing, see Docket No. ER12-1417-000, dated March 30, 2012.   |                             |                 |                                  |                      |                            |     |
| 2   | Sunrise in-service date June 17, 2012, Citizens Lease Agreement was signed on July 3, 2012, therefore July 2012 billing invoice was pro-rated using 29 days. |                             |                 |                                  |                      |                            |     |
|     | Gen/Cmn = General & Common Plant Allocation Costs  |                             |                 |                                  |                      |                            |     |
|     | WC = Working Capital   |                             |                 |                                  |                      |                            |     |
|     | FF = Franchise Fees  |                             |                 |                                  |                      |                            |     |

|     |   | A          | B                  |     |
|-----|---|------------|--------------------|-----|
| Ln  |   |            | Col B = Col. A * 2 | Ln  |
| No. | Description   |            |                    | No. |
|     |   | Monthly    |                    |     |
|     |   | Cost       | Jul - Aug 2013     |     |
| 1   | <b>Citizen's Gen/Cmn, WC, and FF Costs</b>  | Allocation | Billing Invoice    | 1   |
| 2   | Transmission Related Gen & Common Plt Carry Charge Rate   | 7,527      | 15,054             | 2   |
| 3   | Transmission Related Working Capital Revenue Carry Charge Rate  | 3,647      | 7,294              | 3   |
| 4   | Franchise Fees Rate Charge  | 403        | 806                | 4   |
| 5   | <b>Total Gen/Cmn, WC, and FF Costs</b>  | 11,577     | <b>23,154</b>      | 5   |
| 1   | Monthly Allocation Costs reflect Citizens Cycle 2 Filing, see Docket No. ER13-1596-000, dated June 28, 2013 |            |                    |     |
|     | Gen/Cmn = General & Common Plant Allocation Costs   |            |                    |     |
|     | WC = Working Capital  |            |                    |     |
|     | FF = Franchise Fees   |            |                    |     |

# San Diego Gas & Electric Company

True-Up Period

Statement AV -  
Cost of Capital and Fair Rate of Return  
Workpaper

Docket No. ER15-\_\_\_\_-\_\_\_\_

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line<br>No. | Amounts | Reference | Line<br>No. |
|-------------|---------|-----------|-------------|
| 1           |         |           | 1           |
| 2           |         |           | 2           |
| 3           |         |           | 3           |
| 4           |         |           | 4           |
| 5           |         |           | 5           |
| 6           |         |           | 6           |
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| 24          |         |           | 24          |
| 25          |         |           | 25          |
| 26          |         |           | 26          |
| 27          |         |           | 27          |
| 28          |         |           | 28          |
| 29          |         |           | 29          |
| 30          |         |           | 30          |
| 31          |         |           | 31          |
| 32          |         |           | 32          |
| 33          |         |           | 33          |
| 34          |         |           | 34          |
| 35          |         |           | 35          |
| 36          |         |           | 36          |
| 37          |         |           | 37          |
| 38          |         |           | 38          |
| 39          |         |           | 39          |
| 40          |         |           | 40          |
| 41          |         |           | 41          |
| 42          |         |           | 42          |
| 43          |         |           | 43          |

  

|  |   |   |                                   |                  |                        |
|--|---|---|-----------------------------------|------------------|------------------------|
|  | <u>Long-Term Debt Component - Denominator:</u>  |   |                                   |                  |                        |
|  | (Plus) Bonds (Acct. 221) (p112.Line18d)   | \$ 3,666,725                              |                                   |                  |                        |
|  | (Less) Reacquired Bonds (Acct. 222) (p112.Line19d)  |   |                                   |                  |                        |
|  | (Plus) Other Long-Term Debt (Acct. 224) (p112.Line21d)  | 123,900                                   |                                   |                  |                        |
|  | (Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22d)                                      |   |                                   |                  |                        |
|  | (Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23d)                               | 11,228                                    |                                   |                  |                        |
|  | LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)                               | \$ 3,779,397                              | Lines 2-3+4+5-6                   |                  |                        |
|  | <u>Long-Term Debt Component - Numerator:</u>  |   |                                   |                  |                        |
|  | (Plus) Interest on Long-Term Debt (427) (p117.Line62c)  | \$ 184,121                                |                                   |                  |                        |
|  | (Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)  | 3,015                                     |                                   |                  |                        |
|  | (Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)                                       | 2,790                                     |                                   |                  |                        |
|  | (Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)  | -   |                                   |                  |                        |
|  | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)                                | -   |                                   |                  |                        |
|  | i = LTD interest (p117, sum of Line56c thru Line60c, details on p257))                                      | \$ 189,926                                | Lines 10+11+12-13-14              |                  |                        |
|  | <u>Cost of Long-Term Debt:</u>  | 5.03%                                     | Line 15 / Line 7                  |                  |                        |
|  | <u>Preferred Equity Component:</u>  |   |                                   |                  |                        |
|  | PF = Preferred Stock - Acct 204 (p112.3d)   | \$ 78,475                                 |                                   |                  |                        |
|  | d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)                                    | 4,820                                     |                                   |                  |                        |
|  | Cost of Preferred Equity  | 6.14%                                     | Line 22 / Line 21                 |                  |                        |
|  | <u>Common Equity Component:</u>   |   |                                   |                  |                        |
|  | Proprietary Capital (p112.15d)  | \$ 4,544,140                              |                                   |                  |                        |
|  | (Less) Preferred Stock - Acct 204 (p112.3d)   | 78,475                                    |                                   |                  |                        |
|  | (Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12d)                            | -   |                                   |                  |                        |
|  | CS = Common Stock   | \$ 4,465,665                              | Line 27 - Line 28 - Line 29       |                  |                        |
|  | <u>Cost of Common Equity - Per Settlement:</u>  | 11.35%                                    | Appendix 8; Page 28; Item (a) iii |                  |                        |
|  | (a)                      (b)                      (c)   | (d) = (b) x (c)                           |                                   |                  |                        |
|  | Amount                      Cap. Struct.                      Cost of Capital                      Weighted | Cost of Capital                           |                                   |                  |                        |
|  | <u>Weighted Cost of Capital:</u>  |   |                                   |                  |                        |
|  | Long-Term Debt  | \$ 3,779,397                      45.41%  | 5.03%                             | 2.28%            | Col. C = Line 17 Above |
|  | Preferred Equity  | 78,475                      0.94%         | 6.14%                             | 0.06%            | Col. C = Line 23 Above |
|  | Common Equity   | 4,465,665                      53.65%     | 11.35%                            | 6.09%            | Col. C = Line 32 Above |
|  | Total Capital   | \$ 8,323,537                      100.00% |                                   | 8.43%            | Sum Lines 37; 38; 39   |
|  | <u>Cost of Equity Component:</u>  |   | 6.15%                             | Sum Lines 38; 39 |                        |

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**True Up Period (4/1/2012 - 8/31/2013)**  
**(\$1,000)**

| Line<br>No. | Amounts | Amounts | Line<br>No. |
|-------------|---------|---------|-------------|
| 1           |         |         | 1           |
| 2           |         |         | 2           |
| 3           |         |         | 3           |
| 4           |         |         | 4           |
| 5           |         |         | 5           |
| 6           |         |         | 6           |
| 7           |         |         | 7           |
| 8           |         |         | 8           |
| 9           |         |         | 9           |
| 10          |         |         | 10          |
| 11          |         |         | 11          |
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| 16          |         |         | 16          |
| 17          |         |         | 17          |
| 18          |         |         | 18          |
| 19          |         |         | 19          |
| 20          |         |         | 20          |
| 21          |         |         | 21          |
| 22          |         |         | 22          |
| 23          |         |         | 23          |
| 24          |         |         | 24          |
| 25          |         |         | 25          |
| 26          |         |         | 26          |
| 27          |         |         | 27          |
| 28          |         |         | 28          |
| 29          |         |         | 29          |
| 30          |         |         | 30          |
| 31          |         |         | 31          |
| 32          |         |         | 32          |
| 33          |         |         | 33          |
| 34          |         |         | 34          |
| 35          |         |         | 35          |
| 36          |         |         | 36          |
| 37          |         |         | 37          |
| 38          |         |         | 38          |
| 39          |         |         | 39          |

<sup>1</sup> The true-up period ratio is the number of months during the true-up period divided by 12 months.

<sup>2</sup> The transmission rate base during the true-up period used to derive the combined income tax rate is the product of the rate base amount in statement bk1, page 2, of \$2,559,497 multiplied by the true-up period ratio. The calculated combined income tax rate assures the proper amount of income tax expense included in total cost of service.

| San Diego Gas & Electric Company   |   |                |                            |   |          |
|--|---|----------------|----------------------------|---|----------|
| Equity AFUDC Component of Transmission Depreciation Expense  |   |                |                            |   |          |
| For Completed Transmission Capital Projects from 2001 Through 2013   |   |                |                            |   |          |
| For the 17-Month True-Up Period (4/1/2012 through 8/31/2013)   |   |                |                            |   |          |
| (\$1,000)  |   |                |                            |   |          |
|  | A   | B              | C                          | D   |          |
| Line No.   | Vintages of Plant   | AFUDC in Plant | AFUDC Equity in Plant Cost | Equity AFUDC Component of Transmission Depreciation Expense | Line No. |
| 1  |   |                |                            |   | 1        |
| 2  | 2001  | \$ 2,152       | \$ 1,501                   | \$ 51   | 2        |
| 3  |   |                |                            |   | 3        |
| 4  | 2002  | 4,222          | 2,968                      | 93  | 4        |
| 5  |   |                |                            |   | 5        |
| 6  | 2003  | 3,164          | 2,260                      | 73  | 6        |
| 7  |   |                |                            |   | 7        |
| 8  | 2004  | 4,321          | 3,166                      | 103   | 8        |
| 9  |   |                |                            |   | 9        |
| 10   | 2005  | 3,307          | 2,404                      | 98  | 10       |
| 11   |   |                |                            |   | 11       |
| 12   | 2006  | 5,324          | 3,752                      | 165   | 12       |
| 13   |   |                |                            |   | 13       |
| 14   | 2007  | 8,514          | 6,122                      | 240   | 14       |
| 15   |   |                |                            |   | 15       |
| 16   | 2008  | 11,899         | 8,607                      | 318   | 16       |
| 17   |   |                |                            |   | 17       |
| 18   | 2009  | 3,991          | 2,925                      | 120   | 18       |
| 19   |   |                |                            |   | 19       |
| 20   | 2010  | 4,778          | 3,471                      | 135   | 20       |
| 21   |   |                |                            |   | 21       |
| 22   | 2011  | 4,756          | 3,398                      | 127   | 22       |
| 23   |   |                |                            |   | 23       |
| 24   | 2012  | 183,838        | 131,336                    | 4,341   | 24       |
| 25   |   |                |                            |   | 25       |
| 26   | 2013  | 9,999          | 7,188                      | 39  | 26       |
| 27   |   |                |                            |   | 27       |
| 28   |   |                |                            |   | 28       |
| 29   | Total   | \$ 250,266     | \$ 179,098                 | \$ 5,902  | 29       |
| 30   |   |                |                            |   | 30       |
| 31   | Citizens' Adjustment <sup>1</sup>   |                |                            | (212)   | 31       |
| 32   |   |                |                            |   | 32       |
| 33   | AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise.  |                |                            | \$ 5,690  | 33       |
| 34   |   |                |                            |   | 34       |
| The above schedule calculates the AFUDC equity in depreciation used in Statement AV to calculate the Federal and State Income Taxes as reflected in the TO4 Formula. This equity AFUDC component of transmission depreciation expense is derived as follows:   |   |                |                            |   |          |
| Col. A - reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).   |   |                |                            |   |          |
| Col. B - reflects the total AFUDC in plant additions that went into service in each year as indicated.   |   |                |                            |   |          |
| Col. C - represents the AFUDC equity embedded in Col. B for each year.   |   |                |                            |   |          |
| Col. D - represents the annual amortization of Col. C that is embedded in SDG&E's transmission depreciation expense. As a result, the total of Col. D, Line 29, reflects the total AFUDC equity component of transmission depreciation expense for the 17-month True-Up Period. The amount in Column D, Line 29 is used to populate the Statement - AV work paper tab, page AV2, line 8. |   |                |                            |   |          |
| <sup>1</sup>   | The total AFUDC Equity shown on line 29, Column D, inadvertently included all of the Sunrise depreciation expense of AFUDC Equity related with SDG&E's Citizens' leased portion of their 30 mile section of the Sunrise Power Linke 500 kv line. To correct for this, line 31 shows the Citizens portion of AFUDC equity in depreciation expense that is excluded from the total AFUDC equity in depreciation expense. The amount excluded is an estimated amount based upon taking the ratio of Citizens' leased amount equal to approximately \$85.2 M and dividing this amount by the total Sunrise capital costs, which includes the Citizens' leased amount. This ratio of approximately 5% was multiplied by the annual Sunrise AFUDC Equity in depreciation expense to arrive at the estimated amount shown on line 31. See Work Paper No. AV - 1B for the derivation of the Citizens' carve out shown on line 31. |                |                            |   |          |



**San Diego Gas & Electric Company**  
**TO4-Cycle 2 Annual Transmission Formula Filing**  
**Transmission Depreciation Expense on AFUDC Equity**  
**17-Month TO3 Final True-Up Period (April 1, 2012 - August 31, 2013)**

|    |  |                                  |                          |   |    |
|----|--|----------------------------------|--------------------------|---|----|
| 1  | <b>Citizens' Allocation Ratio Calculation:</b>                     |                                  |                          |   | 1  |
| 2  |  |                                  |                          |   | 2  |
| 3  | Citizen's Lease of Sunrise Power Link                              |                                  |                          | \$ 85,194,000                                 | 3  |
| 4  |  |                                  |                          |   | 4  |
| 5  | Total Sunrise Power Link Spend Less 350, 108.4 and O&M             |                                  |                          | \$ 1,684,952,033                              | 5  |
| 6  |  |                                  |                          |   | 6  |
| 7  | Citizen's / Total Sunrise Power Link Spend Less 350, 108.4 and O&M |                                  |                          | 5.0562%                                       | 7  |
| 8  |  |                                  |                          |   | 8  |
| 9  |  |                                  |                          |   | 9  |
| 10 | <b>17-Month FINAL True-UP Period Total:</b>                        |                                  |                          |   | 10 |
| 11 | Year   | Sunrise Depr Exp on AFUDC Equity | Citizens' Sunsiere Ratio | Depr Exp on AFUDC Equity Assoc with Citizen's | 11 |
| 12 | 2010   | \$ 1,815.20                      | 5.0562%                  | \$ 91.78                                      | 12 |
| 13 |  |                                  |                          |   | 13 |
| 14 | 2011   | \$ 27,136.09                     | 5.0562%                  | \$ 1,372.05                                   | 14 |
| 15 |  |                                  |                          |   | 15 |
| 16 | 2012   | \$ 4,158,386.90                  | 5.0562%                  | \$ 210,255.01                                 | 16 |
| 17 |  |                                  |                          |   | 17 |
| 18 | 2013   | \$ 6,062.24                      | 5.0562%                  | \$ 306.52                                     | 18 |
| 19 |  |                                  |                          |   | 19 |
| 20 | Total Sunrise Depr Exp on AFUDC Equity                             | \$ 4,193,400.43                  |                          |   | 20 |
| 21 |  |                                  |                          |   | 21 |
| 22 | Total Depr Exp on AFUDC Equity Assoc with Citizen's                |                                  |                          | \$ 212,025.36                                 | 22 |
| 23 |  |                                  |                          |   | 23 |
| 24 |  |                                  |                          |   | 24 |

# San Diego Gas & Electric Company

## True-Up Period

### Statement BB – Allocation Demand

and

### Capability Data

Docket No. ER15-\_\_\_\_-\_\_\_\_

**Statement BB**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Allocation Demand and Capability Data**  
**(Information Based on Five-Year Average Recorded Data: 2006 - 2011)**

| Line No. | Customer Class                    | (a)<br>5-Year Average<br>Of 17-CPS<br>Kilowatts<br>@ Meter Level <sup>1</sup> | (b)<br>Transmission<br>Loss Factors | (c) = (a) x (b)<br>5-Year Average<br>Of 17-CPS; Kilowatts<br>@ Transmission<br>Level | 17-CP<br>Allocation Percentages<br>@ Transmission<br>Level | Reference                             | Line No. |
|----------|-----------------------------------|---|-------------------------------------|--|--|---------------------------------------|----------|
| 1        | Residential Customers             | 21,935,441  | 1.0457                              | 22,937,891   | 39.87%   | Col. (a) = Stmt BB WP;Page 2; Line 1  | 1        |
| 2        | Small Commercial Customers        | 6,413,460   | 1.0457                              | 6,706,555  | 11.66%   | Col. (a) = Stmt BB WP;Page 2; Line 2  | 2        |
| 3        | Medium-Large Commercial Customers |   |                                     |  |  |                                       | 3        |
| 4        | Secondary                         | 19,185,537  | 1.0457                              | 20,062,316   | 34.88%   | Col. (a) = Stmt BB WP;Page 2; Line 22 | 4        |
| 5        | Primary                           | 4,765,966   | 1.0108                              | 4,817,438  | 8.37%  | Col. (a) = Stmt BB WP;Page 2; Line 23 | 5        |
| 6        | Transmission                      | 1,936,416   | 1.0000                              | 1,936,416  | 3.37%  | Col. (a) = Stmt BB WP;Page 2; Line 24 | 6        |
| 7        | Total Medium-Large Commercial     | 25,887,919  | 1.0359                              | 26,816,170   | 46.62%   | Sum Lines 4; 5; 6                     | 7        |
| 8        |                                   |   |                                     |  |  |                                       | 8        |
| 9        | Street Lighting                   | 167,502   | 1.0457                              | 175,157  | 0.30%  | Col. (a) = Stmt BB WP;Page 2; Line 4  | 9        |
| 10       | Standby Customers                 |   |                                     |  |  |                                       | 10       |
| 11       | Secondary                         | 54,365  | 1.0457                              | 56,849   | 0.10%  | Col. (a) = Stmt BB WP;Page 2; Line 28 | 11       |
| 12       | Primary                           | 515,498   | 1.0108                              | 521,065  | 0.91%  | Col. (a) = Stmt BB WP;Page 2; Line 29 | 12       |
| 13       | Transmission                      | 311,901   | 1.0000                              | 311,901  | 0.54%  | Col. (a) = Stmt BB WP;Page 2; Line 30 | 13       |
| 14       | Total Standby Customers           | 881,763   | 1.0091                              | 889,815  | 1.55%  | Sum Lines 11; 12; 13                  | 14       |
| 15       |                                   |   |                                     |  |  |                                       | 15       |
| 16       | System Total                      | 55,286,085  | 1.04051                             | 57,525,588   | 100.00%  | Sum Lines 1; 2; 7; 9; 14              | 16       |

Notes:

<sup>1</sup> SDG&E Load Research Data: 2006 - 2011.

**SDG&E Load Research Data: 2006-2011**  
**Sum of 17 coincident Peaks by Customer Class**

| Line No. | Customer Class   | Apr06-Aug07 | Apr07-Aug08 | Apr08-Aug09 | Apr09-Aug10 | Apr10-Aug11 | 5-Year Average        | Line No. |
|----------|--|-------------|-------------|-------------|-------------|-------------|-----------------------|----------|
|          | <b>KW</b>  |             |             |             |             |             |                       |          |
| 1        | Residential  | 21,470,764  | 21,757,621  | 22,627,762  | 22,258,432  | 21,562,624  | 21,935,441            | 1        |
| 2        | Small Commercial   | 6,596,359   | 6,748,038   | 6,768,028   | 6,020,256   | 5,934,620   | 6,413,460             | 2        |
| 3        | Med & Large Comm/Ind   | 26,821,791  | 27,593,729  | 27,550,184  | 25,933,291  | 25,949,414  | 26,769,682            | 3        |
| 4        | Lighting   | 187,109     | 162,771     | 137,403     | 192,098     | 158,130     | 167,502               | 4        |
| 5        | Total System   | 55,076,023  | 56,262,159  | 57,083,377  | 54,404,077  | 53,604,788  | 55,286,085            | 5        |
| 6        |  |             |             |             |             |             |                       | 6        |
| 7        |  |             |             |             |             |             |                       | 7        |
| 8        |  |             |             |             |             |             |                       | 8        |
| 9        | <b>% of Total System</b>   |             |             |             |             |             |                       | 9        |
| 10       | Residential  | 39.0%       | 38.7%       | 39.6%       | 40.9%       | 40.2%       | 39.7%                 | 10       |
| 11       | Small Commercial   | 12.0%       | 12.0%       | 11.9%       | 11.1%       | 11.1%       | 11.6%                 | 11       |
| 12       | Med & Large Comm/Ind   | 48.7%       | 49.0%       | 48.3%       | 47.7%       | 48.4%       | 48.4%                 | 12       |
| 13       | Lighting   | 0.3%        | 0.3%        | 0.2%        | 0.4%        | 0.3%        | 0.3%                  | 13       |
| 14       | Total System   | 100.0%      | 100.0%      | 100.0%      | 100.0%      | 100.0%      | 100.0%                | 14       |
| 15       |  |             |             |             |             |             |                       | 15       |
| 16       | <b>Medium &amp; Large C/I Breakdown: Service Voltage Level &amp; Standby Demand</b>              |             |             |             |             |             |                       | 16       |
| 17       |  |             |             |             |             |             |                       | 17       |
| 18       | <b>Customer Class</b>  |             |             |             |             |             | <b>5-Year Average</b> | 18       |
| 19       |  |             |             |             |             |             |                       | 19       |
| 20       | <b>KW</b>  |             |             |             |             |             |                       | 20       |
| 21       | Med & Large Comm/Ind   |             |             |             |             |             |                       | 21       |
| 22       | Secondary  |             |             |             |             |             | 19,185,537            | 22       |
| 23       | Primary  |             |             |             |             |             | 4,765,966             | 23       |
| 24       | Transmission   |             |             |             |             |             | 1,936,416             | 24       |
| 25       | Subtotal   |             |             |             |             |             | 25,887,919            | 25       |
| 26       |  |             |             |             |             |             |                       | 26       |
| 27       | Standby  |             |             |             |             |             |                       | 27       |
| 28       | Secondary  |             |             |             |             |             | 54,365                | 28       |
| 29       | Primary  |             |             |             |             |             | 515,498               | 29       |
| 30       | Transmission   |             |             |             |             |             | 311,901               | 30       |
| 31       | Subtotal   |             |             |             |             |             | 881,763               | 31       |
| 32       |  |             |             |             |             |             |                       | 32       |
| 33       | Total  |             |             |             |             |             | 26,769,682            | 33       |
|          |  |             |             |             |             |             |                       |          |
|          | <b>Data Source Contacts: Josh Mondragon and Downie Beckett / Forecasting &amp; Load Analysis</b> |             |             |             |             |             |                       |          |

# San Diego Gas & Electric Company

True-Up Period

Statement BD

Allocation Energy and Supporting Data

Docket No. ER15-\_\_\_\_ - \_\_\_\_

Statement - BD Workpaper  
SAN DIEGO GAS & ELECTRIC COMPANY  
Allocation Energy and Supporting Data  
17-Month True-Up Period - (April 2012 through August 31, 2013)  
Recorded Sales

| Line No. | Period                           | (a)<br>Total<br>MWh Sales | (b)<br>Sale for Resale<br>City of Escondido | (c) = (a) - (b)<br>Retail Energy<br>Sales<br>@ Meter Level | (d) = (c) x Line 15<br>Energy Sales<br>@ Transmission<br>Level | Reference               | Line No. |
|----------|----------------------------------|---------------------------|---|--|--|-------------------------|----------|
| 1        | April-12                         | 1,517,940                 | -   | 1,517,940  | 1,579,596  | BDWP; Page 1.1; Line 11 | 1        |
| 2        | May-12                           | 1,514,104                 | 3   | 1,514,101  | 1,575,602  | BDWP; Page 1.1; Line 11 | 2        |
| 3        | June-12                          | 1,615,463                 | 1   | 1,615,462  | 1,681,079  | BDWP; Page 1.1; Line 11 | 3        |
| 4        | July-12                          | 1,622,263                 | (3)   | 1,622,266  | 1,688,160  | BDWP; Page 1.1; Line 11 | 4        |
| 5        | August-12                        | 1,752,030                 | 1   | 1,752,029  | 1,823,194  | BDWP; Page 1.1; Line 11 | 5        |
| 6        | September-12                     | 2,016,486                 | -   | 2,016,486  | 2,098,392  | BDWP; Page 1.1; Line 11 | 6        |
| 7        | October-12                       | 1,850,384                 | 1   | 1,850,383  | 1,925,543  | BDWP; Page 1.1; Line 11 | 7        |
| 8        | November-12                      | 1,602,520                 | -   | 1,602,520  | 1,667,612  | BDWP; Page 1.1; Line 11 | 8        |
| 9        | December-12                      | 1,693,177                 | -   | 1,693,177  | 1,761,951  | BDWP; Page 1.1; Line 11 | 9        |
| 10       | January-13                       | 1,701,630                 | 3   | 1,701,627  | 1,770,744  | BDWP; Page 1.2; Line 11 | 10       |
| 11       | February-13                      | 1,654,080                 | 1   | 1,654,079  | 1,721,265  | BDWP; Page 1.2; Line 11 | 11       |
| 12       | March-13                         | 1,504,153                 | 1   | 1,504,152  | 1,565,249  | BDWP; Page 1.2; Line 11 | 12       |
| 13       | April-13                         | 1,513,456                 | -   | 1,513,456  | 1,574,931  | BDWP; Page 1.2; Line 11 | 13       |
| 14       | May-13                           | 1,562,906                 | 1   | 1,562,904  | 1,626,387  | BDWP; Page 1.2; Line 11 | 14       |
| 15       | June-13                          | 1,474,502                 | 0   | 1,474,502  | 1,534,394  | BDWP; Page 1.2; Line 11 | 15       |
| 16       | July-13                          | 1,939,880                 | 0   | 1,939,880  | 2,018,675  | BDWP; Page 1.2; Line 11 | 16       |
| 17       | August-13                        | 1,683,810                 | 1   | 1,683,809  | 1,752,202  | BDWP; Page 1.2; Line 11 | 17       |
| 18       |                                  |                           |   |  |  |                         | 18       |
| 19       | Total                            | 28,218,785                | 10  | 28,218,775   | 29,364,978   | Sum Lines 1 through 17  | 19       |
| 20       | Total                            |                           |   | 28,218,775   | Col. C; Line 19  |                         | 20       |
| 21       | Adjustment Factor (Statement BB) | 38,521,328                | 40,086,005                                  | 1.04062  | Column B/Column A  |                         | 21       |
| 22       | Total                            |                           |   | 29,364,978   | 29,364,978   |                         | 22       |

**Statement BD - Workpaper**  
**San Diego Gas & Electric**  
**FERC Recorded Period: April 2012 - August 2013**

| Line No. | <u>System Delivery Determinants</u>     | <u>Apr-12</u>    | <u>May-12</u>    | <u>Jun-12</u>    | <u>Jul-12</u>    | <u>Aug-12</u>    | <u>Sep-12</u>    | <u>Oct-12</u>    | <u>Nov-12</u>    | <u>Dec-12</u>    |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1        |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 2        |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 3        | <b>Customer Class Deliveries (MWh)</b>  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 4        | Residential                             | 567,139          | 538,727          | 550,024          | 591,025          | 675,694          | 807,894          | 711,736          | 582,046          | 645,768          |
| 5        | Small Commercial                        | 157,417          | 158,666          | 171,319          | 174,305          | 188,039          | 208,149          | 189,513          | 167,985          | 169,583          |
| 6        | Med. & Large Comm./Ind. (AD + PA-T-1)   | 18,794           | 20,331           | 28,679           | 27,401           | 27,940           | 25,437           | 29,885           | 19,816           | 27,002           |
| 7        | Med. & Large Comm./Ind. (AL + AY + DGR) | 712,173          | 729,845          | 797,708          | 766,119          | 798,212          | 911,715          | 836,366          | 767,486          | 772,604          |
| 8        | Med. & Large Comm./Ind. (A6)            | 51,461           | 56,429           | 62,614           | 53,176           | 58,879           | 55,332           | 74,992           | 56,568           | 67,912           |
| 9        | Lighting                                | 10,954           | 10,104           | 5,119            | 10,240           | 3,266            | 7,958            | 7,892            | 8,619            | 10,309           |
| 10       | Sale for Resale                         | 0.0              | 2.6              | 1.4              | -3.1             | 0.8              | 0.0              | 1.0              | 0.0              | 0.0              |
| 11       | <b>Total System</b>                     | <b>1,517,940</b> | <b>1,514,104</b> | <b>1,615,463</b> | <b>1,622,263</b> | <b>1,752,030</b> | <b>2,016,486</b> | <b>1,850,384</b> | <b>1,602,520</b> | <b>1,693,177</b> |
| 12       |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |

|          |   | Statement BD - Workpaper<br>San Diego Gas & Electric<br>FERC Recorded Period: April 2012 - August 2013 |                  |                  |                  |                  |                  |                  |                  |                   |          |
|----------|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|----------|
| Line No. |   |  |                  |                  |                  |                  |                  |                  |                  |                   | Line No. |
| 1        | <b>System Delivery Determinants</b>     |  |                  |                  |                  |                  |                  |                  |                  |                   | 1        |
| 2        |   |  |                  |                  |                  |                  |                  |                  |                  |                   | 2        |
| 3        | <b>Customer Class Deliveries (MWh)</b>  | <b>Jan-13</b>  | <b>Feb-13</b>    | <b>Mar-13</b>    | <b>Apr-13</b>    | <b>May-13</b>    | <b>Jun-13</b>    | <b>Jul-13</b>    | <b>Aug-13</b>    | <b>Total</b>      | 3        |
| 4        | Residential                             | 746,458  | 628,204          | 589,248          | 540,363          | 535,692          | 559,862          | 674,895          | 611,032          | 10,555,806        | 4        |
| 5        | Small Commercial                        | 168,036  | 165,999          | 160,356          | 161,062          | 167,452          | 172,907          | 192,704          | 185,193          | 2,958,685         | 5        |
| 6        | Med. & Large Comm./Ind. (AD + PA-T-1)   | 18,168   | 18,734           | 19,991           | 20,332           | 27,637           | 26,316           | 26,184           | 29,422           | 412,069           | 6        |
| 7        | Med. & Large Comm./Ind. (AL + AY + DGR) | 700,651  | 763,982          | 676,991          | 726,246          | 753,591          | 647,761          | 972,512          | 795,266          | 13,129,228        | 7        |
| 8        | Med. & Large Comm./Ind. (A6)            | 62,144   | 67,809           | 50,785           | 57,521           | 68,260           | 61,758           | 65,885           | 56,992           | 1,028,517         | 8        |
| 9        | Lighting                                | 6,171  | 9,350            | 6,781            | 7,932            | 10,272           | 5,898            | 7,701            | 5,903            | 134,469           | 9        |
| 10       | Sale for Resale                         | 2.8  | 0.8              | 0.7              | 0.0              | 1.5              | 0.4              | 0.1              | 1.4              | 10                | 10       |
| 11       | <b>Total System</b>                     | <b>1,701,630</b>   | <b>1,654,080</b> | <b>1,504,153</b> | <b>1,513,456</b> | <b>1,562,906</b> | <b>1,474,502</b> | <b>1,939,880</b> | <b>1,683,810</b> | <b>28,218,785</b> | 11       |
| 12       |   |  |                  |                  |                  |                  |                  |                  |                  |                   | 12       |



**San Diego Gas & Electric**  
**FERC Recorded Period: April 1, 2012 - August 31, 2013**

| SDG&E: System Delivery Determinants     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Customer Class Deliveries (MWh)         | Apr-12           | May-12           | Jun-12           | Jul-12           | Aug-12           | Sep-12           | Oct-12           | Nov-12           | Dec-12           | Jan-13           | Feb-13           | Mar-13           | Apr-13           | May-13           | Jun-13           | Jul-13           | Aug-13           | Total             |
| Residential                             | 567,139          | 538,727          | 550,024          | 591,025          | 675,694          | 807,894          | 711,736          | 582,046          | 645,768          | 746,458          | 628,204          | 589,248          | 540,363          | 535,692          | 559,862          | 674,895          | 611,032          | 10,555,806        |
| Small Commercial                        | 157,417          | 158,666          | 171,319          | 174,305          | 188,039          | 208,149          | 189,513          | 167,985          | 169,583          | 168,036          | 165,999          | 160,356          | 161,062          | 167,452          | 172,907          | 192,704          | 185,193          | 2,958,685         |
| Med. & Large Comm./Ind. (AD + PA-T-1)   | 18,794           | 20,331           | 28,679           | 27,401           | 27,940           | 25,437           | 29,885           | 19,816           | 27,002           | 18,168           | 18,734           | 19,991           | 20,332           | 27,637           | 26,316           | 26,184           | 29,422           | 412,069           |
| Med. & Large Comm./Ind. (AL + AY + DGR) | 712,173          | 729,845          | 797,708          | 766,119          | 798,212          | 911,715          | 836,366          | 767,486          | 772,604          | 700,651          | 763,982          | 676,991          | 726,246          | 753,591          | 647,761          | 972,512          | 795,266          | 13,129,228        |
| Med. & Large Comm./Ind. (A6)            | 51,461           | 56,429           | 62,814           | 53,176           | 58,879           | 55,332           | 74,992           | 56,568           | 67,912           | 62,144           | 67,809           | 50,785           | 57,521           | 68,260           | 61,758           | 65,885           | 56,992           | 1,028,517         |
| Lighting                                | 10,954           | 10,104           | 5,119            | 10,240           | 3,266            | 7,958            | 7,892            | 8,619            | 10,309           | 6,171            | 9,350            | 6,781            | 7,932            | 10,272           | 5,898            | 7,701            | 5,903            | 134,469           |
| Sale for Resale                         | 0.0              | 2.6              | 1.4              | -3.1             | 0.8              | 0.0              | 1.0              | 0.0              | 0.0              | 2.8              | 0.8              | 0.7              | 0.0              | 1.5              | 0.4              | 0.1              | 1.4              | 10.3              |
| <b>Total System</b>                     | <b>1,517,940</b> | <b>1,514,104</b> | <b>1,615,463</b> | <b>1,622,263</b> | <b>1,752,030</b> | <b>2,016,486</b> | <b>1,850,384</b> | <b>1,602,520</b> | <b>1,693,177</b> | <b>1,701,630</b> | <b>1,654,080</b> | <b>1,504,153</b> | <b>1,513,456</b> | <b>1,562,906</b> | <b>1,474,502</b> | <b>1,939,880</b> | <b>1,683,810</b> | <b>28,218,785</b> |
| Med. & Large Comm./Ind.                 | 1,517,940        | 1,514,101        | 1,615,462        | 1,622,266        | 1,752,029        | 2,016,486        | 1,850,383        | 1,602,520        | 1,693,177        | 1,701,627        | 1,654,079        | 1,504,152        | 1,513,456        | 1,562,904        | 1,474,502        | 1,939,880        | 1,683,809        |                   |
| Rate Schedule Billing Determinants      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Schedules AD / PA-T-1:                  | Apr-12           | May-12           | Jun-12           | Jul-12           | Aug-12           | Sep-12           | Oct-12           | Nov-12           | Dec-12           | Jan-13           | Feb-13           | Mar-13           | Apr-13           | May-13           | Jun-13           | Jul-13           | Aug-13           | Total             |
| Total Deliveries (MWh)                  | 18,794           | 20,331           | 28,679           | 27,401           | 27,940           | 25,437           | 29,885           | 19,816           | 27,002           | 18,168           | 18,734           | 19,991           | 20,332           | 27,637           | 26,316           | 26,184           | 29,422           | 412,069           |
| Total Deliveries (%)                    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| % @ Secondary Service                   | 87.19%           | 88.34%           | 88.46%           | 92.07%           | 90.26%           | 109.76%          | 85.23%           | 94.28%           | 84.06%           | 89.15%           | 85.01%           | 83.59%           | 92.68%           | 89.38%           | 86.69%           | 94.27%           | 85.82%           | 89.81%            |
| % @ Primary Service                     | 12.81%           | 11.66%           | 11.54%           | 7.93%            | 9.74%            | -9.76%           | 14.77%           | 5.72%            | 15.94%           | 10.85%           | 14.99%           | 16.41%           | 7.32%            | 10.62%           | 13.31%           | 5.73%            | 14.18%           | 10.19%            |
| % @ Transmission Service                | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%            | 0.00%             |
| Total Deliveries (MWh)                  | 16,387           | 17,960           | 25,369           | 25,228           | 25,218           | 27,920           | 25,471           | 18,683           | 22,698           | 16,197           | 15,926           | 16,710           | 18,844           | 24,702           | 22,813           | 24,684           | 25,250           | 370,060           |
| MWh @ Secondary Service                 | 2,408            | 2,371            | 3,310            | 2,173            | 2,721            | -2,483           | 4,414            | 1,133            | 4,304            | 1,971            | 2,808            | 3,280            | 1,488            | 2,935            | 3,503            | 1,500            | 4,172            | 42,009            |
| MWh @ Primary Service                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| MWh @ Transmission Service              | 18,794           | 20,331           | 28,679           | 27,401           | 27,940           | 25,437           | 29,885           | 19,816           | 27,002           | 18,168           | 18,734           | 19,991           | 20,332           | 27,637           | 26,316           | 26,184           | 29,422           | 412,069           |
| Non-Coincident Demand (%)               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| % @ Secondary Service                   | 0.4599%          | 0.3969%          | 0.3221%          | 0.3094%          | 0.3258%          | 0.3139%          | 0.3205%          | 0.3842%          | 0.3641%          | 0.4189%          | 0.4912%          | 0.4382%          | 0.3762%          | 0.3319%          | 0.3237%          | 0.3006%          | 0.2980%          | 0.3534%           |
| % @ Primary Service                     | 0.3623%          | 0.4458%          | 0.4117%          | 0.4842%          | 0.3303%          | 0.2602%          | 0.8445%          | 0.3380%          | 0.5123%          | 0.4350%          | 0.3449%          | 0.3233%          | 0.4940%          | 0.3792%          | 0.4573%          | 0.8078%          | 0.4538%          | 0.4845%           |
| % @ Transmission Service                | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%          | 0.0000%           |
| Non-Coincident Demand (MW)              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| MW @ Secondary Service                  | 75.363           | 71.284           | 81.714           | 78.057           | 82.162           | 87.640           | 81.635           | 71.779           | 82.642           | 67.849           | 78.228           | 73.225           | 70.891           | 81.987           | 73.847           | 74.199           | 75.244           | 1,307.745         |
| MW @ Primary Service                    | 8.723            | 10.568           | 13.625           | 10.521           | 8.989            | -6.460           | 37.277           | 3.831            | 22.050           | 8.575            | 9.686            | 10.606           | 7.352            | 11.130           | 16.018           | 12.120           | 18.932           | 203.542           |
| MW @ Transmission Service               | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000            | 0.000             |
|   | 84.086           | 81.852           | 95.339           | 88.578           | 91.150           | 81.180           | 118.912          | 75.610           | 104.692          | 76.424           | 87.913           | 83.830           | 78.244           | 93.117           | 89.865           | 86.319           | 94.176           | 1,511.286         |

**San Diego Gas & Electric**  
**FERC Recorded Period: April 1, 2012 - August 31, 2013**

| Schedules AL-TOU / AY-TOU / DG-R: | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13     | Total      |
|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>Total Deliveries (MWh)</b>     | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266    | 13,129,228 |
| <b>Total Deliveries (%)</b>       |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |            |
| % @ Secondary Service             | 78.92%    | 79.54%    | 80.62%    | 78.83%    | 80.46%    | 79.79%    | 78.79%    | 78.15%    | 81.61%    | 79.07%    | 78.95%    | 78.63%    | 80.85%    | 81.33%    | 94.40%    | 67.42%    | 80.93%     | 79.59%     |
| % @ Primary Service               | 19.76%    | 18.98%    | 18.05%    | 19.85%    | 18.17%    | 18.84%    | 19.70%    | 18.73%    | 19.01%    | 17.69%    | 19.12%    | 19.56%    | 18.49%    | 17.18%    | 3.34%     | 31.45%    | 17.68%     | 18.90%     |
| % @ Transmission Service          | 1.32%     | 1.48%     | 1.33%     | 1.32%     | 1.37%     | 1.37%     | 1.51%     | 3.12%     | -0.62%    | 3.24%     | 1.93%     | 1.81%     | 0.66%     | 1.49%     | 2.26%     | 1.13%     | 1.39%      | 1.51%      |
| 100.00%                           | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%    | 100.00%    |
| <b>Total Deliveries (MWh)</b>     |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |            |
| MWh @ Secondary Service           | 562,047   | 580,518   | 643,112   | 603,932   | 642,241   | 727,457   | 658,973   | 599,790   | 630,522   | 554,005   | 603,164   | 532,318   | 587,170   | 612,895   | 611,486   | 655,667   | 643,609    | 10,448,908 |
| MWh @ Primary Service             | 140,725   | 138,524   | 143,986   | 152,075   | 145,035   | 171,767   | 164,764   | 143,750   | 146,872   | 123,945   | 146,073   | 132,420   | 134,283   | 129,467   | 21,635    | 305,855   | 140,603    | 2,481,780  |
| MWh @ Transmission Service        | 9,401     | 10,802    | 10,610    | 10,113    | 10,936    | 12,490    | 12,629    | 23,946    | -4,790    | 22,701    | 14,745    | 12,254    | 4,793     | 11,229    | 14,639    | 10,989    | 11,054     | 198,539    |
| 712,173                           | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 |            |
| <b>Non-Coincident Demand (%)</b>  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |            |
| % @ Secondary Service             | 0.2720%   | 0.2749%   | 0.2672%   | 0.2663%   | 0.2733%   | 0.2672%   | 0.2803%   | 0.2789%   | 0.2735%   | 0.2698%   | 0.2754%   | 0.2771%   | 0.2707%   | 0.2815%   | 0.2723%   | 0.2619%   | 0.2693%    | 0.2723%    |
| % @ Primary Service               | 0.2118%   | 0.2154%   | 0.2185%   | 0.2176%   | 0.2248%   | 0.2167%   | 0.2254%   | 0.2246%   | 0.2257%   | 0.2183%   | 0.2139%   | 0.2192%   | 0.2133%   | 0.2180%   | 0.6690%   | 0.1889%   | 0.2150%    | 0.2189%    |
| % @ Transmission Service          | 0.2173%   | 0.1844%   | 0.1875%   | 0.1985%   | 0.1938%   | 0.2081%   | 0.2001%   | 0.1632%   | 0.1353%   | 0.1752%   | 0.1748%   | 0.1736%   | 0.2057%   | 0.1355%   | 0.2296%   | 0.2059%   | 0.2067%    | 0.1896%    |
| <b>Non-Coincident Demand (MW)</b> |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |            |
| MW @ Secondary Service            | 1,528.768 | 1,595.845 | 1,718.396 | 1,608.270 | 1,755.246 | 1,943.766 | 1,847.100 | 1,672.815 | 1,724.478 | 1,494.705 | 1,661.114 | 1,475.054 | 1,589.470 | 1,725.301 | 1,665.077 | 1,717.193 | 1,733.239  | 28,455.835 |
| MW @ Primary Service              | 298.056   | 298.382   | 314.610   | 330.914   | 326.039   | 372.219   | 371.378   | 322.863   | 331.490   | 270.572   | 312.451   | 290.264   | 286.426   | 282.238   | 144.740   | 577.760   | 302.297    | 5,432.698  |
| MW @ Transmission Service         | 20.428    | 19.918    | 19.893    | 20.074    | 21.193    | 25.993    | 25.271    | 39.079    | -6.481    | 39.772    | 25.774    | 21.272    | 9.860     | 15.215    | 33.612    | 22.627    | 22.849     | 376.348    |
| 1,847.252                         | 1,914.145 | 2,052.899 | 1,959.258 | 2,102.478 | 2,341.978 | 2,243.749 | 2,034.756 | 2,049.487 | 1,805.049 | 1,999.339 | 1,786.590 | 1,885.755 | 2,022.753 | 1,843.429 | 2,317.580 | 2,058.384 | 34,264.882 |            |
| <b>On-Peak Demand (%)</b>         |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |            |
| % @ Secondary Service             | 0.2193%   | 0.2331%   | 0.2496%   | 0.2491%   | 0.2570%   | 0.2534%   | 0.2464%   | 0.2253%   | 0.2206%   | 0.2135%   | 0.2206%   | 0.2217%   | 0.2188%   | 0.2401%   | 0.2551%   | 0.2454%   | 0.2527%    | 0.2373%    |
| % @ Primary Service               | 0.1955%   | 0.2104%   | 0.2255%   | 0.2258%   | 0.2299%   | 0.2257%   | 0.2232%   | 0.2038%   | 0.2034%   | 0.1965%   | 0.1947%   | 0.1997%   | 0.1937%   | 0.2037%   | 0.6540%   | 0.1991%   | 0.2329%    | 0.2139%    |
| % @ Transmission Service          | 0.3373%   | 0.3214%   | 0.2964%   | 0.4535%   | 0.2515%   | 0.3096%   | 0.2724%   | 0.2120%   | 0.2479%   | 0.3629%   | 0.2698%   | 0.2839%   | 0.4871%   | 0.3427%   | 0.3342%   | 0.4656%   | 0.2741%    | 0.3185%    |
| <b>On-Peak Demand (MW)</b>        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |            |
| MW @ Secondary Service            | 1,232.569 | 1,353.188 | 1,605.208 | 1,504.394 | 1,650.560 | 1,843.377 | 1,623.709 | 1,351.327 | 1,390.932 | 1,182.800 | 1,330.580 | 1,180.150 | 1,284.728 | 1,471.562 | 1,559.902 | 1,609.008 | 1,626.400  | 24,800.393 |
| MW @ Primary Service              | 275.118   | 291.456   | 324.689   | 343.384   | 333.436   | 387.678   | 367.753   | 292.963   | 298.738   | 243.552   | 284.405   | 264.442   | 260.106   | 263.724   | 141.494   | 608.957   | 327.465    | 5,309.360  |
| MW @ Transmission Service         | 31.709    | 34.717    | 31.447    | 45.861    | 27.503    | 38.671    | 34.402    | 50.765    | -11.875   | 82.382    | 39.782    | 34.788    | 23.348    | 38.480    | 48.925    | 51.167    | 30.300     | 632.369    |
| 1,539.396                         | 1,679.361 | 1,961.344 | 1,893.639 | 2,011.499 | 2,269.725 | 2,025.864 | 1,695.054 | 1,677.795 | 1,508.734 | 1,654.766 | 1,479.380 | 1,568.182 | 1,773.766 | 1,750.321 | 2,269.131 | 1,984.164 | 30,742.122 |            |

**San Diego Gas & Electric**  
**FERC Recorded Period: April 1, 2012 - August 31, 2013**

| <b>Schedule A6-TOU:</b>                  | <b>Apr-12</b> | <b>May-12</b> | <b>Jun-12</b> | <b>Jul-12</b> | <b>Aug-12</b> | <b>Sep-12</b> | <b>Oct-12</b> | <b>Nov-12</b> | <b>Dec-12</b> | <b>Jan-13</b> | <b>Feb-13</b> | <b>Mar-13</b> | <b>Apr-13</b> | <b>May-13</b> | <b>Jun-13</b> | <b>Jul-13</b> | <b>Aug-13</b> | <b>Total</b> |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| <b>Total Deliveries (MWh)</b>            | 51,461        | 56,429        | 62,614        | 53,176        | 58,879        | 55,332        | 74,992        | 56,568        | 67,912        | 62,144        | 67,809        | 50,785        | 57,521        | 68,260        | 61,758        | 65,885        | 56,992        | 1,028,517    |
| <b>Total Deliveries (%)</b>              |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              |
| % @ Secondary Service                    | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%        |
| % @ Primary Service                      | 15.78%        | 14.65%        | 21.22%        | 8.30%         | 18.40%        | 17.64%        | 8.70%         | 9.30%         | 18.43%        | 9.91%         | 12.15%        | 14.49%        | 13.35%        | 13.30%        | 12.85%        | 11.25%        | 17.23%        | 13.87%       |
| % @ Transmission Service                 | 84.22%        | 85.35%        | 78.78%        | 91.70%        | 81.60%        | 82.36%        | 91.30%        | 90.70%        | 81.57%        | 90.09%        | 87.85%        | 85.51%        | 86.65%        | 86.70%        | 87.15%        | 88.75%        | 82.77%        | 86.13%       |
|  | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%      |
| <b>Total Deliveries (MWh)</b>            |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              |
| MWh @ Secondary Service                  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0            |
| MWh @ Primary Service                    | 8,121         | 8,267         | 13,287        | 4,414         | 10,834        | 9,761         | 6,524         | 5,261         | 12,516        | 6,158         | 8,239         | 7,359         | 7,679         | 9,079         | 7,936         | 7,412         | 9,820         | 142,665      |
| MWh @ Transmission Service               | 43,341        | 48,162        | 49,327        | 48,763        | 48,045        | 45,572        | 68,467        | 51,307        | 55,395        | 55,985        | 59,570        | 43,426        | 49,842        | 59,181        | 53,822        | 58,473        | 47,172        | 885,852      |
|  | 51,461        | 56,429        | 62,614        | 53,176        | 58,879        | 55,332        | 74,992        | 56,568        | 67,912        | 62,144        | 67,809        | 50,785        | 57,521        | 68,260        | 61,758        | 65,885        | 56,992        | 1,028,517    |
| <b>Non-Coincident Demand (%)</b>         |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              |
| % @ Secondary Service                    | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%      |
| % @ Primary Service                      | 0.1633%       | 0.1966%       | 0.2332%       | 0.1023%       | 0.1902%       | 0.2431%       | 0.1647%       | 0.2656%       | 0.2439%       | 0.2121%       | 0.3012%       | 0.2251%       | 0.2028%       | 0.2411%       | 0.1640%       | 0.1455%       | 0.2312%       | 0.2124%      |
| % @ Transmission Service                 | 0.1742%       | 0.1794%       | 0.1904%       | 0.1854%       | 0.1660%       | 0.1905%       | 0.1832%       | 0.1932%       | 0.1654%       | 0.1605%       | 0.1598%       | 0.1932%       | 0.1954%       | 0.1745%       | 0.1855%       | 0.1726%       | 0.1834%       | 0.1790%      |
| <b>Non-Coincident Demand (MW)</b>        |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              |
| MW @ Secondary Service                   | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000        |
| MW @ Primary Service                     | 13.261        | 16.253        | 30.985        | 4.515         | 20.608        | 23.728        | 10.745        | 13.973        | 30.527        | 13.062        | 24.815        | 16.565        | 15.573        | 21.888        | 13.015        | 10.785        | 22.703        | 302.998      |
| MW @ Transmission Service                | 75.500        | 86.403        | 93.919        | 90.406        | 79.755        | 86.814        | 125.432       | 99.125        | 91.624        | 89.856        | 95.193        | 83.900        | 97.391        | 103.271       | 99.840        | 100.925       | 86.514        | 1,585.869    |
|  | 88.761        | 102.656       | 124.904       | 94.921        | 100.361       | 110.542       | 136.178       | 113.098       | 122.151       | 102.918       | 120.008       | 100.464       | 112.964       | 125.160       | 112.855       | 111.709       | 109.217       | 1,888.867    |
| <b>Coincident Peak Demand (%)</b>        |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              |
| % @ Secondary Service                    | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%      |
| % @ Primary Service                      | 0.1386%       | 0.1557%       | 0.2189%       | 0.2461%       | 0.1464%       | 0.1465%       | 0.1279%       | 0.0915%       | 0.1131%       | 0.1810%       | 0.1445%       | 0.1084%       | 0.1786%       | 0.1267%       | 0.2458%       | 0.1896%       | 0.1454%       | 0.1582%      |
| % @ Transmission Service                 | 0.1357%       | 0.1372%       | 0.1551%       | 0.1325%       | 0.1388%       | 0.1579%       | 0.1553%       | 0.1408%       | 0.1206%       | 0.1484%       | 0.1191%       | 0.1500%       | 0.1305%       | 0.1312%       | 0.1333%       | 0.1502%       | 0.1413%       | 0.1398%      |
| <b>Coincident Peak Demand (MW)</b>       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              |
| MW @ Secondary Service                   | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000        |
| MW @ Primary Service                     | 11.255        | 12.872        | 29.085        | 10.862        | 15.861        | 14.299        | 8.345         | 4.814         | 14.156        | 11.147        | 11.905        | 7.977         | 13.715        | 11.503        | 19.506        | 14.053        | 14.278        | 225.631      |
| MW @ Transmission Service                | 58.813        | 66.079        | 76.507        | 64.611        | 66.687        | 71.958        | 106.330       | 72.241        | 66.807        | 83.082        | 70.948        | 65.140        | 65.044        | 77.646        | 71.637        | 87.827        | 66.654        | 1,238.009    |
|  | 70.069        | 78.950        | 105.591       | 75.473        | 82.548        | 86.257        | 114.674       | 77.054        | 80.963        | 94.229        | 82.853        | 73.117        | 78.758        | 89.148        | 91.144        | 101.880       | 80.932        | 1,463.639    |
| <b>Schedule S: Standby Determinants:</b> | <b>Apr-12</b> | <b>May-12</b> | <b>Jun-12</b> | <b>Jul-12</b> | <b>Aug-12</b> | <b>Sep-12</b> | <b>Oct-12</b> | <b>Nov-12</b> | <b>Dec-12</b> | <b>Jan-13</b> | <b>Feb-13</b> | <b>Mar-13</b> | <b>Apr-13</b> | <b>May-13</b> | <b>Jun-13</b> | <b>Jul-13</b> | <b>Aug-13</b> | <b>Total</b> |
| <b>Contracted Standby Demand (MW)</b>    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              |
| MW @ Secondary Service                   | 11.518        | 11.518        | 11.517        | 11.609        | 11.191        | 11.131        | 11.131        | 10.012        | 10.274        | 10.274        | 10.274        | 10.274        | 10.274        | 10.274        | 10.274        | 11.020        | 11.020        | 183.585      |
| MW @ Primary Service                     | 85.906        | 85.805        | 91.154        | 92.300        | 94.433        | 94.486        | 94.571        | 94.571        | 94.169        | 94.169        | 94.225        | 94.529        | 94.311        | 95.350        | 95.869        | 100.239       | 100.221       | 1,596.308    |
| MW @ Transmission Service                | 60.197        | 61.175        | 61.151        | 60.676        | 60.666        | 60.768        | 60.852        | 60.852        | 61.039        | 61.077        | 61.121        | 61.121        | 60.474        | 61.418        | 61.418        | 61.547        | 61.387        | 1,036.939    |
|  | 157.621       | 158.498       | 163.822       | 164.585       | 166.290       | 166.385       | 166.554       | 165.435       | 165.482       | 165.520       | 165.620       | 165.924       | 165.059       | 167.042       | 167.561       | 172.806       | 172.628       | 2,816.832    |

# San Diego Gas & Electric Company

True-Up Period

Statement BG

Revenue Data to Reflect Changed Rates

Docket No. ER15-\_\_\_\_-\_\_\_\_

**Statement BG**  
**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Transmission Revenues Data to Reflect Changed Rates**  
**Comparison of Revenues**  
**Recorded Billing Determinants**

| Line No. | Customer Classes                  | (a)<br>Transmission Revenues<br>@ Proposed Rates | (b)<br>True-Up Period<br>Total Cost of Service | (c) = (a) - (b)<br>(\$)<br>Change | (d) = (c)/(a)<br>(%)<br>Change | Reference                                    | Line No. |
|----------|-----------------------------------|--|--|-----------------------------------|--------------------------------|--|----------|
| 1        | Residential Customers             | \$ 321,391,558                                   | \$ 321,391,558                                 | \$ 0                              | 0.00%                          | (a)=Statement BG; Page 2.2; Col. (T); Line 1 | 1        |
| 2        |                                   |  |  |                                   |                                | (b)=Statement BL; Page 2; Col. (C); Line 4   | 2        |
| 3        | Small Commercial Customers        | 93,968,139                                       | \$ 93,968,139                                  | \$ 0                              | 0.00%                          | (a)=Statement BG; Page 2.2; Col. (T); Line 3 | 3        |
| 4        |                                   |  |  |                                   |                                | (b)=Statement BL; Page 2; Col. (C); Line 5   | 4        |
| 5        | Medium-Large Commercial Customers | 375,731,584                                      | \$ 375,731,584                                 | \$ 0                              | 0.00%                          | (a)=Statement BG; Page 2.2; Col. (T); Line 5 | 5        |
| 6        |                                   |  |  |                                   |                                | (b)=Statement BL; Page 2; Col. (C); Line 6   | 6        |
| 7        | Street Lighting Customers         | 2,454,229  | \$ 2,454,229                                   | \$ (0)                            | 0.00%                          | (a)=Statement BG; Page 2.2; Col. (T); Line 7 | 7        |
| 8        |                                   |  |  |                                   |                                | (b)=Statement BL; Page 2; Col. (C); Line 7   | 8        |
| 9        | Standby Customers                 | 12,467,409                                       | \$ 12,467,409                                  | \$ 0                              | 0.00%                          | (a)=Statement BG; Page 2.2; Col. (T); Line 9 | 9        |
| 10       |                                   |  |  |                                   |                                | (b)=Statement BL; Page 2; Col. (C); Line 8   | 10       |
| 11       | Grand Total                       | \$ 806,012,920                                   | \$ 806,012,919                                 | \$ (0)                            | 0.00%                          | Sum Lines 1 through 9                        | 11       |

**Statement BG**  
**San Diego Gas And Electric Company**  
**Derivation of Monthly Retail Cost of Service**  
**Revenues for True-Up Period Using Retail Rates Developed in**  
**Statement BL**  
**For True-Up Period April 1, 2012 - August 31, 2013**

| Line<br>No. | Customer Class                       | (A)              | (B)           | (C)           | (D)           | (E)           | (G)           | (H)           | (I)           | (J)           |
|-------------|--------------------------------------|------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|             |                                      | Apr-12           | May-12        | Jun-12        | Jul-12        | Aug-12        | Sep-12        | Oct-12        | Nov-12        | Dec-12        |
|             |                                      | Season<br>Winter | Summer        | Summer        | Summer        | Summer        | Summer        | Winter        | Winter        | Winter        |
|             |                                      |                  |               |               |               |               |               |               |               |               |
| 1           | Residential Customers <sup>1</sup>   | \$ 17,267,630    | \$ 16,402,573 | \$ 16,746,512 | \$ 17,994,881 | \$ 20,572,785 | \$ 24,597,878 | \$ 21,670,142 | \$ 17,721,507 | \$ 19,661,629 |
| 2           |                                      |                  |               |               |               |               |               |               |               |               |
| 3           | Small Commercial <sup>2</sup>        | 4,999,596        | 5,039,238     | 5,441,104     | 5,535,929     | 5,972,130     | 6,610,838     | 6,018,967     | 5,335,213     | 5,385,986     |
| 4           |                                      |                  |               |               |               |               |               |               |               |               |
| 5           | Medium-Large Commercial <sup>3</sup> | 19,063,622       | 21,686,323    | 23,754,662    | 22,410,111    | 23,981,296    | 26,533,287    | 23,654,300    | 20,956,618    | 21,465,855    |
| 6           |                                      |                  |               |               |               |               |               |               |               |               |
| 7           | Street Lighting <sup>4</sup>         | 199,929          | 184,404       | 93,423        | 186,895       | 59,605        | 145,246       | 144,033       | 157,311       | 188,144       |
| 8           |                                      |                  |               |               |               |               |               |               |               |               |
| 9           | Standby Revenues <sup>5</sup>        | 697,721          | 701,563       | 725,170       | 728,590       | 736,086       | 736,494       | 737,239       | 732,107       | 732,346       |
| 10          |                                      |                  |               |               |               |               |               |               |               |               |
| 11          | TOTAL                                | \$ 42,228,498    | \$ 44,014,100 | \$ 46,760,871 | \$ 46,856,406 | \$ 51,321,902 | \$ 58,623,742 | \$ 52,224,681 | \$ 44,902,756 | \$ 47,433,960 |

**NOTES:**

- <sup>1</sup> See Pages 3, 4, 5, & 6; Line 25.
- <sup>2</sup> See Pages 3, 4, 5, & 6; Line 27.
- <sup>3</sup> See Pages 3, 4, 5, & 6; Lines 29 through 33.
- <sup>4</sup> See Pages 3, 4, 5, & 6; Line 35.
- <sup>5</sup> See Pages 3, 4, 5, & 6; Line 37.

**Statement BG**  
**San Diego Gas And Electric Company**  
**Derivation of Monthly Retail Cost of Service**  
**Revenues for True-Up Period Using Retail Rates Developed in**  
**Statement BL**  
**For True-Up Period April 1, 2012 - August 31, 2013**

| Line No. | Customer Class                       | (K)           | (M)           | (N)           | (O)           | (P)           | (Q)           | (R)           | (S)           | (T)            | Line No. |  |
|----------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------|--|
|          |                                      | Jan-13        | Feb-13        | Mar-13        | Apr-13        | May-13        | Jun-13        | Jul-13        | Aug-13        |                |          |  |
|          |                                      | Season        | Winter        | Winter        | Winter        | Winter        | Summer        | Summer        | Summer        | Summer         |          |  |
|          |                                      | Total         |               |               |               |               |               |               |               |                |          |  |
| 1        | Residential Customers <sup>1</sup>   | \$ 22,727,317 | \$ 19,126,868 | \$ 17,940,764 | \$ 16,452,381 | \$ 16,310,153 | \$ 17,046,051 | \$ 20,548,453 | \$ 18,604,036 | \$ 321,391,558 | 1        |  |
| 2        |                                      |               |               |               |               |               |               |               |               |                | 2        |  |
| 3        | Small Commercial <sup>2</sup>        | 5,336,838     | 5,272,160     | 5,092,923     | 5,115,338     | 5,318,291     | 5,491,534     | 6,120,291     | 5,881,764     | \$ 93,968,139  | 3        |  |
| 4        |                                      |               |               |               |               |               |               |               |               |                | 4        |  |
| 5        | Medium-Large Commercial <sup>3</sup> | 18,724,322    | 20,809,576    | 18,585,502    | 19,591,229    | 23,151,644    | 21,394,866    | 26,321,286    | 23,647,086    | \$ 375,731,584 | 5        |  |
| 6        |                                      |               |               |               |               |               |               |               |               |                | 6        |  |
| 7        | Street Lighting <sup>4</sup>         | 112,624       | 170,657       | 123,766       | 144,763       | 187,483       | 107,651       | 140,550       | 107,744       | \$ 2,454,229   | 7        |  |
| 8        |                                      |               |               |               |               |               |               |               |               |                | 8        |  |
| 9        | Standby Revenues <sup>5</sup>        | 732,513       | 732,954       | 734,302       | 730,498       | 739,245       | 741,546       | 764,909       | 764,128       | \$ 12,467,409  | 9        |  |
| 10       |                                      |               |               |               |               |               |               |               |               |                | 10       |  |
| 11       | TOTAL                                | \$ 47,633,614 | \$ 46,112,214 | \$ 42,477,257 | \$ 42,034,209 | \$ 45,706,815 | \$ 44,781,648 | \$ 53,895,489 | \$ 49,004,758 | \$ 806,012,920 | 11       |  |

**NOTES:**

- <sup>1</sup> See Pages 3, 4, 5, & 6; Line 25
- <sup>2</sup> See Pages 3, 4, 5, & 6; Line 27
- <sup>3</sup> See Pages 3, 4, 5, & 6; Lines 2
- <sup>4</sup> See Pages 3, 4, 5, & 6; Line 35
- <sup>5</sup> See Pages 3, 4, 5, & 6; Line 37

Statement BG  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Using Retail Rates Developed in Statement BL  
 For True-Up Period April 1, 2012 - August 31, 2013

| Line No. | Customer Classes                          | (A)<br>Apr-12<br>Billing Determinants |                       | (B)<br>May-12<br>Billing Determinants |             | (C)<br>Jun-12<br>Billing Determinants |             | (D)<br>Jul-12<br>Billing Determinants |             | (E)<br>Aug-12<br>Billing Determinants |             | (F)<br>Sub-Total<br>Billing Determinants |             | Line No. |
|----------|---|---------------------------------------|-----------------------|---------------------------------------|-------------|---------------------------------------|-------------|---------------------------------------|-------------|---------------------------------------|-------------|--|-------------|----------|
|          |   | Energy (kWh)                          | Demand (kW)           | Energy (kWh)                          | Demand (kW) | Energy (kWh)                          | Demand (kW) | Energy (kWh)                          | Demand (kW) | Energy (kWh)                          | Demand (kW) | Energy (kWh)                             | Demand (kW) |          |
|          |   | 1                                     | Residential Customers | 567,139,217                           | -           | 538,727,219                           | -           | 550,023,590                           | -           | 591,025,111                           | -           | 675,693,951                              | -           |          |
| 2        |   |                                       |                       |                                       |             |                                       |             |                                       |             |                                       |             |  |             | 2        |
| 3        | Small Commercial                          | 157,417,496                           | -                     | 158,665,672                           | -           | 171,318,848                           | -           | 174,304,502                           | -           | 188,038,771                           | -           | 849,745,289                              | -           | 3        |
| 4        |   |                                       |                       |                                       |             |                                       |             |                                       |             |                                       |             |  |             | 4        |
| 5        | Medium-Large Commercial                   | 782,428,802                           |                       | 806,604,619                           |             | 889,000,602                           |             | 846,696,711                           |             | 885,030,919                           |             | 4,209,761,653                            |             | 5        |
| 6        | Non-Coincident (100%)                     |                                       | 84,086                |                                       | 81,852      |                                       | 95,339      |                                       | 88,578      |                                       | 91,150      |  | 441,005     | 6        |
| 7        | Non-Coincident (90%)                      |                                       | 1,936,012             |                                       | 2,016,801   |                                       | 2,177,803   |                                       | 2,054,179   |                                       | 2,202,839   |  | 10,387,634  | 7        |
| 8        | Maximum On-Peak Period Demand             |                                       | 1,539,396             |                                       | 1,679,361   |                                       | 1,961,344   |                                       | 1,893,639   |                                       | 2,011,499   |  | 9,085,239   | 8        |
| 9        | Maximum Demand at the Time of System Peak |                                       | 70,069                |                                       | 78,950      |                                       | 105,591     |                                       | 75,473      |                                       | 82,548      |  | 412,630     | 9        |
| 10       |   |                                       |                       |                                       |             |                                       |             |                                       |             |                                       |             |  |             | 10       |
| 11       | Street Lighting                           | 10,954,284                            | -                     | 10,103,655                            | -           | 5,118,722                             | -           | 10,240,124                            | -           | 3,265,788                             | -           | 39,682,573                               | -           | 11       |
| 12       |   |                                       |                       |                                       |             |                                       |             |                                       |             |                                       |             |  |             | 12       |
| 13       | Standby Customers                         | -                                     | 157,621               | -                                     | 158,498     | -                                     | 163,822     | -                                     | 164,585     | -                                     | 166,290     | -  | 810,816     | 13       |
| 14       |   |                                       |                       |                                       |             |                                       |             |                                       |             |                                       |             |  |             | 14       |
| 15       | TOTAL                                     | 1,517,939,799                         |                       | 1,514,101,165                         |             | 1,615,461,762                         |             | 1,622,266,448                         |             | 1,752,029,429                         |             | 8,021,798,603                            |             | 15       |

NOTES: The above billing determinants are the recorded determinants from April 2012 through August 31, 2013.

| Line No. | Customer Classes                     | (A)<br>Apr-12<br>Changed Transmission Rates |                                    | (B)<br>May-12<br>Changed Transmission Rates |             | (C)<br>Jun-12<br>Changed Transmission Rates |             | (D)<br>Jul-12<br>Changed Transmission Rates |             | (E)<br>Aug-12<br>Changed Transmission Rates |             | (F)<br>Sub-Total<br>Changed Transmission Rates |             | Line No. |
|----------|--------------------------------------|---|------------------------------------|---|-------------|---|-------------|---|-------------|---|-------------|--|-------------|----------|
|          |                                      | Energy (kWh)                                | Demand (kW)                        | Energy (kWh)                                | Demand (kW) | Energy (kWh)                                | Demand (kW) | Energy (kWh)                                | Demand (kW) | Energy (kWh)                                | Demand (kW) | Energy (kWh)                                   | Demand (kW) |          |
|          |                                      | 16  | Residential Customers <sup>1</sup> | \$ 0.0304469                                |             | \$ 0.0304469                                |             | \$ 0.0304469                                |             | \$ 0.0304469                                |             | \$ 0.0304469                                   |             |          |
| 17       |                                      |   |                                    |   |             |   |             |   |             |   |             |  |             | 17       |
| 18       | Small Commercial <sup>1</sup>        | \$ 0.0317601                                |                                    | \$ 0.0317601                                |             | \$ 0.0317601                                |             | \$ 0.0317601                                |             | \$ 0.0317601                                |             | \$ 0.0317601                                   |             | 18       |
| 19       |                                      |   |                                    |   |             |   |             |   |             |   |             |  |             | 19       |
| 20       | Medium-Large Commercial <sup>1</sup> |   |                                    |   |             |   |             |   |             |   |             |  |             | 20       |
| 21       |                                      |   |                                    |   |             |   |             |   |             |   |             |  |             | 21       |
| 22       | Street Lighting <sup>1</sup>         | \$ 0.0182512                                |                                    | \$ 0.0182512                                |             | \$ 0.0182512                                |             | \$ 0.0182512                                |             | \$ 0.0182512                                |             | \$ 0.0182512                                   |             | 22       |
| 23       |                                      |   |                                    |   |             |   |             |   |             |   |             |  |             | 23       |
| 24       | Standby Customers <sup>1</sup>       |   |                                    |   |             |   |             |   |             |   |             |  |             | 24       |

<sup>1</sup> The changed rates information comes from the Summary of Rates in Statement BL; Page 1.

| Line No. | Customer Classes                          | (A)<br>Apr-12<br>Revenues @ Changed Rates |                       | (B)<br>May-12<br>Revenues @ Changed Rates |               | (C)<br>Jun-12<br>Revenues @ Changed Rates |               | (D)<br>Jul-12<br>Revenues @ Changed Rates |               | (E)<br>Aug-12<br>Revenues @ Changed Rates |               | (F)<br>Sub-Total<br>Revenues @ Changed Rates |                | Line No. |
|----------|---|---|-----------------------|---|---------------|---|---------------|---|---------------|---|---------------|--|----------------|----------|
|          |   | Energy (kWh)                              | Demand (kW)           | Energy (kWh)                              | Demand (kW)   | Energy (kWh)                              | Demand (kW)   | Energy (kWh)                              | Demand (kW)   | Energy (kWh)                              | Demand (kW)   | Energy (kWh)                                 | Demand (kW)    |          |
|          |   | 25  | Residential Customers | \$ 17,267,630                             |               | \$ 16,402,573                             |               | \$ 16,746,512                             |               | \$ 17,994,881                             |               | \$ 20,572,785                                |                |          |
| 26       |   |   |                       |   |               |   |               |   |               |   |               |  |                | 26       |
| 27       | Small Commercial                          | \$ 4,999,596                              |                       | \$ 5,039,238                              |               | \$ 5,441,104                              |               | \$ 5,535,929                              |               | \$ 5,972,130                              |               | \$ 26,987,996                                |                | 27       |
| 28       |   |   |                       |   |               |   |               |   |               |   |               |  |                | 28       |
| 29       | Medium-Large Commercial                   | \$ -                                      |                       | \$ -                                      |               | \$ -                                      |               | \$ -                                      |               | \$ -                                      |               | \$ -   |                | 29       |
| 30       | Non-Coincident (100%)                     |   | \$ 842,258            |   | \$ 819,190    |   | \$ 953,723    |   | \$ 886,812    |   | \$ 913,181    |  | \$ 4,415,164   | 30       |
| 31       | Non-Coincident (90%)                      |   | \$ 17,381,738         |   | \$ 18,107,461 |   | \$ 19,551,611 |   | \$ 18,437,659 |   | \$ 19,782,878 |  | \$ 93,261,346  | 31       |
| 32       | Maximum On-Peak Period Demand             |   | \$ 801,673            |   | \$ 2,614,658  |   | \$ 3,055,137  |   | \$ 2,947,043  |   | \$ 3,133,565  |  | \$ 12,552,076  | 32       |
| 33       | Maximum Demand at the Time of System Peak |   | \$ 37,953             |   | \$ 145,014    |   | \$ 194,192    |   | \$ 138,597    |   | \$ 151,671    |  | \$ 667,427     | 33       |
| 34       |   |   |                       |   |               |   |               |   |               |   |               |  |                | 34       |
| 35       | Street Lighting                           | \$ 199,929                                |                       | \$ 184,404                                |               | \$ 93,423                                 |               | \$ 186,895                                |               | \$ 59,605                                 |               | \$ 724,256                                   |                | 35       |
| 36       |   |   |                       |   |               |   |               |   |               |   |               |  |                | 36       |
| 37       | Standby Customers                         |   | \$ 697,721            |   | \$ 701,563    |   | \$ 725,170    |   | \$ 728,590    |   | \$ 736,086    |  | \$ 3,589,130   | 37       |
| 38       |   |   |                       |   |               |   |               |   |               |   |               |  |                | 38       |
| 39       | TOTAL                                     | \$ 22,467,155                             | \$ 19,761,343         | \$ 21,626,215                             | \$ 22,387,886 | \$ 22,281,039                             | \$ 24,479,832 | \$ 23,717,705                             | \$ 23,138,701 | \$ 26,604,520                             | \$ 24,717,382 | \$ 116,696,633                               | \$ 114,485,144 | 39       |
| 40       |   |   |                       |   |               |   |               |   |               |   |               |  |                | 40       |
| 41       | Grand Total                               |   | \$ 42,228,498         |   | \$ 44,014,100 |   | \$ 46,760,871 |   | \$ 46,856,406 |   | \$ 51,321,902 |  | \$ 231,181,777 | 41       |

NOTES: The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Med. & Lrg. C-I and Standby customers. The derivation of revenues for Med. & Lrg. C-I and Standby customers are shown on pages 5 & 6



Statement BG  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Using Retail Rates Developed in Statement BL  
 For True-Up Period April 1, 2012 - August 31, 2013

| Line No. | Customer Classes                          | (G) Sep-12           |             | (H) Oct-12           |             | (I) Nov-12           |             | (J) Dec-12           |             | (K) Jan-13           |             | (L) Sub-Total        |             | Line No. |
|----------|---|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------|
|          |   | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             |          |
|          |   | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) |          |
| 1        | Residential Customers                     | 807,894,391          | -           | 711,735,624          | -           | 582,046,388          | -           | 645,767,888          | -           | 746,457,551          | -           | 3,493,901,842        | -           | 1        |
| 2        |   |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             | 2        |
| 3        | Small Commercial                          | 208,149,142          | -           | 189,513,483          | -           | 167,984,760          | -           | 169,583,405          | -           | 168,035,928          | -           | 903,266,718          | -           | 3        |
| 4        |   |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             | 4        |
| 5        | Medium-Large Commercial                   | 992,484,188          | -           | 941,242,651          | -           | 843,869,904          | -           | 867,517,335          | -           | 780,962,674          | -           | 4,426,076,752        | -           | 5        |
| 6        | Non-Coincident (100%)                     |                      | 81,180      |                      | 118,912     |                      | 75,610      |                      | 104,692     |                      | 76,424      |                      | 456,817     | 6        |
| 7        | Non-Coincident (90%)                      |                      | 2,452,520   |                      | 2,379,927   |                      | 2,147,855   |                      | 2,171,638   |                      | 1,907,967   |                      | 11,059,907  | 7        |
| 8        | Maximum On-Peak Period Demand             |                      | 2,269,725   |                      | 2,025,864   |                      | 1,695,054   |                      | 1,677,795   |                      | 1,508,734   |                      | 9,177,173   | 8        |
| 9        | Maximum Demand at the Time of System Peak |                      | 86,257      |                      | 114,674     |                      | 77,054      |                      | 80,963      |                      | 94,229      |                      | 453,177     | 9        |
| 10       |   |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             | 10       |
| 11       | Street Lighting                           | 7,958,121            | -           | 7,891,711            | -           | 8,619,209            | -           | 10,308,548           | -           | 6,170,773            | -           | 40,948,362           | -           | 11       |
| 12       |   |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             | 12       |
| 13       | Standby Customers                         | -                    | 166,385     | -                    | 166,554     | -                    | 165,435     | -                    | 165,482     | -                    | 165,520     | -                    | 829,376     | 13       |
| 14       |   |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             | 14       |
| 15       | TOTAL                                     | 2,016,485,842        |             | 1,850,383,469        |             | 1,602,520,261        |             | 1,693,177,176        |             | 1,701,626,926        |             | 8,864,193,674        |             | 15       |

NOTES: The above billing determinants are the recorded determinants from April 2012 through August 31, 2013.

| Line No. | Customer Classes                     | (G) Sep-12                 |             | (H) Oct-12                 |             | (I) Nov-12                 |             | (J) Dec-12                 |             | (K) Jan-13                 |             | (L) Sub-Total              |             | Line No. |
|----------|--------------------------------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|----------|
|          |                                      | Changed Transmission Rates |             | Changed Transmission Rates |             | Changed Transmission Rates |             | Changed Transmission Rates |             | Changed Transmission Rates |             | Changed Transmission Rates |             |          |
|          |                                      | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) |          |
| 16       | Residential Customers <sup>1</sup>   | \$ 0.0304469               |             | \$ 0.0304469               |             | \$ 0.0304469               |             | \$ 0.0304469               |             | \$ 0.0304469               |             | \$ 0.0304469               |             | 16       |
| 17       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             |                            |             | 17       |
| 18       | Small Commercial <sup>1</sup>        | \$ 0.0317601               |             | \$ 0.0317601               |             | \$ 0.0317601               |             | \$ 0.0317601               |             | \$ 0.0317601               |             | \$ 0.0317601               |             | 18       |
| 19       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             |                            |             | 19       |
| 20       | Medium-Large Commercial <sup>1</sup> |                            |             |                            |             |                            |             |                            |             |                            |             |                            |             | 20       |
| 21       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             |                            |             | 21       |
| 22       | Street Lighting <sup>1</sup>         | \$ 0.0182512               |             | \$ 0.0182512               |             | \$ 0.0182512               |             | \$ 0.0182512               |             | \$ 0.0182512               |             | \$ 0.0182512               |             | 22       |
| 23       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             |                            |             | 23       |
| 24       | Standby Customers <sup>1</sup>       |                            |             |                            |             |                            |             |                            |             |                            |             |                            |             | 24       |

<sup>1</sup> The changed rates information comes from the Summary of Rates in Statement BL; Page 1.

| Line No. | Customer Classes                          | (G) Sep-12               |               | (H) Oct-12               |               | (I) Nov-12               |               | (J) Dec-12               |               | (K) Jan-13               |               | (L) Sub-Total            |                | Line No. |
|----------|---|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|----------------|----------|
|          |   | Revenues @ Changed Rates |               | Revenues @ Changed Rates |               | Revenues @ Changed Rates |               | Revenues @ Changed Rates |               | Revenues @ Changed Rates |               | Revenues @ Changed Rates |                |          |
|          |   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)    |          |
| 25       | Residential Customers                     | \$ 24,597,878            |               | \$ 21,670,142            |               | \$ 17,721,507            |               | \$ 19,661,629            |               | \$ 22,727,317            |               | \$ 106,378,473           |                | 25       |
| 26       |   |                          |               |                          |               |                          |               |                          |               |                          |               |                          |                | 26       |
| 27       | Small Commercial                          | \$ 6,610,838             |               | \$ 6,018,967             |               | \$ 5,335,213             |               | \$ 5,385,986             |               | \$ 5,336,838             |               | \$ 28,687,842            |                | 27       |
| 28       |   |                          |               |                          |               |                          |               |                          |               |                          |               |                          |                | 28       |
| 29       | Medium-Large Commercial                   | \$ -                     |               | \$ -                     |               | \$ -                     |               | \$ -                     |               | \$ -                     |               | \$ -                     |                | 29       |
| 30       | Non-Coincident (100%)                     |                          | \$ 818,156    |                          | \$ 1,182,717  |                          | \$ 758,710    |                          | \$ 1,044,901  |                          | \$ 765,297    |                          | \$ 4,569,781   | 30       |
| 31       | Non-Coincident (90%)                      |                          | \$ 22,021,978 |                          | \$ 21,354,434 |                          | \$ 19,273,670 |                          | \$ 19,502,240 |                          | \$ 17,123,047 |                          | \$ 99,275,370  | 31       |
| 32       | Maximum On-Peak Period Demand             |                          | \$ 3,534,713  |                          | \$ 1,055,084  |                          | \$ 882,538    |                          | \$ 874,855    |                          | \$ 784,958    |                          | \$ 7,132,148   | 32       |
| 33       | Maximum Demand at the Time of System Peak |                          | \$ 158,441    |                          | \$ 62,064     |                          | \$ 41,700     |                          | \$ 43,859     |                          | \$ 51,020     |                          | \$ 357,083     | 33       |
| 34       |   |                          |               |                          |               |                          |               |                          |               |                          |               |                          |                | 34       |
| 35       | Street Lighting                           | \$ 145,246               |               | \$ 144,033               |               | \$ 157,311               |               | \$ 188,144               |               | \$ 112,624               |               | \$ 747,358               |                | 35       |
| 36       |   |                          |               |                          |               |                          |               |                          |               |                          |               |                          |                | 36       |
| 37       | Standby Customers                         |                          | \$ 736,494    |                          | \$ 737,239    |                          | \$ 732,107    |                          | \$ 732,346    |                          | \$ 732,513    |                          | \$ 3,670,698   | 37       |
| 38       |   |                          |               |                          |               |                          |               |                          |               |                          |               |                          |                | 38       |
| 39       | TOTAL                                     | \$ 31,353,961            | \$ 27,269,781 | \$ 27,833,143            | \$ 24,391,538 | \$ 23,214,031            | \$ 21,688,725 | \$ 25,235,759            | \$ 22,198,201 | \$ 28,176,779            | \$ 19,456,835 | \$ 135,813,673           | \$ 115,005,080 | 39       |
| 40       |   |                          |               |                          |               |                          |               |                          |               |                          |               |                          |                | 40       |
| 41       | Grand Total                               |                          | \$ 58,623,742 |                          | \$ 52,224,681 |                          | \$ 44,902,756 |                          | \$ 47,433,960 |                          | \$ 47,633,614 |                          | \$ 250,818,754 | 41       |

NOTES: The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Med. & Lrg. C-I and Standby customers. The derivation of revenues for Med. & Lrg. C&I and Standby customers are shown on pages 5 & 6

Statement BG  
SAN DIEGO GAS AND ELECTRIC COMPANY  
Derivation of Monthly Retail Cost of Service  
Revenues for True-Up Using Retail Rates Developed in Statement BL  
For True-Up Period April 1, 2012 - August 31, 2013

| Line No. | Customer Classes                          | (N)                  |             | (O)                  |             | (P)                  |             | (Q)                  |             | (S)                  |             | Line No. |
|----------|---|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------|
|          |   | Feb-13               |             | Mar-13               |             | Apr-13               |             | May-13               |             | Sub-Total            |             |          |
|          |   | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             |          |
|          |   | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) |          |
| 1        | Residential Customers                     | 628,204,145          | -           | 589,247,668          | -           | 540,363,131          | -           | 535,691,771          | -           | 2,293,506,715        |             | 1        |
| 2        |   |                      |             |                      |             |                      |             |                      |             |                      |             | 2        |
| 3        | Small Commercial                          | 165,999,474          | -           | 160,356,014          | -           | 161,061,762          | -           | 167,451,961          | -           | 654,869,211          |             | 3        |
| 4        |   |                      |             |                      |             |                      |             |                      |             |                      |             | 4        |
| 5        | Medium-Large Commercial                   | 850,525,127          |             | 747,767,500          |             | 804,099,709          |             | 849,488,079          |             | 3,251,880,415        |             | 5        |
| 6        | Non-Coincident (100%)                     |                      | 87,913      |                      | 83,830      |                      | 78,244      |                      | 93,117      |                      | 343,104     | 6        |
| 7        | Non-Coincident (90%)                      |                      | 2,119,347   |                      | 1,887,055   |                      | 1,998,719   |                      | 2,147,913   |                      | 8,153,033   | 7        |
| 8        | Maximum On-Peak Period Demand             |                      | 1,654,766   |                      | 1,479,380   |                      | 1,568,182   |                      | 1,773,766   |                      | 6,476,094   | 8        |
| 9        | Maximum Demand at the Time of System Peak |                      | 82,853      |                      | 73,117      |                      | 78,758      |                      | 89,148      |                      | 323,876     | 9        |
| 10       |   |                      |             |                      |             |                      |             |                      |             |                      |             | 10       |
| 11       | Street Lighting                           | 9,350,408            | -           | 6,781,249            | -           | 7,931,700            | -           | 10,272,339           | -           | 34,335,696           |             | 11       |
| 12       |   |                      |             |                      |             |                      |             |                      |             |                      |             | 12       |
| 13       | Standby Customers                         | -                    | 165,620     | -                    | 165,924     | -                    | 165,059     | -                    | 167,042     |                      | 663,645     | 13       |
| 14       |   |                      |             |                      |             |                      |             |                      |             |                      |             | 14       |
| 15       | TOTAL                                     | 1,654,079,154        |             | 1,504,152,431        |             | 1,513,456,302        |             | 1,562,904,150        |             | 6,234,592,037        |             | 15       |

NOTES: The above billing determinants are the recorded determinants from April 2012 through August 31, 2013.

| Line No. | Customer Classes                     | (N)                        |             | (O)                        |             | (P)                        |             | (Q)                        |             | (S)                        |             | Line No. |
|----------|--------------------------------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|----------------------------|-------------|----------|
|          |                                      | Feb-13                     |             | Mar-13                     |             | Apr-13                     |             | May-13                     |             | Sub- Total                 |             |          |
|          |                                      | Changed Transmission Rates |             | Changed Transmission Rates |             | Changed Transmission Rates |             | Changed Transmission Rates |             | Changed Transmission Rates |             |          |
|          |                                      | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) | Energy (kWh)               | Demand (kW) |          |
| 16       | Residential Customers <sup>1</sup>   | \$ 0.0304469               |             | \$ 0.0304469               |             | \$ 0.0304469               |             | \$ 0.0304469               |             | 0.0304469                  |             | 16       |
| 17       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             | 17       |
| 18       | Small Commercial <sup>1</sup>        | \$ 0.0317601               |             | \$ 0.0317601               |             | \$ 0.0317601               |             | \$ 0.0317601               |             | 0.0317601                  |             | 18       |
| 19       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             | 19       |
| 20       | Medium-Large Commercial <sup>1</sup> |                            |             |                            |             |                            |             |                            |             |                            |             | 20       |
| 21       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             | 21       |
| 22       | Street Lighting <sup>1</sup>         | \$ 0.0182512               |             | \$ 0.0182512               |             | \$ 0.0182512               |             | \$ 0.0182512               |             | 0.0182512                  |             | 22       |
| 23       |                                      |                            |             |                            |             |                            |             |                            |             |                            |             | 23       |
| 24       | Standby Customers <sup>1</sup>       |                            |             |                            |             |                            |             |                            |             |                            |             | 24       |

<sup>1</sup> The changed rates information comes from the Summary of Rates in Statement BL; Page 1.

| Line No. | Customer Classes                          | (N)                      |               | (O)                      |               | (P)                      |               | (Q)                      |               | (S)                      |                | Line No. |
|----------|---|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|---------------|--------------------------|----------------|----------|
|          |   | Feb-13                   |               | Mar-13                   |               | Apr-13                   |               | May-13                   |               | Sub - Total              |                |          |
|          |   | Revenues @ Changed Rates |               | Revenues @ Changed Rates |               | Revenues @ Changed Rates |               | Revenues @ Changed Rates |               | Revenues @ Changed Rates |                |          |
|          |   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)   | Energy (kWh)             | Demand (kW)    |          |
| 25       | Residential Customers                     | \$ 19,126,868            |               | \$ 17,940,764            |               | \$ 16,452,381            |               | \$ 16,310,153            |               | \$ 69,830,165            |                | 25       |
| 26       |   |                          |               |                          |               |                          |               |                          |               |                          |                | 26       |
| 27       | Small Commercial                          | \$ 5,272,160             |               | \$ 5,092,923             |               | \$ 5,115,338             |               | \$ 5,318,291             |               | \$ 20,798,712            |                | 27       |
| 28       |   |                          |               |                          |               |                          |               |                          |               |                          |                | 28       |
| 29       | Medium-Large Commercial                   | \$ -                     |               | \$ -                     |               | \$ -                     |               | \$ -                     |               | \$ -                     |                | 29       |
| 30       | Non-Coincident (100%)                     |                          | \$ 880,408    |                          | \$ 839,062    |                          | \$ 784,001    |                          | \$ 932,225    |                          | \$ 3,435,696   | 30       |
| 31       | Non-Coincident (90%)                      |                          | \$ 19,022,478 |                          | \$ 16,936,539 |                          | \$ 17,947,338 |                          | \$ 19,291,910 |                          | \$ 73,198,265  | 31       |
| 32       | Maximum On-Peak Period Demand             |                          | \$ 861,819    |                          | \$ 770,316    |                          | \$ 817,226    |                          | \$ 2,763,825  |                          | \$ 5,213,186   | 32       |
| 33       | Maximum Demand at the Time of System Peak |                          | \$ 44,870     |                          | \$ 39,585     |                          | \$ 42,664     |                          | \$ 163,684    |                          | \$ 290,804     | 33       |
| 34       |   |                          |               |                          |               |                          |               |                          |               |                          |                | 34       |
| 35       | Street Lighting                           | \$ 170,657               |               | \$ 123,766               |               | \$ 144,763               |               | \$ 187,483               |               | \$ 626,669               |                | 35       |
| 36       |   |                          |               |                          |               |                          |               |                          |               |                          |                | 36       |
| 37       | Standby Customers                         |                          | \$ 732,954    |                          | \$ 734,302    |                          | \$ 730,498    |                          | \$ 739,245    |                          | \$ 2,936,998   | 37       |
| 38       |   |                          |               |                          |               |                          |               |                          |               |                          |                | 38       |
| 39       | TOTAL                                     | \$ 24,569,684            | \$ 21,542,530 | \$ 23,157,453            | \$ 19,319,804 | \$ 21,712,482            | \$ 20,321,727 | \$ 21,815,927            | \$ 23,890,888 | \$ 91,255,546            | \$ 85,074,949  | 39       |
| 40       |   |                          |               |                          |               |                          |               |                          |               |                          |                | 40       |
| 41       | Grand Total                               |                          | \$ 46,112,214 |                          | \$ 42,477,257 |                          | \$ 42,034,209 |                          | \$ 45,706,815 |                          | \$ 176,330,495 | 41       |

NOTES: The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Med. & Lrg. C-I and Standby customers. The derivation of revenues for Med. & Lrg. C-I and Standby customers are shown on pages 5 & 6

Statement BG  
 SAN DIEGO GAS AND ELECTRIC COMPANY  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Using Retail Rates Developed in Statement BL  
 For True-Up Period April 1, 2012 - August 31, 2013

| Line No. | Customer Classes                          | (N)           |             | (O)           |             | (P)           |             | (R)           |             | (S)            |             | Line No. |
|----------|---|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|----------------|-------------|----------|
|          |   | Jun-13        |             | Jul-13        |             | Aug-13        |             | Sub-Total     |             | Total          |             |          |
|          |   | Energy (kWh)  | Demand (kW) | Energy (kWh)  | Demand (kW) | Energy (kWh)  | Demand (kW) | Energy (kWh)  | Demand (kW) | Energy (kWh)   | Demand (kW) |          |
| 1        | Residential Customers                     | 559,861,660   | -           | 674,894,788   | -           | 611,032,230   | -           | 1,845,788,678 | -           | 10,555,806,323 | -           | 1        |
| 2        |   |               |             |               |             |               |             |               |             |                |             | 2        |
| 3        | Small Commercial                          | 172,906,678   | -           | 192,703,756   | -           | 185,193,496   | -           | 550,803,930   | -           | 2,958,685,148  | -           | 3        |
| 4        |   |               |             |               |             |               |             |               |             |                |             | 4        |
| 5        | Medium-Large Commercial                   | 735,835,293   | -           | 1,064,580,910 | -           | 881,679,523   | -           | 2,682,095,726 | -           | 14,569,814,546 | -           | 5        |
| 6        | Non-Coincident (100%)                     |               | 89,865      |               | 86,319      |               | 94,176      |               | 270,360     |                | 1,511,286   | 6        |
| 7        | Non-Coincident (90%)                      |               | 1,956,284   |               | 2,429,289   |               | 2,167,601   |               | 6,553,174   |                | 36,153,749  | 7        |
| 8        | Maximum On-Peak Period Demand             |               | 1,750,321   |               | 2,269,131   |               | 1,984,164   |               | 6,003,616   |                | 30,742,122  | 8        |
| 9        | Maximum Demand at the Time of System Peak |               | 91,144      |               | 101,880     |               | 80,932      |               | 273,956     |                | 1,463,639   | 9        |
| 10       |   |               |             |               |             |               |             |               |             |                |             | 10       |
| 11       | Street Lighting                           | 5,898,303     | -           | 7,700,854     | -           | 5,903,391     | -           | 19,502,548    | -           | 134,469,179    | -           | 11       |
| 12       |   |               |             |               |             |               |             |               |             |                |             | 12       |
| 13       | Standby Customers                         | -             | 167,561     | -             | 172,806     | -             | 172,628     | -             | 512,995     | -              | 2,816,832   | 13       |
| 14       |   |               |             |               |             |               |             |               |             |                |             | 14       |
| 15       | TOTAL                                     | 1,474,501,934 |             | 1,939,880,308 |             | 1,683,808,640 |             | 5,098,190,882 |             | 28,218,775,196 |             | 15       |

NOTES: The above billing determinants are the recorded determinants from April 2012 through August 31, 2013.

| Line No. | Customer Classes                     | (N)          |             | (O)          |             | (P)          |             | (R)          |             | (S)          |             | Line No. |
|----------|--------------------------------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|--------------|-------------|----------|
|          |                                      | Jun-13       |             | Jul-13       |             | Aug-13       |             | Sub-Total    |             | Total        |             |          |
|          |                                      | Energy (kWh) | Demand (kW) | Energy (kWh) | Demand (kW) | Energy (kWh) | Demand (kW) | Energy (kWh) | Demand (kW) | Energy (kWh) | Demand (kW) |          |
| 16       | Residential Customers <sup>1</sup>   | \$ 0.0304469 |             | \$ 0.0304469 |             | \$ 0.0304469 |             | \$ 0.0304469 |             | 0.0304469    |             | 16       |
| 17       |                                      |              |             |              |             |              |             |              |             |              |             | 17       |
| 18       | Small Commercial <sup>1</sup>        | \$ 0.0317601 |             | \$ 0.0317601 |             | \$ 0.0317601 |             | \$ 0.0317601 |             | 0.0317601    |             | 18       |
| 19       |                                      |              |             |              |             |              |             |              |             |              |             | 19       |
| 20       | Medium-Large Commercial <sup>1</sup> |              |             |              |             |              |             |              |             |              |             | 20       |
| 21       |                                      |              |             |              |             |              |             |              |             |              |             | 21       |
| 22       | Street Lighting <sup>1</sup>         | \$ 0.0182512 |             | \$ 0.0182512 |             | \$ 0.0182512 |             | \$ 0.0182512 |             | 0.0182512    |             | 22       |
| 23       |                                      |              |             |              |             |              |             |              |             |              |             | 23       |
| 24       | Standby Customers <sup>1</sup>       |              |             |              |             |              |             |              |             |              |             | 24       |

<sup>1</sup> The changed rates information comes from the Summary of Rates in Statement BL, Page 1.

| Line No. | Customer Classes                          | (N)           |               | (O)           |               | (P)           |               | (R)           |                | (S)            |                | Line No. |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------|
|          |   | Jun-13        |               | Jul-13        |               | Aug-13        |               | Sub-Total     |                | Grand Total    |                |          |
|          |   | Energy (kWh)  | Demand (kW)   | Energy (kWh)  | Demand (kW)   | Energy (kWh)  | Demand (kW)   | Energy (kWh)  | Demand (kW)    | Energy (kWh)   | Demand (kW)    |          |
| 25       | Residential Customers                     | \$ 17,046,051 |               | \$ 20,548,453 |               | \$ 18,604,036 |               | \$ 56,198,540 |                | \$ 321,391,558 |                | 25       |
| 26       |   |               |               |               |               |               |               |               |                |                |                | 26       |
| 27       | Small Commercial                          | \$ 5,491,534  |               | \$ 6,120,291  |               | \$ 5,881,764  |               | \$ 17,493,588 |                | \$ 93,968,139  |                | 27       |
| 28       |   |               |               |               |               |               |               |               |                |                |                | 28       |
| 29       | Medium-Large Commercial                   | \$ -          |               | \$ -          |               | \$ -          |               | \$ -          |                | \$ -           |                | 29       |
| 30       | Non-Coincident (100%)                     |               | \$ 897,899    |               | \$ 863,568    |               | \$ 940,253    |               | \$ 2,701,720   |                | \$ 15,122,361  | 30       |
| 31       | Non-Coincident (90%)                      |               | \$ 17,596,710 |               | \$ 21,749,293 |               | \$ 19,467,317 |               | \$ 58,813,320  |                | \$ 324,548,301 | 31       |
| 32       | Maximum On-Peak Period Demand             |               | \$ 2,732,751  |               | \$ 3,521,346  |               | \$ 3,090,839  |               | \$ 9,344,936   |                | \$ 34,242,346  | 32       |
| 33       | Maximum Demand at the Time of System Peak |               | \$ 167,507    |               | \$ 187,079    |               | \$ 148,677    |               | \$ 503,262     |                | \$ 1,818,576   | 33       |
| 34       |   |               |               |               |               |               |               |               |                |                |                | 34       |
| 35       | Street Lighting                           | \$ 107,651    |               | \$ 140,550    |               | \$ 107,744    |               | \$ 355,946    |                | \$ 2,454,229   |                | 35       |
| 36       |   |               |               |               |               |               |               |               |                |                |                | 36       |
| 37       | Standby Customers                         |               | \$ 741,546    |               | \$ 764,909    |               | \$ 764,128    |               | \$ 2,270,583   |                | \$ 12,467,409  | 37       |
| 38       |   |               |               |               |               |               |               |               |                |                |                | 38       |
| 39       | TOTAL                                     | \$ 22,645,236 | \$ 22,136,412 | \$ 26,809,294 | \$ 27,086,195 | \$ 24,593,544 | \$ 24,411,214 | \$ 74,048,074 | \$ 73,633,821  | \$ 417,813,927 | \$ 388,198,993 | 39       |
| 40       |   |               |               |               |               |               |               |               |                |                |                | 40       |
| 41       | Grand Total                               |               | \$ 44,781,648 |               | \$ 53,895,489 |               | \$ 49,004,758 |               | \$ 147,681,895 |                | \$ 806,012,920 | 41       |

NOTES: The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Med. & Lrg. C-I and Standby customers. The derivation of revenues for Med. & Lrg. C&I and Standby customers are shown on pages 5 & 6

**Statement BG**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Derivation of Monthly Retail Cost of Service**  
**Revenues for True-Up Period Using Retail Rates Developed in Statement BL**  
**For True-Up Period April 1, 2012 - August 31, 2013**  
**Medium and Large Commercial & Industrial Customers**

| Line No. | Description   | Winter<br>Apr-12 | Summer<br>May-12 | Summer<br>Jun-12 | Summer<br>Jul-12 | Summer<br>Aug-12 | Summer<br>Sep-12 | Winter<br>Oct-12 | Winter<br>Nov-12 | Winter<br>Dec-12 | Winter<br>Jan-13 | Winter<br>Feb-13 |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1        | <b>Energy Revenues</b>                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 2        | Commodity Sales - kWh                                 | 782,428,802      | 806,604,619      | 889,000,602      | 846,696,711      | 885,030,919      | 992,484,188      | 941,242,651      | 843,869,904      | 867,517,335      | 780,962,674      | 850,525,127      |
| 3        | Commodity Rate - \$/kWh                               | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| 4        | Total Commodity Revenues                              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 5        |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 6        | <b>Non-Coincident Demand (100%) (kW)<sup>1</sup>:</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 7        | Secondary   | 75,363           | 71,284           | 81,714           | 78,057           | 82,162           | 87,640           | 81,635           | 71,779           | 82,642           | 67,849           | 78,228           |
| 8        | Primary   | 8,723            | 10,568           | 13,625           | 10,521           | 8,989            | (6,460)          | 37,277           | 3,831            | 22,050           | 8,575            | 9,686            |
| 9        | Transmission  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| 10       | Total   | 84,086           | 81,852           | 95,339           | 88,578           | 91,150           | 81,180           | 118,912          | 75,610           | 104,692          | 76,424           | 87,913           |
| 11       | Check Figure  | 84,086           | 81,852           | 95,339           | 88,578           | 91,150           | 81,180           | 118,912          | 75,610           | 104,692          | 76,424           | 87,913           |
| 12       | Difference  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| 13       |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 14       | <b>Non-Coincident Demand (100%) Rates (\$/kW):</b>    |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 15       | Secondary   | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    | \$ 10.0515580    |
| 16       | Primary   | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     | \$ 9.7154010     |
| 17       | Transmission  | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     | \$ 9.6111423     |
| 18       | <b>Non-Coincident Demand (100%) - Revenues:</b>       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 19       | Secondary   | \$ 757,515       | \$ 716,517       | \$ 821,349       | \$ 784,593       | \$ 825,853       | \$ 880,916       | \$ 820,560       | \$ 721,489       | \$ 830,679       | \$ 681,988       | \$ 786,309       |
| 20       | Primary   | \$ 84,743        | \$ 102,673       | \$ 132,374       | \$ 102,219       | \$ 87,328        | \$ (62,760)      | \$ 362,157       | \$ 37,221        | \$ 214,222       | \$ 83,309        | \$ 94,099        |
| 21       | Transmission  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| 22       | Subtotal  | \$ 842,258       | \$ 819,190       | \$ 953,723       | \$ 886,812       | \$ 913,181       | \$ 818,156       | \$ 1,182,717     | \$ 758,710       | \$ 1,044,901     | \$ 765,297       | \$ 880,408       |
| 23       |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 24       | <b>Non-Coincident Demand (90%) (kW)<sup>2</sup>:</b>  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 25       | Secondary   | 1,528,768        | 1,595,845        | 1,718,396        | 1,608,270        | 1,755,246        | 1,943,766        | 1,847,100        | 1,672,815        | 1,724,478        | 1,494,705        | 1,661,114        |
| 26       | Primary   | 311,317          | 314,634          | 345,595          | 335,430          | 346,645          | 395,947          | 382,124          | 336,835          | 362,017          | 283,634          | 337,266          |
| 27       | Transmission  | 95,927           | 106,322          | 113,812          | 110,480          | 100,948          | 112,807          | 150,703          | 138,205          | 85,143           | 129,628          | 120,967          |
| 28       | Total   | 1,936,012        | 2,016,801        | 2,177,803        | 2,054,179        | 2,202,839        | 2,452,520        | 2,379,927        | 2,147,855        | 2,171,638        | 1,907,967        | 2,119,347        |
| 29       | Check Figure  | 1,936,012        | 2,016,801        | 2,177,803        | 2,054,179        | 2,202,839        | 2,452,520        | 2,379,927        | 2,147,855        | 2,171,638        | 1,907,967        | 2,119,347        |
| 30       | Difference  | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                |
| 31       |   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 32       | <b>Non-Coincident Demand (90%) Rates (\$/kW):</b>     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 33       | Secondary   | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     | \$ 9.0464022     |
| 34       | Primary   | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     | \$ 8.7438609     |
| 35       | Transmission  | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     | \$ 8.6500280     |
| 36       | <b>Non-Coincident Demand (90%) - Revenues:</b>        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 37       | Secondary   | \$ 13,829,849    | \$ 14,436,656    | \$ 15,545,303    | \$ 14,549,055    | \$ 15,878,660    | \$ 17,584,085    | \$ 16,709,613    | \$ 15,132,954    | \$ 15,600,324    | \$ 13,521,699    | \$ 15,027,102    |
| 38       | Primary   | 2,722,116        | 2,751,120        | 3,021,831        | 2,932,949        | 3,031,014        | 3,462,108        | 3,341,236        | 2,945,242        | 3,165,426        | 2,480,059        | 2,949,009        |
| 39       | Transmission  | 829,774          | 919,685          | 984,476          | 955,655          | 873,205          | 975,784          | 1,303,585        | 1,195,474        | 736,490          | 1,121,290        | 1,046,368        |
| 40       | Subtotal  | \$ 17,381,738    | \$ 18,107,461    | \$ 19,551,611    | \$ 18,437,659    | \$ 19,782,878    | \$ 22,021,978    | \$ 21,354,434    | \$ 19,273,670    | \$ 19,502,240    | \$ 17,123,047    | \$ 19,022,478    |

**NOTES:**

- <sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1
- <sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.
- <sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R
- <sup>4</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariffs: Schedule A6-TOU

**Statement BG**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Derivation of Monthly Retail Cost of Service**  
**Revenues for True-Up Period Using Retail Rates Developed in Statement BL**  
**For True-Up Period April 1, 2012 - August 31, 2013**  
**Medium and Large Commercial & Industrial Customers**

| Line No. | Description   | Winter        | Winter        | Summer        | Summer        | Summer        | Summer        | Summer | Winter | Winter | Winter | Total          | Reference                              | Line No. |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|--------|--------|--------|--------|----------------|--|----------|
|          |   | Mar-13        | Apr-13        | May-13        | Jun-13        | Jul-13        | Aug-13        | Sep-13 | Oct-13 | Nov-13 | Dec-13 |                |  |          |
| 1        | <b>Energy Revenues</b>                                |               |               |               |               |               |               |        |        |        |        |                |  | 1        |
| 2        | Commodity Sales - kWh                                 | 747,767,500   | 804,099,709   | 849,488,079   | 735,835,293   | 1,064,580,910 | 881,679,523   | -      | -      | -      | -      | 14,569,814,546 | Statement BG; Pgs 13, 14, 15, & 16; L5 | 2        |
| 3        | Commodity Rate - \$/kWh                               | -             | -             | -             | -             | -             | -             | -      | -      | -      | -      | -              | Not Applicable                         | 3        |
| 4        | Total Commodity Revenues                              | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -   | \$ -   | \$ -   | \$ -   | \$ -           | Line 2 x Line 3                        | 4        |
| 5        |   |               |               |               |               |               |               |        |        |        |        |                |  | 5        |
| 6        | <b>Non-Coincident Demand (100%) (kW)<sup>1</sup>:</b> |               |               |               |               |               |               |        |        |        |        |                |  | 6        |
| 7        | Secondary   | 73,225        | 70,891        | 81,987        | 73,847        | 74,199        | 75,244        | -      | -      | -      | -      | 1,307,745      | Statement BG; Page 18.1; Line 23       | 7        |
| 8        | Primary   | 10,606        | 7,352         | 11,130        | 16,018        | 12,120        | 18,932        | -      | -      | -      | -      | 203,542        | Statement BG; Page 18.1; Line 24       | 8        |
| 9        | Transmission  | -             | -             | -             | -             | -             | -             | -      | -      | -      | -      | -              | Statement BG; Page 18.1; Line 25       | 9        |
| 10       | Total   | 83,830        | 78,244        | 93,117        | 89,865        | 86,319        | 94,176        | -      | -      | -      | -      | 1,511,286      | Sum Lines 7; 8; 9                      | 10       |
| 11       | Check Figure  | 83,830        | 78,244        | 93,117        | 89,865        | 86,319        | 94,176        | -      | -      | -      | -      | 1,511,286      | Statement BG; Pgs 13-16; Line 6        | 11       |
| 12       | Difference  | -             | -             | -             | -             | -             | -             | -      | -      | -      | -      | -              | Line 10 - Line 11                      | 12       |
| 13       |   |               |               |               |               |               |               |        |        |        |        |                |  | 13       |
| 14       | <b>Non-Coincident Demand (100%) Rates (\$/kW):</b>    |               |               |               |               |               |               |        |        |        |        |                |  | 14       |
| 15       | Secondary   | \$ 10.0515580 | \$ 10.0515580 | \$ 10.0515580 | \$ 10.0515580 | \$ 10.0515580 | \$ 10.0515580 | -      | -      | -      | -      | -              | Statement BL; Page 1; Line 6D          | 15       |
| 16       | Primary   | \$ 9.7154010  | \$ 9.7154010  | \$ 9.7154010  | \$ 9.7154010  | \$ 9.7154010  | \$ 9.7154010  | -      | -      | -      | -      | -              | Statement BL; Page 1; Line 6C          | 16       |
| 17       | Transmission  | \$ 9.6111423  | \$ 9.6111423  | \$ 9.6111423  | \$ 9.6111423  | \$ 9.6111423  | \$ 9.6111423  | -      | -      | -      | -      | -              | Statement BL; Page 1; Line 6B          | 17       |
| 18       | <b>Non-Coincident Demand (100%) - Revenues:</b>       |               |               |               |               |               |               |        |        |        |        |                |  | 18       |
| 19       | Secondary   | \$ 736,022    | \$ 712,570    | \$ 824,094    | \$ 742,280    | \$ 745,819    | \$ 756,317    | -      | -      | -      | -      | \$ 13,144,870  | Line 7 x Line 15                       | 19       |
| 20       | Primary   | 103,040       | 71,431        | 108,131       | 155,619       | 117,749       | 183,936       | -      | -      | -      | -      | \$ 1,977,491   | Line 8 x Line 16                       | 20       |
| 21       | Transmission  | -             | -             | -             | -             | -             | -             | -      | -      | -      | -      | \$ -           | Line 9 x Line 17                       | 21       |
| 22       | Subtotal  | \$ 839,062    | \$ 784,001    | \$ 932,225    | \$ 897,899    | \$ 863,568    | \$ 940,253    | -      | -      | -      | -      | \$ 15,122,361  | Sum Lines 19; 20; 21                   | 22       |
| 23       |   |               |               |               |               |               |               |        |        |        |        |                |  | 23       |
| 24       | <b>Non-Coincident Demand (90%) (kW)<sup>2</sup>:</b>  |               |               |               |               |               |               |        |        |        |        |                |  | 24       |
| 25       | Secondary   | 1,475,054     | 1,589,470     | 1,725,301     | 1,665,077     | 1,717,193     | 1,733,239     | -      | -      | -      | -      | 28,455,835     | Statement BG; Pg 18.2; L47 + L81       | 25       |
| 26       | Primary   | 306,828       | 301,999       | 304,126       | 157,755       | 588,544       | 325,000       | -      | -      | -      | -      | 5,735,696      | Statement BG; Pg 18.2; L48 + L82       | 26       |
| 27       | Transmission  | 105,172       | 107,251       | 118,486       | 133,452       | 123,552       | 109,363       | -      | -      | -      | -      | 1,962,217      | Statement BG; Pg 18.2; L49 + L83       | 27       |
| 28       | Total   | 1,887,055     | 1,998,719     | 2,147,913     | 1,956,284     | 2,429,289     | 2,167,601     | -      | -      | -      | -      | 36,153,749     | Sum Lines 25; 26; 27                   | 28       |
| 29       | Check Figure  | 1,887,055     | 1,998,719     | 2,147,913     | 1,956,284     | 2,429,289     | 2,167,601     | -      | -      | -      | -      | 36,153,749     | Statement BG; Pages 13 -16; Line 7     | 29       |
| 30       | Difference  | -             | -             | -             | -             | -             | -             | -      | -      | -      | -      | -              | Line 28 - Line 29                      | 30       |
| 31       |   |               |               |               |               |               |               |        |        |        |        |                |  | 31       |
| 32       | <b>Non-Coincident Demand (90%) Rates (\$/kW):</b>     |               |               |               |               |               |               |        |        |        |        |                |  | 32       |
| 33       | Secondary   | \$ 9.0464022  | \$ 9.0464022  | \$ 9.0464022  | \$ 9.0464022  | \$ 9.0464022  | \$ 9.0464022  | -      | -      | -      | -      | -              | Statement BL; Page 1; Line 8D          | 33       |
| 34       | Primary   | \$ 8.7438609  | \$ 8.7438609  | \$ 8.7438609  | \$ 8.7438609  | \$ 8.7438609  | \$ 8.7438609  | -      | -      | -      | -      | -              | Statement BL; Page 1; Line 8C          | 34       |
| 35       | Transmission  | \$ 8.6500280  | \$ 8.6500280  | \$ 8.6500280  | \$ 8.6500280  | \$ 8.6500280  | \$ 8.6500280  | -      | -      | -      | -      | -              | Statement BL; Page 1; Line 8B          | 35       |
| 36       | <b>Non-Coincident Demand (90%) - Revenues:</b>        |               |               |               |               |               |               |        |        |        |        |                |  | 36       |
| 37       | Secondary   | \$ 13,343,934 | \$ 14,378,983 | \$ 15,607,764 | \$ 15,062,961 | \$ 15,534,416 | \$ 15,679,575 | -      | -      | -      | -      | \$ 257,422,932 | Line 25 x Line 33                      | 37       |
| 38       | Primary   | 2,682,863     | 2,640,634     | 2,659,238     | 1,379,384     | 5,146,151     | 2,841,752     | -      | -      | -      | -      | \$ 50,152,132  | Line 26 x Line 34                      | 38       |
| 39       | Transmission  | 909,741       | 927,721       | 1,024,907     | 1,154,366     | 1,068,726     | 945,991       | -      | -      | -      | -      | \$ 16,973,236  | Line 27 x Line 35                      | 39       |
| 40       | Subtotal  | \$ 16,936,539 | \$ 17,947,338 | \$ 19,291,910 | \$ 17,596,710 | \$ 21,749,293 | \$ 19,467,317 | -      | -      | -      | -      | \$ 324,548,301 | Sum Lines 37; 38; 39                   | 40       |

**NOTES:**

- 1 Non-Coincident Demand (NCD) (100%) rates are applicable
- 2 NCD (90%) rates are applicable to the following CPUC
- 3 Maximum On-Peak Demand rates are applicable to the f
- 4 Maximum Demand at the Time of System Peak rates are

Statement BG  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Period Using Retail Rates Developed in Statement BL  
 For True-Up Period April 1, 2012 - August 31, 2013  
 Medium and Large Commercial & Industrial Customers

| Line No. | Description  | Winter        | Summer        | Summer        | Summer        | Summer        | Summer        | Winter        | Winter        | Winter        | Winter        | Winter        | Winter        |
|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|          |  | Apr-12        | May-12        | Jun-12        | Jul-12        | Aug-12        | Sep-12        | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        |
| 1        | <b>Maximum On-Peak Period Demand (kW)<sup>1</sup>:</b>             |               |               |               |               |               |               |               |               |               |               |               |               |
| 2        | Secondary  | 1,232,569     | 1,353,188     | 1,605,208     | 1,504,394     | 1,650,560     | 1,843,377     | 1,623,709     | 1,351,327     | 1,390,932     | 1,182,800     | 1,330,580     | 1,180,150     |
| 3        | Primary  | 275,118       | 291,456       | 324,689       | 343,384       | 333,436       | 387,678       | 367,753       | 292,963       | 298,738       | 243,552       | 284,405       | 264,442       |
| 4        | Transmission   | 31,709        | 34,717        | 31,447        | 45,861        | 27,503        | 38,671        | 34,402        | 50,765        | (11,875)      | 82,382        | 39,782        | 34,788        |
| 5        | Total  | 1,539,396     | 1,679,361     | 1,961,344     | 1,893,639     | 2,011,499     | 2,269,725     | 2,025,864     | 1,695,054     | 1,677,795     | 1,508,734     | 1,654,766     | 1,479,380     |
| 6        | Check Figure   | 1,539,396     | 1,679,361     | 1,961,344     | 1,893,639     | 2,011,499     | 2,269,725     | 2,025,864     | 1,695,054     | 1,677,795     | 1,508,734     | 1,654,766     | 1,479,380     |
| 7        | Difference   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 8        |  |               |               |               |               |               |               |               |               |               |               |               |               |
| 9        | <b>Maximum On-Peak Period Demand Rates (\$/kW):</b>                |               |               |               |               |               |               |               |               |               |               |               |               |
| 10       | Secondary  | \$ 0.5243717  | \$ 1.5674390  | \$ 1.5674390  | \$ 1.5674390  | \$ 1.5674390  | \$ 1.5674390  | \$ 0.5243717  | \$ 0.5243717  | \$ 0.5243717  | \$ 0.5243717  | \$ 0.5243717  | \$ 0.5243717  |
| 11       | Primary  | \$ 0.5069268  | \$ 1.5151248  | \$ 1.5151248  | \$ 1.5151248  | \$ 1.5151248  | \$ 1.5151248  | \$ 0.5069268  | \$ 0.5069268  | \$ 0.5069268  | \$ 0.5069268  | \$ 0.5069268  | \$ 0.5069268  |
| 12       | Transmission   | \$ 0.5009357  | \$ 1.4986004  | \$ 1.4986004  | \$ 1.4986004  | \$ 1.4986004  | \$ 1.4986004  | \$ 0.5009357  | \$ 0.5009357  | \$ 0.5009357  | \$ 0.5009357  | \$ 0.5009357  | \$ 0.5009357  |
| 13       | <b>Maximum On-Peak Period Demand - Revenues:</b>                   |               |               |               |               |               |               |               |               |               |               |               |               |
| 14       | Secondary  | \$ 646,324    | \$ 2,121,040  | \$ 2,516,066  | \$ 2,358,045  | \$ 2,587,153  | \$ 2,889,380  | \$ 851,427    | \$ 708,598    | \$ 729,365    | \$ 620,227    | \$ 697,718    | \$ 618,837    |
| 15       | Primary  | 139,465       | 441,592       | 491,945       | 520,270       | 505,197       | 587,381       | 186,424       | 148,511       | 151,438       | 123,463       | 144,172       | 134,053       |
| 16       | Transmission   | 15,884        | 52,026        | 47,126        | 68,728        | 41,216        | 57,952        | 17,233        | 25,430        | (5,948)       | 41,268        | 19,928        | 17,426        |
| 17       | Subtotal   | \$ 801,673    | \$ 2,614,658  | \$ 3,055,137  | \$ 2,947,043  | \$ 3,133,565  | \$ 3,534,713  | \$ 1,055,084  | \$ 882,538    | \$ 874,855    | \$ 784,958    | \$ 861,819    | \$ 770,316    |
| 18       |  |               |               |               |               |               |               |               |               |               |               |               |               |
| 19       | <b>Maximum Demand at the Time of System Peak (kW)<sup>2</sup>:</b> |               |               |               |               |               |               |               |               |               |               |               |               |
| 20       | Secondary  | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 21       | Primary  | 11,255        | 12,872        | 29,085        | 10,862        | 15,861        | 14,299        | 8,345         | 4,814         | 14,156        | 11,147        | 11,905        | 7,977         |
| 22       | Transmission   | 58,813        | 66,079        | 76,507        | 64,611        | 66,687        | 71,958        | 106,330       | 72,241        | 66,807        | 83,082        | 70,948        | 65,140        |
| 23       | Total  | 70,069        | 78,950        | 105,591       | 75,473        | 82,548        | 86,257        | 114,674       | 77,054        | 80,963        | 94,229        | 82,853        | 73,117        |
| 24       | Check Figure   | 70,069        | 78,950        | 105,591       | 75,473        | 82,548        | 86,257        | 114,674       | 77,054        | 80,963        | 94,229        | 82,853        | 73,117        |
| 25       | Difference   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             |
| 26       |  |               |               |               |               |               |               |               |               |               |               |               |               |
| 27       | <b>Maximum Demand at the Time of System Peak Rates (\$/kW):</b>    |               |               |               |               |               |               |               |               |               |               |               |               |
| 28       | Secondary  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 29       | Primary  | \$ 0.5457091  | \$ 1.8539722  | \$ 1.8539722  | \$ 1.8539722  | \$ 1.8539722  | \$ 1.8539722  | \$ 0.5457091  | \$ 0.5457091  | \$ 0.5457091  | \$ 0.5457091  | \$ 0.5457091  | \$ 0.5457091  |
| 30       | Transmission   | \$ 0.5408715  | \$ 1.8334335  | \$ 1.8334335  | \$ 1.8334335  | \$ 1.8334335  | \$ 1.8334335  | \$ 0.5408715  | \$ 0.5408715  | \$ 0.5408715  | \$ 0.5408715  | \$ 0.5408715  | \$ 0.5408715  |
| 31       | <b>Maximum Demand at the Time of System Peak - Revenues:</b>       |               |               |               |               |               |               |               |               |               |               |               |               |
| 32       | Secondary  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 33       | Primary  | 6,142         | 23,863        | 53,922        | 20,138        | 29,405        | 26,511        | 4,554         | 2,627         | 7,725         | 6,083         | 6,497         | 4,353         |
| 34       | Transmission   | 31,810        | 121,151       | 140,270       | 118,459       | 122,266       | 131,930       | 57,511        | 39,073        | 36,134        | 44,937        | 38,374        | 35,232        |
| 35       | Subtotal   | \$ 37,953     | \$ 145,014    | \$ 194,192    | \$ 138,597    | \$ 151,671    | \$ 158,441    | \$ 62,064     | \$ 41,700     | \$ 43,859     | \$ 51,020     | \$ 44,870     | \$ 39,585     |
| 36       |  |               |               |               |               |               |               |               |               |               |               |               |               |
| 37       | <b>Revenues at Changed Rates:</b>                                  |               |               |               |               |               |               |               |               |               |               |               |               |
| 38       | Secondary  | \$ 15,309,051 | \$ 17,345,498 | \$ 18,964,432 | \$ 17,769,750 | \$ 19,373,827 | \$ 21,442,022 | \$ 18,463,234 | \$ 16,634,819 | \$ 17,243,011 | \$ 14,891,763 | \$ 16,589,356 | \$ 14,772,018 |
| 39       | Primary  | \$ 2,961,188  | \$ 3,329,815  | \$ 3,713,698  | \$ 3,586,097  | \$ 3,661,932  | \$ 4,006,780  | \$ 3,931,648  | \$ 3,137,432  | \$ 3,560,861  | \$ 2,701,489  | \$ 3,203,463  | \$ 2,934,915  |
| 40       | Transmission   | \$ 877,468    | \$ 1,092,862  | \$ 1,171,872  | \$ 1,142,842  | \$ 1,036,687  | \$ 1,165,666  | \$ 1,378,329  | \$ 1,259,977  | \$ 766,675    | \$ 1,207,495  | \$ 1,104,670  | \$ 962,399    |
| 41       | Total  | \$ 19,147,707 | \$ 21,768,175 | \$ 23,850,001 | \$ 22,498,689 | \$ 24,072,446 | \$ 26,614,468 | \$ 23,773,211 | \$ 21,032,228 | \$ 21,570,547 | \$ 18,800,747 | \$ 20,897,489 | \$ 18,669,332 |
| 42       |  |               |               |               |               |               |               |               |               |               |               |               |               |
| 43       | <b>Total Revenues at Changed Rates:</b>                            | \$ 19,147,707 | \$ 21,768,175 | \$ 23,850,001 | \$ 22,498,689 | \$ 24,072,446 | \$ 26,614,468 | \$ 23,773,211 | \$ 21,032,228 | \$ 21,570,547 | \$ 18,800,747 | \$ 20,897,489 | \$ 18,669,332 |

**NOTES:**

- <sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1
- <sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.
- <sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R

Statement BG  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Period Using Retail Rates Developed in Statement BL  
 For True-Up Period April 1, 2012 - August 31, 2013  
 Medium and Large Commercial & Industrial Customers

| Line No. | Description  | Winter        | Summer        | Summer        | Summer        | Summer        | Summer | Winter | Winter | Winter | Total          | Reference                                 | Line No. |
|----------|--|---------------|---------------|---------------|---------------|---------------|--------|--------|--------|--------|----------------|---|----------|
|          |  | Apr-13        | May-13        | Jun-13        | Jul-13        | Aug-13        | Sep-13 | Oct-13 | Nov-13 | Dec-13 |                |   |          |
| 1        | <b>Maximum On-Peak Period Demand (kW)<sup>1</sup>:</b>             |               |               |               |               |               |        |        |        |        |                |   |          |
| 2        | Secondary  | 1,284,728     | 1,471,562     | 1,559,902     | 1,609,008     | 1,626,400     | -      | -      | -      | -      | 24,800,393     | Statement BG; Page 18.2; Line 57 x 1000   | 1        |
| 3        | Primary  | 260,106       | 263,724       | 141,494       | 608,957       | 327,465       | -      | -      | -      | -      | 5,309,360      | Statement BG; Page 18.2; Line 58 x 1000   | 2        |
| 4        | Transmission   | 23,348        | 38,480        | 48,925        | 51,167        | 30,300        | -      | -      | -      | -      | 632,369        | Statement BG; Page 18.2; Line 59 x 1000   | 3        |
| 5        | Total  | 1,568,182     | 1,773,766     | 1,750,321     | 2,269,131     | 1,984,164     | -      | -      | -      | -      | 30,742,122     | Sum Lines 2; 3; 4                         | 4        |
| 6        | Check Figure   | 1,568,182     | 1,773,766     | 1,750,321     | 2,269,131     | 1,984,164     | -      | -      | -      | -      | 30,742,122     | Statement BG; Pgs 13-16; Line 8           | 5        |
| 7        | Difference   | -             | -             | -             | -             | -             | -      | -      | -      | -      | -              | Line 5 - Line 6                           | 6        |
| 8        |  |               |               |               |               |               |        |        |        |        |                |   | 7        |
| 9        | <b>Maximum On-Peak Period Demand Rates (\$/kW):</b>                |               |               |               |               |               |        |        |        |        |                |   | 8        |
| 10       | Secondary  | \$ 0.5243717  | \$ 1.5674390  | \$ 1.5674390  | \$ 1.5674390  | \$ 1.5674390  | \$ -   | \$ -   | \$ -   | \$ -   |                | Statement BL; Page 1; Line 11D; 12D       | 9        |
| 11       | Primary  | \$ 0.5069268  | \$ 1.5151248  | \$ 1.5151248  | \$ 1.5151248  | \$ 1.5151248  | \$ -   | \$ -   | \$ -   | \$ -   |                | Statement BL; Page 1; Line 11C; 12C       | 10       |
| 12       | Transmission   | \$ 0.5009357  | \$ 1.4986004  | \$ 1.4986004  | \$ 1.4986004  | \$ 1.4986004  | \$ -   | \$ -   | \$ -   | \$ -   |                | Statement BL; Page 1; Line 11B; 12B       | 11       |
| 13       | <b>Maximum On-Peak Period Demand - Revenues:</b>                   |               |               |               |               |               |        |        |        |        |                |   | 12       |
| 14       | Secondary  | \$ 673,675    | \$ 2,306,584  | \$ 2,445,051  | \$ 2,522,021  | \$ 2,549,282  | \$ -   | \$ -   | \$ -   | \$ -   | \$ 27,840,795  | Line 2 x Line 10                          | 13       |
| 15       | Primary  | 131,855       | 399,575       | 214,382       | 922,646       | 496,150       | -      | -      | -      | -      | 5,738,517      | Line 3 x Line 11                          | 14       |
| 16       | Transmission   | 11,696        | 57,666        | 73,319        | 76,678        | 45,407        | -      | -      | -      | -      | 663,035        | Line 4 x Line 12                          | 15       |
| 17       | Subtotal   | \$ 817,226    | \$ 2,763,825  | \$ 2,732,751  | \$ 3,521,346  | \$ 3,090,839  | \$ -   | \$ -   | \$ -   | \$ -   | \$ 34,242,346  | Sum Lines 14; 15; 16                      | 16       |
| 18       |  |               |               |               |               |               |        |        |        |        |                |   | 17       |
| 19       | <b>Maximum Demand at the Time of System Peak (kW)<sup>4</sup>:</b> |               |               |               |               |               |        |        |        |        |                |   | 18       |
| 20       | Secondary  | -             | -             | -             | -             | -             | -      | -      | -      | -      | -              | Statement BG; Page 18.2; Line 91 x 1000   | 19       |
| 21       | Primary  | 13,715        | 11,503        | 19,506        | 14,053        | 14,278        | -      | -      | -      | -      | 225,631        | Statement BG; Page 18.2; Line 92 x 1000   | 20       |
| 22       | Transmission   | 65,044        | 77,646        | 71,637        | 87,827        | 66,654        | -      | -      | -      | -      | 1,238,009      | Statement BG; Page 18.2; Line 93 x 1000   | 21       |
| 23       | Total  | 78,758        | 89,148        | 91,144        | 101,880       | 80,932        | -      | -      | -      | -      | 1,463,639      | Sum Lines 20; 21; 22                      | 22       |
| 24       | Check Figure   | 78,758        | 89,148        | 91,144        | 101,880       | 80,932        | -      | -      | -      | -      | 1,463,639      | Statement BG; Pages 13-16; Line 9         | 23       |
| 25       | Difference   | -             | -             | -             | -             | -             | -      | -      | -      | -      | -              | Line 23 - Line 24                         | 24       |
| 26       |  |               |               |               |               |               |        |        |        |        |                |   | 25       |
| 27       | <b>Maximum Demand at the Time of System Peak Rates (\$/kW):</b>    |               |               |               |               |               |        |        |        |        |                |   | 26       |
| 28       | Secondary  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -   | \$ -   | \$ -   | \$ -   |                | Statement BL; Page 1; Line 15D; 16D       | 27       |
| 29       | Primary  | \$ 0.5457091  | \$ 1.8539722  | \$ 1.8539722  | \$ 1.8539722  | \$ 1.8539722  | \$ -   | \$ -   | \$ -   | \$ -   |                | Statement BL; Page 1; Line 15C; 16C       | 28       |
| 30       | Transmission   | \$ 0.5408715  | \$ 1.8334335  | \$ 1.8334335  | \$ 1.8334335  | \$ 1.8334335  | \$ -   | \$ -   | \$ -   | \$ -   |                | Statement BL; Page 1; Line 15B; 16B       | 29       |
| 31       | <b>Maximum Demand at the Time of System Peak - Revenues:</b>       |               |               |               |               |               |        |        |        |        |                |   | 30       |
| 32       | Secondary  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -   | \$ -   | \$ -   | \$ -   | \$ -           | Line 20 x Line 28                         | 31       |
| 33       | Primary  | 7,484         | 21,325        | 36,164        | 26,054        | 26,471        | -      | -      | -      | -      | 309,318        | Line 21 x Line 29                         | 32       |
| 34       | Transmission   | 35,180        | 142,359       | 131,342       | 161,024       | 122,206       | -      | -      | -      | -      | 1,509,258      | Line 22 x Line 30                         | 33       |
| 35       | Subtotal   | \$ 42,664     | \$ 163,684    | \$ 167,507    | \$ 187,079    | \$ 148,677    | \$ -   | \$ -   | \$ -   | \$ -   | \$ 1,818,576   | Sum Lines 32; 33; 34                      | 34       |
| 36       |  |               |               |               |               |               |        |        |        |        |                |   | 35       |
| 37       | <b>Revenues at Changed Rates:</b>                                  |               |               |               |               |               |        |        |        |        |                |   | 36       |
| 38       | Secondary  | \$ 15,836,120 | \$ 18,820,429 | \$ 18,324,139 | \$ 18,876,456 | \$ 19,060,418 | \$ -   | \$ -   | \$ -   | \$ -   | \$ 299,716,342 | Pg.7 (Lines 7;19;37) + Pg.9(Lines 14;32)  | 37       |
| 39       | Primary  | \$ 2,858,757  | \$ 3,199,399  | \$ 1,801,566  | \$ 6,224,720  | \$ 3,567,241  | \$ -   | \$ -   | \$ -   | \$ -   | \$ 58,381,000  | Pg.7 (Lines 9;20;38) + Pg.9(Lines 15;33)  | 38       |
| 40       | Transmission   | \$ 974,597    | \$ 1,224,932  | \$ 1,359,027  | \$ 1,306,428  | \$ 1,113,604  | \$ -   | \$ -   | \$ -   | \$ -   | \$ 19,145,529  | Pg.7 (Lines 10;21;39) + Pg.9(Lines 16;34) | 39       |
| 41       | Total  | \$ 19,669,474 | \$ 23,244,760 | \$ 21,484,732 | \$ 26,407,604 | \$ 23,741,263 | \$ -   | \$ -   | \$ -   | \$ -   | \$ 377,242,871 | Sum Lines 38; 39; 40                      | 40       |
| 42       |  |               |               |               |               |               |        |        |        |        |                |   | 41       |
| 43       | <b>Total Revenues at Changed Rates:</b>                            | \$ 19,669,474 | \$ 23,244,760 | \$ 21,484,732 | \$ 26,407,604 | \$ 23,741,263 | \$ -   | \$ -   | \$ -   | \$ -   | \$ 377,242,871 | See Line 41                               | 42       |

**NOTES:**

- <sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to
- <sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs
- <sup>3</sup> Maximum On-Peak Demand rates are applicable to the followi

Statement BG  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Period Using Retail Cost of Service  
 For True-Up Period April 1, 2012 - August 31, 2013  
 Standby Customers

| Line No. | Description                                | Apr-12       | May-12       | Jun-12       | Jul-12       | Aug-12       | Sep-12       | Oct-12       | Nov-12       | Dec-12       | Jan-13       |
|----------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1        | <u>Demand - Billing Determinants (kW):</u> |              |              |              |              |              |              |              |              |              |              |
| 2        | Secondary                                  | 11,518       | 11,518       | 11,517       | 11,609       | 11,191       | 11,131       | 11,131       | 10,012       | 10,274       | 10,274       |
| 3        | Primary                                    | 85,906       | 85,805       | 91,154       | 92,300       | 94,433       | 94,486       | 94,571       | 94,571       | 94,169       | 94,169       |
| 4        | Transmission                               | 60,197       | 61,175       | 61,151       | 60,676       | 60,666       | 60,768       | 60,852       | 60,852       | 61,039       | 61,077       |
| 5        | Total                                      | 157,621      | 158,498      | 163,822      | 164,585      | 166,290      | 166,385      | 166,554      | 165,435      | 165,482      | 165,520      |
| 6        | Check Figure                               | 157,621      | 158,498      | 163,822      | 164,585      | 166,290      | 166,385      | 166,554      | 165,435      | 165,482      | 165,520      |
| 7        | Difference                                 | -            | -            | -            | -            | -            | -            | -            | -            | -            | -            |
| 8        |  |              |              |              |              |              |              |              |              |              |              |
| 9        | <u>Demand Rates (\$/kW):</u>               |              |              |              |              |              |              |              |              |              |              |
| 10       | Secondary                                  | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 |
| 11       | Primary                                    | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 |
| 12       | Transmission                               | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 |
| 13       |  |              |              |              |              |              |              |              |              |              |              |
| 14       | <u>Revenues at Changed Rates:</u>          |              |              |              |              |              |              |              |              |              |              |
| 15       | Secondary                                  | \$ 52,825    | \$ 52,825    | \$ 52,821    | \$ 53,242    | \$ 51,325    | \$ 51,050    | \$ 51,050    | \$ 45,918    | \$ 47,120    | \$ 47,120    |
| 16       | Primary                                    | \$ 380,899   | \$ 380,451   | \$ 404,168   | \$ 409,249   | \$ 418,707   | \$ 418,942   | \$ 419,319   | \$ 419,319   | \$ 417,536   | \$ 417,536   |
| 17       | Transmission                               | \$ 263,997   | \$ 268,287   | \$ 268,181   | \$ 266,098   | \$ 266,054   | \$ 266,502   | \$ 266,870   | \$ 266,870   | \$ 267,690   | \$ 267,857   |
| 18       | Total                                      | \$ 697,721   | \$ 701,563   | \$ 725,170   | \$ 728,590   | \$ 736,086   | \$ 736,494   | \$ 737,239   | \$ 732,107   | \$ 732,346   | \$ 732,513   |
| 19       |  |              |              |              |              |              |              |              |              |              |              |
| 20       | <u>Total Revenues at Changed Rates</u>     | \$ 697,721   | \$ 701,563   | \$ 725,170   | \$ 728,590   | \$ 736,086   | \$ 736,494   | \$ 737,239   | \$ 732,107   | \$ 732,346   | \$ 732,513   |



Statement BG  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Period Using Retail Cost of Service  
 For True-Up Period April 1, 2012 - August 31, 2013  
 Standby Customers

| Line No. | Description                                | Feb-13       | Mar-13       | Apr-13       | May-13       | Jun-13       | Jul-13       | Aug-13       | Total         | Reference                                | Line No. |
|----------|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--|----------|
| 1        | <u>Demand - Billing Determinants (kW):</u> |              |              |              |              |              |              |              |               |  | 1        |
| 2        | Secondary                                  | 10,274       | 10,274       | 10,274       | 10,274       | 10,274       | 11,020       | 11,020       | 183,585       | Statement BG; Page 18.3; Line 114 x 1000 | 2        |
| 3        | Primary                                    | 94,225       | 94,529       | 94,311       | 95,350       | 95,869       | 100,239      | 100,221      | 1,596,308     | Statement BG; Page 18.3; Line 115 x 1000 | 3        |
| 4        | Transmission                               | 61,121       | 61,121       | 60,474       | 61,418       | 61,418       | 61,547       | 61,387       | 1,036,939     | Statement BG; Page 18.3; Line 116 x 1000 | 4        |
| 5        | Total                                      | 165,620      | 165,924      | 165,059      | 167,042      | 167,561      | 172,806      | 172,628      | 2,816,832     | Sum Lines 2; 3; 4                        | 5        |
| 6        | Check Figure                               | 165,620      | 165,924      | 165,059      | 167,042      | 167,561      | 172,806      | 172,628      | 2,816,832     | Statement BG; Pgs 13-16; Line 15         | 6        |
| 7        | Difference                                 | -            | -            | -            | -            | -            | -            | -            | -             | Line 5 Less Line 6                       | 7        |
| 8        |  |              |              |              |              |              |              |              |               |  | 8        |
| 9        | <u>Demand Rates (\$/kW):</u>               |              |              |              |              |              |              |              |               |  | 9        |
| 10       | Secondary                                  | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 | \$ 4.5863098 |               | Statement BL; Page 1; Line 20D           | 10       |
| 11       | Primary                                    | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 | \$ 4.4339030 |               | Statement BL; Page 1; Line 20C           | 11       |
| 12       | Transmission                               | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 | \$ 4.3855584 |               | Statement BL; Page 1; Line 20B           | 12       |
| 13       |  |              |              |              |              |              |              |              |               |  | 13       |
| 14       | <u>Revenues at Changed Rates:</u>          |              |              |              |              |              |              |              |               |  | 14       |
| 15       | Secondary                                  | \$ 47,120    | \$ 47,120    | \$ 47,120    | \$ 47,120    | \$ 47,120    | \$ 50,541    | \$ 50,541    | \$ 841,978    | Line 2 x Line 10                         | 15       |
| 16       | Primary                                    | \$ 417,785   | \$ 419,132   | \$ 418,166   | \$ 422,773   | \$ 425,074   | \$ 444,450   | \$ 444,370   | \$ 7,077,875  | Line 3 x Line 11                         | 16       |
| 17       | Transmission                               | \$ 268,050   | \$ 268,050   | \$ 265,212   | \$ 269,352   | \$ 269,352   | \$ 269,918   | \$ 269,216   | \$ 4,547,557  | Line 4 x Line 12                         | 17       |
| 18       | Total                                      | \$ 732,954   | \$ 734,302   | \$ 730,498   | \$ 739,245   | \$ 741,546   | \$ 764,909   | \$ 764,128   | \$ 12,467,409 | Sum Lines 15; 16; 17                     | 18       |
| 19       |  |              |              |              |              |              |              |              |               |  | 19       |
| 20       | <u>Total Revenues at Changed Rates</u>     | \$ 732,954   | \$ 734,302   | \$ 730,498   | \$ 739,245   | \$ 741,546   | \$ 764,909   | \$ 764,128   | \$ 12,467,409 | Line 18                                  | 20       |

Statement BG  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Transmission Revenue Data to Reflect Changed Rates  
 Recorded Billing Determinants  
 True-Up Period (April 1, 2012 - August 31, 2013)

| Line No. | Customer Classes                                       | (A)                  |              | (B)                  |              | (C)                  |              | (D)                  |              | (E)                  |              | (F)                  |            | Line No. |
|----------|--|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|------------|----------|
|          |  | Apr-12               |              | May-12               |              | Jun-12               |              | Jul-12               |              | Aug-12               |              | Sub-Total            |            |          |
|          |  | Billing Determinants |              | Billing Determinants |              | Billing Determinants |              | Billing Determinants |              | Billing Determinants |              | Billing Determinants |            |          |
|          | Energy (kWh)   | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          |            |          |
| 1        | Residential Customers                                  | 567,139,217          |              | 538,727,219          |              | 550,023,590          |              | 591,025,111          |              | 675,693,951          |              | 2,922,609,088        |            | 1        |
| 2        |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 2        |
| 3        | Small Commercial                                       | 157,417,496          |              | 158,665,672          |              | 171,318,848          |              | 174,304,502          |              | 188,038,771          |              | 849,745,289          |            | 3        |
| 4        |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 4        |
| 5        | Medium-Large Commercial                                | 782,428,802          |              | 806,604,619          |              | 889,000,602          |              | 846,696,711          |              | 885,030,919          |              | 4,209,761,653        |            | 5        |
| 6        | Non-Coincident (100%) <sup>1</sup>                     |                      | 84,086       |                      | 81,852       |                      | 95,339       |                      | 88,578       |                      | 91,150       |                      | 441,005    | 6        |
| 7        | Non-Coincident (90%) <sup>2</sup>                      |                      | 1,936,012    |                      | 2,016,801    |                      | 2,177,803    |                      | 2,054,179    |                      | 2,202,839    |                      | 10,387,634 | 7        |
| 8        | Maximum On-Peak Period Demand <sup>3</sup>             |                      | 1,539,396    |                      | 1,679,361    |                      | 1,961,344    |                      | 1,893,639    |                      | 2,011,499    |                      | 9,085,239  | 8        |
| 9        | Maximum Demand at the Time of System Peak <sup>4</sup> |                      | 70,069       |                      | 78,950       |                      | 105,591      |                      | 75,473       |                      | 82,548       |                      | 412,630    | 9        |
| 10       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 10       |
| 11       | Street Lighting  | 10,954,284           |              | 10,103,655           |              | 5,118,722            |              | 10,240,124           |              | 3,265,788            |              | 39,682,573           |            | 11       |
| 12       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 12       |
| 13       | Sale for Resale  | -                    |              | 2,615                |              | 1,444                |              | (3,132)              |              | 813                  |              | 1,740                |            | 13       |
| 14       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 14       |
| 15       | Standby Customers                                      |                      | 157,621      |                      | 158,498      |                      | 163,822      |                      | 164,585      |                      | 166,290      |                      | 810,816    | 15       |
| 16       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 16       |
| 17       | TOTAL  | 1,517,939,799        |              | 1,514,103,780        |              | 1,615,463,206        |              | 1,622,263,316        |              | 1,752,030,242        |              | 8,021,800,343        |            | 17       |

**NOTES:**

<sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1

<sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.

<sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R

<sup>4</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariffs: Schedule A6-TOU

**Statement BG**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Transmission Revenue Data to Reflect Changed Rates**  
**Recorded Billing Determinants**  
**True-Up Period (April 1, 2012 - August 31, 2013)**

| Line No. | Customer Classes                                       | (G)                  |              | (H)                  |              | (I)                  |              | (J)                  |              | (K)                  |              | (L)                  |            | Line No. |
|----------|--|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|------------|----------|
|          |  | Sep-12               |              | Oct-12               |              | Nov-12               |              | Dec-12               |              | Jan-13               |              | Sub-Total            |            |          |
|          |  | Billing Determinants |              | Billing Determinants |              | Billing Determinants |              | Billing Determinants |              | Billing Determinants |              | Billing Determinants |            |          |
|          | Energy (kWh)   | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          | Energy (kWh) | Demand (kW)          |            |          |
| 1        | Residential Customers                                  | 807,894,391          |              | 711,735,624          |              | 582,046,388          |              | 645,767,888          |              | 746,457,551          |              | 3,493,901,842        |            | 1        |
| 2        |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 2        |
| 3        | Small Commercial                                       | 208,149,142          |              | 189,513,483          |              | 167,984,760          |              | 169,583,405          |              | 168,035,928          |              | 903,266,718          |            | 3        |
| 4        |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 4        |
| 5        | Medium-Large Commercial                                | 992,484,188          |              | 941,242,651          |              | 843,869,904          |              | 867,517,335          |              | 780,962,674          |              | 4,426,076,752        |            | 5        |
| 6        | Non-Coincident (100%) <sup>1</sup>                     |                      | 81,180       |                      | 118,912      |                      | 75,610       |                      | 104,692      |                      | 76,424       |                      | 456,817    | 6        |
| 7        | Non-Coincident (90%) <sup>2</sup>                      |                      | 2,452,520    |                      | 2,379,927    |                      | 2,147,855    |                      | 2,171,638    |                      | 1,907,967    |                      | 11,059,907 | 7        |
| 8        | Maximum On-Peak Period Demand <sup>3</sup>             |                      | 2,269,725    |                      | 2,025,864    |                      | 1,695,054    |                      | 1,677,795    |                      | 1,508,734    |                      | 9,177,173  | 8        |
| 9        | Maximum Demand at the Time of System Peak <sup>4</sup> |                      | 86,257       |                      | 114,674      |                      | 77,054       |                      | 80,963       |                      | 94,229       |                      | 453,177    | 9        |
| 10       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 10       |
| 11       | Street Lighting  | 7,958,121            |              | 7,891,711            |              | 8,619,209            |              | 10,308,548           |              | 6,170,773            |              | 40,948,362           |            | 11       |
| 12       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 12       |
| 13       | Sale for Resale  | -                    |              | 978                  |              | -                    |              | -                    |              | 2,772                |              | 3,750                |            | 13       |
| 14       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 14       |
| 15       | Standby Customers                                      |                      | 166,385      |                      | 166,554      |                      | 165,435      |                      | 165,482      |                      | 165,520      |                      | 829,376    | 15       |
| 16       |  |                      |              |                      |              |                      |              |                      |              |                      |              |                      |            | 16       |
| 17       | TOTAL  | 2,016,485,842        |              | 1,850,384,447        |              | 1,602,520,261        |              | 1,693,177,176        |              | 1,701,629,698        |              | 8,864,197,424        |            | 17       |

**NOTES:**  
<sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1  
<sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.  
<sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R  
<sup>4</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariffs: Schedule A6-TOU

**Statement BG**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Transmission Revenue Data to Reflect Changed Rates**  
**Recorded Billing Determinants**  
**True-Up Period (April 1, 2012 - August 31, 2013)**

| Line No. | Customer Classes                                       | (M)           |             | (N)           |             | (O)           |             | (P)           |             | (Q)           |             | Line No. |
|----------|--|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|----------|
|          |  | Feb-13        |             | Mar-13        |             | Apr-13        |             | May-13        |             | Sub-Total     |             |          |
|          |  | Energy (kWh)  | Demand (kW) | Energy (kWh)  | Demand (kW) | Energy (kWh)  | Demand (kW) | Energy (kWh)  | Demand (kW) | Energy (kWh)  | Demand (kW) |          |
| 1        | Residential Customers                                  | 628,204,145   |             | 589,247,668   |             | 540,363,131   |             | 535,691,771   |             | 2,293,506,715 |             | 1        |
| 2        |  |               |             |               |             |               |             |               |             |               |             | 2        |
| 3        | Small Commercial                                       | 165,999,474   |             | 160,356,014   |             | 161,061,762   |             | 167,451,961   |             | 654,869,211   |             | 3        |
| 4        |  |               |             |               |             |               |             |               |             |               |             | 4        |
| 5        | Medium-Large Commercial                                | 850,525,127   |             | 747,767,500   |             | 804,099,709   |             | 849,488,079   |             | 3,251,880,415 |             | 5        |
| 6        | Non-Coincident (100%) <sup>1</sup>                     |               | 87,913      |               | 83,830      |               | 78,244      |               | 93,117      |               | 343,104     | 6        |
| 7        | Non-Coincident (90%) <sup>2</sup>                      |               | 2,119,347   |               | 1,887,055   |               | 1,998,719   |               | 2,147,913   |               | 8,153,033   | 7        |
| 8        | Maximum On-Peak Period Demand <sup>3</sup>             |               | 1,654,766   |               | 1,479,380   |               | 1,568,182   |               | 1,773,766   |               | 6,476,094   | 8        |
| 9        | Maximum Demand at the Time of System Peak <sup>4</sup> |               | 82,853      |               | 73,117      |               | 78,758      |               | 89,148      |               | 323,876     | 9        |
| 10       |  |               |             |               |             |               |             |               |             |               |             | 10       |
| 11       | Street Lighting  | 9,350,408     |             | 6,781,249     |             | 7,931,700     |             | 10,272,339    |             | 34,335,696    |             | 11       |
| 12       |  |               |             |               |             |               |             |               |             |               |             | 12       |
| 13       | Sale for Resale  | 763           |             | 723           |             | -             |             | 1,451         |             | 2,937         |             | 13       |
| 14       |  |               |             |               |             |               |             |               |             |               |             | 14       |
| 15       | Standby Customers                                      |               | 165,620     |               | 165,924     |               | 165,059     |               | 167,042     |               | 663,645     | 15       |
| 16       |  |               |             |               |             |               |             |               |             |               |             | 16       |
| 17       | TOTAL  | 1,654,079,917 |             | 1,504,153,154 |             | 1,513,456,302 |             | 1,562,905,601 |             | 6,234,594,974 |             | 17       |

**NOTES:**

<sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1

<sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.

<sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R

<sup>4</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariffs: Schedule A6-TOU

**Statement BG**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
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**Recorded Billing Determinants**  
**True-Up Period (April 1, 2012 - August 31, 2013)**

| Line No. | Customer Classes                                       | (R)                  |             | (S)                  |             | (T)                  |             | (U)                  |             | (V)                  |             | Line No. |
|----------|--|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------|
|          |  | Jun-13               |             | Jul-13               |             | Aug-13               |             | Sub-total            |             | Grand Total          |             |          |
|          |  | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             | Billing Determinants |             |          |
|          |  | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) | Energy (kWh)         | Demand (kW) |          |
| 1        | Residential Customers                                  | 559,861,660          |             | 674,894,788          |             | 611,032,230          |             | 1,845,788,678        |             | 10,555,806,323       |             | 1        |
| 2        |  |                      |             |                      |             |                      |             |                      |             |                      |             | 2        |
| 3        | Small Commercial                                       | 172,906,678          |             | 192,703,756          |             | 185,193,496          |             | 550,803,930          |             | 2,958,685,148        |             | 3        |
| 4        |  |                      |             |                      |             |                      |             |                      |             |                      |             | 4        |
| 5        | Medium-Large Commercial                                | 735,835,293          |             | 1,064,580,910        |             | 881,679,523          |             | 2,682,095,726        |             | 14,569,814,546       |             | 5        |
| 6        | Non-Coincident (100%) <sup>1</sup>                     |                      | 89,865      |                      | 86,319      |                      | 94,176      |                      | 270,360     |                      | 1,511,286   | 6        |
| 7        | Non-Coincident (90%) <sup>2</sup>                      |                      | 1,956,284   |                      | 2,429,289   |                      | 2,167,601   |                      | 6,553,174   |                      | 36,153,749  | 7        |
| 8        | Maximum On-Peak Period Demand <sup>3</sup>             |                      | 1,750,321   |                      | 2,269,131   |                      | 1,984,164   |                      | 6,003,616   |                      | 30,742,122  | 8        |
| 9        | Maximum Demand at the Time of System Peak <sup>4</sup> |                      | 91,144      |                      | 101,880     |                      | 80,932      |                      | 273,956     |                      | 1,463,639   | 9        |
| 10       |  |                      |             |                      |             |                      |             |                      |             |                      |             | 10       |
| 11       | Street Lighting  | 5,898,303            |             | 7,700,854            |             | 5,903,391            |             | 19,502,548           |             | 134,469,179          |             | 11       |
| 12       |  |                      |             |                      |             |                      |             |                      |             |                      |             | 12       |
| 13       | Sale for Resale  | 356                  |             | 124                  |             | 1,355                |             | 1,835                |             | 10,262               |             | 13       |
| 14       |  |                      |             |                      |             |                      |             |                      |             |                      |             | 14       |
| 15       | Standby Customers                                      |                      | 167,561     |                      | 172,806     |                      | 172,628     |                      | 512,995     |                      | 2,816,832   | 15       |
| 16       |  |                      |             |                      |             |                      |             |                      |             |                      |             | 16       |
| 17       | TOTAL  | 1,474,502,290        |             | 1,939,880,432        |             | 1,683,809,995        |             | 5,098,192,717        |             | 28,218,785,458       |             | 17       |

**NOTES:**

<sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1

<sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.

<sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R

<sup>4</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariffs: Schedule A6-TOU

**Statement BG**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Transmission Revenue Data to Reflect Changed Rates**  
**Recorded Billing Determinants**  
**True-Up Period (April 1, 2012 - August 31, 2013)**

| Line No. | Customer Classes                                       | (L)                                    |             | Line No. |
|----------|--|--|-------------|----------|
|          |  | 17 Months to Date Billing Determinants |             |          |
|          |  | Energy (kWh)                           | Demand (kW) |          |
| 1        | Residential Customers                                  | 10,555,806,323                         | -           | 1        |
| 2        |  |  |             | 2        |
| 3        | Small Commercial                                       | 2,958,685,148                          | -           | 3        |
| 4        |  |  |             | 4        |
| 5        | Medium-Large Commercial                                | 14,569,814,546                         |             | 5        |
| 6        | Non-Coincident (100%) <sup>1</sup>                     |  | 1,511,286   | 6        |
| 7        | Non-Coincident (90%) <sup>2</sup>                      |  | 36,153,749  | 7        |
| 8        | Maximum On-Peak Period Demand <sup>3</sup>             |  | 30,742,122  | 8        |
| 9        | Maximum Demand at the Time of System Peak <sup>4</sup> |  | 1,463,639   | 9        |
| 10       |  |  |             | 10       |
| 11       | Street Lighting  | 134,469,179                            | -           | 11       |
| 12       |  |  |             | 12       |
| 13       | Sale for Resale  | 10,262                                 | -           | 13       |
| 14       |  |  |             | 14       |
| 15       | Standby Customers                                      |  | 2,816,832   | 15       |
| 16       |  |  |             | 16       |
| 17       | TOTAL (Excludes Sale for Resale)                       | 28,218,775,196                         | 72,687,629  | 17       |

**NOTES:**

<sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1

<sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.

<sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R

<sup>4</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariffs: Schedule A6-TOU

| Statement BG  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | Line No. |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----------|
| San Diego Gas & Electric                                    |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |          |
| FERC Recorded Sales Period: April 1, 2012 - August 31, 2013 |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |          |
| Line No.  | SDG&E: System Delivery Determinants     | Winter    | Summer    | Summer    | Summer    | Summer    | Summer    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Summer    | Summer    | Summer    | Summer    |            | Line No. |
|   |   | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13    | Total      |          |
| 1   | Customer Class Deliveries (MWh)         | 567,139   | 538,727   | 550,024   | 591,025   | 675,694   | 807,894   | 711,736   | 582,046   | 645,768   | 746,458   | 628,204   | 589,248   | 540,363   | 535,692   | 559,862   | 674,895   | 611,032   | 10,555,806 | 3        |
| 2   | Residential                             | 157,417   | 158,666   | 171,319   | 174,305   | 188,039   | 208,149   | 189,513   | 167,985   | 169,583   | 168,036   | 165,999   | 160,356   | 161,062   | 167,452   | 172,907   | 192,704   | 185,193   | 2,958,685  | 4        |
| 3   | Small Commercial                        | 18,794    | 20,331    | 28,679    | 27,401    | 27,940    | 25,437    | 29,885    | 19,816    | 27,002    | 18,168    | 18,734    | 19,991    | 20,332    | 27,637    | 26,316    | 26,184    | 29,422    | 412,069    | 5        |
| 4   | Med. & Large Comm./Ind. (AD + PA-T-1)   | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 | 6        |
| 5   | Med. & Large Comm./Ind. (AL + AY + DGR) | 51,461    | 56,429    | 62,614    | 53,176    | 58,879    | 55,332    | 74,992    | 56,568    | 67,912    | 62,144    | 67,809    | 50,785    | 57,521    | 68,260    | 61,758    | 65,885    | 56,992    | 1,028,517  | 7        |
| 6   | Med. & Large Comm./Ind. (A6)            | 10,954    | 10,104    | 5,119     | 10,240    | 3,266     | 7,958     | 7,892     | 8,619     | 10,309    | 6,171     | 9,350     | 6,781     | 7,932     | 10,272    | 5,898     | 7,701     | 5,903     | 134,469    | 8        |
| 7   | Lighting                                | 0.0       | 2.6       | 1.4       | -3.1      | 0.8       | 0.0       | 1.0       | 0.0       | 0.0       | 2.8       | 0.8       | 0.7       | 0.0       | 1.5       | 0.4       | 0.1       | 1.4       | 10.3       | 9        |
| 8   | Sale for Resale                         | 1,517,940 | 1,514,104 | 1,615,463 | 1,622,263 | 1,752,030 | 2,016,486 | 1,850,384 | 1,602,520 | 1,693,177 | 1,701,630 | 1,654,080 | 1,504,153 | 1,513,456 | 1,562,906 | 1,474,502 | 1,939,880 | 1,683,810 | 28,218,785 | 10       |
| 9   | Total System                            |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 11       |
| 10  | Med. & Large Comm./Ind.                 |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 12       |
| 11  | Rate Schedule Billing Determinants      |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 13       |
| 12  | Schedules AD / PA-T-1:                  | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13    | Total      | 14       |
| 13  | Total Deliveries (MWh)                  | 18,794    | 20,331    | 28,679    | 27,401    | 27,940    | 25,437    | 29,885    | 19,816    | 27,002    | 18,168    | 18,734    | 19,991    | 20,332    | 27,637    | 26,316    | 26,184    | 29,422    | 412,069    | 15       |
| 14  | Total Deliveries (%)                    |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 16       |
| 15  | % @ Secondary Service                   | 87.19%    | 88.34%    | 88.46%    | 92.07%    | 90.26%    | 109.76%   | 85.23%    | 94.28%    | 84.06%    | 89.15%    | 85.01%    | 83.59%    | 92.68%    | 89.38%    | 86.69%    | 94.27%    | 85.82%    | 89.81%     | 17       |
| 16  | % @ Primary Service                     | 12.81%    | 11.66%    | 11.54%    | 7.93%     | 9.74%     | -9.76%    | 14.77%    | 5.72%     | 15.94%    | 10.85%    | 14.99%    | 16.41%    | 7.32%     | 10.62%    | 13.31%    | 5.73%     | 14.18%    | 10.19%     | 18       |
| 17  | % @ Transmission Service                | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%      | 19       |
| 18  | Total Deliveries (MWh)                  | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%    | 20       |
| 19  | MWh @ Secondary Service                 | 16,387    | 17,960    | 25,369    | 25,228    | 25,218    | 27,920    | 25,471    | 18,683    | 22,698    | 16,197    | 15,926    | 16,710    | 18,844    | 24,702    | 22,813    | 24,684    | 25,250    | 370,060    | 21       |
| 20  | MWh @ Primary Service                   | 2,408     | 2,371     | 3,310     | 2,173     | 2,721     | -2,483    | 4,414     | 1,133     | 4,304     | 1,971     | 2,808     | 3,280     | 1,488     | 2,935     | 3,503     | 1,500     | 4,172     | 42,009     | 22       |
| 21  | MWh @ Transmission Service              | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 23       |
| 22  | Non-Coincident Demand (%)               | 18,794    | 20,331    | 28,679    | 27,401    | 27,940    | 25,437    | 29,885    | 19,816    | 27,002    | 18,168    | 18,734    | 19,991    | 20,332    | 27,637    | 26,316    | 26,184    | 29,422    | 412,069    | 24       |
| 23  | % @ Secondary Service                   | 0.4599%   | 0.3969%   | 0.3221%   | 0.3094%   | 0.3258%   | 0.3139%   | 0.3205%   | 0.3842%   | 0.3641%   | 0.4189%   | 0.4912%   | 0.4382%   | 0.3762%   | 0.3319%   | 0.3237%   | 0.3006%   | 0.2980%   | 0.3534%    | 25       |
| 24  | % @ Primary Service                     | 0.3623%   | 0.4458%   | 0.4117%   | 0.4842%   | 0.3303%   | 0.2602%   | 0.8445%   | 0.3380%   | 0.5123%   | 0.4350%   | 0.3449%   | 0.3233%   | 0.4940%   | 0.3792%   | 0.4573%   | 0.8078%   | 0.4538%   | 0.4845%    | 26       |
| 25  | % @ Transmission Service                | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%    | 27       |
| 26  | Non-Coincident Demand (MW)              |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 28       |
| 27  | MW @ Secondary Service                  | 75.363    | 71.284    | 81.714    | 78.057    | 82.162    | 87.640    | 81.635    | 71.779    | 82.642    | 67.849    | 78.228    | 73.225    | 70.891    | 81.987    | 73.847    | 74.199    | 75.244    | 1,307.745  | 29       |
| 28  | MW @ Primary Service                    | 8.723     | 10.568    | 13.625    | 10.521    | 8.989     | -6.460    | 37.277    | 3.831     | 22.050    | 8.575     | 9.686     | 10.606    | 7.352     | 11.130    | 16.018    | 12.120    | 18.932    | 203.542    | 30       |
| 29  | MW @ Transmission Service               | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000      | 31       |
| 30  |   | 84.086    | 81.852    | 95.339    | 88.578    | 91.150    | 81.180    | 118.912   | 75.610    | 104.692   | 76.424    | 87.913    | 83.830    | 78.244    | 93.117    | 89.865    | 86.319    | 94.176    | 1,511.286  | 32       |
| 31  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 33       |
| 32  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 34       |
| 33  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 35       |
| 34  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 36       |
| 35  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 37       |
| 36  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 38       |
| 37  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 39       |
| 38  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 40       |
| 39  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 41       |

| San Diego Gas & Electric                                    |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | Line No. |
|---|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----------|
| FERC Recorded Sales Period: April 1, 2012 - August 31, 2013 |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |          |
| Line No.  | Schedules AL-TOU / AY-TOU / DG-R: | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13    | Total      | Line No. |
| 42  | <b>Total Deliveries (MWh)</b>     | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 | 42       |
| 43  | <b>Total Deliveries (MWh)</b>     | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 | 44       |
| 44  | <b>Total Deliveries (%)</b>       |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 45       |
| 45  | % @ Secondary Service             | 78.92%    | 79.54%    | 80.62%    | 78.83%    | 80.46%    | 79.79%    | 78.79%    | 78.15%    | 81.61%    | 79.07%    | 78.95%    | 78.63%    | 80.85%    | 81.33%    | 94.40%    | 67.42%    | 80.93%    | 79.59%     | 46       |
| 46  | % @ Primary Service               | 19.76%    | 18.98%    | 18.05%    | 19.85%    | 18.17%    | 18.84%    | 19.70%    | 18.73%    | 19.01%    | 17.69%    | 19.12%    | 19.56%    | 18.49%    | 17.18%    | 3.34%     | 31.45%    | 17.68%    | 18.90%     | 47       |
| 47  | % @ Transmission Service          | 1.32%     | 1.48%     | 1.33%     | 1.32%     | 1.37%     | 1.37%     | 1.51%     | 3.12%     | -0.62%    | 3.24%     | 1.93%     | 0.81%     | 0.66%     | 1.49%     | 2.26%     | 1.13%     | 1.39%     | 1.51%      | 48       |
| 48  | <b>Total Deliveries (MWh)</b>     | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%    | 49       |
| 49  | <b>Total Deliveries (MWh)</b>     | 562,047   | 580,518   | 643,112   | 603,932   | 642,241   | 727,457   | 658,973   | 599,790   | 630,522   | 554,005   | 603,164   | 532,318   | 587,170   | 612,895   | 611,486   | 655,667   | 643,609   | 10,448,908 | 50       |
| 50  | MWh @ Secondary Service           | 140,725   | 138,524   | 143,986   | 152,075   | 145,035   | 171,767   | 164,764   | 143,750   | 146,872   | 123,945   | 146,073   | 132,420   | 134,283   | 129,467   | 21,635    | 305,855   | 140,603   | 2,481,780  | 51       |
| 51  | MWh @ Primary Service             | 9,401     | 10,802    | 10,610    | 10,113    | 10,936    | 12,490    | 12,629    | 23,946    | -4,790    | 22,701    | 14,745    | 12,254    | 4,793     | 11,229    | 14,639    | 10,989    | 11,054    | 198,539    | 52       |
| 52  | MWh @ Transmission Service        | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 | 53       |
| 53  | <b>Non-Coincident Demand (%)</b>  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 54       |
| 54  | % @ Secondary Service             | 0.2720%   | 0.2749%   | 0.2672%   | 0.2663%   | 0.2733%   | 0.2672%   | 0.2803%   | 0.2789%   | 0.2735%   | 0.2698%   | 0.2754%   | 0.2771%   | 0.2707%   | 0.2815%   | 0.2723%   | 0.2619%   | 0.2693%   | 0.2723%    | 55       |
| 55  | % @ Primary Service               | 0.2118%   | 0.2154%   | 0.2185%   | 0.2176%   | 0.2248%   | 0.2167%   | 0.2254%   | 0.2246%   | 0.2257%   | 0.2183%   | 0.2139%   | 0.2192%   | 0.2133%   | 0.2180%   | 0.6690%   | 0.1889%   | 0.2150%   | 0.2189%    | 56       |
| 56  | % @ Transmission Service          | 0.2173%   | 0.1844%   | 0.1875%   | 0.1985%   | 0.1938%   | 0.2081%   | 0.2001%   | 0.1632%   | 0.1353%   | 0.1752%   | 0.1748%   | 0.1736%   | 0.2057%   | 0.1355%   | 0.2296%   | 0.2059%   | 0.2067%   | 0.1896%    | 57       |
| 57  | <b>Non-Coincident Demand (MW)</b> |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 58       |
| 58  | MW @ Secondary Service            | 1,528,768 | 1,595,845 | 1,718,396 | 1,608,270 | 1,755,246 | 1,943,766 | 1,847,100 | 1,672,815 | 1,724,478 | 1,494,705 | 1,661,114 | 1,475,054 | 1,589,470 | 1,725,301 | 1,665,077 | 1,717,193 | 1,733,239 | 28,455,835 | 59       |
| 59  | MW @ Primary Service              | 298,056   | 298,382   | 314,610   | 330,914   | 326,039   | 372,219   | 371,378   | 322,863   | 331,490   | 270,572   | 312,451   | 290,264   | 286,426   | 282,238   | 144,740   | 577,760   | 302,297   | 5,432,698  | 60       |
| 60  | MW @ Transmission Service         | 20,428    | 19,918    | 19,893    | 20,074    | 21,193    | 25,993    | 25,271    | 39,079    | -6,481    | 39,772    | 25,774    | 21,272    | 9,860     | 15,215    | 33,612    | 22,627    | 22,849    | 376,348    | 61       |
| 61  | <b>On-Peak Demand (%)</b>         | 1,847,252 | 1,914,145 | 2,052,899 | 1,959,258 | 2,102,478 | 2,341,978 | 2,243,749 | 2,034,756 | 2,049,487 | 1,805,049 | 1,999,339 | 1,786,590 | 1,885,755 | 2,022,753 | 1,843,429 | 2,317,580 | 2,058,384 | 34,264,882 | 62       |
| 62  | % @ Secondary Service             | 0.2193%   | 0.2331%   | 0.2496%   | 0.2491%   | 0.2570%   | 0.2534%   | 0.2464%   | 0.2253%   | 0.2206%   | 0.2135%   | 0.2206%   | 0.2217%   | 0.2188%   | 0.2401%   | 0.2551%   | 0.2454%   | 0.2527%   | 0.2373%    | 63       |
| 63  | % @ Primary Service               | 0.1955%   | 0.2104%   | 0.2255%   | 0.2258%   | 0.2299%   | 0.2257%   | 0.2232%   | 0.2038%   | 0.2034%   | 0.1965%   | 0.1947%   | 0.1997%   | 0.1937%   | 0.2037%   | 0.6540%   | 0.1991%   | 0.2329%   | 0.2139%    | 64       |
| 64  | % @ Transmission Service          | 0.3373%   | 0.3214%   | 0.2964%   | 0.4535%   | 0.2515%   | 0.3096%   | 0.2724%   | 0.2120%   | 0.2479%   | 0.3629%   | 0.2698%   | 0.2839%   | 0.4871%   | 0.3427%   | 0.3342%   | 0.4656%   | 0.2741%   | 0.3185%    | 65       |
| 65  | <b>On-Peak Demand (MW)</b>        |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 66       |
| 66  | MW @ Secondary Service            | 1,232,569 | 1,353,188 | 1,605,208 | 1,504,394 | 1,650,560 | 1,843,377 | 1,623,709 | 1,351,327 | 1,390,932 | 1,182,800 | 1,330,580 | 1,180,150 | 1,284,728 | 1,471,562 | 1,559,902 | 1,609,008 | 1,626,400 | 24,800,393 | 67       |
| 67  | MW @ Primary Service              | 275,118   | 291,456   | 324,689   | 343,384   | 333,436   | 387,678   | 367,753   | 292,963   | 298,738   | 243,552   | 284,405   | 264,442   | 260,106   | 263,724   | 141,494   | 608,957   | 327,465   | 5,309,360  | 68       |
| 68  | MW @ Transmission Service         | 31,709    | 34,717    | 31,447    | 45,861    | 27,503    | 38,671    | 34,402    | 50,765    | -11,875   | 82,382    | 39,782    | 34,788    | 23,348    | 38,480    | 48,925    | 51,167    | 30,300    | 632,369    | 69       |
| 69  |                                   | 1,539,396 | 1,679,361 | 1,961,344 | 1,893,639 | 2,011,499 | 2,269,725 | 2,025,864 | 1,695,054 | 1,677,795 | 1,508,734 | 1,654,766 | 1,479,380 | 1,568,182 | 1,773,766 | 1,750,321 | 2,269,131 | 1,984,164 | 30,742,122 | 70       |
| 70  |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 71       |
| 71  |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 72       |
| 72  |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 73       |
| 73  |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 74       |
| 74  |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 75       |
| 75  |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 76       |
| 76  |                                   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 77       |



| San Diego Gas & Electric                                    |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | Line No. |
|---|-----------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|----------|
| FERC Recorded Sales Period: April 1, 2012 - August 31, 2013 |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           |          |
| Line No.  | Schedule A6-TOU:                  | Apr-12  | May-12  | Jun-12  | Jul-12  | Aug-12  | Sep-12  | Oct-12  | Nov-12  | Dec-12  | Jan-13  | Feb-13  | Mar-13  | Apr-13  | May-13  | Jun-13  | Jul-13  | Aug-13  | Total     | Line No. |
| 78  | Total Deliveries (MWh)            | 51,461  | 56,429  | 62,614  | 53,176  | 58,879  | 55,332  | 74,992  | 56,568  | 67,912  | 62,144  | 67,809  | 50,785  | 57,521  | 68,260  | 61,758  | 65,885  | 56,992  | 1,028,517 | 78       |
| 79  | Total Deliveries (%)              |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 79       |
| 80  |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 80       |
| 81  | % @ Secondary Service             | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%   | 0.00%     | 81       |
| 82  | % @ Primary Service               | 15.78%  | 14.65%  | 21.22%  | 8.30%   | 18.40%  | 17.64%  | 8.70%   | 9.30%   | 18.43%  | 9.91%   | 12.15%  | 14.49%  | 13.35%  | 13.30%  | 12.85%  | 11.25%  | 17.23%  | 13.87%    | 82       |
| 83  | % @ Transmission Service          | 84.22%  | 85.35%  | 78.78%  | 91.70%  | 81.60%  | 82.36%  | 91.30%  | 90.70%  | 81.57%  | 90.09%  | 87.85%  | 85.51%  | 86.65%  | 86.70%  | 87.15%  | 88.75%  | 82.77%  | 86.13%    | 83       |
| 84  | Total Deliveries (MWh)            | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00%   | 84       |
| 85  | MWh @ Secondary Service           | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0         | 85       |
| 86  | MWh @ Primary Service             | 8,121   | 8,267   | 13,287  | 4,414   | 10,834  | 9,761   | 6,524   | 5,261   | 12,516  | 6,158   | 8,239   | 7,359   | 7,679   | 9,079   | 7,936   | 7,412   | 9,820   | 142,665   | 86       |
| 87  | MWh @ Transmission Service        | 43,341  | 48,162  | 49,327  | 48,763  | 48,045  | 45,572  | 68,467  | 51,307  | 55,395  | 55,985  | 59,570  | 43,426  | 49,842  | 59,181  | 53,822  | 58,473  | 47,172  | 885,852   | 87       |
| 88  | Non-Coincident Demand (%)         | 51,461  | 56,429  | 62,614  | 53,176  | 58,879  | 55,332  | 74,992  | 56,568  | 67,912  | 62,144  | 67,809  | 50,785  | 57,521  | 68,260  | 61,758  | 65,885  | 56,992  | 1,028,517 | 88       |
| 89  | % @ Secondary Service             | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000%   | 89       |
| 90  | % @ Primary Service               | 0.1633% | 0.1966% | 0.2332% | 0.1023% | 0.1902% | 0.2431% | 0.1647% | 0.2656% | 0.2439% | 0.2121% | 0.3012% | 0.2251% | 0.2028% | 0.2411% | 0.1640% | 0.1455% | 0.2312% | 0.2124%   | 90       |
| 91  | % @ Transmission Service          | 0.1742% | 0.1794% | 0.1904% | 0.1854% | 0.1660% | 0.1905% | 0.1832% | 0.1932% | 0.1654% | 0.1605% | 0.1598% | 0.1932% | 0.1954% | 0.1745% | 0.1855% | 0.1726% | 0.1834% | 0.1790%   | 91       |
| 92  | Non-Coincident Demand (MW)        |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 92       |
| 93  | MW @ Secondary Service            | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000     | 93       |
| 94  | MW @ Primary Service              | 13.261  | 16.253  | 30.985  | 4.515   | 20.606  | 23.728  | 10.745  | 13.973  | 30.527  | 13.062  | 24.815  | 16.565  | 15.573  | 21.888  | 13.015  | 10.785  | 22.703  | 302.998   | 94       |
| 95  | MW @ Transmission Service         | 75.500  | 86.403  | 93.919  | 90.406  | 79.755  | 86.814  | 125.432 | 99.125  | 91.624  | 89.856  | 95.193  | 83.900  | 97.391  | 103.271 | 99.840  | 100.925 | 86.514  | 1,585.869 | 95       |
| 96  | Coincident Peak Demand (%)        | 88.761  | 102.656 | 124.904 | 94.921  | 100.361 | 110.542 | 136.178 | 113.098 | 122.151 | 102.918 | 120.008 | 100.464 | 112.964 | 125.160 | 112.855 | 111.709 | 109.217 | 1,888.867 | 96       |
| 97  | % @ Secondary Service             | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000%   | 97       |
| 98  | % @ Primary Service               | 0.1386% | 0.1557% | 0.2189% | 0.2461% | 0.1464% | 0.1465% | 0.1279% | 0.0915% | 0.1131% | 0.1810% | 0.1445% | 0.1084% | 0.1786% | 0.1267% | 0.2458% | 0.1896% | 0.1454% | 0.1582%   | 98       |
| 99  | % @ Transmission Service          | 0.1357% | 0.1372% | 0.1551% | 0.1325% | 0.1388% | 0.1579% | 0.1553% | 0.1408% | 0.1206% | 0.1484% | 0.1191% | 0.1500% | 0.1305% | 0.1312% | 0.1331% | 0.1502% | 0.1413% | 0.1398%   | 99       |
| 100   | Coincident Peak Demand (MW)       |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 100      |
| 101   | Winter                            | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000   | 0.000     | 101      |
| 102   | Summer                            | 11.255  | 12.872  | 29.085  | 10.862  | 15.861  | 14.299  | 8.345   | 4.814   | 14.156  | 11.147  | 11.905  | 7.977   | 13.715  | 11.503  | 19.506  | 14.053  | 14.278  | 225.631   | 102      |
| 103   | Winter                            | 58.813  | 66.079  | 76.507  | 64.611  | 66.687  | 71.958  | 106.330 | 72.241  | 66.807  | 83.082  | 70.948  | 65.140  | 65.044  | 77.646  | 71.637  | 87.827  | 66.654  | 1,238.009 | 103      |
| 104   | Summer                            | 70.069  | 78.950  | 105.591 | 75.473  | 82.548  | 86.257  | 114.674 | 77.054  | 80.963  | 94.229  | 82.853  | 73.117  | 78.758  | 89.148  | 91.144  | 101.880 | 80.932  | 1,463.639 | 104      |
| 105   | Total                             |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 105      |
| 106   | Schedule S: Standby Determinants: | Apr-12  | May-12  | Jun-12  | Jul-12  | Aug-12  | Sep-12  | Oct-12  | Nov-12  | Dec-12  | Jan-13  | Feb-13  | Mar-13  | Apr-13  | May-13  | Jun-13  | Jul-13  | Aug-13  | Total     | 106      |
| 107   | Contracted Standby Demand (MW)    |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 107      |
| 108   | MW @ Secondary Service            | 11.518  | 11.518  | 11.517  | 11.609  | 11.191  | 11.131  | 11.131  | 10.012  | 10.274  | 10.274  | 10.274  | 10.274  | 10.274  | 10.274  | 10.274  | 11.020  | 11.020  | 183.585   | 108      |
| 109   | MW @ Primary Service              | 85.906  | 85.805  | 91.154  | 92.300  | 94.433  | 94.486  | 94.571  | 94.571  | 94.169  | 94.169  | 94.225  | 94.529  | 94.311  | 95.350  | 95.869  | 100.239 | 100.221 | 1,596.308 | 109      |
| 110   | MW @ Transmission Service         | 60.197  | 61.175  | 61.151  | 60.676  | 60.666  | 60.768  | 60.852  | 60.852  | 61.039  | 61.077  | 61.121  | 61.121  | 60.474  | 61.418  | 61.418  | 61.547  | 61.387  | 1,036.939 | 110      |
| 111   | Total                             | 157.621 | 158.498 | 163.822 | 164.585 | 166.290 | 166.385 | 166.554 | 165.435 | 165.482 | 165.520 | 165.620 | 165.924 | 165.059 | 167.042 | 167.561 | 172.806 | 172.628 | 2,816.832 | 111      |
| 112   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 112      |
| 113   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 113      |
| 114   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 114      |
| 115   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 115      |
| 116   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 116      |
| 117   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 117      |
| 118   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 118      |
| 119   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 119      |
| 120   |                                   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |           | 120      |

|          |   | Statement BG  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          |    |
|----------|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|--------------------------------------|----------|----|
|          |   | San Diego Gas & Electric Company                                    |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          |    |
|          |   | FERC Recorded Sales for the True-Up Period: April 2011 - March 2012 |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          |    |
| Line No. |   | Winter  | Summer    | Summer    | Summer    | Summer    | Summer    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Summer    | Summer    | Summer    | Summer    |            | Reference                            | Line No. |    |
|          |   | Apr-12  | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13    | Total      |                                      |          |    |
| 1        |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 1  |
| 2        | <b>Schedules AD / PA-T-1:</b>             |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 2  |
| 3        | <b>Non-Coincident Demand (MW) - 100%</b>  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 3  |
| 4        | MW @ Secondary Service                    | 75.363  | 71.284    | 81.714    | 78.057    | 82.162    | 87.640    | 81.635    | 71.779    | 82.642    | 67.849    | 78.228    | 73.225    | 70.891    | 81.987    | 73.847    | 74.199    | 75.244    | 1,307.745  | Statement BG, Page 18.1; Line 35     | 4        |    |
| 5        | MW @ Primary Service                      | 8.723   | 10.568    | 13.625    | 10.521    | 8.989     | -6.460    | 37.277    | 3.831     | 22.050    | 8.575     | 9.686     | 10.606    | 7.352     | 11.130    | 16.018    | 12.120    | 18.932    | 203.542    | Statement BG, Page 18.1; Line 36     | 5        |    |
| 6        | MW @ Transmission Service                 | 0.000   | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000      | Statement BG, Page 18.1; Line 37     | 6        |    |
| 7        | Sub-Total                                 | 84.086  | 81.852    | 95.339    | 88.578    | 91.150    | 81.180    | 118.912   | 75.610    | 104.692   | 76.424    | 87.913    | 83.830    | 78.244    | 93.117    | 89.865    | 86.319    | 94.176    | 1,511.286  | Sum Lines 4; 5; 6                    | 7        |    |
| 8        |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 8  |
| 9        | <b>Schedules AL-TOU / AY-TOU / DG-R:</b>  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 9  |
| 10       | <b>Non-Coincident Demand (MW) - 90%</b>   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 10 |
| 11       | MW @ Secondary Service                    | 1,528.768   | 1,595.845 | 1,718.396 | 1,608.270 | 1,755.246 | 1,943.766 | 1,847.100 | 1,672.815 | 1,724.478 | 1,494.705 | 1,661.114 | 1,475.054 | 1,589.470 | 1,725.301 | 1,665.077 | 1,717.193 | 1,733.239 | 28,455.835 | Statement BG, Page 18.2; Line 61     | 11       |    |
| 12       | MW @ Primary Service                      | 298.056   | 298.382   | 314.610   | 330.914   | 326.039   | 372.219   | 371.378   | 322.863   | 331.490   | 270.572   | 312.451   | 290.264   | 286.426   | 282.238   | 144.740   | 577.760   | 302.297   | 5,432.698  | Statement BG, Page 18.2; Line 62     | 12       |    |
| 13       | MW @ Transmission Service                 | 20.428  | 19.918    | 19.893    | 20.074    | 21.193    | 25.993    | 25.271    | 39.079    | -6.481    | 39.772    | 25.774    | 21.272    | 9.860     | 15.215    | 33.612    | 22.627    | 22.849    | 376.348    | Statement BG, Page 18.2; Line 63     | 13       |    |
| 14       | Sub-Total                                 | 1,847.252   | 1,914.145 | 2,052.899 | 1,959.258 | 2,102.478 | 2,341.978 | 2,243.749 | 2,034.756 | 2,049.487 | 1,805.049 | 1,999.339 | 1,786.590 | 1,885.755 | 2,022.753 | 1,843.429 | 2,317.580 | 2,058.384 | 34,264.882 | Sum Lines 11; 12; 13                 | 14       |    |
| 15       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 15 |
| 16       | <b>On-Peak Demand (MW)</b>                |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 16 |
| 17       | MW @ Secondary Service                    | 1,232.569   | 1,353.188 | 1,605.208 | 1,504.394 | 1,650.560 | 1,843.377 | 1,623.709 | 1,351.327 | 1,390.932 | 1,182.800 | 1,330.580 | 1,180.150 | 1,284.728 | 1,471.562 | 1,559.902 | 1,609.008 | 1,626.400 | 24,800.393 | Statement BG, Page 18.2; Line 71     | 17       |    |
| 18       | MW @ Primary Service                      | 275.118   | 291.456   | 324.689   | 343.384   | 333.436   | 387.678   | 367.753   | 292.963   | 298.738   | 243.552   | 284.405   | 264.442   | 260.106   | 263.724   | 141.494   | 608.957   | 327.465   | 5,309.360  | Statement BG, Page 18.2; Line 72     | 18       |    |
| 19       | MW @ Transmission Service                 | 31.709  | 34.717    | 31.447    | 45.861    | 27.503    | 38.671    | 34.402    | 50.765    | -11.875   | 82.382    | 39.782    | 34.788    | 23.348    | 38.480    | 48.925    | 51.167    | 30.300    | 632.369    | Statement BG, Page 18.2; Line 73     | 19       |    |
| 20       | Sub-Total                                 | 1,539.396   | 1,679.361 | 1,961.344 | 1,893.639 | 2,011.499 | 2,269.725 | 2,025.864 | 1,695.054 | 1,677.795 | 1,508.734 | 1,654.766 | 1,479.380 | 1,568.182 | 1,773.766 | 1,750.321 | 2,269.131 | 1,984.164 | 30,742.122 | Sum Lines 17; 18; 19                 | 20       |    |
| 21       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 21 |
| 22       | <b>Schedule A6-TOU:</b>                   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 22 |
| 23       | <b>Non-Coincident Demand (MW) - 90%</b>   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 23 |
| 24       | MW @ Secondary Service                    | 0.000   | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000      | Statement BG, Page 18.3; Line 97     | 24       |    |
| 25       | MW @ Primary Service                      | 13.261  | 16.253    | 30.985    | 4.515     | 20.606    | 23.728    | 10.745    | -13.973   | 30.527    | 13.062    | 24.815    | 16.565    | 15.573    | 21.888    | 13.015    | 10.785    | 22.703    | 302.998    | Statement BG, Page 18.3; Line 98     | 25       |    |
| 26       | MW @ Transmission Service                 | 75.500  | 86.403    | 93.919    | 90.406    | 79.755    | 86.814    | 125.432   | 99.125    | 91.624    | 89.856    | 95.193    | 83.900    | 97.391    | 103.271   | 99.840    | 100.925   | 86.514    | 1,585.869  | Statement BG, Page 18.3; Line 99     | 26       |    |
| 27       | Sub-Total                                 | 88.761  | 102.656   | 124.904   | 94.921    | 100.361   | 110.542   | 136.178   | 113.098   | 122.151   | 102.918   | 120.008   | 100.464   | 112.964   | 125.160   | 112.855   | 111.709   | 109.217   | 1,888.867  | Sum Lines 24; 25; 26                 | 27       |    |
| 28       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 28 |
| 29       | <b>Coincident Peak Demand (MW)</b>        |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 29 |
| 30       | MW @ Secondary Service                    | 0.000   | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000      | Statement BG, Page 18.3; Line 107    | 30       |    |
| 31       | MW @ Primary Service                      | 11.255  | 12.872    | 29.085    | 10.862    | 15.861    | 14.299    | 8.345     | 4.814     | 14.156    | 11.147    | 11.905    | 7.977     | 13.715    | 11.503    | 19.506    | 14.053    | 14.278    | 225.631    | Statement BG, Page 18.3; Line 108    | 31       |    |
| 32       | MW @ Transmission Service                 | 58.813  | 66.079    | 76.507    | 64.611    | 66.687    | 71.958    | 106.330   | 72.241    | 66.807    | 83.082    | 70.948    | 65.140    | 65.044    | 77.646    | 71.637    | 87.827    | 66.654    | 1,238.009  | Statement BG, Page 18.3; Line 109    | 32       |    |
| 33       | Sub-Total                                 | 70.069  | 78.950    | 105.591   | 75.473    | 82.548    | 86.257    | 114.674   | 77.054    | 80.963    | 94.229    | 82.853    | 73.117    | 78.758    | 89.148    | 91.144    | 101.880   | 80.932    | 1,463.639  | Sum Lines 30; 31; 32                 | 33       |    |
| 34       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 34 |
| 35       | <b>TOTAL SUMMARY</b>                      |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 35 |
| 36       | <b>Non-Coincident Demand (MWH) @ 100%</b> |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 36 |
| 37       | MW @ Secondary Service                    | 1,604,131   | 1,667,129 | 1,800,110 | 1,686,327 | 1,837,408 | 2,031,405 | 1,928,735 | 1,744,593 | 1,807,120 | 1,562,554 | 1,739,341 | 1,548,279 | 1,660,361 | 1,807,287 | 1,738,925 | 1,791,392 | 1,808,483 | 29,763,580 | Apr-Dec; Lines (4, 11 and 24) x 1000 | 37       |    |
| 38       | MW @ Primary Service                      | 320,040   | 325,202   | 359,220   | 345,951   | 355,633   | 389,487   | 419,400   | 340,667   | 384,067   | 292,209   | 346,952   | 317,434   | 309,351   | 315,256   | 173,772   | 600,664   | 343,932   | 5,939,238  | Apr-Dec; Lines (5, 12 and 25) x 1000 | 38       |    |
| 39       | MW @ Transmission Service                 | 95,927  | 106,322   | 113,812   | 110,480   | 100,948   | 112,807   | 150,703   | 138,205   | 85,143    | 129,628   | 120,967   | 105,172   | 107,251   | 118,486   | 133,452   | 123,552   | 109,363   | 1,962,217  | Apr-Dec; Lines (6, 13 and 26) x 1000 | 39       |    |
| 40       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | Jan-Aug; Lines (5, 12 and 25) x 1000 | 40       |    |
| 41       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | Apr-Dec; Lines (6, 13 and 26) x 1000 | 41       |    |
| 42       | Total - NONCoincident Demand @ 100%       | 2,020,098   | 2,098,653 | 2,273,142 | 2,142,757 | 2,293,989 | 2,533,700 | 2,498,839 | 2,223,465 | 2,276,330 | 1,984,391 | 2,207,260 | 1,970,885 | 2,076,963 | 2,241,030 | 2,046,149 | 2,515,608 | 2,261,777 | 37,665,036 | Sum Lines 37 thru 42                 | 42       |    |
| 43       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 43 |
| 44       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 44 |
| 45       | <b>Non-Coincident Demand (MWH) @ 90%</b>  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 45 |
| 46       | MW @ Secondary Service                    | 1,528,768   | 1,595,845 | 1,718,396 | 1,608,270 | 1,755,246 | 1,943,766 | 1,847,100 | 1,672,815 | 1,724,478 | 1,494,705 | 1,661,114 | 1,475,054 | 1,589,470 | 1,725,301 | 1,665,077 | 1,717,193 | 1,733,239 | 28,455,835 | Apr12-Aug13; ((Lines 11 & 24) x 1000 | 46       |    |
| 47       | MW @ Primary Service                      | 311,317   | 314,634   | 345,595   | 335,430   | 346,645   | 395,947   | 382,124   | 336,835   | 362,017   | 283,634   | 337,266   | 306,828   | 301,999   | 304,126   | 157,755   | 588,544   | 325,000   | 5,735,696  | Apr12-Aug13; ((Lines 12 & 25) x 1000 | 47       |    |
| 48       | MW @ Transmission Service                 | 95,927  | 106,322   | 113,812   | 110,480   | 100,948   | 112,807   | 150,703   | 138,205   | 85,143    | 129,628   | 120,967   | 105,172   | 107,251   | 118,486   | 133,452   | 123,552   | 109,363   | 1,962,217  | Apr12-Aug13; ((Lines 13 & 26) x 1000 | 48       |    |
| 49       | Total - NONCoincident Demand @ 90%        | 1,936,012   | 2,016,801 | 2,177,803 | 2,054,179 | 2,202,839 | 2,452,520 | 2,379,927 | 2,147,855 | 2,171,638 | 1,907,967 | 2,119,347 | 1,887,055 | 1,998,719 | 2,147,913 | 1,956,284 | 2,429,289 | 2,167,601 | 36,153,749 | Sum Lines 46 thru 48                 | 49       |    |
| 50       |   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |                                      |          | 50 |

# San Diego Gas & Electric Company

True-Up Period

Statement BH

Revenue Data to Reflect Present Rates

Docket No. ER15-\_\_\_\_-\_\_\_\_

**Statement BH**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Retail True-Up Period Recorded Revenues**  
**17-Month Period (April 1, 2011 - August 31, 2013)**

| Line No. | Customer Class          | (A)           | (B)           | (C)           | (D)           | (E)           | (F)           | (G)           | (H)           | (I)           | (J)            | Line No. |
|----------|-------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------|
|          |                         | Apr-12        | May-12        | Jun-12        | Jul-12        | Aug-12        | Sep-12        | Oct-12        | Nov-12        | Dec-12        | Sub - Total    |          |
| 1        | Residential Customers   | \$ 11,530,547 | \$ 10,952,124 | \$ 11,185,433 | \$ 12,012,742 | \$ 13,738,441 | \$ 24,675,678 | \$ 18,363,605 | \$ 18,130,284 | \$ 20,113,854 | \$ 140,702,707 | 1        |
| 2        |                         |               |               |               |               |               |               |               |               |               |                | 2        |
| 3        | Small Commercial        | 3,781,911     | 3,813,915     | 4,121,328     | 4,187,582     | 4,524,036     | 7,338,061     | 6,007,108     | 6,228,720     | 6,282,851     | 46,285,511     | 3        |
| 4        |                         |               |               |               |               |               |               |               |               |               |                | 4        |
| 5        | Medium-Large Commercial | 12,500,125    | 13,795,379    | 16,170,920    | 15,303,316    | 16,378,038    | 28,067,128    | 21,214,188    | 21,281,414    | 21,806,349    | 166,516,857    | 5        |
| 6        |                         |               |               |               |               |               |               |               |               |               |                | 6        |
| 7        | Street Lighting         | 156,526       | 143,211       | 74,016        | 146,950       | 45,363        | 190,570       | 124,674       | 183,500       | 220,991       | 1,285,802      | 7        |
| 8        |                         |               |               |               |               |               |               |               |               |               |                | 8        |
| 9        | Standby Revenues        | 438,550       | 441,572       | 445,401       | 457,201       | 455,567       | 390,918       | 839,159       | 656,181       | 551,883       | 4,676,432      | 9        |
| 10       |                         |               |               |               |               |               |               |               |               |               |                | 10       |
| 11       | TOTAL Recorded          | \$ 28,407,658 | \$ 29,146,200 | \$ 31,997,099 | \$ 32,107,791 | \$ 35,141,444 | \$ 60,662,354 | \$ 46,548,734 | \$ 46,480,100 | \$ 48,975,928 | \$ 359,467,308 | 11       |

**Statement BH**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Retail True-Up Period Recorded Revenues**  
**17-Month Period (April 1, 2011 - August 31, 2013)**

| Line No. | Customer Class          | (A)           | (B)        | (C)        | (D)           | (E)           | (F)           | (G)           | (H)           | (I)            | (J)            | (K)                     | Line No. |
|----------|-------------------------|---------------|------------|------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|-------------------------|----------|
|          |                         | Jan-13        | Feb-13     | Mar-13     | Apr-13        | May-13        | Jun-13        | Jul-13        | Aug-13        | Sub-Total      | Total          | Reference               |          |
| 1        | Residential Customers   | \$ 23,244,474 | 19,567,750 | 18,354,497 | \$ 16,831,695 | \$ 16,687,340 | \$ 17,440,160 | \$ 21,022,250 | \$ 19,033,344 | \$ 152,181,511 | \$ 292,884,218 | Recorded Per Books      | 1        |
| 2        |                         |               |            |            |               |               |               |               |               |                |                |                         | 2        |
| 3        | Small Commercial        | \$ 6,232,935  | 6,144,786  | 5,949,381  | 5,968,829     | 6,201,816     | 6,414,005     | 7,144,494     | 6,868,821     | \$ 50,925,066  | 97,210,577     | Recorded Per Books      | 3        |
| 4        |                         |               |            |            |               |               |               |               |               |                |                |                         | 4        |
| 5        | Medium-Large Commercial | \$ 18,941,575 | 21,078,884 | 18,853,748 | 19,888,380    | 22,899,222    | 22,562,095    | 27,886,988    | 25,028,473    | \$ 177,139,365 | 343,656,222    | Recorded Per Books      | 5        |
| 6        |                         |               |            |            |               |               |               |               |               |                |                |                         | 6        |
| 7        | Street Lighting         | \$ 128,831    | 203,657    | 141,414    | 170,527       | 222,304       | 124,543       | 164,710       | 124,266       | \$ 1,280,252   | 2,566,053      | Recorded Per Books      | 7        |
| 8        |                         |               |            |            |               |               |               |               |               |                |                |                         | 8        |
| 9        | Standby Revenues        | \$ 978,641    | 746,992    | 688,409    | 732,028       | 661,067       | 687,316       | 894,468       | 743,919       | \$ 6,132,839   | 10,809,271     | Recorded Per Books      | 9        |
| 10       |                         |               |            |            |               |               |               |               |               |                |                |                         | 10       |
| 11       | TOTAL Recorded          | 49,526,456    | 47,742,069 | 43,987,449 | \$ 43,591,459 | \$ 46,671,749 | \$ 47,228,118 | \$ 57,112,910 | \$ 51,798,823 | \$ 387,659,033 | 747,126,340    | Sum Lines 1; 3; 5; 7; 9 | 11       |

# San Diego Gas & Electric Company

True-Up Period

Statement BK-1

Docket No. ER15-\_\_\_\_-\_\_\_\_

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Transmission Cost of Service  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No. |   | Amounts      | Reference                           | Line No. |
|----------|---|--------------|-------------------------------------|----------|
| 1        | Transmission Operation & Maintenance Expense                        | \$ 93,096    | Statement AH; Line 8                | 1        |
| 2        |   |              |                                     | 2        |
| 3        | Transmission Related A&G Expenses                                   | 71,139       | Statement AH; Line 55               | 3        |
| 4        |   |              |                                     | 4        |
| 5        | CPUC Intervener Funding Expense                                     | -            | Statement AH; Line 7                | 5        |
| 6        |   |              |                                     | 6        |
| 7        | Total O&M Expenses  | \$ 164,235   | Sum Lines 1; 3; and 5               | 7        |
| 8        |   |              |                                     | 8        |
| 9        | Transmission, Intangible, General and Common Depr. & Amort. Expense | 133,557      | Statement AJ; Line 17               | 9        |
| 10       |   |              |                                     | 10       |
| 11       | Valley Rainbow Project Cost Amortization Expense                    | 2,678        | Statement AJ; Line 19               | 11       |
| 12       |   |              |                                     | 12       |
| 13       | Transmission Related Property Taxes Expense                         | 31,309       | Statement AK; Line 36               | 13       |
| 14       |   |              |                                     | 14       |
| 15       | Transmission Related Payroll Taxes Expense                          | 3,119        | Statement AK; Line 46               | 15       |
| 16       |   |              |                                     | 16       |
| 17       | Subtotal Expense  | \$ 334,898   | Sum Lines 7 thru 15                 | 17       |
| 18       |   |              |                                     | 18       |
| 19       | Cost of Capital Rate (AFRCR <sub>CP</sub> )                         | 12.7557%     | Statement AV; Page AV2, Line 39     | 19       |
| 20       |   |              |                                     | 20       |
| 21       | Transmission Rate Base  | \$ 2,559,497 | Statement BK-1; Pg 2, Line 20       | 21       |
| 22       |   |              |                                     | 22       |
| 23       | Return and Associated Income Taxes                                  | \$ 326,483   | (Line 19 x Line 21)                 | 23       |
| 24       | <b>True-Up Period Adjustment Factor</b> <sup>1</sup>                | 1.42         | Ratio of ( 17 Months/12 Months)     | 24       |
| 25       | True-Up Period Return and Associated Income Taxes                   | \$ 463,606   | Line 23 X Line 24                   | 25       |
| 26       | South Georgia Income Tax Adjustment                                 | 3,305        | Statement AQ; Line 1                | 26       |
| 27       | Transmission Related Amortization of ITC                            | (375)        | Statement AR; Line 1                | 27       |
| 28       | Transmission Related Amort of Excess Deferred Tax Liability         | (204)        | Statement AR; Line 3                | 28       |
| 29       | Transmission Related Revenue Credits                                | (4,527)      | Statement AU; Line 15               | 29       |
| 30       |   |              |                                     | 30       |
| 31       | End of Prior Year Revenue (PYRR <sub>EU</sub> )                     | \$ 796,704   | Line 17 + Sum of Lines (25 thru 29) | 31       |
| 32       |   |              |                                     | 32       |
| 33       | Transmission Related Municipal Franchise Expenses                   | -            | Calculated Below                    | 33       |
| 34       | Transmission Related Uncollectible Expense                          | -            | Calculated Below                    | 34       |
| 35       |   |              |                                     | 35       |
| 36       | End of Prior Year Revenue (PYRR <sub>EU</sub> )                     | \$ 796,704   | Sum Lines (31 thru 34)              | 36       |

<sup>1</sup> Return and Associated Income Taxes was multiplied by a factor of 1.42 to reflect that SDG&E is seeking a 17-month return on rate base instead of 12 months. The factor of 1.42 is developed by taking the ratio of the 17-month true-up period and dividing by 12 months per year.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Transmission Cost of Service  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No. | Amounts | Reference | Line No. |
|----------|---------|-----------|----------|
| 1        |         |           | 1        |
| 2        |         |           | 2        |
| 3        |         |           | 3        |
| 4        |         |           | 4        |
| 5        |         |           | 5        |
| 6        |         |           | 6        |
| 7        |         |           | 7        |
| 8        |         |           | 8        |
| 9        |         |           | 9        |
| 10       |         |           | 10       |
| 11       |         |           | 11       |
| 12       |         |           | 12       |
| 13       |         |           | 13       |
| 14       |         |           | 14       |
| 15       |         |           | 15       |
| 16       |         |           | 16       |
| 17       |         |           | 17       |
| 18       |         |           | 18       |
| 19       |         |           | 19       |
| 20       |         |           | 20       |



San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Transmission Cost of Service  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No. |  | Amounts             | Reference              | Line No. |
|----------|--|---------------------|------------------------|----------|
| 1        | <u>Gross Transmission Plant:</u>                       |                     |                        | 1        |
| 2        | Transmission Plant                                     | \$ 3,310,985        | Statement AD; Line 23  | 2        |
| 3        | Electric Miscellaneous Intangible Plant                | 7,728               | Statement AD; Line 27  | 3        |
| 4        | Transmission Related General Plant                     | 35,263              | Statement AD; Line 29  | 4        |
| 5        | Transmission Related Common Plant                      | 74,061              | Statement AD; Line 31  | 5        |
| 6        | Gross Transmission Plant                               | <u>\$ 3,428,037</u> | Sum Lines (2 thru 5)   | 6        |
| 7        |  |                     |                        | 7        |
| 8        | <u>Accumulated Depreciation Reserve:</u>               |                     |                        | 8        |
| 9        | Transmission Related Depreciation Reserve              | \$ 586,936          | Statement AE; Line 1   | 9        |
| 10       | Electric Miscellaneous Intangible Depreciation Reserve | 1,504               | Statement AE; Line 11  | 10       |
| 11       | Transmission Related General Plant Depr Reserve        | 14,682              | Statement AE; Line 13  | 11       |
| 12       | Transmission Related Common Plant Depr Reserve         | 35,225              | Statement AE; Line 15  | 12       |
| 13       | Total Transmission Related Depreciation Reserve        | <u>\$ 638,347</u>   | Sum Lines (9 thru 12)  | 13       |
| 14       |  |                     |                        | 14       |
| 15       | <u>Net Transmission Plant:</u>                         |                     |                        | 15       |
| 16       | Transmission Plant                                     | \$ 2,724,049        | Line 2 Minus Line 9    | 16       |
| 17       | Electric Miscellaneous Intangible Plant                | 6,224               | Line 3 Minus Line 10   | 17       |
| 18       | Transmission Related General Plant                     | 20,581              | Line 4 Minus Line 11   | 18       |
| 19       | Transmission Related Common Plant                      | 38,836              | Line 5 Minus Line 12   | 19       |
| 20       | Total Net Plant  | <u>\$ 2,789,690</u> | Sum Lines (16 thru 19) | 20       |

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Transmission Cost of Service  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No. | Amounts   | Reference    | Line No.                           |    |
|----------|---|--------------|------------------------------------|----|
| 1        | <u>A. Derivation of Annual Fix Charge Rate Applicable to Forecast Period Capital Plant Additions:</u> |              | 1                                  |    |
| 2        | PYRR <sub>EU</sub> Excluding Franchise and Uncollectible  | \$ -         | Statement BK-1; Page 1, Line 30    | 2  |
| 3        | Valley Rainbow (VR) Project Cost Amortization   | -            | Statement BK-1; Page 1; Line 12    | 3  |
| 4        | South Georgia Income Tax Adjustment   | -            | Statement BK-1; Page 1; Line 25    | 4  |
| 5        | Transmission Related Amortization of Investment Tax Credit  | -            | Statement BK-1; Page 1; Line 26    | 5  |
| 6        | Transmission Related Amortization of Excess Deferred Tax Liabilities                                  | -            | Statement BK-1; Page 1; Line 27    | 6  |
| 7        | Adjusted Transmission Revenue   | \$ -         | Sum Lines (2 thru 6)               | 7  |
| 8        |   |              |                                    | 8  |
| 9        | Transmission Related Municipal Franchise Expenses   | -            | Calculated Below                   | 9  |
| 10       | Transmission Related Uncollectible Expense  | -            | Calculated Below                   | 10 |
| 11       | Subtotal  | \$ -         | Sum Lines (7 thru 10)              | 11 |
| 12       |   |              |                                    | 12 |
| 13       | Gross Electric Transmission Plant   | \$ 3,428,037 | Statement BK-1; Page 3, Line 6     | 13 |
| 14       |   |              |                                    | 14 |
| 15       | Annual Fix Charge Rate (AFCR <sub>EU</sub> )  | 0.00%        | N/A True-Up Adjustment Calculation | 15 |
| 16       |   |              |                                    | 16 |
| 17       |   |              |                                    | 17 |
| 18       |   |              |                                    | 18 |
| 19       | <u>B. Derivation of Forecast Period Capital Additions Revenue Requirements:</u>                       |              | 19                                 |    |
| 20       | Weighted Forecast Plant Additions   | \$ -         | N/A True-Up Adjustment Calculation | 20 |
| 21       |   |              |                                    | 21 |
| 22       | Annual Fix Charge Rate (AFCR <sub>EU</sub> )  | 0.00%        | Statement BK-1; Page 4, Line 15    | 22 |
| 23       |   |              |                                    | 23 |
| 24       | Forecast Period Capital Additions Revenue Requirements  | \$ -         | Line 20 x Line 22                  | 24 |

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of Transmission Cost of Service  
True Up Period (4/1/2012 - 8/31/2013)  
(\$1,000)

| Line No. |   | Amounts    | Reference                       | Line No. |
|----------|---|------------|---------------------------------|----------|
| 1        | End Use Customer Base Transmission Revenue Requirement (BTRR <sub>EU</sub> ): |            |                                 | 1        |
| 2        |   |            |                                 | 2        |
| 3        | True-Up Period Revenue Requirements (TUR <sub>EU</sub> )                      | \$ 796,704 | Statement BK-1; Page 1, Line 36 | 3        |
| 4        |   |            |                                 | 4        |
| 5        | Forecast Period Cap Adds Revenue Requirements                                 | -          | N/A in TU Calculation           | 5        |
| 6        |   |            |                                 | 6        |
| 7        | Subtotal  | \$ 796,704 | Line 3 + Line 5                 | 7        |
| 8        |   |            |                                 | 8        |
| 9        | Transmission Related Municipal Franchise Expenses                             | 8,186      | Line 7 x 1.0275%                | 9        |
| 10       | Transmission Related Uncollectible Expense                                    | 1,123      | Line 7 x .1410%                 | 10       |
| 11       |   |            |                                 | 11       |
| 12       | Total Retail TUR <sub>EU</sub>  | \$ 806,013 | Sum Lines (7 thru 10)           | 12       |

# San Diego Gas & Electric Company

## True-Up Period

### Statement BL – Rate Design

Docket No. ER15-\_\_\_\_-\_\_\_\_

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**True-Up Period Rate Design Information**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Summary of Transmission Rates**

| Line No. | Customer Classes                                       | (A)<br>Transmission Energy Rates<br>\$/kWh | (B)<br>Transmission Level Demand Rates<br>\$/kW-Mo | (C)<br>Primary Level Demand Rates<br>\$/kW-Mo | (D)<br>Secondary Level Demand Rates<br>\$/kW-Mo | Reference                               | Line No. |
|----------|--|--|--|---|---|---|----------|
| 1        | Residential  | \$ 0.0304468980                            |  |   |   | Statement BL; Page 3; Line 7            | 1        |
| 2        |  |  |  |   |   |   | 2        |
| 3        | Small Commercial                                       | \$ 0.0317601010                            |  |   |   | Statement BL; Page 4; Line 7            | 3        |
| 4        |  |  |  |   |   |   | 4        |
| 5        | Medium & Large Commercial/Industrial                   |  |  |   |   |   | 5        |
| 6        | Non-Coincident Demand (100%) <sup>1</sup>              |  | \$ 9.6111422733                                    | \$ 9.7154009743                               | \$ 10.0515580312                                | Statement BL; Page 5; Lines 35;34;33    | 6        |
| 7        |  |  |  |   |   |   | 7        |
| 8        | Non-Coincident Demand (90%) <sup>2</sup>               |  | \$ 8.6500280460                                    | \$ 8.7438608768                               | \$ 9.0464022281                                 | Statement BL; Page 6; Lines 8;7;6       | 8        |
| 9        |  |  |  |   |   |   | 9        |
| 10       | Maximum On-Peak Period Demand <sup>3</sup>             |  |  |   |   |   | 10       |
| 11       | Summer   |  | \$ 1.4986004108                                    | \$ 1.5151247760                               | \$ 1.5674389971                                 | Statement BL; Page 7; Lines 37; 36; 35  | 11       |
| 12       | Winter   |  | \$ 0.5009356913                                    | \$ 0.5069267891                               | \$ 0.5243716996                                 | Statement BL; Page 8; Lines 30; 29; 28  | 12       |
| 13       |  |  |  |   |   |   | 13       |
| 14       | Maximum Demand at the Time of System Peak <sup>4</sup> |  |  |   |   |   | 14       |
| 15       | Summer   |  | \$ 1.8334335007                                    | \$ 1.8539721942                               | \$ -  | Statement BL; Page 9; Lines 37; 36; 35  | 15       |
| 16       | Winter   |  | \$ 0.5408714712                                    | \$ 0.5457091253                               | \$ -  | Statement BL; Page 10; Lines 33; 32; 31 | 16       |
| 17       |  |  |  |   |   |   | 17       |
| 18       | Street Lighting  | \$ 0.0182512380                            |  |   |   | Statement BL; Page 11; Line 7           | 18       |
| 19       |  |  |  |   |   |   | 19       |
| 20       | Standby Rate   |  | \$ 4.3855583902                                    | \$ 4.4339030262                               | \$ 4.5863097773                                 | Statement BL; Page 12; Lines 35;34;33   | 20       |

**NOTES:**

<sup>1</sup> Non-Coincident Demand (NCD) (100%) rates are applicable to the following California Public Utilities Commission (CPUC) tariffs: Schedules AD and PA-T-1

<sup>2</sup> NCD (90%) rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER, DG-R, and A6-TOU.

<sup>3</sup> Maximum On-Peak Demand rates are applicable to the following CPUC tariffs: Schedules AY-TOU, AL-TOU, AL-TOU-DER and DG-R

<sup>4</sup> Maximum Demand at the Time of System Peak rates are applicable to the following CPUC tariffs: Schedule A6-TOU

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Allocation of Base Transmission Revenue Requirements (BTRR) Based on 17 CPs**  
**(\$1,000)**

| Line No. | Customer Classes   | (A)<br>Total 17 CPs @<br>Transmission Level <sup>2</sup> | (B)<br>Percentages <sup>3</sup> | (C)<br>Allocated Base<br>Transmission<br>Revenue<br>Requirement | Reference                            | Line No. |
|----------|--|--|---------------------------------|---|--------------------------------------|----------|
| 1        | Total Base Transmission Revenue Requirement <sup>1</sup> |  |                                 | \$ 806,013  | Statement BK-1; Page 5 of 5; Line 12 | 1        |
| 2        |  |  |                                 |   |                                      | 2        |
| 3        | <u>Allocation of BTRR Based on 12-CP:</u>                |  |                                 |   |                                      | 3        |
| 4        | Residential  | 22,937,891   | 39.874%                         | \$ 321,391.558  | Col.C Ln 4 = Col C Ln1 x Col B. Ln 4 | 4        |
| 5        | Small Commercial   | 6,706,555  | 11.658%                         | \$ 93,968.139   | Col.C Ln 5 = Col C Ln1 x Col B. Ln 5 | 5        |
| 6        | Medium & Large Commercial/Industrial                     | 26,816,170   | 46.616%                         | \$ 375,731.584  | Col.C Ln 6 = Col C Ln1 x Col B. Ln 6 | 6        |
| 7        | Street Lighting Revenues                                 | 175,157  | 0.304%                          | \$ 2,454.229  | Col.C Ln 7 = Col C Ln1 x Col B. Ln 7 | 7        |
| 8        | Standby Revenues   | 889,815  | 1.547%                          | \$ 12,467.409   | Col.C Ln 8 = Col C Ln1 x Col B. Ln 8 | 8        |
| 9        |  |  |                                 |   |                                      | 9        |
| 10       | Total  | 57,525,588   | 100.00%                         | \$ 806,012.919  | Sum Lines 4 thru 8                   | 10       |
| 11       |  |  |                                 |   |                                      | 11       |
| 12       | Total  | 57,525,588   |                                 | \$ 806,013  | Line 10                              | 12       |

**NOTES:**

<sup>1</sup> Total Base TRR comes from Final TO3- True-Up; Section 2.3; Statement BK1; Page 5 of 5; Line 12

<sup>2</sup> See Statement BL; Page 14; Column D.

<sup>3</sup> See Statement BL; Page 14; Column E.

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Residential Customers<sup>1</sup>**  
**(\$000)**

| Line No. | Description   | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                              | Line No. |
|----------|---|--|--|----------|
| 1        | Residential - Allocated Transmission Revenue Requirements | \$ 321,392   | Statement BL; Col. (C); Page 2; Line 4 | 1        |
| 2        |   |  |  | 2        |
| 3        | Billing Determinants - Residential Customer Class (MWh):  | 10,555,806   | Statement BL; Page 16.1; Line 4        | 3        |
| 4        |   |  |  | 4        |
| 5        | Residential Energy Rate Per kWh                           | \$ 0.0304468980  | Line 1 / Line 3                        | 5        |
| 6        |   |  |  | 6        |
| 7        | Residential Energy Rate Per kWh - Rounded                 | \$ 0.0304468980  | Line 5, Rounded to 7 Decimal Places    | 7        |
| 8        |   |  |  | 8        |
| 9        | Proof of Revenues   | \$ 321,392   | Line 7 x Line 3                        | 9        |
| 10       |   |  |  | 10       |
| 11       | Difference  | \$ (0)   | Line 1 - Line 9                        | 11       |

**NOTES:**

<sup>1</sup> Residential customers include the following California Public Utilities Commission (CPUC) tariffs:  
DR, DR-LI, DR-TOU, DR-TOU-DER, DR-SES, DM, DS, DT, DT-RV, EV-TOU, EV-TOU-2, EV-TOU-3.

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Small Commercial Customers <sup>1</sup>**  
**(\$000)**

| Line No. | Description   | Derivation of<br>Commodity Rate &<br>Proof of Revenues<br>Calculation | Reference                              | Line No. |
|----------|---|---|--|----------|
| 1        | Small Commercial - Allocated Transmission Revenue Requirement | \$ 93,968   | Statement BL; Page 2; Col. (C); Line 5 | 1        |
| 2        | Billing Determinants - Small Commercial (MWh):                | 2,958,685   | Statement BL; Page 16.1; Line 5        | 2        |
| 3        |   |   |  | 3        |
| 4        |   |   |  | 4        |
| 5        | Rate Per kWh Calculation                                      | \$ 0.0317601010   | Line 1 / Line 3                        | 5        |
| 6        |   |   |  | 6        |
| 7        | Rate Per kWh Calculation - Rounded                            | \$ 0.0317601010   | Line 5, Rounded to 7 Decimal Places    | 7        |
| 8        |   |   |  | 8        |
| 9        | Proof of Revenues   | \$ 93,968   | Line 7 x Line 3                        | 9        |
| 10       |   |   |  | 10       |
| 11       | Difference  | \$ 0  | Line 1 - Line 9                        | 11       |

NOTES:

<sup>1</sup> Small commercial customers include the following California Public Utilities Commission (CPUC) tariffs:  
A, A-TC, A-TOU, PA.



Statement BL  
SAN DIEGO GAS AND ELECTRIC COMPANY  
TO4-Cycle 2 Annual Transmission Formulaic Rate Filing  
Derivation of Retail True-Up Cos of Service Rates  
For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)  
Medium-Large Commercial Customers <sup>1</sup>  
(\$000)

| Line No. | Description   | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                              | Line No. |
|----------|---|--|--|----------|
| 1        | Med-Lrg C&I - Demand Revenue Requirement  | \$ 375,732   | Statement BL; Page 2; Col. (C); Line 6 | 1        |
| 2        | <u>Demand Determinants @ Transmission Level Used to Allocate</u>                            |  |  | 2        |
| 3        | <u>Total Class Revenues to Voltage Level with Loss Factor Adjustment (MW) <sup>2</sup>:</u> |  |  | 3        |
| 4        | Secondary   | 31,124   | Statement BL; Page 15; Col. D; Line 23 | 4        |
| 5        | Primary   | 6,003  | Statement BL; Page 15; Col. D; Line 24 | 5        |
| 6        | Transmission  | 1,962  | Statement BL; Page 15; Col. D; Line 25 | 6        |
| 7        | Total   | 39,089   | Sum Lines 4; 5; 6                      | 7        |
| 8        | <u>Allocation Factors Per Above to Allocate</u>   |  |  | 8        |
| 9        | <u>Demand Revenue Requirements to Voltage Level:</u>  |  |  | 9        |
| 10       | Secondary   | 79.62342347%   | Line 4 / Line 7                        | 10       |
| 11       | Primary   | 15.35726163%   | Line 5 / Line 7                        | 11       |
| 12       | Transmission  | 5.01931490%  | Line 6 / Line 7                        | 12       |
| 13       | Total   | 100.00000000%  | Sum Lines 10; 11; 12                   | 13       |
| 14       |   |  |  | 14       |
| 15       | Allocation of Revenue Requirements to Voltage Level   |  |  | 15       |
| 16       | Secondary   | \$ 299,170   | Line 1 x Line 10                       | 16       |
| 17       | Primary   | \$ 57,702  | Line 1 x Line 11                       | 17       |
| 18       | Transmission  | \$ 18,859  | Line 1 x Line 12                       | 18       |
| 19       | Total   | \$ 375,732   | Sum Lines 16; 17; 18                   | 19       |
| 20       |   |  |  | 20       |
| 21       | Demand Determinants By Voltage Level @ Meter Level (MW)                                     |  |  | 21       |
| 22       | Secondary   | 29,764   | Statement BL; Page 15; Col. B; Line 23 | 22       |
| 23       | Primary   | 5,939  | Statement BL; Page 15; Col. B; Line 24 | 23       |
| 24       | Transmission  | 1,962  | Statement BL; Page 15; Col. B; Line 25 | 24       |
| 25       | Total   | 37,665   | Sum Lines 22; 23; 24                   | 25       |
| 26       |   |  |  | 26       |
| 27       | Demand Rate By Voltage @ Meter  |  |  | 27       |
| 28       | Secondary   | \$ 10.0515580312   | Line 16 / Line 22                      | 28       |
| 29       | Primary   | \$ 9.7154009743  | Line 17 / Line 23                      | 29       |
| 30       | Transmission  | \$ 9.6111422733  | Line 18 / Line 24                      | 30       |
| 31       |   |  |  | 31       |
| 32       | Demand Rate By Voltage @ Meter (Rounded)  |  |  | 32       |
| 33       | Secondary   | \$ 10.0515580312   | Line 28, Rounded to 7 Decimal Places   | 33       |
| 34       | Primary   | \$ 9.7154009743  | Line 29, Rounded to 7 Decimal Places   | 34       |
| 35       | Transmission  | \$ 9.6111422733  | Line 30, Rounded to 7 Decimal Places   | 35       |
| 36       |   |  |  | 36       |
| 37       | <u>Proof of Revenue Calculations:</u>   |  |  | 37       |
| 38       | Secondary   | \$ 299,170.350   | Line 22 x Line 33                      | 38       |
| 39       | Primary   | \$ 57,702.082  | Line 23 x Line 34                      | 39       |
| 40       | Transmission  | \$ 18,859.151  | Line 24 x Line 35                      | 40       |
| 41       | Total   | \$ 375,732   | Sum Lines 38; 39; 40                   | 41       |
| 42       |   |  |  | 42       |
| 43       | Difference  | \$ (0)   | Line 1 - Line 41                       | 43       |

NOTES:

<sup>1</sup> Medium-Large commercial customers include the following California Public Utilities Commission (CPUC) tariffs:

AD, AY-TOU, AL-TOU, AL-TOU-DER, DGR, A6-TOU, PA-T-1.

<sup>2</sup> LF = Transmission Loss Factor; Secondary Level = 1.0457; Primary Level = 1.0108; Transmission Level = 1.0000

<sup>3</sup> NCD Rates are applicable to the following California Public Utilities Commission (CPUC) tariffs:

AD, PA-T-1

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Medium-Large Commercial Customers**  
**(\$000)**

| Line No. | Description   | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                               | Line No. |
|----------|---|--|---|----------|
| 1        | <b>Rate Proposal 90% of Total M&amp;L C&amp;I NCD Rates:</b> <sup>1</sup>                         | 90.00%   |   | 1        |
| 2        | Secondary   | \$ 9.0464022281  | 90% x Statement BL; Page 5; Line 33     | 2        |
| 3        | Primary   | \$ 8.7438608768  | 90% x Statement BL; Page 5; Line 34     | 3        |
| 4        | Transmission  | \$ 8.6500280460  | 90% x Statement BL; Page 5; Line 35     | 4        |
| 5        | <b>Rate Proposal 90% of Total M&amp;L C&amp;I NCD Rates (Rounded):</b>                            |  |   | 5        |
| 6        | Secondary   | \$ 9.0464022281  | Line 2, Rounded to 7 Decimal Places     | 6        |
| 7        | Primary   | \$ 8.7438608768  | Line 3, Rounded to 7 Decimal Places     | 7        |
| 8        | Transmission  | \$ 8.6500280460  | Line 4, Rounded to 7 Decimal Places     | 8        |
| 9        | <b>Pertaining to Schedules @ 90% NCD with Maximum On-Peak Period Demand:</b> <sup>2</sup>         |  |   | 9        |
| 10       | NCD Determinants By Voltage Level @ Meter Level (MW)  |  |   | 10       |
| 11       | Secondary <sup>4</sup>  | 28,456   | Statement BL; Page 15; Col. B; Line 10  | 11       |
| 12       | Primary <sup>4</sup>  | 5,433  | Statement BL; Page 15; Col. B; Line 11  | 12       |
| 13       | Transmission <sup>4</sup>   | 376  | Statement BL; Page 15; Col. B; Line 12  | 13       |
| 14       | Total   | 34,265   | Sum Lines 11; 12; 13                    | 14       |
| 15       | <b>Annual Revenues from Current NCD Rate 100% of Total M&amp;L C&amp;I NCD Rates:</b>             |  |   | 15       |
| 16       | Secondary   | \$ 286,025   | Line 11 x Statement BL; Page 5; Line 33 | 16       |
| 17       | Primary   | \$ 52,781  | Line 12 x Statement BL; Page 5; Line 34 | 17       |
| 18       | Transmission  | \$ 3,617   | Line 13 x Statement BL; Page 5; Line 35 | 18       |
| 19       | Total   | \$ 342,423   | Sum Lines 16; 17; 18                    | 19       |
| 20       | <b>Annual Revenues from Proposed NCD Rate 90% of Total M&amp;L C&amp;I NCD Rates:</b>             |  |   | 20       |
| 21       | Secondary   | \$ 257,423   | Line 6 x Line 11                        | 21       |
| 22       | Primary   | \$ 47,503  | Line 7 x Line 12                        | 22       |
| 23       | Transmission  | \$ 3,255   | Line 8 x Line 13                        | 23       |
| 24       | Total   | \$ 308,181   | Sum Lines 21; 22; 23                    | 24       |
| 25       | <b>Revenue Reallocation to Maximum On-Peak Period Demands:</b>                                    |  |   | 25       |
| 26       | Secondary   | \$ 28,603  | Line 16 - Line 21                       | 26       |
| 27       | Primary   | \$ 5,278   | Line 17 - Line 22                       | 27       |
| 28       | Transmission  | \$ 362   | Line 18 - Line 23                       | 28       |
| 29       | Total - Reallocated to MAXIMUM ON-PEAK PERIOD DEMANDS   | \$ 34,242  | Sum Lines 26; 27; 28                    | 29       |
| 30       | <b>Pertaining to Schedules @ 90% NCD with Maximum Demand at Time of System Peak:</b> <sup>3</sup> |  |   | 30       |
| 31       | NCD Determinants By Voltage Level @ Meter Level (MW)  |  |   | 31       |
| 32       | Secondary <sup>4</sup>  | -  | Section 2.3.1; Page 15; Col. B; Line 17 | 32       |
| 33       | Primary <sup>4</sup>  | 303  | Section 2.3.1; Page 15; Col. B; Line 18 | 33       |
| 34       | Transmission <sup>4</sup>   | 1,586  | Section 2.3.1; Page 15; Col. B; Line 19 | 34       |
| 35       | Total   | 1,889  | Sum Lines 32; 33; 34                    | 35       |
| 36       | <b>Annual Revenues from Current NCD Rate 100% of Total M&amp;L C&amp;I NCD Rates:</b>             |  |   | 36       |
| 37       | Secondary   | \$ -   | Line 32 x Statement BL; Page 5; Line 33 | 37       |
| 38       | Primary   | \$ 2,944   | Line 33 x Statement BL; Page 5; Line 34 | 38       |
| 39       | Transmission  | \$ 15,242  | Line 34 x Statement BL; Page 5; Line 35 | 39       |
| 40       | Total   | \$ 18,186  | Sum Lines 37; 38; 39                    | 40       |
| 41       | <b>Annual Revenues from Proposed NCD Rate 90% of Total M&amp;L C&amp;I NCD Rates:</b>             |  |   | 41       |
| 42       | Secondary   | \$ -   | Line 6 x Line 38                        | 42       |
| 43       | Primary   | \$ 2,649   | Line 7 x Line 39                        | 43       |
| 44       | Transmission  | \$ 13,718  | Line 8 x Line 40                        | 44       |
| 45       | Total   | \$ 16,367  | Sum Lines 42; 43; 44                    | 45       |
| 46       | <b>Revenue Reallocation to Maximum Demand at the Time of System Peak:</b>                         |  |   | 46       |
| 47       | Secondary   | \$ -   | Line 37 - Line 42                       | 47       |
| 48       | Primary   | \$ 294   | Line 38 - Line 43                       | 48       |
| 49       | Transmission  | \$ 1,524   | Line 39 - Line 44                       | 49       |
| 50       | Total   | \$ 1,819   | Sum Lines 47; 48; 49                    | 50       |

**NOTES:**

<sup>1</sup> 90% NCD Rates are applicable to the following California Public Utilities Commission (CPUC) tariffs:

AY-TOU, AL-TOU, AL-TOU-DER, DG-R, A6-TOU

<sup>2</sup> 90% NCD Rates and Maximum On-Peak Period Demand charges are applicable to the following California Public Utilities Commission (CPUC) tariffs:

AY-TOU, AL-TOU, AL-TOU-DER, DG-R

<sup>3</sup> 90% NCD Rates and Maximum Demand at Time of System Peak charges are applicable to the following California Public Utilities Commission (CPUC) tariffs:

A6-TOU

<sup>4</sup> Represents NCD billing determinants based on Maximum On-Peak Period Demand during the period in which the new rate structure was in effect.

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Medium-Large Commercial Customers**  
**(\$000)**

| Line No. | Description  | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                              | Line No. |
|----------|--|--|--|----------|
| 1        | Med-Lrg C&I Maximum On-Peak Period Demand Proposal                                       |  |  | 1        |
| 2        | Revenue Reallocation to Maximum On-Peak Period Demands: <sup>1</sup>                     | \$ 34,242  | Statement BL; Page 6; Line 29          | 2        |
| 3        |  |  |  | 3        |
| 4        | Summer - Maximum On-Peak Period Demands By Voltage Level @ Meter Level (MW) <sup>2</sup> |  |  | 4        |
| 5        | Secondary  | 14,224   | Statement BL; Page 15; Col. B; Line 30 | 5        |
| 6        | Primary  | 3,022  | Statement BL; Page 15; Col. B; Line 31 | 6        |
| 7        | Transmission   | 347  | Statement BL; Page 15; Col. B; Line 32 | 7        |
| 8        | Total  | 17,593   | Sum Lines 5; 6; 7                      | 8        |
| 9        | Summer - Maximum On-Peak Period Demands By Voltage Level @ Trans. Level (MW)             |  |  | 9        |
| 10       | Secondary  | 14,874   | Statement BL; Page 15; Col. D; Line 30 | 10       |
| 11       | Primary  | 3,055  | Statement BL; Page 15; Col. D; Line 31 | 11       |
| 12       | Transmission   | 347  | Statement BL; Page 15; Col. D; Line 32 | 12       |
| 13       | Total  | 18,276   | Sum Lines 11; 12; 13                   | 13       |
| 14       | Total  | 18,276   | Sum Lines 11; 12; 13                   | 14       |
| 15       | Summer Maximum On-Peak Period Allocation to Voltage Levels                               |  |  | 15       |
| 16       | Secondary  | 81.39%   | Line 11 / Line 14                      | 16       |
| 17       | Primary  | 16.72%   | Line 12 / Line 14                      | 17       |
| 18       | Transmission   | 1.90%  | Line 13 / Line 14                      | 18       |
| 19       | Total  | 100.00%  | Sum Lines 17; 18; 19                   | 19       |
| 20       | Total  | 100.00%  | Sum Lines 17; 18; 19                   | 20       |
| 21       | Share of Total Revenue Allocation to Summer Peak Period                                  | 80.00%   |  | 21       |
| 22       | Revenues for Proposed Summer Maximum On-Peak Period Demand Rates                         |  |  | 22       |
| 23       | Secondary  | \$ 22,295  | (Line 2 x Line 21) x Line 17           | 23       |
| 24       | Primary  | \$ 4,579   | (Line 2 x Line 21) x Line 18           | 24       |
| 25       | Transmission   | \$ 520   | (Line 2 x Line 21) x Line 19           | 25       |
| 26       | Total  | \$ 27,394  | Sum Lines 23; 24; 25                   | 26       |
| 27       | Summer Maximum On-Peak Period Demand Rates <sup>3</sup>                                  | \$/kW  |  | 27       |
| 28       | Secondary  | \$ 1.5674389971  | Line 23 / Line 5                       | 28       |
| 29       | Primary  | \$ 1.5151247760  | Line 24 / Line 6                       | 29       |
| 30       | Transmission   | \$ 1.4986004108  | Line 25 / Line 7                       | 30       |
| 31       | Transmission   | \$ 1.4986004108  | Line 25 / Line 7                       | 31       |
| 32       | Transmission   | \$ 1.4986004108  | Line 25 / Line 7                       | 32       |
| 33       | Summer Maximum On-Peak Period Demand Rates (Rounded)                                     | \$/kW  |  | 33       |
| 34       | Secondary  | \$ 1.5674389971  | Line 29, Rounded to 7 Decimal Places   | 34       |
| 35       | Primary  | \$ 1.5151247760  | Line 30, Rounded to 7 Decimal Places   | 35       |
| 36       | Transmission   | \$ 1.4986004108  | Line 31, Rounded to 7 Decimal Places   | 36       |
| 37       | Transmission   | \$ 1.4986004108  | Line 31, Rounded to 7 Decimal Places   | 37       |
| 38       | Transmission   | \$ 1.4986004108  | Line 31, Rounded to 7 Decimal Places   | 38       |

**NOTES:**

- <sup>1</sup> Revenues to be reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs:  
AY-TOU, AL-TOU, AL-TOU-DER, DG-R
- <sup>2</sup> Summer Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs:  
AY-TOU, AL-TOU, AL-TOU-DER, DG-R
- <sup>3</sup> Summer Maximum On-Peak Period Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:  
AY-TOU, AL-TOU, AL-TOU-DER, DG-R
- <sup>4</sup> Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs:  
AY-TOU, AL-TOU, AL-TOU-DER, DG-R
- <sup>5</sup> Winter Maximum On-Peak Period Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:  
AY-TOU, AL-TOU, AL-TOU-DER, DG-R
- <sup>6</sup> LF = Transmission Loss Factor; Secondary Level = 1.0457; Primary Level = 1.0108; Transmission Level = 1.0000

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Medium-Large Commercial Customers**  
**(\$000)**

| Line No. | Description  | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                                    | Line No. |
|----------|--|--|--|----------|
| 1        | Winter Maximum On-Peak Period Demands By Voltage Level @ Meter Level (MW) <sup>4</sup> |  |  | 1        |
| 2        | Secondary  | 10,577   | Statement BL; Page 15; Col. B; Line 35       | 2        |
| 3        | Primary  | 2,287  | Statement BL; Page 15; Col. B; Line 36       | 3        |
| 4        | Transmission   | 285  | Statement BL; Page 15; Col. B; Line 37       | 4        |
| 5        | Total  | 13,149   | Sum Lines 3; 4; 5                            | 5        |
| 6        | Winter Maximum On-Peak Period Demands @ Transmission Level (MW)                        |  |  | 6        |
| 7        | Secondary  | 11,060   | Statement BL; Page 15; Col. D; Line 35       | 7        |
| 8        | Primary  | 2,312  | Statement BL; Page 15; Col. D; Line 36       | 8        |
| 9        | Transmission   | 285  | Statement BL; Page 15; Col. D; Line 37       | 9        |
| 10       | Total  | 13,657   | Sum Lines 3; 4; 5                            | 10       |
| 11       | Winter Maximum On-Peak Period Allocation to Voltage Levels                             |  |  | 11       |
| 12       | Secondary  | 80.98411071%   | Line 7 / Line 10                             | 12       |
| 13       | Primary  | 16.92904738%   | Line 8 / Line 10                             | 13       |
| 14       | Transmission   | 2.08684191%  | Line 9 / Line 10                             | 14       |
| 15       | Total  | 100.0000000%   | Sum Lines 12; 13; 14                         | 15       |
| 16       | Share of Total Revenue Allocation to Winter Peak Period (October through April)        | 20.00%   |  | 16       |
| 17       | Revenues for Proposed Winter Maximum On-Peak Period Demand Rates                       |  |  | 17       |
| 18       | Secondary  | \$ 5,546   | (Page 7; Line 2 x Page 8; Line 16) x Line 12 | 18       |
| 19       | Primary  | \$ 1,159   | (Page 7; Line 2 x Page 8; Line 16) x Line 13 | 19       |
| 20       | Transmission   | \$ 143   | (Page 7; Line 2 x Page 8; Line 16) x Line 14 | 20       |
| 21       | Total  | \$ 6,848   | Sum Lines 18; 19; 20                         | 21       |
| 22       | Winter Maximum On-Peak Period Demand Rates <sup>5</sup>                                | \$/kW  |  | 22       |
| 23       | Secondary  | \$ 0.5243716996  | Line 18 / Line 2                             | 23       |
| 24       | Primary  | \$ 0.5069267891  | Line 19 / Line 3                             | 24       |
| 25       | Transmission   | \$ 0.5009356913  | Line 20 / Line 4                             | 25       |
| 26       |  |  |  | 26       |
| 27       | Winter Maximum On-Peak Period Demand Rates (Rounded)                                   | \$/kW  |  | 27       |
| 28       | Secondary  | \$ 0.5243716996  | Line 23, Rounded to 7 Decimal Places         | 28       |
| 29       | Primary  | \$ 0.5069267891  | Line 24, Rounded to 7 Decimal Places         | 29       |
| 30       | Transmission   | \$ 0.5009356913  | Line 25, Rounded to 7 Decimal Places         | 30       |
| 31       |  |  |  | 31       |
| 32       | Proof of Revenue Calculations:   |  |  | 32       |
| 33       | Secondary  | \$ 27,841  | (Page 7; Line 23) + (Page 8; Line 18)        | 33       |
| 34       | Primary  | \$ 5,739   | (Page 7; Line 24) + (Page 8; Line 19)        | 34       |
| 35       | Transmission   | \$ 663   | (Page 7; Line 25) + (Page 8; Line 20)        | 35       |
| 36       | Total  | \$ 34,242  | Sum Lines 33; 34; 35                         | 36       |
| 37       | Difference   | \$ 0   | Page 7; Line 2 - Page 8; Line 36             | 37       |
| 38       |  |  |  | 38       |

**NOTES:**

<sup>1</sup> Revenues to be reallocated from NCD to recovery from Maximum On-Peak Period Demands for the following California Public Utilities Commission (CPUC) tariffs:

AY-TOU, AL-TOU, AL-TOU-DER, DG-R

<sup>2</sup> Summer Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs:

AY-TOU, AL-TOU, AL-TOU-DER, DG-R

<sup>3</sup> Summer Maximum On-Peak Period Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:

AY-TOU, AL-TOU, AL-TOU-DER, DG-R

<sup>4</sup> Winter Maximum On-Peak Period Determinants for the following California Public Utilities Commission (CPUC) tariffs:

AY-TOU, AL-TOU, AL-TOU-DER, DG-R

<sup>5</sup> Winter Maximum On-Peak Period Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:

AY-TOU, AL-TOU, AL-TOU-DER, DG-R

<sup>6</sup> LF = Transmission Loss Factor; Secondary Level = 1.0457; Primary Level = 1.0108; Transmission Level = 1.0000

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Medium-Large Commercial Customers**  
**(\$000)**

| Line No. | Description   | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                              | Line No. |
|----------|---|--|--|----------|
| 1        | Med-Lrg C&I Maximum Demand at the Time of System Peak Proposal                                    |  |  | 1        |
| 2        | Revenue Reallocation to Maximum Demand at the Time of System Peak <sup>1</sup>                    | \$ 1,819   | Statement BL; Page 6; Line 50          | 2        |
| 3        |   |  |  | 3        |
| 4        | Summer Maximum Demand at the Time of System Peak By Voltage Level @ Meter Level (MW) <sup>2</sup> |  |  | 4        |
| 5        | Secondary   | -  | Statement BL; Page 15; Col. B; Line 42 | 5        |
| 6        | Primary   | 142  | Statement BL; Page 15; Col. B; Line 43 | 6        |
| 7        | Transmission  | 650  | Statement BL; Page 15; Col. B; Line 44 | 7        |
| 8        | Total   | 792  | Sum Lines 5; 6; 7                      | 8        |
| 9        | Summer Maximum Demand at the Time of System Peak @ Transmission Level (MW)                        |  |  | 9        |
| 10       | Secondary   | -  | Statement BL; Page 15; Col. D; Line 42 | 10       |
| 11       | Primary   | 144  | Statement BL; Page 15; Col. D; Line 43 | 11       |
| 12       | Transmission  | 650  | Statement BL; Page 15; Col. D; Line 44 | 12       |
| 13       | Total   | 794  | Sum Lines 11; 12; 13                   | 13       |
| 14       |   |  |  | 14       |
| 15       | Summer Maximum Demand at the time of System Peak Allocation to Voltage Levels (MW)                |  |  | 15       |
| 16       | Secondary   | 0.00000000%  | Line 11 / Line 14                      | 16       |
| 17       | Primary   | 18.13602015%   | Line 12 / Line 14                      | 17       |
| 18       | Transmission  | 81.86397985%   | Line 13 / Line 14                      | 18       |
| 19       | Total   | 100.00000000%  | Sum Lines 17; 18; 19                   | 19       |
| 20       |   |  |  | 20       |
| 21       | Share of Total Revenue Allocation to Summer Maximum Demand at the Time of System Peak             | 80.00000000%   |  | 21       |
| 22       | Revenues for Proposed Summer Maximum Demand at the Time of System Peak Rates                      |  |  | 22       |
| 23       | Secondary   | \$ -   | (Line 2 x Line 21) x Line 17           | 23       |
| 24       | Primary   | \$ 264   | (Line 2 x Line 21) x Line 18           | 24       |
| 25       | Transmission  | \$ 1,191   | (Line 2 x Line 21) x Line 19           | 25       |
| 26       | Total   | \$ 1,455   | Sum Lines 23; 24; 25                   | 26       |
| 27       | Summer Maximum Demand at the Time of System Peak Rates <sup>3</sup>                               | \$/kW  |  | 27       |
| 28       | Secondary   | \$ -   | Line 23 / Line 5                       | 28       |
| 29       | Primary   | \$ 1.8539721942  | Line 24 / Line 6                       | 29       |
| 30       | Transmission  | \$ 1.8334335007  | Line 25 / Line 7                       | 30       |
| 31       |   |  |  | 31       |
| 32       |   |  |  | 32       |
| 33       | Summer Maximum Demand at the Time of System Peak Rates (Rounded)                                  | \$/kW  |  | 33       |
| 34       | Secondary   | \$ -   | Line 29, Rounded to 7 Decimal Places   | 34       |
| 35       | Primary   | \$ 1.8539721942  | Line 30, Rounded to 7 Decimal Places   | 35       |
| 36       | Transmission  | \$ 1.8334335007  | Line 31, Rounded to 7 Decimal Places   | 36       |
| 37       |   |  |  | 37       |
| 38       |   |  |  | 38       |

**NOTES:**

<sup>1</sup> Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariffs:

A6-TOU

<sup>2</sup> Summer Maximum Demand at the time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariffs:

A6-TOU

<sup>3</sup> Summer Maximum Demand at the time of System Peak Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:

A6-TOU

<sup>4</sup> Winter Maximum Demand at the time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariffs:

A6-TOU

<sup>5</sup> Winter Maximum Demand at the time of System Peak Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:

A6-TOU

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Medium-Large Commercial Customers**  
**(\$000)**

| Line No. | Description   | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                                     | Line No. |
|----------|---|--|---|----------|
| 1        | Winter Maximum Demand at the Time of System Peak By Voltage Level @ Meter Level (MW) <sup>4</sup> |  |   | 1        |
| 2        | Secondary   | -  | Statement BL; Page 15; Col. B; Line 47.       | 2        |
| 3        | Primary   | 83   | Statement BL; Page 15; Col. B; Line 48        | 3        |
| 4        | Transmission  | 588  | Statement BL; Page 15; Col. B; Line 49        | 4        |
| 5        | Total   | 672  | Sum Lines 2; 3; 4                             | 5        |
| 6        | Winter Maximum Demand at the Time of System Peak @ Transmission Level (MW)                        |  |   | 6        |
| 7        | Secondary   | -  | Statement BL; Page 15; Col. D; Line 47        | 7        |
| 8        | Primary   | 84   | Statement BL; Page 15; Col. D; Line 48        | 8        |
| 9        | Transmission  | 588  | Statement BL; Page 15; Col. D; Line 49        | 9        |
| 10       | Total   | 672  | Sum Lines 8; 9; 10                            | 10       |
| 11       |   |  |   | 11       |
| 12       | Winter Maximum Demand at the Time of System Peak Allocation to Voltage Levels                     |  |   | 12       |
| 13       | Secondary   | 0.0000000%   | Line 8 / Line 11                              | 13       |
| 14       | Primary   | 12.5000000%  | Line 9 / Line 11                              | 14       |
| 15       | Transmission  | 87.5000000%  | Line 10 / Line 11                             | 15       |
| 16       | Total   | 100.0000000%   | Sum Lines 14; 15; 16                          | 16       |
| 17       |   |  |   | 17       |
| 18       | Share of Total Revenue Allocation to Winter Maximum Demand at the Time of System Peak             | 20.0000000%  |   | 18       |
| 19       | Revenues for Proposed Winter Maximum Demand at the Time of System Peak Rates                      |  |   | 19       |
| 20       | Secondary   | \$ -   | (Page 9; Line 2 x Page 10; Line 18) x Line 14 | 20       |
| 21       | Primary   | \$ 45  | (Page 9; Line 2 x Page 10; Line 18) x Line 15 | 21       |
| 22       | Transmission  | \$ 318   | (Page 9; Line 2 x Page 10; Line 18) x Line 16 | 22       |
| 23       | Total   | \$ 364   | Sum Lines 20; 21; 22                          | 23       |
| 24       |   |  |   | 24       |
| 25       | Winter Maximum Demand at the Time of System Peak Rates <sup>5</sup>                               | \$/kW  |   | 25       |
| 26       | Secondary   | \$ -   | Line 20 / Line 2                              | 26       |
| 27       | Primary   | \$ 0.5457091253  | Line 21 / Line 3                              | 27       |
| 28       | Transmission  | \$ 0.5408714712  | Line 22 / Line 4                              | 28       |
| 29       |   |  |   | 29       |
| 30       | Winter Maximum Demand at the Time of System Peak Rates (Rounded)                                  | \$/kW  |   | 30       |
| 31       | Secondary   | \$ -   | Line 26, Rounded to 7 Decimal Places          | 31       |
| 32       | Primary   | \$ 0.5457091253  | Line 27, Rounded to 7 Decimal Places          | 32       |
| 33       | Transmission  | \$ 0.5408714712  | Line 28, Rounded to 7 Decimal Places          | 33       |
| 34       |   |  |   | 34       |
| 35       | <u>Proof of Revenue Calculations:</u>   |  |   | 35       |
| 36       | Secondary   | \$ -   | (Page 9; Line 23) + (Page 10; Line 20)        | 36       |
| 37       | Primary   | \$ 309   | (Page 9; Line 24) + (Page 10; Line 21)        | 37       |
| 38       | Transmission  | \$ 1,509   | (Page 9; Line 25) + (Page 10; Line 22)        | 38       |
| 39       | Total   | \$ 1,819   | Sum Lines 36; 37; 38                          | 39       |
| 40       | Difference  | \$ 0   | Page 9; Line 2 - Page 10; Line 39             | 40       |

**NOTES:**

- <sup>1</sup> Revenues to be reallocated from NCD to recovery from Maximum Demand at the time of System Peak for the following California Public Utilities Commission (CPUC) tariffs:  
A6-TOU
- <sup>2</sup> Summer Maximum Demand at the time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariffs:  
A6-TOU
- <sup>3</sup> Summer Maximum Demand at the time of System Peak Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:  
A6-TOU
- <sup>4</sup> Winter Maximum Demand at the time of System Peak Determinants for the following California Public Utilities Commission (CPUC) tariffs:  
A6-TOU
- <sup>5</sup> Winter Maximum Demand at the time of System Peak Demand Charges for the following California Public Utilities Commission (CPUC) tariffs:  
A6-TOU
- <sup>6</sup> LF = Transmission Loss Factor; Secondary Level = 1.0457; Primary Level = 1.0108; Transmission Level = 1.0000

**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Street Lighting Customers**  
**(\$000)**

| Line No. | Description   | Derivation of Commodity Rate & Proof of Revenues Calculation | Reference                              | Line No. |
|----------|---|--|--|----------|
| 1        | Street Lighting - Allocated Transmission Revenue Requirement          | \$ 2,454   | Statement BL; Page 2; Col. (C); Line 7 | 1        |
| 2        |   |  |  | 2        |
| 3        | Billing Determinants - Street Lighting Customers (MWh) <sup>1</sup> : | 134,469  | Statement BL; Page 16.1; Line 9        | 3        |
| 4        |   |  |  | 4        |
| 5        | Rate Per kWh Calculation  | \$ 0.0182512380  | Line 1 / Line 3                        | 5        |
| 6        |   |  |  | 6        |
| 7        | Rate Per kWh Calculation - Rounded                                    | \$ 0.0182512380  | Line 5, Rounded to 7 Decimal Places    | 7        |
| 8        |   |  |  | 8        |
| 9        | Proof of Revenues:  | \$ 2,454   | Line 3 x Line 7                        | 9        |
| 10       |   |  |  | 10       |
| 11       | Difference  | \$ 0   | Line 1 - Line 9                        | 11       |

**NOTES:**

<sup>1</sup> Street lighting customers include the following California Public Utilities Commission (CPUC) tariffs:  
 DWL, OL-1, LS-1, LS-2, LS-3.

Statement BL  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Standby Revenues Calculation**  
**(\$000)**

| Line No. | Description  | Derivation of Standby Surcharge & Proof of Revenues Calculation | Reference                              | Line No. |
|----------|--|---|--|----------|
| 1        | Standby - Demand Revenue Requirement   | \$ 12,467   | Statement BL; Page 2; Col. (C); Line 8 | 1        |
| 2        | <u>Demand Determinants @ Transmission Level Used to Allocate</u>                           |   |  | 2        |
| 3        | <u>Total Class Revenues to Voltage Level with Loss Factor Adjustment (MW)<sup>1</sup>:</u> |   |  | 3        |
| 4        | Secondary  | 192   | Statement BL; Page 15; Col. D; Line 57 | 4        |
| 5        | Primary  | 1,614   | Statement BL; Page 15; Col. D; Line 58 | 5        |
| 6        | Tranmission  | 1,037   | Statement BL; Page 15; Col. D; Line 59 | 6        |
| 7        | Total  | 2,843   | Sum Lines 4; 5; 6                      | 7        |
| 8        | <u>Allocation Factors Per Above to Allocate</u>  |   |  | 8        |
| 9        | <u>Demand Revenue Requirements to Voltage Level:</u>                                       |   |  | 9        |
| 10       | Secondary  | 6.75342948%   | Line 4 / Line 7                        | 10       |
| 11       | Primary  | 56.77101653%  | Line 5 / Line 7                        | 11       |
| 12       | Tranmission  | 36.47555399%  | Line 6 / Line 7                        | 12       |
| 13       | Total  | 100.00000000%   | Sum Lines 10; 11; 12                   | 13       |
| 14       |  |   |  | 14       |
| 15       | Allocation of Revenue Requirements to Voltage Level  |   |  | 15       |
| 16       | Secondary  | \$ 842  | Line 1 x Line 10                       | 16       |
| 17       | Primary  | \$ 7,078  | Line 1 x Line 11                       | 17       |
| 18       | Tranmission  | \$ 4,548  | Line 1 x Line 12                       | 18       |
| 19       | Total  | \$ 12,467   | Sum Lines 16; 17; 18                   | 19       |
| 20       |  |   |  | 20       |
| 21       | Demand Determinants By Voltage Level @ Meter (MW)  |   |  | 21       |
| 22       | Secondary  | 184   | Statement BL; Page 15; Col. B; Line 57 | 22       |
| 23       | Primary  | 1,596   | Statement BL; Page 15; Col. B; Line 58 | 23       |
| 24       | Tranmission  | 1,037   | Statement BL; Page 15; Col. B; Line 59 | 24       |
| 25       | Total  | 2,817   | Sum Lines 22; 23; 24                   | 25       |
| 26       |  |   |  | 26       |
| 27       | Demand Rate By Voltage Level @ Meter   |   |  | 27       |
| 28       | Secondary  | \$ 4.58630977730  | Line 16 / Line 22                      | 28       |
| 29       | Primary  | \$ 4.43390302620  | Line 17 / Line 23                      | 29       |
| 30       | Tranmission  | \$ 4.38555839020  | Line 18 / Line 24                      | 30       |
| 31       |  |   |  | 31       |
| 32       | Demand Rate By Voltage Level @ Meter (Rounded)   |   |  | 32       |
| 33       | Secondary  | \$ 4.58630977730  | Line 28, Rounded to 7 Decimal Places   | 33       |
| 34       | Primary  | \$ 4.43390302620  | Line 29, Rounded to 7 Decimal Places   | 34       |
| 35       | Tranmission  | \$ 4.38555839020  | Line 30, Rounded to 7 Decimal Places   | 35       |
| 36       |  |   |  | 36       |
| 37       | <u>Proof of Revenue Calculations:</u>  |   |  | 37       |
| 38       | Secondary  | \$ 842  | Line 22 x Line 33                      | 38       |
| 39       | Primary  | \$ 7,078  | Line 23 x Line 34                      | 39       |
| 40       | Tranmission  | \$ 4,548  | Line 24 x Line 35                      | 40       |
| 41       | Total  | \$ 12,467.409   | Sum Lines 38; 39; 40                   | 41       |
| 42       |  |   |  | 42       |
| 43       | Difference   | \$ 0  | Line 1 - Line 41                       | 43       |

**NOTES:**

<sup>1</sup> LF = Transmission Loss Factor; Secondary Level = 1.0457; Primary Level = 1.0108; Transmission Level = 1.0000



**Statement BL**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Summary of Proof of Revenues**  
**(\$1,000)**

| Line No. | Customer Classes        | (A)                                      | (B)                            | (C)        | Reference                  | Line No. |
|----------|-------------------------|--|--------------------------------|------------|----------------------------|----------|
|          |                         | Total Revenues Per Cost of Service Study | Total Revenues Per Rate Design | Difference |                            |          |
| 1        | Residential Customers   | \$ 321,392                               | \$ 321,392                     | \$ (0)     | Statement BL; Pages 2 & 3  | 1        |
| 2        |                         |  |                                |            |                            | 2        |
| 3        | Small Commercial        | \$ 93,968                                | \$ 93,968                      | \$ 0       | Statement BL; Pages 2 & 4  | 3        |
| 4        |                         |  |                                |            |                            | 4        |
| 5        | Medium-Large Commercial | \$ 375,732                               | \$ 375,732                     | \$ (0)     | Statement BL; Pages 2 & 5  | 5        |
| 6        |                         |  |                                |            |                            | 6        |
| 7        | Street Lighting         | \$ 2,454                                 | \$ 2,454                       | \$ 0       | Statement BL; Pages 2 & 11 | 7        |
| 8        |                         |  |                                |            |                            | 8        |
| 9        | Standby Revenues        | \$ 12,467                                | \$ 12,467                      | \$ 0       | Statement BL; Pages 2 & 12 | 9        |
| 10       |                         |  |                                |            |                            | 10       |
| 11       | Grand Total             | \$ 806,013                               | \$ 806,013                     | \$ (0)     | Sum Lines 1 thru 9         | 11       |
|          |                         |  |                                |            |                            |          |

Statement BL  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Retail True-Up Cos of Service Rates**  
**For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)**  
**Development of 17-CP Allocation Factors Using Recorded Data: 2006-2011**

| Line No. | (a)<br>Customer Class                             | (b)<br>5-Year Average<br>Of 17 CPs<br>Kilowatt @<br>Meter Level | (c)<br>Transmission<br>Loss Factors | (d) = (b) x (c)<br>5-Year Average<br>Of 17 CPs<br>Kilowatt @<br>Transmission Level | (e)<br>Ratio | (g)<br>Reference                        | Line No. |
|----------|---|---|-------------------------------------|--|--------------|---|----------|
| 1        | <u>10 Year Average - 12CP Allocation Factors:</u> |   |                                     |  |              |   | 1        |
| 2        | Residential Customers                             | 21,935,441  | 1.0457                              | 22,937,891   | 39.87%       | Statement BB; Page 1; Col. (a); Line 1  | 2        |
| 3        | Small Commercial Customers                        | 6,413,460   | 1.0457                              | 6,706,555  | 11.66%       | Statement BB; Page 1; Col. (a); Line 2  | 3        |
| 4        | Medium-Large Commercial Customers                 |   |                                     |  |              |   | 4        |
| 5        | Secondary   | 19,185,537  | 1.0457                              | 20,062,316   | 34.88%       | Statement BB; Page 1; Col. (a); Line 4  | 5        |
| 6        | Primary   | 4,765,966   | 1.0108                              | 4,817,438  | 8.37%        | Statement BB; Page 1; Col. (a); Line 5  | 6        |
| 7        | Transmission                                      | 1,936,416   | 1.0000                              | 1,936,416  | 3.37%        | Statement BB; Page 1; Col. (a); Line 6  | 7        |
| 8        | Total Medium-Large Commercial                     | 25,887,919  | 1.0359                              | 26,816,170   | 46.62%       | Sum Lines 5; 6; 7                       | 8        |
| 9        |   |   |                                     |  |              |   | 9        |
| 10       | Street Lighting                                   | 167,502   | 1.0457                              | 175,157  | 0.30%        | Statement BB; Page 1; Col. (a); Line 9  | 10       |
| 11       | Standby Customers                                 |   |                                     |  |              |   | 11       |
| 12       | Secondary   | 54,365  | 1.0457                              | 56,849   | 0.10%        | Statement BB; Page 1; Col. (a); Line 11 | 12       |
| 13       | Primary   | 515,498   | 1.0108                              | 521,065  | 0.91%        | Statement BB; Page 1; Col. (a); Line 12 | 13       |
| 14       | Transmission                                      | 311,901   | 1.0000                              | 311,901  | 0.54%        | Statement BB; Page 1; Col. (a); Line 13 | 14       |
| 15       | Total Standby Customers                           | 881,763   | 1.0091                              | 889,815  | 1.55%        | Sum Lines 12; 13; 14                    | 15       |
| 16       |   |   |                                     |  |              |   | 16       |
| 17       | System Total                                      | 55,286,085  | 1.04051                             | 57,525,588   | 100.0000%    | Sum Lines 2; 3; 8; 10; 15               | 17       |
| 18       |   |   |                                     |  |              |   | 18       |

Statement BL  
SAN DIEGO GAS AND ELECTRIC COMPANY  
TO4-Cycle 2 Annual Transmission Formulaic Rate Filing  
Derivation of Retail True-Up Cos of Service Rates  
For the TO3 Final True-Up Period - (April 1, 2012 - August 31, 2013)  
Development of 12-CP Allocation Factors

| Line No. | (A)<br>Customer Class  | (B)   |                           | (C)  | (D) = (B) x (C) | (E) | Reference  | Line No. |
|----------|--|---|---------------------------|--|-----------------|-----|--|----------|
|          |  | Recorded Demand Determinants<br>Megawatt @<br>Meter Level | Transmission Loss Factors | Recorded Demand Determinants<br>Megawatt @<br>Transmission Level | Ratios          |     |  |          |
| 1        | <b>Recorded Demand Determinants for Medium-Large Commercial Customers:</b>               |   |                           |  |                 |     |  |          |
| 2        | Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 100% NCD Rate  |   |                           |  |                 |     |  |          |
| 3        | Secondary <sup>1</sup>   | 1,308   | 1.0457                    | 1,368  | 86.91%          |     | Col. B=Page 16.1; Col. Total; Line 35            | 3        |
| 4        | Primary <sup>2</sup>   | 204   | 1.0108                    | 206  | 13.09%          |     | Col. B=Page 16.1; Col. Total; Line 36            | 4        |
| 5        | Transmission <sup>3</sup>  | -   | 1.0000                    | -  | 0.00%           |     | Col. B=Page 16.1; Col. Total; Line 37            | 5        |
| 6        | Total  | 1,511,286   |                           | 1,574  | 100.00%         |     | Sum Lines 3; 4; 5                                | 6        |
| 7        |  |   |                           |  |                 |     |  |          |
| 8        | Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 90% NCD Rate   |   |                           |  |                 |     |  |          |
| 9        | with Maximum On-Peak Period Demand   |   |                           |  |                 |     |  |          |
| 10       | Secondary  | 28,456  | 1.0457                    | 29,756   | 83.53%          |     | Col. B=Page 16.2; Col. Total; Line 61            | 10       |
| 11       | Primary  | 5,433   | 1.0108                    | 5,491  | 15.41%          |     | Col. B=Page 16.2; Col. Total; Line 62            | 11       |
| 12       | Transmission   | 376   | 1.0000                    | 376  | 1.06%           |     | Col. B=Page 16.2; Col. Total; Line 63            | 12       |
| 13       | Total  | 34,265  |                           | 35,623   | 100.00%         |     | Sum Lines 10; 11; 12                             | 13       |
| 14       |  |   |                           |  |                 |     |  |          |
| 15       | Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 90% NCD Rate   |   |                           |  |                 |     |  |          |
| 16       | with Maximum Demand at the Time of System Peak   |   |                           |  |                 |     |  |          |
| 17       | Secondary  | -   | 1.0457                    | -  | 0.00%           |     | Col. B=Page 16.3; Col. Total; Line 97            | 17       |
| 18       | Primary  | 303   | 1.0108                    | 306  | 16.17%          |     | Col. B=Page 16.3; Col. Total; Line 98            | 18       |
| 19       | Transmission   | 1,586   | 1.0000                    | 1,586  | 83.83%          |     | Col. B=Page 16.3; Col. Total; Line 99            | 19       |
| 20       | Total  | 1,889   |                           | 1,892  | 100.00%         |     | Sum Lines 17; 18; 19                             | 20       |
| 21       |  |   |                           |  |                 |     |  |          |
| 22       | Total Non-Coincident Demand Determinants Pertaining to Medium-Large Commercial Customers |   |                           |  |                 |     |  |          |
| 23       | Secondary  | 29,764  | 1.0457                    | 31,124   | 79.62%          |     | Sum Lines 3; 10; 17                              | 23       |
| 24       | Primary  | 5,939   | 1.0108                    | 6,003  | 15.36%          |     | Sum Lines 4; 11; 18                              | 24       |
| 25       | Transmission   | 1,962   | 1.0000                    | 1,962  | 5.02%           |     | Sum Lines 5; 12; 19                              | 25       |
| 26       | Total  | 37,665  |                           | 39,089   | 100.00%         |     | Sum Lines 23; 24; 25                             | 26       |
| 27       |  |   |                           |  |                 |     |  |          |
| 28       | Maximum On-Peak Period Demand Determinants   |   |                           |  |                 |     |  |          |
| 29       | Summer Months = (May, June, July, August, September)                                     |   |                           |  |                 |     |  |          |
| 30       | Secondary  | 14,224  | 1.0457                    | 14,874   | 81.39%          |     | Col. B=Page 16.2; Sum Summer Months; Line 71     | 30       |
| 31       | Primary  | 3,022   | 1.0108                    | 3,055  | 16.72%          |     | Col. B=Page 16.2; Sum Summer Months; Line 72     | 31       |
| 32       | Transmission   | 347   | 1.0000                    | 347  | 1.90%           |     | Col. B=Page 16.2; Sum Summer Months; Line 73     | 32       |
| 33       | Total  | 17,593  |                           | 18,276   | 100.01%         |     | Sum Lines 30; 31; 32                             | 33       |
| 34       |  |   |                           |  |                 |     |  |          |
| 35       | Winter Months = (October, November, December, January, February, March, April)           |   |                           |  |                 |     |  |          |
| 36       | Secondary  | 10,577  | 1.0457                    | 11,060   | 80.98%          |     | Col. B=Page 16.2; Sum Winter Months; Line 71     | 35       |
| 37       | Primary  | 2,287   | 1.0108                    | 2,312  | 16.93%          |     | Col. B=Page 16.2; Sum Winter Months; Line 72     | 36       |
| 38       | Transmission   | 285   | 1.0000                    | 285  | 2.09%           |     | Col. B=Page 16.2; Sum Winter Months; Line 73     | 37       |
| 39       | Total  | 13,149  |                           | 13,657   | 100.00%         |     | Sum Lines 35; 36; 37                             | 38       |
| 40       | Grand Total  |   |                           |  |                 |     |  |          |
| 41       | Maximum Demand at the Time of System Peak Determinants                                   |   |                           |  |                 |     |  |          |
| 42       | Summer   |   |                           |  |                 |     |  |          |
| 43       | Secondary  | -   | 1.0457                    | -  | 0.00%           |     | Col. B=Page 16.3; Sum of Summer Months; Line 107 | 42       |
| 44       | Primary  | 142   | 1.0108                    | 144  | 18.14%          |     | Col. B=Page 16.3; Sum of Summer Months; Line 108 | 43       |
| 45       | Transmission   | 650   | 1.0000                    | 650  | 81.86%          |     | Col. B=Page 16.3; Sum of Summer Months; Line 109 | 44       |
| 46       | Total  | 792   |                           | 794  | 100.00%         |     | Sum Lines 42; 43; 44                             | 45       |
| 47       |  |   |                           |  |                 |     |  |          |
| 48       | Winter   |   |                           |  |                 |     |  |          |
| 49       | Secondary  | -   | 1.0457                    | -  | 0.00%           |     | Col. B=Page 16.3; Sum of Winter Months; Line 110 | 47       |
| 50       | Primary  | 83  | 1.0108                    | 84   | 12.50%          |     | Col. B=Page 16.3; Sum of Winter Months; Line 111 | 48       |
| 51       | Transmission   | 588   | 1.0000                    | 588  | 87.50%          |     | Col. B=Page 16.3; Sum of Winter Months; Line 112 | 49       |
| 52       | Total  | 672   |                           | 672  | 100.00%         |     | Sum Lines 47; 48; 49                             | 50       |
| 53       | Grand Total  |   |                           |  |                 |     |  |          |
| 54       | 1,464  |   |                           |  |                 |     |  |          |
| 55       | 1,466  |   |                           |  |                 |     |  |          |
| 56       | <b>Forecast Demand Determinants for Standby Customers:</b>                               |   |                           |  |                 |     |  |          |
| 57       | Contracted Demand Determinants   |   |                           |  |                 |     |  |          |
| 58       | Secondary  | 184   | 1.0457                    | 192  | 6.75%           |     | Col. B=Page 16.3; Line 114                       | 58       |
| 59       | Primary  | 1,596   | 1.0108                    | 1,614  | 56.77%          |     | Col. B=Page 16.3; Line 115                       | 59       |
| 60       | Transmission   | 1,037   | 1.0000                    | 1,037  | 36.48%          |     | Col. B=Page 16.3; Line 116                       | 60       |
| 61       | Total  | 2,817   |                           | 2,843  | 100.00%         |     | Sum Lines 57; 58; 59                             | 61       |

| Statement BL  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | Line No. |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----------|
| San Diego Gas & Electric                                    |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |          |
| FERC Recorded Sales Period: April 1, 2012 - August 31, 2013 |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |          |
| Line No.  | SDG&E: System Delivery Determinants     | Winter    | Summer    | Summer    | Summer    | Summer    | Summer    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Summer    | Summer    | Summer    | Summer    |            | Line No. |
| 1   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 1        |
| 2   |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 2        |
| 3   | Customer Class Deliveries (MWh)         | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13    | Total      | 3        |
| 4   | Residential                             | 567,139   | 538,727   | 550,024   | 591,025   | 675,694   | 807,894   | 711,736   | 582,046   | 645,768   | 746,458   | 628,204   | 589,248   | 540,363   | 535,692   | 559,862   | 674,895   | 611,032   | 10,555,806 | 4        |
| 5   | Small Commercial                        | 157,417   | 158,666   | 171,319   | 174,305   | 188,039   | 208,149   | 189,513   | 167,985   | 169,583   | 168,036   | 165,999   | 160,356   | 161,062   | 167,452   | 172,907   | 192,704   | 185,193   | 2,958,685  | 5        |
| 6   | Med. & Large Comm./Ind. (AD + PA-T-1)   | 18,794    | 20,331    | 28,679    | 27,401    | 27,940    | 25,437    | 29,885    | 19,816    | 27,002    | 18,168    | 18,734    | 19,991    | 20,332    | 27,637    | 26,316    | 26,184    | 29,422    | 412,069    | 6        |
| 7   | Med. & Large Comm./Ind. (AL + AY + DGR) | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 | 7        |
| 8   | Med. & Large Comm./Ind. (A6)            | 51,461    | 56,429    | 62,614    | 53,176    | 58,879    | 55,332    | 74,992    | 56,568    | 67,912    | 62,144    | 67,809    | 50,785    | 57,521    | 68,260    | 61,758    | 65,885    | 56,992    | 1,028,517  | 8        |
| 9   | Lighting                                | 10,954    | 10,104    | 5,119     | 10,240    | 3,266     | 7,958     | 7,892     | 8,619     | 10,309    | 6,171     | 9,350     | 6,781     | 7,932     | 10,272    | 5,898     | 7,701     | 5,903     | 134,469    | 9        |
| 10  | Sale for Resale                         | 0.0       | 2.6       | 1.4       | -3.1      | 0.8       | 0.0       | 1.0       | 0.0       | 0.0       | 2.8       | 0.8       | 0.7       | 0.0       | 1.5       | 0.4       | 0.1       | 1.4       | 10.3       | 10       |
| 11  | Total System                            | 1,517,940 | 1,514,104 | 1,615,463 | 1,622,263 | 1,752,030 | 2,016,486 | 1,850,384 | 1,602,520 | 1,693,177 | 1,701,630 | 1,654,080 | 1,504,153 | 1,513,456 | 1,562,906 | 1,474,502 | 1,939,880 | 1,683,810 | 28,218,785 | 11       |
| 12  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 12       |
| 13  | Med. & Large Comm./Ind.                 |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 13       |
| 14  | Rate Schedule Billing Determinants      |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 14       |
| 15  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 15       |
| 16  | Schedules AD / PA-T-1:                  | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13    | Total      | 16       |
| 17  | Total Deliveries (MWh)                  | 18,794    | 20,331    | 28,679    | 27,401    | 27,940    | 25,437    | 29,885    | 19,816    | 27,002    | 18,168    | 18,734    | 19,991    | 20,332    | 27,637    | 26,316    | 26,184    | 29,422    | 412,069    | 17       |
| 18  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 18       |
| 19  | Total Deliveries (%)                    |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 19       |
| 20  | % @ Secondary Service                   | 87.19%    | 88.34%    | 88.46%    | 92.07%    | 90.26%    | 109.76%   | 85.23%    | 94.28%    | 84.06%    | 89.15%    | 85.01%    | 83.59%    | 92.68%    | 89.38%    | 86.69%    | 94.27%    | 85.82%    | 89.81%     | 20       |
| 21  | % @ Primary Service                     | 12.81%    | 11.66%    | 11.54%    | 7.93%     | 9.74%     | -9.76%    | 14.77%    | 5.72%     | 15.94%    | 10.85%    | 14.99%    | 16.41%    | 7.32%     | 10.62%    | 13.31%    | 5.73%     | 14.18%    | 10.19%     | 21       |
| 22  | % @ Transmission Service                | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%     | 0.00%      | 22       |
| 23  |   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%    | 23       |
| 24  | Total Deliveries (MWh)                  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 24       |
| 25  | MWh @ Secondary Service                 | 16,387    | 17,960    | 25,369    | 25,228    | 25,218    | 27,920    | 25,471    | 18,683    | 22,698    | 16,197    | 15,926    | 16,710    | 18,844    | 24,702    | 22,813    | 24,684    | 25,250    | 370,060    | 25       |
| 26  | MWh @ Primary Service                   | 2,408     | 2,371     | 3,310     | 2,173     | 2,721     | -2,483    | 4,414     | 1,133     | 4,304     | 1,971     | 2,808     | 3,280     | 1,488     | 2,935     | 3,503     | 1,500     | 4,172     | 42,009     | 26       |
| 27  | MWh @ Transmission Service              | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 27       |
| 28  |   | 18,794    | 20,331    | 28,679    | 27,401    | 27,940    | 25,437    | 29,885    | 19,816    | 27,002    | 18,168    | 18,734    | 19,991    | 20,332    | 27,637    | 26,316    | 26,184    | 29,422    | 412,069    | 28       |
| 29  | Non-Coincident Demand (%)               |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 29       |
| 30  | % @ Secondary Service                   | 0.4599%   | 0.3969%   | 0.3221%   | 0.3094%   | 0.3258%   | 0.3139%   | 0.3205%   | 0.3842%   | 0.3641%   | 0.4189%   | 0.4912%   | 0.4382%   | 0.3762%   | 0.3319%   | 0.3237%   | 0.3006%   | 0.2980%   | 0.3534%    | 30       |
| 31  | % @ Primary Service                     | 0.3623%   | 0.4458%   | 0.4117%   | 0.4842%   | 0.3303%   | 0.2602%   | 0.8445%   | 0.3380%   | 0.5123%   | 0.4350%   | 0.3449%   | 0.3233%   | 0.4940%   | 0.3792%   | 0.4573%   | 0.8078%   | 0.4538%   | 0.4845%    | 31       |
| 32  | % @ Transmission Service                | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%   | 0.0000%    | 32       |
| 33  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 33       |
| 34  | Non-Coincident Demand (MW)              |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 34       |
| 35  | MW @ Secondary Service                  | 75.363    | 71.284    | 81.714    | 78.057    | 82.162    | 87.640    | 81.635    | 71.779    | 82.642    | 67.849    | 78.228    | 73.225    | 70.891    | 81.987    | 73.847    | 74.199    | 75.244    | 1,307.745  | 35       |
| 36  | MW @ Primary Service                    | 8.723     | 10.568    | 13.625    | 10.521    | 8.989     | -6.460    | 37.277    | 3.831     | 22.050    | 8.575     | 9.686     | 10.606    | 7.352     | 11.130    | 16.018    | 12.120    | 18.932    | 203.542    | 36       |
| 37  | MW @ Transmission Service               | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000     | 0.000      | 37       |
| 38  |   | 84.086    | 81.852    | 95.339    | 88.578    | 91.150    | 81.180    | 118.912   | 75.610    | 104.692   | 76.424    | 87.913    | 83.830    | 78.244    | 93.117    | 89.865    | 86.319    | 94.176    | 1,511.286  | 38       |
| 39  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 39       |
| 40  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 40       |
| 41  |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 41       |

| Line No. | San Diego Gas & Electric                                    |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           | Line No.   |    |
|----------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----|
|          | FERC Recorded Sales Period: April 1, 2012 - August 31, 2013 |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            |    |
|          | Schedules AL-TOU / AY-TOU / DG-R:                           | Apr-12    | May-12    | Jun-12    | Jul-12    | Aug-12    | Sep-12    | Oct-12    | Nov-12    | Dec-12    | Jan-13    | Feb-13    | Mar-13    | Apr-13    | May-13    | Jun-13    | Jul-13    | Aug-13    | Total      |    |
| 42       | Total Deliveries (MWh)                                      | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 | 43 |
| 44       | Total Deliveries (%)  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 44 |
| 45       | % @ Secondary Service                                       | 78.92%    | 79.54%    | 80.62%    | 78.83%    | 80.46%    | 79.79%    | 78.79%    | 78.15%    | 81.61%    | 79.07%    | 78.95%    | 78.63%    | 80.85%    | 81.33%    | 94.40%    | 67.42%    | 80.93%    | 79.59%     | 45 |
| 46       | % @ Primary Service   | 19.76%    | 18.98%    | 18.05%    | 19.85%    | 18.17%    | 18.84%    | 19.70%    | 18.73%    | 19.01%    | 17.69%    | 19.12%    | 19.56%    | 18.49%    | 17.18%    | 3.34%     | 31.45%    | 17.68%    | 18.90%     | 46 |
| 47       | % @ Transmission Service                                    | 1.32%     | 1.48%     | 1.33%     | 1.32%     | 1.37%     | 1.37%     | 1.51%     | 3.12%     | -0.62%    | 3.24%     | 1.93%     | 1.81%     | 0.66%     | 1.49%     | 2.26%     | 1.13%     | 1.39%     | 1.51%      | 47 |
| 48       | Total Deliveries (MWh)                                      | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%   | 100.00%    | 48 |
| 49       | MWh @ Secondary Service                                     | 562,047   | 580,518   | 643,112   | 603,932   | 642,241   | 727,457   | 658,973   | 599,790   | 630,522   | 554,005   | 603,164   | 532,318   | 587,170   | 612,895   | 611,486   | 655,667   | 643,609   | 10,448,908 | 49 |
| 50       | MWh @ Primary Service                                       | 140,725   | 138,524   | 143,986   | 152,075   | 145,035   | 171,767   | 164,764   | 143,750   | 146,872   | 123,945   | 146,073   | 132,420   | 134,283   | 129,467   | 21,635    | 305,855   | 140,603   | 2,481,780  | 50 |
| 51       | MWh @ Transmission Service                                  | 9,401     | 10,802    | 10,610    | 10,113    | 10,936    | 12,490    | 12,629    | 23,946    | -4,790    | 22,701    | 14,745    | 12,254    | 4,793     | 11,229    | 14,639    | 10,989    | 11,054    | 198,539    | 51 |
| 52       | Non-Coincident Demand (%)                                   | 712,173   | 729,845   | 797,708   | 766,119   | 798,212   | 911,715   | 836,366   | 767,486   | 772,604   | 700,651   | 763,982   | 676,991   | 726,246   | 753,591   | 647,761   | 972,512   | 795,266   | 13,129,228 | 52 |
| 53       | % @ Secondary Service                                       | 0.2720%   | 0.2749%   | 0.2672%   | 0.2663%   | 0.2733%   | 0.2672%   | 0.2803%   | 0.2789%   | 0.2735%   | 0.2698%   | 0.2754%   | 0.2771%   | 0.2707%   | 0.2815%   | 0.2723%   | 0.2619%   | 0.2693%   | 0.2723%    | 53 |
| 54       | % @ Primary Service   | 0.2118%   | 0.2154%   | 0.2185%   | 0.2176%   | 0.2248%   | 0.2167%   | 0.2254%   | 0.2246%   | 0.2257%   | 0.2183%   | 0.2139%   | 0.2192%   | 0.2133%   | 0.2180%   | 0.6690%   | 0.1889%   | 0.2150%   | 0.2189%    | 54 |
| 55       | % @ Transmission Service                                    | 0.2173%   | 0.1844%   | 0.1875%   | 0.1985%   | 0.1938%   | 0.2081%   | 0.2001%   | 0.1632%   | 0.1353%   | 0.1752%   | 0.1748%   | 0.1736%   | 0.2057%   | 0.1355%   | 0.2296%   | 0.2059%   | 0.2067%   | 0.1896%    | 55 |
| 56       | Non-Coincident Demand (MW)                                  |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 56 |
| 57       | MW @ Secondary Service                                      | 1,528.788 | 1,595.845 | 1,718.396 | 1,608.270 | 1,755.246 | 1,943.766 | 1,847.100 | 1,672.815 | 1,724.478 | 1,494.705 | 1,661.114 | 1,475.054 | 1,589.470 | 1,725.301 | 1,665.077 | 1,717.193 | 1,733.239 | 28,455.835 | 57 |
| 58       | MW @ Primary Service  | 298.056   | 298.382   | 314.610   | 330.914   | 326.039   | 372.219   | 371.378   | 322.863   | 331.490   | 270.572   | 312.451   | 290.264   | 286.426   | 282.238   | 144.740   | 577.760   | 302.297   | 5,432.698  | 58 |
| 59       | MW @ Transmission Service                                   | 20.428    | 19.918    | 19.893    | 20.074    | 21.193    | 25.993    | 25.271    | 39.079    | -6.481    | 39.772    | 25.774    | 21.272    | 9.860     | 15.215    | 33.612    | 22.627    | 22.849    | 376.348    | 59 |
| 60       | On-Peak Demand (%)  | 1,847.252 | 1,914.145 | 2,052.899 | 1,959.258 | 2,102.478 | 2,341.978 | 2,243.749 | 2,034.756 | 2,049.487 | 1,805.049 | 1,999.339 | 1,786.590 | 1,885.755 | 2,022.753 | 1,843.429 | 2,317.580 | 2,058.384 | 34,264.882 | 60 |
| 61       | % @ Secondary Service                                       | 0.2193%   | 0.2331%   | 0.2496%   | 0.2491%   | 0.2570%   | 0.2534%   | 0.2464%   | 0.2253%   | 0.2206%   | 0.2135%   | 0.2206%   | 0.2217%   | 0.2188%   | 0.2401%   | 0.2551%   | 0.2454%   | 0.2527%   | 0.2373%    | 61 |
| 62       | % @ Primary Service   | 0.1955%   | 0.2104%   | 0.2255%   | 0.2258%   | 0.2299%   | 0.2257%   | 0.2232%   | 0.2038%   | 0.2034%   | 0.1965%   | 0.1947%   | 0.1997%   | 0.1937%   | 0.2037%   | 0.6540%   | 0.1991%   | 0.2329%   | 0.2139%    | 62 |
| 63       | % @ Transmission Service                                    | 0.3373%   | 0.3214%   | 0.2964%   | 0.4535%   | 0.2515%   | 0.3096%   | 0.2724%   | 0.2120%   | 0.2479%   | 0.3629%   | 0.2698%   | 0.2839%   | 0.4871%   | 0.3427%   | 0.3342%   | 0.4656%   | 0.2741%   | 0.3185%    | 63 |
| 64       | On-Peak Demand (MW)   | Winter    | Summer    | Summer    | Summer    | Summer    | Summer    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Winter    | Summer    | Summer    | Summer    | Summer    | Total      | 64 |
| 65       | MW @ Secondary Service                                      | 1,232.569 | 1,353.188 | 1,605.208 | 1,504.394 | 1,650.560 | 1,843.377 | 1,623.709 | 1,351.327 | 1,390.932 | 1,182.800 | 1,330.580 | 1,180.150 | 1,284.728 | 1,471.562 | 1,559.902 | 1,609.008 | 1,626.400 | 24,800.393 | 65 |
| 66       | MW @ Primary Service  | 275.118   | 291.456   | 324.689   | 343.384   | 333.436   | 387.678   | 367.753   | 292.963   | 298.738   | 243.552   | 284.405   | 264.442   | 260.106   | 263.724   | 141.494   | 608.957   | 327.465   | 5,309.360  | 66 |
| 67       | MW @ Transmission Service                                   | 31.709    | 34.717    | 31.447    | 45.861    | 27.503    | 38.671    | 34.402    | 50.765    | -11.875   | 82.382    | 39.782    | 34.788    | 23.348    | 38.480    | 48.925    | 51.167    | 30.300    | 632.369    | 67 |
| 68       |   | 1,539.396 | 1,679.361 | 1,961.344 | 1,893.639 | 2,011.499 | 2,269.725 | 2,025.864 | 1,695.054 | 1,677.795 | 1,508.734 | 1,654.766 | 1,479.380 | 1,568.182 | 1,773.766 | 1,750.321 | 2,269.131 | 1,984.164 | 30,742.122 | 68 |
| 69       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 69 |
| 70       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 70 |
| 71       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 71 |
| 72       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 72 |
| 73       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 73 |
| 74       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 74 |
| 75       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 75 |
| 76       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 76 |
| 77       |   |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |           |            | 77 |

| San Diego Gas & Electric                                    |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | Line No. |
|---|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|----------|
| FERC Recorded Sales Period: April 1, 2012 - August 31, 2013 |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | Line No. |
| Line No.  | Schedule A6-TOU:                         | Apr-12        | May-12        | Jun-12        | Jul-12        | Aug-12        | Sep-12        | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        | May-13        | Jun-13        | Jul-13        | Aug-13        | Total        | Line No. |
| 78  | <b>Total Deliveries (MWh)</b>            | 51,461        | 56,429        | 62,614        | 53,176        | 58,879        | 55,332        | 74,992        | 56,568        | 67,912        | 62,144        | 67,809        | 50,785        | 57,521        | 68,260        | 61,758        | 65,885        | 56,992        | 1,028,517    | 78       |
| 79  | <b>Total Deliveries (%)</b>              |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 79       |
| 80  |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 80       |
| 81  | <b>Total Deliveries (%)</b>              |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 81       |
| 82  | % @ Secondary Service                    | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%        | 82       |
| 83  | % @ Primary Service                      | 15.78%        | 14.65%        | 21.22%        | 8.30%         | 18.40%        | 17.64%        | 8.70%         | 9.30%         | 18.43%        | 9.91%         | 12.15%        | 14.49%        | 13.35%        | 13.30%        | 12.85%        | 11.25%        | 17.23%        | 13.87%       | 83       |
| 84  | % @ Transmission Service                 | 84.22%        | 85.35%        | 78.78%        | 91.70%        | 81.60%        | 82.36%        | 91.30%        | 90.70%        | 81.57%        | 90.09%        | 87.85%        | 85.51%        | 86.65%        | 86.70%        | 87.15%        | 88.75%        | 82.77%        | 86.13%       | 84       |
| 85  |  | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%       | 100.00%      | 85       |
| 86  | <b>Total Deliveries (MWh)</b>            |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 86       |
| 87  | MWh @ Secondary Service                  | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0            | 87       |
| 88  | MWh @ Primary Service                    | 8,121         | 8,267         | 13,287        | 4,414         | 10,834        | 9,761         | 6,524         | 5,261         | 12,516        | 6,158         | 8,239         | 7,359         | 7,679         | 9,079         | 7,936         | 7,412         | 9,820         | 142,665      | 88       |
| 89  | MWh @ Transmission Service               | 43,341        | 48,162        | 49,327        | 48,763        | 48,045        | 45,572        | 68,467        | 51,307        | 55,395        | 55,985        | 59,570        | 43,426        | 49,842        | 59,181        | 53,822        | 58,473        | 47,172        | 885,852      | 89       |
| 90  |  | 51,461        | 56,429        | 62,614        | 53,176        | 58,879        | 55,332        | 74,992        | 56,568        | 67,912        | 62,144        | 67,809        | 50,785        | 57,521        | 68,260        | 61,758        | 65,885        | 56,992        | 1,028,517    | 90       |
| 91  | <b>Non-Coincident Demand (%)</b>         |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 91       |
| 92  | % @ Secondary Service                    | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%      | 92       |
| 93  | % @ Primary Service                      | 0.1633%       | 0.1966%       | 0.2332%       | 0.1023%       | 0.1902%       | 0.2431%       | 0.1647%       | 0.2656%       | 0.2439%       | 0.2121%       | 0.3012%       | 0.2251%       | 0.2028%       | 0.2411%       | 0.1640%       | 0.1455%       | 0.2312%       | 0.2124%      | 93       |
| 94  | % @ Transmission Service                 | 0.1742%       | 0.1794%       | 0.1904%       | 0.1854%       | 0.1660%       | 0.1905%       | 0.1832%       | 0.1932%       | 0.1654%       | 0.1605%       | 0.1598%       | 0.1932%       | 0.1954%       | 0.1745%       | 0.1855%       | 0.1726%       | 0.1834%       | 0.1790%      | 94       |
| 95  |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 95       |
| 96  | <b>Non-Coincident Demand (MW)</b>        |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 96       |
| 97  | MW @ Secondary Service                   | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000        | 97       |
| 98  | MW @ Primary Service                     | 13.261        | 16.253        | 30.985        | 4.515         | 20.606        | 23.728        | 10.745        | 13.973        | 30.527        | 13.062        | 24.815        | 16.565        | 15.573        | 21.888        | 13.015        | 10.785        | 22.703        | 302.998      | 98       |
| 99  | MW @ Transmission Service                | 75.500        | 86.403        | 93.919        | 90.406        | 79.755        | 86.814        | 125.432       | 99.125        | 91.624        | 89.856        | 95.193        | 83.900        | 97.391        | 103.271       | 99.840        | 100.925       | 86.514        | 1,585.869    | 99       |
| 100   |  | 88.761        | 102.656       | 124.904       | 94.921        | 100.361       | 110.542       | 136.178       | 113.098       | 122.151       | 102.918       | 120.008       | 100.464       | 112.964       | 125.160       | 112.855       | 111.709       | 109.217       | 1,888.867    | 100      |
| 101   | <b>Coincident Peak Demand (%)</b>        |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 101      |
| 102   | % @ Secondary Service                    | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%       | 0.0000%      | 102      |
| 103   | % @ Primary Service                      | 0.1386%       | 0.1557%       | 0.2189%       | 0.2461%       | 0.1464%       | 0.1465%       | 0.1279%       | 0.0915%       | 0.1131%       | 0.1810%       | 0.1445%       | 0.1084%       | 0.1786%       | 0.1267%       | 0.2458%       | 0.1896%       | 0.1454%       | 0.1582%      | 103      |
| 104   | % @ Transmission Service                 | 0.1357%       | 0.1372%       | 0.1551%       | 0.1325%       | 0.1388%       | 0.1579%       | 0.1553%       | 0.1408%       | 0.1206%       | 0.1484%       | 0.1191%       | 0.1500%       | 0.1305%       | 0.1312%       | 0.1331%       | 0.1502%       | 0.1413%       | 0.1398%      | 104      |
| 105   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 105      |
| 106   | <b>Coincident Peak Demand (MW)</b>       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 106      |
| 107   | MW @ Secondary Service                   | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000         | 0.000        | 107      |
| 108   | MW @ Primary Service                     | 11.255        | 12.872        | 29.085        | 10.862        | 15.861        | 14.299        | 8.345         | 4.814         | 14.156        | 11.147        | 11.905        | 7.977         | 13.715        | 11.503        | 19.506        | 14.053        | 14.278        | 225.631      | 108      |
| 109   | MW @ Transmission Service                | 58.813        | 66.079        | 76.507        | 64.611        | 66.687        | 71.958        | 106.330       | 72.241        | 66.807        | 83.082        | 70.948        | 65.140        | 65.044        | 77.646        | 71.637        | 87.827        | 66.654        | 1,238.009    | 109      |
| 110   |  | 70.069        | 78.950        | 105.591       | 75.473        | 82.548        | 86.257        | 114.674       | 77.054        | 80.963        | 94.229        | 82.853        | 73.117        | 78.758        | 89.148        | 91.144        | 101.880       | 80.932        | 1,463.639    | 110      |
| 111   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 111      |
| 112   | <b>Schedule S: Standby Determinants:</b> | <b>Apr-12</b> | <b>May-12</b> | <b>Jun-12</b> | <b>Jul-12</b> | <b>Aug-12</b> | <b>Sep-12</b> | <b>Oct-12</b> | <b>Nov-12</b> | <b>Dec-12</b> | <b>Jan-13</b> | <b>Feb-13</b> | <b>Mar-13</b> | <b>Apr-13</b> | <b>May-13</b> | <b>Jun-13</b> | <b>Jul-13</b> | <b>Aug-13</b> | <b>Total</b> | 112      |
| 113   | <b>Contracted Standby Demand (MW)</b>    |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 113      |
| 114   | MW @ Secondary Service                   | 11.518        | 11.518        | 11.517        | 11.609        | 11.191        | 11.131        | 11.131        | 10.012        | 10.274        | 10.274        | 10.274        | 10.274        | 10.274        | 10.274        | 10.274        | 11.020        | 11.020        | 183.585      | 114      |
| 115   | MW @ Primary Service                     | 85.906        | 85.805        | 91.154        | 92.300        | 94.433        | 94.486        | 94.571        | 94.571        | 94.169        | 94.169        | 94.225        | 94.529        | 94.311        | 95.350        | 95.869        | 100.239       | 100.221       | 1,596.308    | 115      |
| 116   | MW @ Transmission Service                | 60.197        | 61.175        | 61.151        | 60.676        | 60.666        | 60.768        | 60.852        | 60.852        | 61.039        | 61.077        | 61.121        | 61.121        | 60.474        | 61.418        | 61.418        | 61.547        | 61.387        | 1,036.939    | 116      |
| 117   |  | 157.621       | 158.498       | 163.822       | 164.585       | 166.290       | 166.385       | 166.554       | 165.435       | 165.482       | 165.520       | 165.620       | 165.924       | 165.059       | 167.042       | 167.561       | 172.806       | 172.628       | 2,816.832    | 117      |
| 118   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 118      |
| 119   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 119      |
| 120   |  |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |              | 120      |

# San Diego Gas & Electric Company

## True-Up Period

### High Voltage – Low Voltage Summary Plant Allocation Study

Docket No. ER15-\_\_\_\_-\_\_\_\_

SAN DIEGO GAS & ELECTRIC  
SUMMARY OF HV-LV TRANSMISSION PLANT ALLOCATION STUDY  
TOTAL TRANSMISSION PLANT AS OF AUGUST 31, 2013  
(\$1,000)

| Line No. | Description                                    | Column A                   | Column B                 | Column C                 | Line No. |
|----------|--|----------------------------|--------------------------|--------------------------|----------|
|          |  | \$'s in TRANSMISSION Total | VOLTAGE < 200 kv         | VOLTAGE > 200 kv         |          |
| 1        | IMPERIAL VALLEY SUBSTATION 500>230KV           | 137,038,791.77             | 0.00                     | 137,038,791.77           | 1        |
| 2        | SUNCREST SUBSTATION 500>230KV                  | 362,050,998.98             | 0.00                     | 362,050,998.98           | 2        |
| 3        | SAN ONOFRE 230KV SUBSTATION                    | 17,913,558.40              | 0.00                     | 17,913,558.40            | 3        |
| 4        | MIGUEL 500/230/138/69KV SUBSTATION             | 101,980,773.57             | 8,533,475.10             | 93,447,298.47            | 4        |
| 5        | SYCAMORE CANYON 230/69KV SUBSTATION            | 65,361,016.86              | 29,103,534.82            | 36,257,482.04            | 5        |
| 6        | ESCONDIDO 230/138/69/12KV SUBSTATION           | 28,843,793.00              | 13,272,451.58            | 15,571,341.42            | 6        |
| 7        | OLD TOWN 230KV SUBSTATION                      | 5,627,333.84               | 61,793.48                | 5,565,540.36             | 7        |
| 8        | OLD TOWN 69/12/4KV SUBSTATION                  | 10,877,893.36              | 10,877,893.36            | 0.00                     | 8        |
| 9        | MISSION 230KV SUBSTATION                       | 9,964,053.59               | 140,841.30               | 9,823,212.29             | 9        |
| 10       | MISSION 138/69/12KV SUBSTATION                 | 19,495,136.80              | 19,495,136.80            | 0.00                     | 10       |
| 11       | TALEGA 230/138KV SUBSTATION (230 PORTION ONLY) | 4,111,624.48               | 0.00                     | 4,111,624.48             | 11       |
| 12       | TALEGA 230/138 KV SUBSTATION                   | 42,509,325.29              | 37,698,440.33            | 4,810,884.95             | 12       |
| 13       | PENASQUITOS 230KV SUBSTATION                   | 28,368,429.02              | 580,613.68               | 27,787,815.33            | 13       |
| 14       | PENASQUITOS 138/69KV SUBSTATION                | 20,613,656.50              | 20,613,656.50            | 0.00                     | 14       |
| 15       | ENCINA 230KV SUBSTATION                        | 36,207,132.30              | 0.00                     | 36,207,132.30            | 15       |
| 16       | ENCINA PP 138/12KV SUBSTATION                  | 7,786,085.61               | 7,786,085.61             | 0.00                     | 16       |
| 17       | NO GILA 500KV SUBSTATION                       | 10,335,678.90              | 0.00                     | 10,335,678.90            | 17       |
| 18       | PALO VERDE 500KV SUBSTATION                    | 5,326,002.44               | 0.00                     | 5,326,002.44             | 18       |
| 19       | SAN LUIS REY 230/69/12KV SUBSTATION            | 47,192,071.79              | 15,381,652.72            | 31,810,419.07            | 19       |
| 20       | PALOMAR ENERGY 230KV SWITCHYARD                | 9,585,829.73               | 0.00                     | 9,585,829.73             | 20       |
| 21       | PALA 230KV SUBSTATION                          | 0.00                       | 0.00                     | 0.00                     | 21       |
| 22       | OTAY MESA 230KV SWITCHYARD                     | 13,760,297.40              | 0.00                     | 13,760,297.40            | 22       |
| 23       | SILVERGATE 230/69KV SUBSTATION                 | 72,499,063.65              | 22,474,709.73            | 50,024,353.92            | 23       |
| 24       | DESERT STAR ENERGY CENTER                      | 18,459,232.15              | 0.00                     | 18,459,232.15            | 24       |
| 25       | TOTAL LV SUBSTATIONS                           | 248,664,915.17             | 248,664,915.17           | 0.00                     | 25       |
| 26       | TOTAL SUBSTATIONS                              | 1,324,572,694.58           | 434,685,200.18           | 889,887,494.41           | 26       |
| 28       | TRANSMISSION TOWERS and LAND                   | 2,354,576,334.79           | 726,096,194.45           | 1,628,480,140.34         | 28       |
| 29       | TRANSMISSION TOWERS and LAND                   | 2,354,576,334.79           | 726,096,194.45           | 1,628,480,140.34         | 29       |
| 30       | TOTAL TRANSMISSION PLANT                       | 3,679,149,029.37           | 1,160,781,394.63         | 2,518,367,634.75         | 30       |
| 31       | TOTAL TRANSMISSION PLANT (a)                   | 3,679,149,029.37           | 1,160,781,394.63         | 2,518,367,634.75         | 31       |
| 32       | PERCENTAGES                                    | 100.00%                    | 31.55%                   | 68.45%                   | 32       |
| 33       |  |                            |                          |                          | 33       |
| 34       |  |                            | Col.B, L31 / Col. A. L31 | Col.C, L31 / Col. A. L31 | 34       |
| 35       |  |                            |                          |                          | 35       |
| 36       |  |                            |                          |                          | 36       |

(a) Ties to Statement AD workpaper, AD\_5, Col. 2, Line 18, that is, Line 31 Col. A above ties to the ratemaking plant in service.



## Section – 2

Derivation of Retail (End Use Customer)  
True-Up Adjustment

### Section 2.1A

Summary of Retail True-Up Adjustment

Docket No. ER15-\_\_\_\_-\_\_\_\_\_

**Section 2.1A**  
**San Diego Gas Electric Co.**  
**TO3 Final RETAIL True-Up Adjustment Calculation**

| Line No. | TO3-Formula Cycle in Effect Description   | Cycle - 5 Apr-12 | Cycle - 5 May-12 | Cycle - 5 Jun-12 | Cycle - 5 Jul-12 | Cycle - 5 Aug-12 | Cycle - 6 Sep-12 | Cycle - 6 Oct-12 | Cycle - 6 Nov-12 |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                            | \$ -             | \$ 15,323,023    | \$ 31,734,432    | \$ 48,182,420    | \$ 64,672,159    | \$ 82,859,040    | \$ 81,999,741    | \$ 88,793,582    |
| 2        |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 3        | <b>Total Recorded Retail Revenues @ Meter Level</b>                                   | \$ 28,407,658    | \$ 29,146,200    | \$ 31,997,099    | \$ 32,107,791    | \$ 35,141,444    | \$ 60,662,354    | \$ 46,548,734    | \$ 46,480,100    |
| 4        |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>            |                  |                  |                  |                  |                  |                  |                  |                  |
| 6        |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 7        | <b>a) Amortization of Cycle 6 True-Up Adjustment and Interest True-Up Adjustment:</b> |                  |                  |                  |                  |                  |                  |                  |                  |
| 8        | i. Amortization of Cycle 6 True-Up Adjustment (Sept 2012- Aug 2013)                   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ (887,254)     | \$ (814,169)     | \$ (705,109)     |
| 9        | ii. Amortization of Cycle 6 Interest True-Up Adjustment.                              |                  |                  |                  |                  |                  |                  |                  |                  |
| 10       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 11       | <b>b) Amortization of Cycle 5 True-Up Adjustment and Interest True-Up Adjustment:</b> |                  |                  |                  |                  |                  |                  |                  |                  |
| 12       | i. Amortization of Cycle 5 True-Up Adjustment - (April 2012 - Aug 2012).              | \$ (1,418,215)   | \$ (1,414,628)   | \$ (1,509,330)   | \$ (1,515,687)   | \$ (1,636,925)   | \$ -             | \$ -             | \$ -             |
| 13       | ii. Amortization of Cycle 5 Interest True-Up Adjustment. (Sept 2012 - Aug 2013)       |                  |                  |                  |                  |                  | \$ (60,495)      | \$ (55,512)      | \$ (48,076)      |
| 14       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 15       | <b>c) Amortization of Cycle 4 Interest True-Up Adjustment:</b>                        |                  |                  |                  |                  |                  |                  |                  |                  |
| 16       | i. Amortization of Cycle 4 Interest True-Up Adjustment - Part 2.                      | (60,718)         | (60,564)         | (64,618)         | (64,891)         | (160,693)        | -                | -                | -                |
| 17       | ii. Amortization of Cycle 4 Interest Accrued After Cycle 4 Fully Amortized            |                  |                  |                  |                  |                  | (10,284)         | (9,437)          | (8,173)          |
| 18       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 19       | <b>d) Amortization of Cycle 3 Interest True-Up Adjustment:</b>                        |                  |                  |                  |                  |                  |                  |                  |                  |
| 20       | i. Amortization of Cycle 3 Interest True-Up Adjustment - Part 2.                      | (2,592)          | (2,586)          | (2,759)          | (2,770)          | (2,992)          | -                | -                | -                |
| 21       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 22       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 23       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 24       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 25       | <b>Total Amortization of True-Up Adjustments</b>                                      | \$ (1,481,525)   | \$ (1,477,778)   | \$ (1,576,707)   | \$ (1,583,348)   | \$ (1,800,610)   | \$ (958,033)     | \$ (879,118)     | \$ (761,358)     |
| 26       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 27       | <b>Adjusted Total Recorded Retail Revenues @ Meter Level</b>                          | \$ 26,926,133    | \$ 27,668,422    | \$ 30,420,392    | \$ 30,524,443    | \$ 33,340,834    | \$ 59,704,321    | \$ 45,669,616    | \$ 45,718,742    |
| 28       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 29       | <b>Total True-Up Revenues (TU Cost of Service)</b>                                    | \$ 42,228,498    | \$ 44,014,100    | \$ 46,760,871    | \$ 46,856,406    | \$ 51,321,902    | \$ 58,623,742    | \$ 52,224,681    | \$ 44,902,756    |
| 30       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 31       | <b>Net Monthly (Overcollection)/Undercollection:</b>                                  | \$ 15,302,365    | \$ 16,345,678    | \$ 16,340,479    | \$ 16,331,963    | \$ 17,981,068    | \$ (1,080,579)   | \$ 6,555,065     | \$ (815,986)     |
| 32       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 33       | <b>Interest Expense Calculations:</b>   |                  |                  |                  |                  |                  |                  |                  |                  |
| 34       | Beginning Balance for Interest Calculation  | \$ -             | \$ -             | \$ -             | \$ 48,182,420    | \$ 48,182,420    | \$ 48,182,420    | \$ 81,999,741    | \$ 81,999,741    |
| 35       | Monthly Activity Included in Interest Calculation Basis                               | 7,651,182        | 23,475,204       | 39,818,283       | 8,165,981        | 25,322,497       | 33,772,741       | 3,277,533        | 6,147,072        |
| 36       | Basis for Interest Expense Calculation  | 7,651,182        | 23,475,204       | 39,818,283       | 56,348,402       | 73,504,917       | 81,955,162       | 85,277,273       | 88,146,813       |
| 37       | Monthly Interest Rate   | 0.27000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         |
| 38       | <b>Interest Expense</b>   | \$ 20,658        | \$ 65,731        | \$ 107,509       | \$ 157,776       | \$ 205,814       | \$ 221,279       | \$ 238,776       | \$ 237,996       |
| 39       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 40       | <b>Ending Balance (Overcollection)/Undercollection:</b>                               | \$ 15,323,023    | \$ 31,734,432    | \$ 48,182,420    | \$ 64,672,159    | \$ 82,859,040    | \$ 81,999,741    | \$ 88,793,582    | \$ 88,215,592    |
| 41       |   |                  |                  |                  |                  |                  |                  |                  |                  |
| 42       |   | Apr-12           | May-12           | Jun-12           | Jul-12           | Aug-12           | Sep-12           | Oct-12           | Nov-12           |
| 43       | FERC INTEREST RATE  | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            |
| 44       | Days in Year  | 365              | 365              | 365              | 365              | 365              | 365              | 365              | 365              |
| 45       | Days in Month   | 30               | 31               | 30               | 31               | 31               | 30               | 31               | 30               |
| 46       | Monthly Interest Rate - Calculated  | 0.27000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         |
| 47       | FERC Interest Rates - Website   | 0.27000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         |
| 48       | Difference  | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         |

**Section 2.1A**  
**San Diego Gas Electric Co.**  
**TO3 Final RETAIL True-Up Adjustment Calculation**

| Line No. | TO3-Formula Cycle in Effect Description   | Cycle - 6 Dec-12 | Cycle - 6 Jan-13 | Cycle - 6 Feb-13 | Cycle - 6 Mar-13 | Cycle - 6 Apr-13 | Cycle - 6 May-13 | Cycle - 6 Jun-13 |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                            | \$ 88,215,592    | \$ 87,722,688    | \$ 86,882,395    | \$ 86,253,934    | \$ 85,697,474    | \$ 85,118,958    | \$ 85,164,340    |
| 3        | <b>Total Recorded Retail Revenues @ Meter Level</b>                                   | \$ 48,975,928    | \$ 49,526,456    | \$ 47,742,069    | \$ 43,987,449    | \$ 43,591,459    | \$ 46,671,748    | \$ 47,228,118    |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>            |                  |                  |                  |                  |                  |                  |                  |
| 7        | <b>a) Amortization of Cycle 6 True-Up Adjustment and Interest True-Up Adjustment:</b> |                  |                  |                  |                  |                  |                  |                  |
| 8        | i. Amortization of Cycle 6 True-Up Adjustment. (Sept 2012- Aug 2013)                  | \$ (744,998)     | \$ (748,716)     | \$ (727,795)     | \$ (661,827)     | \$ (695,319)     | \$ (718,037)     | \$ (677,422)     |
| 9        | ii. Amortization of Cycle 6 Interest True-Up Adjustment.                              |                  |                  |                  |                  |                  |                  |                  |
| 11       | <b>b) Amortization of Cycle 5 True-Up Adjustment and Interest True-Up Adjustment:</b> |                  |                  |                  |                  |                  |                  |                  |
| 12       | i. Amortization of Cycle 5 True-Up Adjustment - (April 2012 - Aug 2012).              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             |
| 13       | ii. Amortization of Cycle 5 Interest True-Up Adjustment. (Sept 2012 - Aug 2013)       | \$ (50,795)      | \$ (51,049)      | \$ (49,622)      | \$ (45,125)      | \$ (45,404)      | \$ (46,887)      | \$ (44,235)      |
| 15       | <b>c) Amortization of Cycle 4 Interest True-Up Adjustment:</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 16       | i. Amortization of Cycle 4 Interest True-Up Adjustment - Part 2.                      | -                | -                | -                | -                | -                | -                | -                |
| 17       | ii. Amortization of Cycle 4 Interest Accrued After Cycle 4 Fully Amortized            | (8,635)          | (8,678)          | (8,436)          | (7,671)          | (7,719)          | (7,971)          | (7,520)          |
| 19       | <b>d) Amortization of Cycle 3 Interest True-Up Adjustment:</b>                        |                  |                  |                  |                  |                  |                  |                  |
| 20       | i. Amortization of Cycle 3 Interest True-Up Adjustment - Part 2.                      | -                | -                | -                | -                | -                | -                | -                |
| 25       | <b>Total Amortization of True-Up Adjustments</b>                                      | \$ (804,428)     | \$ (808,443)     | \$ (785,853)     | \$ (714,623)     | \$ (748,442)     | \$ (772,895)     | \$ (729,177)     |
| 27       | <b>Adjusted Total Recorded Retail Revenues @ Meter Level</b>                          | \$ 48,171,500    | \$ 48,718,013    | \$ 46,956,216    | \$ 43,272,826    | \$ 42,843,017    | \$ 45,898,853    | \$ 46,498,941    |
| 29       | <b>Total True-Up Revenues (TU Cost of Service)</b>                                    | \$ 47,433,960    | \$ 47,633,614    | \$ 46,112,214    | \$ 42,477,257    | \$ 42,034,209    | \$ 45,706,815    | \$ 44,781,648    |
| 31       | <b>Net Monthly (Overcollection)/Undercollection:</b>                                  | \$ (737,540)     | \$ (1,084,399)   | \$ (844,002)     | \$ (795,569)     | \$ (808,808)     | \$ (192,038)     | \$ (1,717,293)   |
| 33       | <b>Interest Expense Calculations:</b>   |                  |                  |                  |                  |                  |                  |                  |
| 34       | Beginning Balance for Interest Calculation  | \$ 81,999,741    | \$ 87,722,688    | \$ 87,722,688    | \$ 87,722,688    | \$ 85,697,474    | \$ 85,697,474    | \$ 85,697,474    |
| 35       | Monthly Activity Included in Interest Calculation Basis                               | 5,370,309        | (542,199)        | (1,506,400)      | (2,326,186)      | (404,404)        | (904,827)        | (1,859,492)      |
| 36       | Basis for Interest Expense Calculation  | 87,370,050       | 87,180,489       | 86,216,289       | 85,396,503       | 85,293,071       | 84,792,648       | 83,837,982       |
| 37       | Monthly Interest Rate   | 0.28000%         | 0.28000%         | 0.25000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         |
| 38       | Interest Expense  | \$ 244,636       | \$ 244,105       | \$ 215,541       | \$ 239,110       | \$ 230,291       | \$ 237,419       | \$ 226,363       |
| 40       | <b>Ending Balance (Overcollection)/Undercollection:</b>                               | \$ 87,722,688    | \$ 86,882,395    | \$ 86,253,934    | \$ 85,697,474    | \$ 85,118,958    | \$ 85,164,340    | \$ 83,673,409    |
| 42       |   | Dec-12           | Jan-13           | Feb-13           | Mar-13           | Apr-13           | May-13           | Jun-13           |
| 43       | FERC INTEREST RATE  | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            |
| 44       | Days in Year  | 365              | 365              | 365              | 365              | 365              | 365              | 365              |
| 45       | Days in Month   | 31               | 31               | 28               | 31               | 30               | 31               | 30               |
| 46       | Monthly Interest Rate - Calculated  | 0.28000%         | 0.28000%         | 0.25000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         |
| 47       | FERC Interest Rates - Website   | 0.28000%         | 0.28000%         | 0.25000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         |
| 48       | Difference  | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         |

**Section 2.1A**  
**San Diego Gas Electric Co.**  
**TO3 Final RETAIL True-Up Adjustment Calculation**

| Line No. | TO3-Formula Cycle in Effect Description   | Cycle - 6 Jul-13 | Cycle - 6 Aug-13 | Cycle - 6 Sep-13 | Cycle - 6 Oct-13 | Cycle - 6 Nov-13 | Cycle-6 Dec-13 | Cycle - 6 Jan-14 |
|----------|---|------------------|------------------|------------------|------------------|------------------|----------------|------------------|
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                            | \$ 83,673,409    | \$ 81,646,430    | \$ 80,007,926    | \$ 80,222,715    | \$ 80,447,339    | \$ 80,663,940  | \$ 80,888,564    |
| 3        | <b>Total Recorded Retail Revenues @ Meter Level</b>                                   | \$ 57,112,910    | \$ 51,798,823    | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>            |                  |                  |                  |                  |                  |                |                  |
| 7        | <b>a) Amortization of Cycle 6 True-Up Adjustment and Interest True-Up Adjustment:</b> |                  |                  |                  |                  |                  |                |                  |
| 8        | i. Amortization of Cycle 6 True-Up Adjustment. (Sept 2012 - Aug 2013)                 | \$ (891,229)     | \$ (773,583)     | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 9        | ii. Amortization of Cycle 6 Interest True-Up Adjustment.                              |                  |                  |                  |                  |                  |                |                  |
| 11       | <b>b) Amortization of Cycle 5 True-Up Adjustment and Interest True-Up Adjustment:</b> |                  |                  |                  |                  |                  |                |                  |
| 12       | i. Amortization of Cycle 5 True-Up Adjustment - (April 2012 - Aug 2012).              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 13       | ii. Amortization of Cycle 5 Interest True-Up Adjustment. (Sept 2012 - Aug 2013)       | \$ (58,196)      | \$ (146,505)     | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 15       | <b>c) Amortization of Cycle 4 Interest True-Up Adjustment:</b>                        |                  |                  |                  |                  |                  |                |                  |
| 16       | i. Amortization of Cycle 4 Interest True-Up Adjustment - Part 2.                      | -                | -                | -                | -                | -                | -              | -                |
| 17       | ii. Amortization of Cycle 4 Interest Accrued After Cycle 4 Fully Amortized            | (9,893)          | (10,120)         | -                | -                | -                | -              | -                |
| 19       | <b>d) Amortization of Cycle 3 Interest True-Up Adjustment:</b>                        |                  |                  |                  |                  |                  |                |                  |
| 20       | i. Amortization of Cycle 3 Interest True-Up Adjustment - Part 2.                      | -                | -                | -                | -                | -                | -              | -                |
| 25       | <b>Total Amortization of True-Up Adjustments</b>                                      | \$ (959,318)     | \$ (930,208)     | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 27       | <b>Adjusted Total Recorded Retail Revenues @ Meter Level</b>                          | \$ 56,153,592    | \$ 50,868,615    | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 29       | <b>Total True-Up Revenues (TU Cost of Service)</b>                                    | \$ 53,895,489    | \$ 49,004,758    | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 31       | <b>Net Monthly (Overcollection)/Undercollection:</b>                                  | \$ (2,258,103)   | \$ (1,863,857)   | \$ -             | \$ -             | \$ -             | \$ -           | \$ -             |
| 33       | <b>Interest Expense Calculations:</b>   |                  |                  |                  |                  |                  |                |                  |
| 34       | Beginning Balance for Interest Calculation  | \$ 83,673,409    | \$ 83,673,409    | \$ 83,673,409    | \$ 80,222,715    | \$ 80,222,715    | \$ 80,222,715  | \$ 80,888,564    |
| 35       | Monthly Activity Included in Interest Calculation Basis                               | (1,129,052)      | (3,190,032)      | (4,121,960)      | -                | -                | -              | -                |
| 36       | Basis for Interest Expense Calculation  | 82,544,357       | 80,483,377       | 79,551,449       | 80,222,715       | 80,222,715       | 80,222,715     | 80,888,564       |
| 37       | Monthly Interest Rate   | 0.28000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         | 0.28000%       | 0.28000%         |
| 38       | <b>Interest Expense</b>   | \$ 231,124       | \$ 225,353       | \$ 214,789       | \$ 224,624       | \$ 216,601       | \$ 224,624     | \$ 226,488       |
| 40       | <b>Ending Balance (Overcollection)/Undercollection:</b>                               | \$ 81,646,430    | \$ 80,007,926    | \$ 80,222,715    | \$ 80,447,339    | \$ 80,663,940    | \$ 80,888,564  | \$ 81,115,052    |
| 42       |   | Jul-13           | Aug-13           | Sep-13           | Oct-13           | Nov-13           | Dec-13         | Jan-14           |
| 43       | FERC INTEREST RATE  | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%            | 3.25%          | 3.25%            |
| 44       | Days in Year  | 365              | 365              | 365              | 365              | 365              | 365            | 365              |
| 45       | Days in Month   | 31               | 31               | 30               | 31               | 30               | 31             | 31               |
| 46       | Monthly Interest Rate - Calculated  | 0.28000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         | 0.28000%       | 0.28000%         |
| 47       | FERC Interest Rates - Website   | 0.28000%         | 0.28000%         | 0.27000%         | 0.28000%         | 0.27000%         | 0.28000%       | 0.28000%         |
| 48       | Difference  | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%         | 0.00000%       | 0.00000%         |

**Section 2.1A**  
**San Diego Gas Electric Co.**  
**TO3 Final RETAIL True-Up Adjustment Calculation**

| Line No. | TO3-Formula Cycle in Effect Description   | Cycle- 6      | Cycle- 6      | Cycle- 6      | Cycle- 6      | Cycle- 6      | Cycle- 6      | Cycle- 6      |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|          |   | Feb-14        | Mar-14        | Apr-14        | May-14        | Jun-14        | Jul-14        | Aug-14        |
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                            | \$ 81,115,052 | \$ 81,317,273 | \$ 81,543,761 | \$ 81,763,929 | \$ 81,992,252 | \$ 82,212,420 | \$ 82,442,615 |
| 2        |   |               |               |               |               |               |               |               |
| 3        | <b>Total Recorded Retail Revenues @ Meter Level</b>                                   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 4        |   |               |               |               |               |               |               |               |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>            |               |               |               |               |               |               |               |
| 6        |   |               |               |               |               |               |               |               |
| 7        | <b>a) Amortization of Cycle 6 True-Up Adjustment and Interest True-Up Adjustment:</b> |               |               |               |               |               |               |               |
| 8        | i. Amortization of Cycle 6 True-Up Adjustment. (Sept 2012- Aug 2013)                  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 9        | ii. Amortization of Cycle 6 Interest True-Up Adjustment.                              |               |               |               |               |               |               |               |
| 10       |   |               |               |               |               |               |               |               |
| 11       | <b>b) Amortization of Cycle 5 True-Up Adjustment and Interest True-Up Adjustment:</b> |               |               |               |               |               |               |               |
| 12       | i. Amortization of Cycle 5 True-Up Adjustment - (April 2012 - Aug 2012).              | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 13       | ii. Amortization of Cycle 5 Interest True-Up Adjustment. (Sept 2012 - Aug 2013)       | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 14       |   |               |               |               |               |               |               |               |
| 15       | <b>c) Amortization of Cycle 4 Interest True-Up Adjustment:</b>                        |               |               |               |               |               |               |               |
| 16       | i. Amortization of Cycle 4 Interest True-Up Adjustment - Part 2.                      |               |               |               |               |               |               |               |
| 17       | ii. Amortization of Cycle 4 Interest Accrued After Cycle 4 Fully Amortized            |               |               |               |               |               |               |               |
| 18       |   |               |               |               |               |               |               |               |
| 19       | <b>d) Amortization of Cycle 3 Interest True-Up Adjustment:</b>                        |               |               |               |               |               |               |               |
| 20       | i. Amortization of Cycle 3 Interest True-Up Adjustment - Part 2.                      |               |               |               |               |               |               |               |
| 21       |   |               |               |               |               |               |               |               |
| 22       |   |               |               |               |               |               |               |               |
| 23       |   |               |               |               |               |               |               |               |
| 24       |   |               |               |               |               |               |               |               |
| 25       | Total Amortization of True-Up Adjustments   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 26       |   |               |               |               |               |               |               |               |
| 27       | <b>Adjusted Total Recorded Retail Revenues @ Meter Level</b>                          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 28       |   |               |               |               |               |               |               |               |
| 29       | <b>Total True-Up Revenues (TU Cost of Service)</b>                                    | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 30       |   |               |               |               |               |               |               |               |
| 31       | <b>Net Monthly (Overcollection)/Undercollection:</b>                                  | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          |
| 32       |   |               |               |               |               |               |               |               |
| 33       | <b>Interest Expense Calculations:</b>   |               |               |               |               |               |               |               |
| 34       | Beginning Balance for Interest Calculation  | \$ 80,888,564 | \$ 80,888,564 | \$ 81,543,761 | \$ 81,543,761 | \$ 81,543,761 | \$ 82,212,420 | \$ 82,212,420 |
| 35       | Monthly Activity Included in Interest Calculation Basis                               |               |               |               |               |               |               |               |
| 36       | Basis for Interest Expense Calculation  | 80,888,564    | 80,888,564    | 81,543,761    | 81,543,761    | 81,543,761    | 82,212,420    | 82,212,420    |
| 37       | Monthly Interest Rate   | 0.25000%      | 0.28000%      | 0.27000%      | 0.28000%      | 0.27000%      | 0.28000%      | 0.28000%      |
| 38       | Interest Expense  | \$ 202,221    | \$ 226,488    | \$ 220,168    | \$ 228,323    | \$ 220,168    | \$ 230,195    | \$ 230,195    |
| 39       |   |               |               |               |               |               |               |               |
| 40       | <b>Ending Balance (Overcollection)/Undercollection:</b>                               | \$ 81,317,273 | \$ 81,543,761 | \$ 81,763,929 | \$ 81,992,252 | \$ 82,212,420 | \$ 82,442,615 | \$ 82,672,810 |
| 41       |   |               |               |               |               |               |               |               |
| 42       |   | Feb-14        | Mar-14        | Apr-14        | May-14        | Jun-14        | Jul-14        | Aug-14        |
| 43       | FERC INTEREST RATE  | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         |
| 44       | Days in Year  | 365           | 365           | 365           | 365           | 365           | 365           | 365           |
| 45       | Days in Month   | 28            | 31            | 30            | 31            | 30            | 31            | 31            |
| 46       | Monthly Interest Rate - Calculated  | 0.25000%      | 0.28000%      | 0.27000%      | 0.28000%      | 0.27000%      | 0.28000%      | 0.28000%      |
| 47       | FERC Interest Rates - Website   | 0.25000%      | 0.28000%      | 0.27000%      | 0.28000%      | 0.27000%      | 0.28000%      | 0.28000%      |
| 48       | Difference  | 0.00000%      | 0.00000%      | 0.00000%      | 0.00000%      | 0.00000%      | 0.00000%      | 0.00000%      |

**Section 2.1A**  
**San Diego Gas Electric Co.**  
**TO3 Final RETAIL True-Up Adjustment Calculation**

| Line No. | TO3-Formula Cycle in Effect Description   | Cycle- 6 Sep-14 | Cycle- 6 Oct-14 | Cycle- 6 Nov-14 | Cycle- 6 Dec-14 | Total           | Reference                                  | Line No. |
|----------|---|-----------------|-----------------|-----------------|-----------------|-----------------|--|----------|
| 1        | <b>Beginning Balance (Overcollection)/Undercollection:</b>                            | \$ 82,672,810   | \$ 82,894,783   | \$ 83,126,889   | \$ 83,350,704   | \$ -            | Previous Month's Balance                   | 1        |
| 2        |   |                 |                 |                 |                 |                 |  | 2        |
| 3        | <b>Total Recorded Retail Revenues @ Meter Level</b>                                   | \$ -            | \$ -            | \$ -            | \$ -            | \$ 747,126,340  | Statement BH; Page 1 - 2; Line 11          | 3        |
| 4        |   |                 |                 |                 |                 |                 |  | 4        |
| 5        | <b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>            |                 |                 |                 |                 |                 | <b>SECTION 2.1A</b>                        | 5        |
| 6        |   |                 |                 |                 |                 |                 |  | 6        |
| 7        | <b>a) Amortization of Cycle 6 True-Up Adjustment and Interest True-Up Adjustment:</b> |                 |                 |                 |                 |                 |  | 7        |
| 8        | i. Amortization of Cycle 6 True-Up Adjustment. (Sept 2012- Aug 2013)                  | \$ -            | \$ -            | \$ -            | \$ -            | \$ (9,045,458)  | Pages 6-7; Line 19; Cols.(a)-(l)           | 8        |
| 9        | ii. Amortization of Cycle 6 Interest True-Up Adjustment.                              |                 |                 |                 |                 |                 | Not Applicable in TO3 Final True-Up Filing | 9        |
| 10       |   |                 |                 |                 |                 |                 |  | 10       |
| 11       | <b>b) Amortization of Cycle 5 True-Up Adjustment and Interest True-Up Adjustment:</b> |                 |                 |                 |                 |                 |  | 11       |
| 12       | i. Amortization of Cycle 5 True-Up Adjustment - (April 2012 - Aug 2012).              | \$ -            | \$ -            | \$ -            | \$ -            | \$ (7,494,785)  | Pages 8-9; Line 19; Cols.(h)-(l)           | 12       |
| 13       | ii. Amortization of Cycle 5 Interest True-Up Adjustment. (Sept 2012 - Aug 2013)       | \$ -            | \$ -            | \$ -            | \$ -            | \$ (701,901)    | Pages 10-11; Line 19; Cols.(a)-(l)         | 13       |
| 14       |   |                 |                 |                 |                 |                 |  | 14       |
| 15       | <b>c) Amortization of Cycle 4 Interest True-Up Adjustment:</b>                        |                 |                 |                 |                 |                 |  | 15       |
| 16       | i. Amortization of Cycle 4 Interest True-Up Adjustment - Part 2.                      | -               | -               | -               | -               | \$ (411,484)    | Pages 12-13; Line 19; Cols.(h)-(l)         | 16       |
| 17       | ii. Amortization of Cycle 4 Interest Accrued After Cycle 4 Fully Amortized            | -               | -               | -               | -               | \$ (104,537)    | Pages 14-15; Line 19; Cols.(a)-(l)         | 17       |
| 18       |   |                 |                 |                 |                 |                 |  | 18       |
| 19       | <b>d) Amortization of Cycle 3 Interest True-Up Adjustment:</b>                        |                 |                 |                 |                 |                 |  | 19       |
| 20       | i. Amortization of Cycle 3 Interest True-Up Adjustment - Part 2.                      | -               | -               | -               | -               | \$ (13,699)     | Pages 16-17; Line 19; Cols.(h)-(l)         | 20       |
| 21       |   |                 |                 |                 |                 |                 |  | 21       |
| 22       |   |                 |                 |                 |                 |                 |  | 22       |
| 23       |   |                 |                 |                 |                 |                 |  | 23       |
| 24       |   |                 |                 |                 |                 |                 |  | 24       |
| 25       | Total Amortization of True-Up Adjustments   | \$ -            | \$ -            | \$ -            | \$ -            | \$ (17,771,864) | Sum Lines 8 through 24                     | 25       |
| 26       |   |                 |                 |                 |                 |                 |  | 26       |
| 27       | <b>Adjusted Total Recorded Retail Revenues @ Meter Level</b>                          | \$ -            | \$ -            | \$ -            | \$ -            | \$ 729,354,476  | Sum Lines 3 & 25                           | 27       |
| 28       |   |                 |                 |                 |                 |                 |  | 28       |
| 29       | <b>Total True-Up Revenues (TU Cost of Service)</b>                                    | \$ -            | \$ -            | \$ -            | \$ -            | \$ 806,012,920  | Statement BG; Page 2.1 - 2.2; Line 11      | 29       |
| 30       |   |                 |                 |                 |                 |                 |  | 30       |
| 31       | <b>Net Monthly (Overcollection)/Undercollection:</b>                                  | \$ -            | \$ -            | \$ -            | \$ -            | \$ 76,658,444   | Line 29 Minus Line 27                      | 31       |
| 32       |   |                 |                 |                 |                 |                 |  | 32       |
| 33       | <b>Interest Expense Calculations:</b>   |                 |                 |                 |                 |                 |  | 33       |
| 34       | Beginning Balance for Interest Calculation  | \$ 82,212,420   | \$ 82,894,783   | \$ 82,894,783   | \$ 82,894,783   |                 | Beginning Quarterly Balances               | 34       |
| 35       | Monthly Activity Included in Interest Calculation Basis                               | -               | 0               | 0               | 0               |                 | Interest Calculation Basis                 | 35       |
| 36       | Basis for Interest Expense Calculation  | 82,212,420      | 82,894,783      | 82,894,783      | 82,894,783      |                 | Sum Lines 32 & 33                          | 36       |
| 37       | Monthly Interest Rate   | 0.27000%        | 0.28000%        | 0.27000%        | 0.28000%        |                 | FERC Monthly Rates                         | 37       |
| 38       | Interest Expense  | \$ 221,974      | \$ 232,105      | \$ 223,816      | \$ 232,105      | \$ 6,924,366    | Line 34 x Line 35                          | 38       |
| 39       |   |                 |                 |                 |                 |                 |  | 39       |
| 40       | <b>Ending Balance (Overcollection)/Undercollection:</b>                               | \$ 82,894,783   | \$ 83,126,889   | \$ 83,350,704   | \$ 83,582,810   | \$ 83,582,810   | Sum Lines 1; 31; & 38                      | 40       |
| 41       |   |                 |                 |                 |                 |                 |  | 41       |
| 42       |   | Sep-14          | Oct-14          | Nov-14          | Dec-14          |                 |  | 42       |
| 43       | FERC INTEREST RATE  | 3.25%           | 3.25%           | 3.25%           | 3.25%           |                 | Annual Interest Rate - FERC Website        | 43       |
| 44       | Days in Year  | 365             | 365             | 365             | 365             | 365             | Number of Days Per Year                    | 44       |
| 45       | Days in Month   | 30              | 31              | 30              | 31              | 1005            | Number of Days Per Month                   | 45       |
| 46       | Monthly Interest Rate - Calculated  | 0.27000%        | 0.28000%        | 0.27000%        | 0.28000%        | 9.06000%        | (Line 41)/(Line 42)x(Line 43)              | 46       |
| 47       | FERC Interest Rates - Website   |                 |                 |                 |                 | 7.40000%        | Monthly Interest Rate - FERC Website       | 47       |
| 48       | Difference  |                 |                 |                 |                 | 0.00000%        | Line 44 - Line 45                          | 48       |

| Derivation of 17-Month TO3 Final Interest True-Up Adjustment                    |  |  |  |  |  |  |  |          |
|---|--|--|--|--|--|--|--|----------|
| Dollars in Millions   |  |  |  |  |  |  |  |          |
| 1. Summation of Interest from April 2012 through August 2013                    |  |  |  |  |  |  |  | \$ 3.349 |
| 2. Total Interest from April 2012 through December 2014                         |  |  |  |  |  |  |  | \$ 6.924 |
| Page 5; Line 38; Total Column.  |  |  |  |  |  |  |  |          |
| 3. Total Interest True-Up Adjustment  |  |  |  |  |  |  |  | \$ 3.575 |
| The \$3.575 of Interest True-Up Adjustment feeds into BK1; Page 1 of 1; Line 9. |  |  |  |  |  |  |  |          |

## Section 2.1 – Retail True-Up Adjustment

### Section 2.1A

**(a)** Amortization of TO3 Cycle 6  
Supplemental True-Up Adjustment  
Excluded from Recorded Revenues to  
Derive the Adjusted Retail Revenues at  
Meter Level

Docket No. ER15-\_\_\_\_-\_\_\_\_



**Section 2.1A**  
**San Diego Gas Electric Co.**  
**TO4-Cycle 2 Annual Transmission Formulaic Filing**  
**Amortization Schedule of TO3 Cycle 6 True-Up Adjustment - Supplemental**

| Line No. | Description   | (a)<br>Amounts | (b)           | (c)           | (d)           | (e)           | (f)           | (g)           | (h)           |
|----------|---|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Derivation of Amortization Rates:</b>                            |                |               |               |               |               |               |               |               |
| 2        | TO3-Cycle 6 Retail True-Up Adjustment -Supplemental                 | \$ 9,045,458   |               |               |               |               |               |               | \$ 3,755,590  |
| 3        | Forecast Sales TO3-Cycle 6 (kWh)                                    | 20,436,308,362 |               |               |               |               |               |               | 8,174,551,334 |
| 4        | Estimated Amortization Rate Per kWh                                 | \$ 0.00044     |               |               |               |               |               |               | 0.000459425   |
| 5        |   |                |               |               |               |               |               |               |               |
| 6        |   |                |               |               |               |               |               |               |               |
| 7        | <b>Derivation of Forecast Sales: <sup>1</sup></b>                   | Sep-12         | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        |
| 8        | Total Per TO3-Cycle 6 Filing - MWH (Statement BD)                   | 1,925,668      | 1,694,407     | 1,646,472     | 1,695,054     | 1,772,263     | 1,659,684     | 1,628,624     | 1,571,882     |
| 9        | Exclude Sale for Resale   | 2              | 2             | 2             | 2             | 2             | 2             | 2             | 2             |
| 10       | Total Forecast Sales Net of Resale - MWH                            | 1,925,666      | 1,694,405     | 1,646,470     | 1,695,052     | 1,772,261     | 1,659,682     | 1,628,622     | 1,571,880     |
| 11       | Conversion Factor from MWH to kWh                                   | 1,000          | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 12       | Total Forecast Sales Net of Resale - kWh                            | 1,925,665,786  | 1,694,405,415 | 1,646,469,639 | 1,695,052,141 | 1,772,261,381 | 1,659,682,301 | 1,628,621,804 | 1,571,880,197 |
| 13       |   |                |               |               |               |               |               |               |               |
| 14       |   |                |               |               |               |               |               |               |               |
| 15       | <b>Amortization of TO3-Cycle 6 True-Up Adjustment: <sup>2</sup></b> | Sep-12         | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        |
| 16       | Beginning Retail True-Up Adjustment Balance                         | \$ 9,045,458   | \$ 8,158,204  | \$ 7,344,035  | \$ 6,638,926  | \$ 5,893,928  | \$ 5,145,212  | \$ 4,417,417  | \$ 3,755,590  |
| 17       | Recorded Sales in Total kWh   | 2,016,485,842  | 1,850,383,469 | 1,602,520,261 | 1,693,177,176 | 1,701,626,926 | 1,654,079,154 | 1,504,152,431 | 1,513,456,302 |
| 18       | Amortization Rate Per kWh   | \$ 0.00044     | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00046    |
| 19       | Amortization of TO3-Cycle 5 True-Up Adjustment <sup>3</sup>         | \$ 887,254     | \$ 814,169    | \$ 705,109    | \$ 744,998    | \$ 748,716    | \$ 727,795    | \$ 661,827    | \$ 695,319    |
| 20       | Ending TO3-Cycle 5 True-Up Adjustment Balance                       | \$ 8,158,204   | \$ 7,344,035  | \$ 6,638,926  | \$ 5,893,928  | \$ 5,145,212  | \$ 4,417,417  | \$ 3,755,590  | \$ 3,060,271  |
| 21       |   |                |               |               |               |               |               |               |               |

NOTES:

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 16 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the true-up adjustment over the rate effective September 2012 through August 2013.
- <sup>3</sup> The monthly true-up adjustment amortization amount shown on line 19 from 9/1/2012 through 8/31/2013 is included in the TO3 Final True-Up Adjustment period.

**Section 2.1A**  
**San Diego Gas Electric Co.**  
**TO4-Cycle 2 Annual Transmission Formulaic Filing**  
**Amortization Schedule of TO3 Cycle 6 True-Up Adjustment - Supplemental**

| Line No. | Description   | (i)           | (j)           | (k)           | (l)           | (m)            | Reference   | Line No. |
|----------|---|---------------|---------------|---------------|---------------|----------------|---|----------|
| 1        | <b>Derivation of Amortization Rates:</b>                            |               |               |               |               |                | TO3-Cycle 6 Filing  | 1        |
| 2        | TO3-Cycle 6 Retail True-Up Adjustment -Supplemental                 |               |               |               |               |                | See Volumn 2-A Section 2.1A   | 2        |
| 3        | Forecast Sales TO3-Cycle 6 (kWh)                                    |               |               |               |               |                | See Line 12 Below   | 3        |
| 4        | Estimated Amortization Rate Per kWh                                 |               |               |               |               |                | Line 2 / Line 3   | 4        |
| 5        |   |               |               |               |               |                |   | 5        |
| 6        |   |               |               |               |               |                |   | 6        |
| 7        | <b>Derivation of Forecast Sales:</b> <sup>1</sup>                   | May-13        | Jun-13        | Jul-13        | Aug-13        | Total          | True-Up Period; Statement BDWPs<br>Sale for Resale<br>Line 8 Minus Line 9<br>MWH Conversion Factor<br>Line 10 x Line 11 | 7        |
| 8        | Total Per TO3-Cycle 6 Filing - MWH (Statement BD)                   | 1,573,699     | 1,657,157     | 1,795,299     | 1,816,123     | 20,436,332     |   | 8        |
| 9        | Exclude Sale for Resale   | 2             | 2             | 2             | 2             | 23             |   | 9        |
| 10       | Total Forecast Sales Net of Resale - MWH                            | 1,573,697     | 1,657,155     | 1,795,297     | 1,816,121     | 20,436,308     |   | 10       |
| 11       | Conversion Factor from MWH to kWh                                   | 1,000         | 1,000         | 1,000         | 1,000         | 1,000          |   | 11       |
| 12       | Total Forecast Sales Net of Resale - kWh                            | 1,573,696,597 | 1,657,155,171 | 1,795,297,244 | 1,816,120,685 | 20,436,308,362 |   | 12       |
| 13       |   |               |               |               |               |                |   | 13       |
| 14       |   |               |               |               |               |                |   | 14       |
| 15       | <b>Amortization of TO3-Cycle 6 True-Up Adjustment:</b> <sup>2</sup> | May-13        | Jun-13        | Jul-13        | Aug-13        | Total          | Beginning Balance<br>Recorded Sales<br>See Line 4 Above<br>Line 17 x Line 18<br>Line 16 Minus Line 19                   | 15       |
| 16       | Beginning Retail True-Up Adjustment Balance                         | \$ 3,060,271  | \$ 2,342,234  | \$ 1,664,812  | \$ 773,583    |                |   | 16       |
| 17       | Recorded Sales in Total kWh   | 1,562,904,150 | 1,474,501,934 | 1,939,880,308 | 1,683,808,640 | 20,196,976,593 |   | 17       |
| 18       | Amortization Rate Per kWh   | \$ 0.00046    | \$ 0.00046    | \$ 0.00046    | \$ 0.00046    |                |   | 18       |
| 19       | Amortization of TO3-Cycle 5 True-Up Adjustment <sup>3</sup>         | \$ 718,037    | \$ 677,422    | \$ 891,229    | \$ 773,583    | \$ 9,045,458   |   | 19       |
| 20       | Ending TO3-Cycle 5 True-Up Adjustment Balance                       | \$ 2,342,234  | \$ 1,664,812  | \$ 773,583    | \$ -          |                |   | 20       |
| 21       |   |               |               |               |               |                |   | 21       |

NOTES:

- 1 The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- 2 On lines 16 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the true-up adjustment over the rate effective September 2012 through August 2013.
- 3 The monthly true-up adjustment amortization amount shown on line 19 from 9/1/2012 through 8/31/2013 is included in the TO3 Final True-Up Adjustment period.

## Section 2.1 – Retail True-Up Adjustment

### Section 2.1A

(b) (i): Amortization of TO3 Cycle 5 – Compliance True-Up Adjustment Excluded from Recorded Revenues to Derive the Adjusted Recorded Retail Revenues at Meter Level.

Docket No. ER15-\_\_\_\_-\_\_\_\_

Section 2.1A  
San Diego Gas Electric Co.  
TO4-Cycle 2 Annual Transmission Formulaic Filing  
Amortization Schedule of TO3-Cycle 5 True-Up Adjustment - Compliance

| Line No. | Description   | (a)<br>Amounts | (b)           | (c)           | (d)           | (e)           | (f)                     | (g)           | (h)           |
|----------|---|----------------|---------------|---------------|---------------|---------------|-------------------------|---------------|---------------|
| 1        | <b>Derivation of Amortization Rates:</b>                            |                |               |               |               | TO3 C5 Compl  |                         |               |               |
| 2        | TO3-Cycle 5 Retail True-Up Adjustment                               | \$ 32,144,533  |               |               |               | 25,424,705    |                         |               | 7,494,785     |
| 3        | Forecast Sales TO3-Cycle 5 (kWh)                                    | 20,694,913,495 |               |               |               | (17,929,920)  | Amt amortized in TO3 C6 |               | 8,021,798,603 |
| 4        | Estimated Amortization Rate Per kWh                                 | \$ 0.00155     |               |               |               | 7,494,785     |                         |               | 0.00093       |
| 5        |   |                |               |               |               |               |                         |               |               |
| 6        |   |                |               |               |               |               |                         |               |               |
| 7        | <b>Derivation of Forecast Sales:</b> <sup>1</sup>                   |                |               |               |               |               |                         |               |               |
|          |   | Sep-11         | Oct-11        | Nov-11        | Dec-11        | Jan-12        | Feb-12                  | Mar-12        | Apr-12        |
| 8        | Total Per TO3-Cycle 5 Filing - MWH (Statement BD)                   | 1,946,695      | 1,712,997     | 1,667,110     | 1,718,629     | 1,770,104     | 1,662,031               | 1,643,248     | 1,581,745     |
| 9        | Exclude Sale for Resale   | 2              | 2             | 2             | 2             | 2             | 2                       | 2             | 2             |
| 10       | Total Forecast Sales Net of Resale - MWH                            | 1,946,693      | 1,712,996     | 1,667,108     | 1,718,628     | 1,770,103     | 1,662,030               | 1,643,246     | 1,581,743     |
| 11       | Conversion Factor from MWH to kWh                                   | 1,000          | 1,000         | 1,000         | 1,000         | 1,000         | 1,000                   | 1,000         | 1,000         |
| 12       | Total Forecast Sales Net of Resale - kWh                            | 1,946,693,495  | 1,712,995,645 | 1,667,108,057 | 1,718,627,828 | 1,770,102,954 | 1,662,029,725           | 1,643,246,433 | 1,581,743,038 |
| 13       |   |                |               |               |               |               |                         |               |               |
| 14       |   |                |               |               |               |               |                         |               |               |
| 15       | <b>Amortization of TO3-Cycle 5 True-Up Adjustment:</b> <sup>2</sup> |                |               |               |               |               |                         |               |               |
|          |   | Sep-11         | Oct-11        | Nov-11        | Dec-11        | Jan-12        | Feb-12                  | Mar-12        | Apr-12        |
| 16       | Beginning Retail True-Up Adjustment Balance                         | \$ 32,144,533  | \$ 29,260,435 | \$ 26,731,794 | \$ 24,308,494 | \$ 21,718,673 | \$ 19,181,462           | \$ 16,830,697 | \$ 7,494,785  |
| 17       | Recorded Sales in Total kWh   | 1,860,708,394  | 1,631,381,518 | 1,563,419,204 | 1,670,852,042 | 1,636,910,207 | 1,516,622,552           | 1,687,796,399 | 1,517,939,799 |
| 18       | Amortization Rate Per kWh   | \$ 0.00155     | \$ 0.00155    | \$ 0.00155    | \$ 0.00155    | \$ 0.00155    | \$ 0.00155              | \$ 0.00155    | \$ 0.00093    |
| 19       | Amortization of TO3-Cycle 5 True-Up Adjustment <sup>3</sup>         | \$ 2,884,098   | \$ 2,528,641  | \$ 2,423,300  | \$ 2,589,821  | \$ 2,537,211  | \$ 2,350,765            | \$ 2,616,084  | \$ 1,418,215  |
| 20       | Ending TO3-Cycle 5 True-Up Adjustment Balance                       | \$ 29,260,435  | \$ 26,731,794 | \$ 24,308,494 | \$ 21,718,673 | \$ 19,181,462 | \$ 16,830,697           | \$ 14,214,613 | \$ 6,076,570  |
| 21       |   |                |               |               |               |               |                         |               |               |

NOTES:

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 16 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the true-up adjustment over the rate effective September 2011 through August 2012.
- <sup>3</sup> The monthly true-up adjustment amortization amount shown on line 19 from 9/1/2011 through 3/31/2012 reflects amortization of \$32.1M that was included in the cycle 6 true-up adjustment period equal to \$17.9M. The non-shaded monthly true-up amortization amounts shown on line 19 from Apr-12 thru Aug-12 reflects the amortization of \$7.5M from TO3 C5 Compliance filing included in the Final TO3 True-Up Adjustment. This completes the amortization of the TO3 Cycle 5 True-Up Adjustment.

Section 2.1A  
San Diego Gas Electric Co.  
TO4-Cycle 2 Annual Transmission Formulaic Filing  
Amortization Schedule of TO3-Cycle 5 True-Up Adjustment - Compliance

| Line No. | Description   | (i)           | (j)           | (k)           | (l)           | (m)            | Reference                                 | Line No. |
|----------|---|---------------|---------------|---------------|---------------|----------------|---|----------|
| 1        | <b>Derivation of Amortization Rates:</b>                            |               |               |               |               |                | TO3-Cycle 5 Filing - Compliance           | 1        |
| 2        | TO3-Cycle 5 Retail True-Up Adjustment                               |               |               |               |               |                | See Volume 2- Section 2.1A                | 2        |
| 3        | Forecast Sales TO3-Cycle 5 (kWh)                                    |               |               |               |               |                | See Line 12 Below                         | 3        |
| 4        | Estimated Amortization Rate Per kWh                                 |               |               |               |               |                | Line 2 / Line 3                           | 4        |
| 5        |   |               |               |               |               |                |   | 5        |
| 6        |   |               |               |               |               |                |   | 6        |
| 7        | <b>Derivation of Forecast Sales:</b> <sup>1</sup>                   | May-12        | Jun-12        | Jul-12        | Aug-12        | Total          |   | 7        |
| 8        | Total Per TO3-Cycle 5 Filing - MWH (Statement BD)                   | 1,587,961     | 1,677,623     | 1,841,938     | 1,884,850     | 20,694,932     | True-Up Period; Statement BDWPs           | 8        |
| 9        | Exclude Sale for Resale   | 2             | 2             | 2             | 2             | 19             | Sale for Resale                           | 9        |
| 10       | Total Forecast Sales Net of Resale - MWH                            | 1,587,959     | 1,677,622     | 1,841,936     | 1,884,849     | 20,694,913     | Line 8 Minus Line 9                       | 10       |
| 11       | Conversion Factor from MWH to kWh                                   | 1,000         | 1,000         | 1,000         | 1,000         | 1,000          | MWH Conversion Factor                     | 11       |
| 12       | Total Forecast Sales Net of Resale - kWh                            | 1,587,959,374 | 1,677,621,946 | 1,841,936,291 | 1,884,848,709 | 20,694,913,495 | Line 10 x Line 11                         | 12       |
| 13       |   |               |               |               |               |                |   | 13       |
| 14       |   |               |               |               |               |                |   | 14       |
| 15       | <b>Amortization of TO3-Cycle 5 True-Up Adjustment:</b> <sup>2</sup> | May-12        | Jun-12        | Jul-12        | Aug-12        | Total          |   | 15       |
| 16       | Beginning Retail True-Up Adjustment Balance                         | \$ 6,076,570  | \$ 4,661,942  | \$ 3,152,612  | \$ 1,636,925  |                | Beginning Balance                         | 16       |
| 17       | Recorded Sales in Total kWh   | 1,514,101,165 | 1,615,461,762 | 1,622,266,448 | 1,752,029,429 | 19,589,488,919 | Recorded Sales (April 2012 - August 2012) | 17       |
| 18       | Amortization Rate Per kWh   | \$ 0.00093    | \$ 0.00093    | \$ 0.00093    | \$ 0.00093    |                | See Line 4 Above                          | 18       |
| 19       | Amortization of TO3-Cycle 5 True-Up Adjustment <sup>3</sup>         | \$ 1,414,628  | \$ 1,509,330  | \$ 1,515,687  | \$ 1,636,925  | \$ 25,424,705  | Line 17 x Line 18                         | 19       |
| 20       | Ending TO3-Cycle 5 True-Up Adjustment Balance                       | \$ 4,661,942  | \$ 3,152,612  | \$ 1,636,925  | \$ -          |                | Line 16 Minus Line 19                     | 20       |
| 21       |   |               |               |               |               |                |   | 21       |

NOTES:

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 16 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the true-up adjustment over the rate effective September 2011 through August 2012.
- <sup>3</sup> The monthly true-up adjustment amortization amount shown on line 19 from 9/1/2011 through 3/31/2012 reflects amortization of \$32.1M that was included in the cycle 6 true-up adjustment period equal to \$17.9M. The non-shaded monthly true-up amortization amounts shown on line 19 from Apr-12 thru Aug-12 reflects the amortization of \$7.5M from TO3 C5 Compliance filing included in the Final TO3 True-Up Adjustment. This completes the amortization of the TO3 Cycle 5 True-Up Adjustment

## Section 2.1 – Retail True-Up Adjustment

### Section 2.1A

(b) (ii): Amortization of TO3 Cycle 5 –  
Compliance Interest True-Up Adjustment  
Excluded from Recorded Revenues to  
Derive the Adjusted Recorded Retail  
Revenues at Meter Level.

**Section 2.1**  
**San Diego Gas Electric Company**  
**TO3-Cycle 6 Annual Transmission Formulaci Filing**  
**Amortization of Interest True-Up Adjustment Applicable to TO3-Cycle 5- Compliance**

| Line No. | Description  | (a)<br>Amounts | (b)           | (c)           | (d)           | (e)           | (f)           | (g)           | (h)           |
|----------|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |                |               |               |               |               |               |               |               |
| 2        | TO3-Cycle 5 Interest True-Up Adjustment                                  | \$ 701,901     |               |               |               |               |               |               |               |
| 3        | Forecast Sales TO3-Cycle 6 (kWh)   | 20,436,308,362 |               |               |               |               |               |               |               |
| 4        | Estimated Amortization Rate Per kWh                                      | \$ 0.00003     |               |               |               |               |               |               |               |
| 5        |  |                |               |               |               |               |               |               |               |
| 6        |  |                |               |               |               |               |               |               |               |
| 7        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         | Sep-12         | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        |
| 8        | Total Per TO3-Cycle 6 Filing - MWH (Statement BD)                        | 1,925,668      | 1,694,407     | 1,646,472     | 1,695,054     | 1,772,263     | 1,659,684     | 1,628,624     | 1,571,882     |
| 9        | Exclude Sale for Resale  | 2              | 2             | 2             | 2             | 2             | 2             | 2             | 2             |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,925,666      | 1,694,405     | 1,646,470     | 1,695,052     | 1,772,261     | 1,659,682     | 1,628,622     | 1,571,880     |
| 11       | Conversion Factor from MWH to kWh  | 1,000          | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,925,665,786  | 1,694,405,415 | 1,646,469,639 | 1,695,052,141 | 1,772,261,381 | 1,659,682,301 | 1,628,621,804 | 1,571,880,197 |
| 13       |  |                |               |               |               |               |               |               |               |
| 14       |  |                |               |               |               |               |               |               |               |
| 15       | <b>Amortization TO3-Cycle 5 Interest True-Up Adjustment:<sup>2</sup></b> | Sep-12         | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 701,901     | \$ 641,406    | \$ 585,894    | \$ 537,818    | \$ 487,023    | \$ 435,974    | \$ 386,352    | \$ 341,227    |
| 17       | Recorded Sales in Total kWh  | 2,016,485,842  | 1,850,383,469 | 1,602,520,261 | 1,693,177,176 | 1,701,626,926 | 1,654,079,154 | 1,504,152,431 | 1,513,456,302 |
| 18       | Amortization Rate Per kWh  | \$ 0.00003     | \$ 0.00003    | \$ 0.00003    | \$ 0.00003    | \$ 0.00003    | \$ 0.00003    | \$ 0.00003    | \$ 0.00003    |
| 19       | Amortization of TO3-C5 Interest True-Up Adjustment <sup>3</sup>          | \$ 60,495      | \$ 55,512     | \$ 48,076     | \$ 50,795     | \$ 51,049     | \$ 49,622     | \$ 45,125     | \$ 45,404     |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 641,406     | \$ 585,894    | \$ 537,818    | \$ 487,023    | \$ 435,974    | \$ 386,352    | \$ 341,227    | \$ 295,823    |
| 21       |  |                |               |               |               |               |               |               |               |

NOTES:

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2012 through March 2013.
- <sup>3</sup> The monthly true-up adjustment amortization amount shown on line 19 calculated through 8/31/2013 is included in this TO3 Final True-Up Adjustment Filing. This completes the TO3 C5 Interest True-Up Adjustment.

Section 2.1  
San Diego Gas Electric Company  
TO3-Cycle 6 Annual Transmission Formulaci Filing  
Amortization of Interest True-Up Adjustment Applicable to TO3-Cycle 5- Compliance

| Line No. | Description  | (i)           | (j)           | (k)           | (l)           | (m)            | Reference                                | Line No. |
|----------|--|---------------|---------------|---------------|---------------|----------------|--|----------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |               |               |               |               |                |  | 1        |
| 2        | TO3-Cycle 5 Interest True-Up Adjustment                                  |               |               |               | \$ 146,505    |                | TO3-Cycle 5 Filing                       | 2        |
| 3        | Forecast Sales TO3-Cycle 6 (kWh)   |               |               |               | 1,683,808,640 |                | Vol. 2 of 3; Section 2.1B; Pg.2; Line 20 | 3        |
| 4        | Estimated Amortization Rate Per kWh                                      |               |               |               | 0.00009       |                | See Line 12 Below                        | 4        |
| 5        |  |               |               |               |               |                | Line 2 / Line 3                          | 5        |
| 6        |  |               |               |               |               |                |  | 6        |
| 7        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         | May-13        | Jun-13        | Jul-13        | Aug-13        | Total          |  | 7        |
| 8        | Total Per TO3-Cycle 6 Filing - MWH (Statement BD)                        | 1,573,699     | 1,657,157     | 1,795,299     | 1,816,123     | 20,436,332     | True-Up Period; Statement BDWPs          | 8        |
| 9        | Exclude Sale for Resale  | 2             | 2             | 2             | 2             | 23             | Sale for Resale                          | 9        |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,573,697     | 1,657,155     | 1,795,297     | 1,816,121     | 20,436,308     | Line 8 Minus Line 9                      | 10       |
| 11       | Conversion Factor from MWH to kWh  | 1,000         | 1,000         | 1,000         | 1,000         | 1,000          | MWH Conversion Factor                    | 11       |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,573,696,597 | 1,657,155,171 | 1,795,297,244 | 1,816,120,685 | 20,436,308,362 | Line 10 x Line 11                        | 12       |
| 13       |  |               |               |               |               |                |  | 13       |
| 14       |  |               |               |               |               |                |  | 14       |
| 15       | <b>Amortization TO3-Cycle 5 Interest True-Up Adjustment:<sup>2</sup></b> | May-13        | Jun-13        | Jul-13        | Aug-13        | Total          |  | 15       |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 295,823    | \$ 248,936    | \$ 204,701    | \$ 146,505    |                | Beginning Balance                        | 16       |
| 17       | Recorded Sales in Total kWh  | 1,562,904,150 | 1,474,501,934 | 1,939,880,308 | 1,683,808,640 | 20,196,976,593 | Recorded Sales                           | 17       |
| 18       | Amortization Rate Per kWh  | \$ 0.00003    | \$ 0.00003    | \$ 0.00003    | \$ 0.00009    |                | See Line 4 Above                         | 18       |
| 19       | Amortization of TO3-C5 Interest True-Up Adjustment <sup>3</sup>          | \$ 46,887     | \$ 44,235     | \$ 58,196     | \$ 146,505    | \$ 701,901     | Line 17 x Line 18                        | 19       |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 248,936    | \$ 204,701    | \$ 146,505    | \$ -          |                | Line 16 Minus Line 19                    | 20       |
| 21       |  |               |               |               |               |                |  | 21       |

NOTES:

- 1 The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- 2 On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2012 through March 2013.
- 3 The monthly true-up adjustment amortization amount shown on line 19 calculated through 8/31/2013 is included in this TO3 Final True-Up Adjustment Filing. This completes the TO3 C5 Interest True-Up Adjustment.



## Section 2.1 – Retail True-Up Adjustment

### Section 2.1A

(c) (i): Amortization of TO3 Cycle 4 Interest True-Up Adjustment Excluded from Recorded Revenues to Derive the Adjusted Recorded Retail Revenues at Meter Level.

Docket No. ER15-\_\_\_\_-\_\_\_\_

**Section 2.1A**  
**San Diego Gas Electric Company**  
**TO4-Cycle 2 Annual Transmission Formulaic Filing**  
**Amortization of Interest True-Up Adjustment Applicable to TO3-Cycle 4**

| Line No. | Description  | (a)<br>Amounts | (b)           | (c)           | (d)           | (e)           | (f)           | (g)           | (h)           |
|----------|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |                |               |               |               |               |               |               |               |
| 2        | TO3-Cycle 4 Interest True-Up Adjustment                                  | \$ 874,191     |               |               |               |               |               |               |               |
| 3        | Forecast Sales TO3-Cycle 5 (kWh)   | 20,694,913,495 |               |               |               |               |               |               |               |
| 4        | Estimated Amortization Rate Per kWh                                      | \$ 0.00004     |               |               |               |               |               |               |               |
| 5        |  |                |               |               |               |               |               |               |               |
| 6        |  |                |               |               |               |               |               |               |               |
| 7        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         | Sep-11         | Oct-11        | Nov-11        | Dec-11        | Jan-12        | Feb-12        | Mar-12        | Apr-12        |
| 8        | Total Per TO3-Cycle 5 Filing - MWH (Statement BD)                        | 1,946,695      | 1,712,997     | 1,667,110     | 1,718,629     | 1,770,104     | 1,662,031     | 1,643,248     | 1,581,745     |
| 9        | Exclude Sale for Resale  | 2              | 2             | 2             | 2             | 2             | 2             | 2             | 2             |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,946,693      | 1,712,996     | 1,667,108     | 1,718,628     | 1,770,103     | 1,662,030     | 1,643,246     | 1,581,743     |
| 11       | Conversion Factor from MWH to kWh  | 1,000          | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,946,693,495  | 1,712,995,645 | 1,667,108,057 | 1,718,627,828 | 1,770,102,954 | 1,662,029,725 | 1,643,246,433 | 1,581,743,038 |
| 13       |  |                |               |               |               |               |               |               |               |
| 14       |  |                |               |               |               |               |               |               |               |
| 15       | <b>Amortization TO3-Cycle 4 Interest True-Up Adjustment:<sup>2</sup></b> | Sep-11         | Oct-11        | Nov-11        | Dec-11        | Jan-12        | Feb-12        | Mar-12        | Apr-12        |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 874,191     | \$ 799,763    | \$ 734,508    | \$ 671,971    | \$ 605,137    | \$ 539,661    | \$ 478,996    | \$ 411,484    |
| 17       | Recorded Sales in Total kWh  | 1,860,708,394  | 1,631,381,518 | 1,563,419,204 | 1,670,852,042 | 1,636,910,207 | 1,516,622,552 | 1,687,796,399 | 1,517,939,799 |
| 18       | Amortization Rate Per kWh  | \$ 0.00004     | \$ 0.00004    | \$ 0.00004    | \$ 0.00004    | \$ 0.00004    | \$ 0.00004    | \$ 0.00004    | \$ 0.00004    |
| 19       | Amortization of TO3-C4 Interest True-Up Adjustment <sup>3</sup>          | \$ 74,428      | \$ 65,255     | \$ 62,537     | \$ 66,834     | \$ 65,476     | \$ 60,665     | \$ 67,512     | \$ 60,718     |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 799,763     | \$ 734,508    | \$ 671,971    | \$ 605,137    | \$ 539,661    | \$ 478,996    | \$ 411,484    | \$ 350,766    |
| 21       |  |                |               |               |               |               |               |               |               |

NOTES:

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2011 through August 2012.
- <sup>3</sup> The shaded monthly true-up adjustment amortization amount shown on line 19 calculated through 3/31/2012 was included in the cycle 6 true-up adjustment. The non-shaded monthly true-up adjustment amortization amounts shown on line 19 from Apr-12 thru Aug-12 is included in this TO3 Final True-Up Adjustment. This completes the TO3 C4 Interest True-Up Adjustment

**Section 2.1A**  
**San Diego Gas Electric Company**  
**TO4-Cycle 2 Annual Transmission Formulaic Filing**  
**Amortization of Interest True-Up Adjustment Applicable to TO3-Cycle 4**

| Line No. | Description  | (i)           | (j)           | (k)           | (l)           | (m)            | Reference                                | Line No. |
|----------|--|---------------|---------------|---------------|---------------|----------------|--|----------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |               |               |               |               |                |  | 1        |
| 2        | TO3-Cycle 4 Interest True-Up Adjustment                                  |               |               |               | \$ 160,693    |                | TO3-Cycle 5 Filing                       | 2        |
| 3        | Forecast Sales TO3-Cycle 5 (kWh)   |               |               |               | 1,752,029,429 |                | Vol. 2 of 3; Section 2.1B; Pg.2; Line 20 | 3        |
| 4        | Estimated Amortization Rate Per kWh                                      |               |               |               | 0.00009       |                | See Line 12 Below                        | 4        |
| 5        |  |               |               |               |               |                | Line 2 / Line 3                          | 5        |
| 6        |  |               |               |               |               |                |  | 6        |
| 7        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         | May-12        | Jun-12        | Jul-12        | Aug-12        | Total          |  | 7        |
| 8        | Total Per TO3-Cycle 5 Filing - MWH (Statement BD)                        | 1,587,961     | 1,677,623     | 1,841,938     | 1,884,850     | 20,694,932     | True-Up Period; Statement BDWPs          | 8        |
| 9        | Exclude Sale for Resale  | 2             | 2             | 2             | 2             | 19             | Sale for Resale                          | 9        |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,587,959     | 1,677,622     | 1,841,936     | 1,884,849     | 20,694,913     | Line 8 Minus Line 9                      | 10       |
| 11       | Conversion Factor from MWH to kWh  | 1,000         | 1,000         | 1,000         | 1,000         | 1,000          | MWH Conversion Factor                    | 11       |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,587,959,374 | 1,677,621,946 | 1,841,936,291 | 1,884,848,709 | 20,694,913,495 | Line 10 x Line 11                        | 12       |
| 13       |  |               |               |               |               |                |  | 13       |
| 14       |  |               |               |               |               |                |  | 14       |
| 15       | <b>Amortization TO3-Cycle 4 Interest True-Up Adjustment:<sup>2</sup></b> | May-12        | Jun-12        | Jul-12        | Aug-12        | Total          |  | 15       |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 350,766    | \$ 290,202    | \$ 225,584    | \$ 160,693    |                | Beginning Balance                        | 16       |
| 17       | Recorded Sales in Total kWh  | 1,514,101,165 | 1,615,461,762 | 1,622,266,448 | 1,752,029,429 | 19,589,488,919 | Recorded Sales                           | 17       |
| 18       | Amortization Rate Per kWh  | \$ 0.00004    | \$ 0.00004    | \$ 0.00004    | \$ 0.00009    |                | See Line 4 Above                         | 18       |
| 19       | Amortization of TO3-C4 Interest True-Up Adjustment <sup>3</sup>          | \$ 60,564     | \$ 64,618     | \$ 64,891     | \$ 160,693    | \$ 874,191     | Line 17 x Line 18                        | 19       |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 290,202    | \$ 225,584    | \$ 160,693    | \$ -          |                | Line 16 Minus Line 19                    | 20       |
| 21       |  |               |               |               |               |                |  | 21       |

**NOTES:**

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2011 through August 2012.
- <sup>3</sup> The shaded monthly true-up adjustment amortization amount shown on line 19 calculated through 3/31/2012 was included in the cycle 6 true-up adjustment. The non-shaded monthly true-up adjustment amortization amounts shown on line 19 from Apr-12 thru Aug-12 is included in this TO3 Final True-Up Adjustment. This completes the TO3 C4 Interest True-Up Adjustment

## Section 2.1 – Retail True-Up Adjustment

### Section 2.1A

(c) (ii): Amortization of TO3 Cycle 4 Interest True-Up Adjustment After fully Amortized Excluded from Recorded Revenues to Derive the Adjusted Recorded Retail Revenues at Meter Level.

Docket No. ER15-\_\_\_\_-\_\_\_\_

**Section 2.1A**  
**San Diego Gas Electric Company**  
**TO4-Cycle 2 Annual Transmission Formulaic Filing**  
**Amortization of Cycle 4 Interest Accrued After Cycle 4 Fully Amortized**

| Line No. | Description  | (a)<br>Amounts | (b)           | (c)           | (d)           | (e)           | (f)           | (g)           | (h)           |
|----------|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |                |               |               |               |               |               |               |               |
| 2        | TO3-Cycle 4 Interest True-Up Adjustment                                  | \$ 104,537     |               |               |               |               |               |               |               |
| 3        | Forecast Sales TO3-Cycle 6 (kWh)   | 20,436,308,362 |               |               |               |               |               |               |               |
| 4        | Estimated Amortization Rate Per kWh                                      | \$ 0.000005    |               |               |               |               |               |               |               |
| 5        |  |                |               |               |               |               |               |               |               |
| 6        |  |                |               |               |               |               |               |               |               |
| 7        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         | Sep-12         | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        |
| 8        | Total Per TO3-Cycle 6 Filing - MWH (Statement BD)                        | 1,925,668      | 1,694,407     | 1,646,472     | 1,695,054     | 1,772,263     | 1,659,684     | 1,628,624     | 1,571,882     |
| 9        | Exclude Sale for Resale  | 2              | 2             | 2             | 2             | 2             | 2             | 2             | 2             |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,925,666      | 1,694,405     | 1,646,470     | 1,695,052     | 1,772,261     | 1,659,682     | 1,628,622     | 1,571,880     |
| 11       | Conversion Factor from MWH to kWh  | 1,000          | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,925,665,786  | 1,694,405,415 | 1,646,469,639 | 1,695,052,141 | 1,772,261,381 | 1,659,682,301 | 1,628,621,804 | 1,571,880,197 |
| 13       |  |                |               |               |               |               |               |               |               |
| 14       |  |                |               |               |               |               |               |               |               |
| 15       | <b>Amortization TO3-Cycle 4 Interest True-Up Adjustment:<sup>2</sup></b> | Sep-12         | Oct-12        | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 104,537     | \$ 94,253     | \$ 84,816     | \$ 76,643     | \$ 68,008     | \$ 59,330     | \$ 50,894     | \$ 43,223     |
| 17       | Recorded Sales in Total kWh  | 2,016,485,842  | 1,850,383,469 | 1,602,520,261 | 1,693,177,176 | 1,701,626,926 | 1,654,079,154 | 1,504,152,431 | 1,513,456,302 |
| 18       | Amortization Rate Per kWh  | \$ 0.000005    | \$ 0.000005   | \$ 0.000005   | \$ 0.000005   | \$ 0.000005   | \$ 0.000005   | \$ 0.000005   | \$ 0.000005   |
| 19       | Amortization of TO3-C4 Interest True-Up Adjustment <sup>3</sup>          | \$ 10,284      | \$ 9,437      | \$ 8,173      | \$ 8,635      | \$ 8,678      | \$ 8,436      | \$ 7,671      | \$ 7,719      |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 94,253      | \$ 84,816     | \$ 76,643     | \$ 68,008     | \$ 59,330     | \$ 50,894     | \$ 43,223     | \$ 35,504     |
| 21       |  |                |               |               |               |               |               |               |               |

NOTES:

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2012 through August 2013.
- <sup>3</sup> The monthly interest true-up adjustment amortization amount shown on line 19 has been calculated through 8/31/2013, which is the end of the cycle 6 rate effective period. This completes the amortization of C4 Interest Accrued After Cycle 4 Fully Amortized.

Section 2.1A  
San Diego Gas Electric Company  
TO4-Cycle 2 Annual Transmission Formuliac Filing  
Amortization of Cycle 4 Interest Accrued After Cycle 4 Fully Amortized

| Line No. | Description  | (i)           | (j)           | (k)           | (l)           | (m)            | Reference   | Line No. |
|----------|--|---------------|---------------|---------------|---------------|----------------|---|----------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |               |               |               |               |                | TO3-Cycle 5 Filing  | 1        |
| 2        | TO3-Cycle 4 Interest True-Up Adjustment                                  |               |               |               | \$ 10,120     |                | Vol. 2 of 3; Section 2.1B; Pg.2; Line 20  | 2        |
| 3        | Forecast Sales TO3-Cycle 6 (kWh)   |               |               |               | 1,683,808,640 |                | See Line 12 Below   | 3        |
| 4        | Estimated Amortization Rate Per kWh                                      |               |               |               | 0.0000060     |                | Line 2 / Line 3   | 4        |
| 5        |  |               |               |               |               |                |   | 5        |
| 6        |  |               |               |               |               |                |   | 6        |
| 7        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         | May-13        | Jun-13        | Jul-13        | Aug-13        | Total          | True-Up Period; Statement BDWPs<br>Sale for Resale<br>Line 8 Minus Line 9<br>MWH Conversion Factor<br>Line 10 x Line 11 | 7        |
| 8        | Total Per TO3-Cycle 6 Filing - MWH (Statement BD)                        | 1,573,699     | 1,657,157     | 1,795,299     | 1,816,123     | 20,436,332     |   | 8        |
| 9        | Exclude Sale for Resale  | 2             | 2             | 2             | 2             | 23             |   | 9        |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,573,697     | 1,657,155     | 1,795,297     | 1,816,121     | 20,436,308     |   | 10       |
| 11       | Conversion Factor from MWH to kWh  | 1,000         | 1,000         | 1,000         | 1,000         | 1,000          |   | 11       |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,573,696,597 | 1,657,155,171 | 1,795,297,244 | 1,816,120,685 | 20,436,308,362 | 12  |          |
| 13       |  |               |               |               |               |                |   | 13       |
| 14       |  |               |               |               |               |                |   | 14       |
| 15       | <b>Amortization TO3-Cycle 4 Interest True-Up Adjustment:<sup>2</sup></b> | May-13        | Jun-13        | Jul-13        | Aug-13        | Total          | Beginning Balance<br>Recorded Sales<br>See Line 4 Above<br>Line 17 x Line 18<br>Line 16 Minus Line 19                   | 15       |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 35,504     | \$ 27,533     | \$ 20,013     | \$ 10,120     |                |   | 16       |
| 17       | Recorded Sales in Total kWh  | 1,562,904,150 | 1,474,501,934 | 1,939,880,308 | 1,683,808,640 | 20,196,976,593 |   | 17       |
| 18       | Amortization Rate Per kWh  | \$ 0.000005   | \$ 0.000005   | \$ 0.000005   | \$ 0.000006   |                |   | 18       |
| 19       | Amortization of TO3-C4 Interest True-Up Adjustment <sup>3</sup>          | \$ 7,971      | \$ 7,520      | \$ 9,893      | \$ 10,120     | \$ 104,537     |   | 19       |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 27,533     | \$ 20,013     | \$ 10,120     | \$ -          |                | 20  |          |
| 21       |  |               |               |               |               |                |   | 21       |

NOTES:

- 1 The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- 2 On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2012 through August 2013.
- 3 The monthly interest true-up adjustment amortization amount shown on line 19 has been calculated through 8/31/2013, which is the end of the cycle 6 rate effective period. This completes the amortization of C4 Interest Accrued After Cycle 4 Fully Amortized.

## Section 2.1 – Retail True-Up Adjustment

### Section 2.1A

(d) (i): Amortization of TO3 Cycle 3 Interest True-Up Adjustment Excluded from Recorded Revenues to Derive the Adjusted Recorded Retail Revenues at Meter Level.

Docket No. ER15-\_\_\_\_ - \_\_\_\_

**Section 2.1A**  
**San Diego Gas Electric Company**  
**TO4-Cycle 2 Annual Transmission Formulaic Filing**  
**Amortization of Interest True-Up Adjustment Applicable to TO3-Cycle 3**

| Line No. | Description  | (a)<br>Amounts | (b)           | (c)           | (d)           | (e)           | (f)           | (g)           | (h)           |
|----------|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |                |               |               |               |               |               |               |               |
| 2        | TO3-Cycle 3 Interest True-Up Adjustment                                  | \$ 29,894      |               |               |               |               |               |               | \$ 13,699     |
| 3        | Forecast Sales TO3-Cycle 5 (kWh)   | 20,694,913,495 |               |               |               |               |               |               | 8,021,798,603 |
| 4        | Estimated Amortization Rate Per kWh                                      | \$ 0.000001    |               |               |               |               |               |               | 0.0000017     |
| 5        |  |                |               |               |               |               |               |               |               |
| 6        |  |                |               |               |               |               |               |               |               |
| 7        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         | Sep-11         | Oct-11        | Nov-11        | Dec-11        | Jan-12        | Feb-12        | Mar-12        | Apr-12        |
| 8        | Total Per TO3-Cycle 5 Filing - MWH (Statement BD)                        | 1,946,695      | 1,712,997     | 1,667,110     | 1,718,629     | 1,770,104     | 1,662,031     | 1,643,248     | 1,581,745     |
| 9        | Exclude Sale for Resale  | 2              | 2             | 2             | 2             | 2             | 2             | 2             | 2             |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,946,693      | 1,712,996     | 1,667,108     | 1,718,628     | 1,770,103     | 1,662,030     | 1,643,246     | 1,581,743     |
| 11       | Conversion Factor from MWH to kWh  | 1,000          | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,946,693,495  | 1,712,995,645 | 1,667,108,057 | 1,718,627,828 | 1,770,102,954 | 1,662,029,725 | 1,643,246,433 | 1,581,743,038 |
| 13       |  |                |               |               |               |               |               |               |               |
| 14       |  |                |               |               |               |               |               |               |               |
| 15       | <b>Amortization TO3-Cycle 3 Interest True-Up Adjustment:<sup>2</sup></b> | Sep-11         | Oct-11        | Nov-11        | Dec-11        | Jan-12        | Feb-12        | Mar-12        | Apr-12        |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 29,894      | \$ 27,289     | \$ 25,005     | \$ 22,816     | \$ 20,477     | \$ 18,185     | \$ 16,062     | \$ 13,699     |
| 17       | Recorded Sales in Total kWh  | 1,860,708,394  | 1,631,381,518 | 1,563,419,204 | 1,670,852,042 | 1,636,910,207 | 1,516,622,552 | 1,687,796,399 | 1,517,939,799 |
| 18       | Amortization Rate Per kWh  | \$ 0.000001    | \$ 0.000001   | \$ 0.000001   | \$ 0.000001   | \$ 0.000001   | \$ 0.000001   | \$ 0.000001   | \$ 0.0000017  |
| 19       | Amortization of TO3-C4 Interest True-Up Adjustment <sup>3</sup>          | \$ 2,605       | \$ 2,284      | \$ 2,189      | \$ 2,339      | \$ 2,292      | \$ 2,123      | \$ 2,363      | \$ 2,592      |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 27,289      | \$ 25,005     | \$ 22,816     | \$ 20,477     | \$ 18,185     | \$ 16,062     | \$ 13,699     | \$ 11,107     |
| 21       |  |                |               |               |               |               |               |               |               |

NOTES:

- 1 The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- 2 On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2011 through March 2012.
- 3 The shaded monthly true-up adjustment amortization amount shown on line 19 calculated through 3/31/2012 was included in the Cycle 6 true-up adjustment. The non-shaded monthly true-up adjustment amortization amounts shown on line 19 from Apr-12 thru Aug-12 is included in the TO3 Final True-Up Adjustment. This completes the TO3 C3 Interest True-Up Adjustment



**Section 2.1A**  
**San Diego Gas Electric Company**  
**TO4-Cycle 2 Annual Transmission Formuliac Filing**  
**Amortization of Interest True-Up Adjustment Applicable to TO3-Cycle 3**

| Line No. | Description  | (i)           | (j)           | (k)           | (l)           | (m)            | Reference                                | Line No. |
|----------|--|---------------|---------------|---------------|---------------|----------------|--|----------|
| 1        | <b>Derivation of Amortization Rates:</b>                                 |               |               |               |               |                | TO3-Cycle 5 Filing                       | 1        |
| 2        | TO3-Cycle 3 Interest True-Up Adjustment                                  |               |               |               |               |                | Vol. 2 of 3; Section 2.1B; Pg.2; Line 20 | 2        |
| 3        | Forecast Sales TO3-Cycle 5 (kWh)   |               |               |               |               |                | See Line 12 Below                        | 3        |
| 4        | Estimated Amortization Rate Per kWh                                      |               |               |               |               |                | Line 2 / Line 3                          | 4        |
| 5        |  |               |               |               |               |                |  | 5        |
| 6        | <b>Derivation of Forecast Sales:<sup>1</sup></b>                         |               |               |               |               |                |  | 6        |
| 7        |  | May-12        | Jun-12        | Jul-12        | Aug-12        | Total          |  | 7        |
| 8        | Total Per TO3-Cycle 5 Filing - MWH (Statement BD)                        | 1,587,961     | 1,677,623     | 1,841,938     | 1,884,850     | 20,694,932     | True-Up Period; Statement BDWPs          | 8        |
| 9        | Exclude Sale for Resale  | 2             | 2             | 2             | 2             | 19             | Sale for Resale                          | 9        |
| 10       | Total Forecast Sales Net of Resale - MWH                                 | 1,587,959     | 1,677,622     | 1,841,936     | 1,884,849     | 20,694,913     | Line 8 Minus Line 9                      | 10       |
| 11       | Conversion Factor from MWH to kWh  | 1,000         | 1,000         | 1,000         | 1,000         | 1,000          | MWH Conversion Factor                    | 11       |
| 12       | Total Forecast Sales Net of Resale - kWh                                 | 1,587,959,374 | 1,677,621,946 | 1,841,936,291 | 1,884,848,709 | 20,694,913,495 | Line 10 x Line 11                        | 12       |
| 13       |  |               |               |               |               |                |  | 13       |
| 14       | <b>Amortization TO3-Cycle 3 Interest True-Up Adjustment:<sup>2</sup></b> |               |               |               |               |                |  | 14       |
| 15       |  | May-12        | Jun-12        | Jul-12        | Aug-12        | Total          |  | 15       |
| 16       | Beginning Interest True-Up Adjustment Balance                            | \$ 11,107     | \$ 8,521      | \$ 5,762      | \$ 2,992      |                | Beginning Balance                        | 16       |
| 17       | Recorded Sales in Total kWh  | 1,514,101,165 | 1,615,461,762 | 1,622,266,448 | 1,752,029,429 | 19,589,488,919 | Recorded Sales                           | 17       |
| 18       | Amortization Rate Per kWh  | \$ 0.0000017  | \$ 0.0000017  | \$ 0.0000017  | \$ 0.0000017  |                | See Line 4 Above                         | 18       |
| 19       | Amortization of TO3-C4 Interest True-Up Adjustment <sup>3</sup>          | \$ 2,586      | \$ 2,759      | \$ 2,770      | \$ 2,992      | \$ 29,894      | Line 17 x Line 18                        | 19       |
| 20       | Ending TO3-Cycle 4 True-Up Adjustment Balance                            | \$ 8,521      | \$ 5,762      | \$ 2,992      | \$ -          |                | Line 16 Minus Line 19                    | 20       |
| 21       |  |               |               |               |               |                |  | 21       |

**NOTES:**

- <sup>1</sup> The derivation of forecast sales shown on lines 8 through 12 indicates the forecast sales used on line 3 to develop the amortization rate during the rate effective period.
- <sup>2</sup> On lines 15 through 20, SDG&E is taking the product between the amortization rate on line 4 and the recorded sales on 17, to indicate the amortization of the interest true-up adjustment over the rate effective September 2011 through March 2012.
- <sup>3</sup> The shaded monthly true-up adjustment amortization amount shown on line 19 calculated through 3/31/2012 was included in the Cycle 6 true-up adjustment. The non-shaded monthly true-up adjustment amortization amounts shown on line 19 from Apr-12 thru Aug-12 is included in the TO3 Final True-Up Adjustment. This completes the TO3 C3 Interest True-Up Adjustment

## **Section – 2**

Derivation of Retail (End Use Customer)  
True-Up Adjustment

### **Section 2.1B**

Summary of Retail Interest True-Up  
Adjustment

Docket No. ER15-\_\_\_\_-\_\_\_\_\_

San Diego Gas & Electric Company

**Section 2.1B – Part 1.A**

TO3 Cycle 6 Supplemental Interest  
True-Up Adjustment Calculation

Docket No. ER15-\_\_\_\_ - \_\_\_\_\_

**Section 2.1B-Part A**  
**San Diego Gas and Electric Company**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Interest True-Up Adjustment Applicable to TO3-Cycle 6 Supplemental**

| Line No. | Description  | (a)<br>Apr-12 | (b)<br>May-12 | (c)<br>Jun-12 | (d)<br>Jul-12 | (e)<br>Aug-12 | (f)<br>Sep-12 | (g)<br>Oct-12 |
|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Beginning Balance (Overcollection)/Undercollection TO3-C6</b>     | \$ 9,045,458  | \$ 9,069,881  | \$ 9,095,208  | \$ 9,119,631  | \$ 9,145,166  | \$ 9,170,701  | \$ 8,306,872  |
| 2        |  |               |               |               |               |               |               |               |
| 5        | <b>Part A1: Amortization of TU Balance:</b>                          |               |               |               |               |               |               |               |
| 6        | Total Recorded Sales KWHs  | -             | -             | -             | -             | -             | 2,016,485,842 | 1,850,383,469 |
| 7        |  |               |               |               |               |               |               |               |
| 8        | Rate Per KWH   | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 0.00044    | \$ 0.00044    |
| 9        |  |               |               |               |               |               |               |               |
| 10       | Amortization of True-Up Balance                                      | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 887,254    | \$ 814,169    |
| 11       |  |               |               |               |               |               |               |               |
| 12       | Net Monthly Collection/(Refunds)                                     | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ (887,254)  | \$ (814,169)  |
| 13       |  |               |               |               |               |               |               |               |
| 14       | <b>Part A2: Calculation of Interest on Remaining TU Balance:</b>     |               |               |               |               |               |               |               |
| 15       | Interest Expense Calculations: <sup>1</sup>                          |               |               |               |               |               |               |               |
| 16       | Beginning Balance for Interest Calculation                           | \$ 9,045,458  | \$ 9,045,458  | \$ 9,045,458  | \$ 9,119,631  | \$ 9,119,631  | \$ 9,119,631  | \$ 8,306,872  |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>2</sup> | 0             | 0             | 0             | 0             | 0             | (443,627)     | (407,085)     |
| 18       | Basis for Interest Expense Calculation                               | 9,045,458     | 9,045,458     | 9,045,458     | 9,119,631     | 9,119,631     | 8,676,004     | 7,899,788     |
| 19       | Monthly Interest Rate  | 0.27%         | 0.28%         | 0.27%         | 0.28%         | 0.28%         | 0.27%         | 0.28%         |
| 20       | Interest Expense   | \$ 24,423     | \$ 25,327     | \$ 24,423     | \$ 25,535     | \$ 25,535     | \$ 23,425     | \$ 22,119     |
| 21       |  |               |               |               |               |               |               |               |
| 22       | Ending Balance (Overcollection)/Undercollection                      | \$ 9,069,881  | \$ 9,095,208  | \$ 9,119,631  | \$ 9,145,166  | \$ 9,170,701  | \$ 8,306,872  | \$ 7,514,822  |
| 23       |  | Apr-12        | May-12        | Jun-12        | Jul-12        | Aug-12        | Sep-12        | Oct-12        |
| 24       | FERC INTEREST RATE   | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         |
| 25       | Days in Year   | 365           | 365           | 365           | 365           | 365           | 365           | 365           |
| 26       | Days in Month  | 30            | 31            | 30            | 31            | 31            | 30            | 31            |
| 27       | Monthly Interest Rate - Calculated                                   | 0.27%         | 0.28%         | 0.27%         | 0.28%         | 0.28%         | 0.27%         | 0.28%         |
| 28       | FERC Interest Rates - Website  | 0.27%         | 0.28%         | 0.27%         | 0.28%         | 0.28%         | 0.27%         | 0.28%         |
| 29       | Difference   | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |

**NOTES:**

<sup>1</sup> Beginning Balance for Interest Calculation Remains Constant for 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B)

<sup>2</sup> Monthly Activity Calculated as Follows:

- a) 1st Month of Quarter = Column A, Line 12 Divided by 2
- b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
- c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.

**Section 2.1B-Part A**  
**San Diego Gas and Electric Company**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Interest True-Up Adjustment Applicable to TO3-Cycle 6 Supplemental**

| Line No. | Description  | (h)<br>Nov-12 | (i)<br>Dec-12 | (j)<br>Jan-13 | (k)<br>Feb-13 | (l)<br>Mar-13 | (m)<br>Apr-13 |
|----------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Beginning Balance (Overcollection)/Undercollection TO3-C6</b>     | \$ 7,514,822  | \$ 6,828,991  | \$ 6,101,955  | \$ 5,369,276  | \$ 4,653,954  | \$ 4,004,152  |
| 2        |  |               |               |               |               |               |               |
| 5        | <b>Part A1: Amortization of TU Balance:</b>                          |               |               |               |               |               |               |
| 6        | Total Recorded Sales KWHs  | 1,602,520,261 | 1,693,177,176 | 1,701,626,926 | 1,654,079,154 | 1,504,152,431 | 1,513,456,302 |
| 7        |  |               |               |               |               |               |               |
| 8        | Rate Per KWH   | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    |
| 9        |  |               |               |               |               |               |               |
| 10       | Amortization of True-Up Balance                                      | \$ 705,109    | \$ 744,998    | \$ 748,716    | \$ 727,795    | \$ 661,827    | \$ 665,921    |
| 11       |  |               |               |               |               |               |               |
| 12       | Net Monthly Collection/(Refunds)                                     | \$ (705,109)  | \$ (744,998)  | \$ (748,716)  | \$ (727,795)  | \$ (661,827)  | \$ (665,921)  |
| 13       |  |               |               |               |               |               |               |
| 14       | <b>Part A2: Calculation of Interest on Remaining TU Balance:</b>     |               |               |               |               |               |               |
| 15       | Interest Expense Calculations: <sup>1</sup>                          |               |               |               |               |               |               |
| 16       | Beginning Balance for Interest Calculation                           | \$ 8,306,872  | \$ 8,306,872  | \$ 6,101,955  | \$ 6,101,955  | \$ 6,101,955  | \$ 4,004,152  |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>2</sup> | (1,166,724)   | (1,891,777)   | (374,358)     | (1,112,614)   | (1,807,425)   | (332,961)     |
| 18       | Basis for Interest Expense Calculation                               | 7,140,149     | 6,415,095     | 5,727,597     | 4,989,342     | 4,294,531     | 3,671,192     |
| 19       | Monthly Interest Rate  | 0.27%         | 0.28%         | 0.28%         | 0.25%         | 0.28%         | 0.27%         |
| 20       | Interest Expense   | \$ 19,278     | \$ 17,962     | \$ 16,037     | \$ 12,473     | \$ 12,025     | \$ 9,912      |
| 21       |  |               |               |               |               |               |               |
| 22       | Ending Balance (Overcollection)/Undercollection                      | \$ 6,828,991  | \$ 6,101,955  | \$ 5,369,276  | \$ 4,653,954  | \$ 4,004,152  | \$ 3,348,143  |
| 23       |  | Nov-12        | Dec-12        | Jan-13        | Feb-13        | Mar-13        | Apr-13        |
| 24       | FERC INTEREST RATE   | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         | 3.25%         |
| 25       | Days in Year   | 365           | 365           | 365           | 366           | 365           | 365           |
| 26       | Days in Month  | 30            | 31            | 31            | 28            | 31            | 30            |
| 27       | Monthly Interest Rate - Calculated                                   | 0.27%         | 0.28%         | 0.28%         | 0.25%         | 0.28%         | 0.27%         |
| 28       | FERC Interest Rates - Website  | 0.27%         | 0.28%         | 0.28%         | 0.25%         | 0.28%         | 0.27%         |
| 29       | Difference   | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%         |

**NOTES:**

- <sup>1</sup> Beginning Balance for Interest Calculation Remains Constant for 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B)
- <sup>2</sup> Monthly Activity Calculated as Follows:
  - a) 1st Month of Quarter = Column A, Line 12 Divided by 2
  - b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
  - c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.

**Section 2.1B-Part A**  
**San Diego Gas and Electric Company**  
**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**  
**Derivation of Interest True-Up Adjustment Applicable to TO3-Cycle 6 Supplemental**

| Line No. | Description  | (n)<br>May-13 | (o)<br>Jun-13 | (p)<br>Jul-13 | (q)<br>Aug-13 | (r)<br>Total   | Reference  | Line No. |
|----------|--|---------------|---------------|---------------|---------------|----------------|--|----------|
| 1        | <b>Beginning Balance (Overcollection)/Undercollection TO3-C6</b>     | \$ 3,348,143  | \$ 2,668,849  | \$ 2,026,349  | \$ 1,177,281  | \$ 9,045,458   | Previous Month's Ending Balance (Line 22)        | 1        |
| 2        |  |               |               |               |               |                |  | 2        |
| 5        | <b>Part A1: Amortization of TU Balance:</b>                          |               |               |               |               |                |  | 5        |
| 6        | Total Recorded Sales KWHs  | 1,562,904,150 | 1,474,501,934 | 1,939,880,308 | 1,683,808,640 | 20,196,976,593 | Statement BG; Pg 4-6; Line 15; Col (G)-(P)       | 6        |
| 7        |  |               |               |               |               |                |  | 7        |
| 8        | Rate Per KWH   | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    | \$ 0.00044    |                | Section 2.1B; Page 5; Col.M; Line 10             | 8        |
| 9        |  |               |               |               |               |                |  | 9        |
| 10       | Amortization of True-Up Balance                                      | \$ 687,678    | \$ 648,781    | \$ 853,547    | \$ 740,876    | \$ 8,886,671   | Line 6 x Line 8                                  | 10       |
| 11       |  |               |               |               |               |                |  | 11       |
| 12       | Net Monthly Collection/(Refunds)                                     | \$ (687,678)  | \$ (648,781)  | \$ (853,547)  | \$ (740,876)  | \$ (8,886,671) | Minus Line 10 (Columns a to q)                   | 12       |
| 13       |  |               |               |               |               |                |  | 13       |
| 14       | <b>Part A2: Calculation of Interest on Remaining TU Balance:</b>     |               |               |               |               |                |  | 14       |
| 15       | Interest Expense Calculations: <sup>1</sup>                          |               |               |               |               |                |  | 15       |
| 16       | Beginning Balance for Interest Calculation                           | \$ 4,004,152  | \$ 4,004,152  | \$ 2,026,349  | \$ 2,026,349  |                | Balance at Beginning of Quarter (See Footnote 1) | 16       |
| 17       | Monthly Activity Included in Interest Calculation Basis <sup>2</sup> | (1,009,760)   | (1,677,990)   | (426,774)     | (1,223,985)   |                | See Footnote 2                                   | 17       |
| 18       | Basis for Interest Expense Calculation                               | 2,994,392     | 2,326,163     | 1,599,576     | 802,364       |                | Line 16 + Line 17                                | 18       |
| 19       | Monthly Interest Rate  | 0.28%         | 0.27%         | 0.28%         | 0.28%         |                | FERC Monthly Rates                               | 19       |
| 20       | Interest Expense   | \$ 8,384      | \$ 6,281      | \$ 4,479      | \$ 2,247      | \$ 279,865     | Line 18 x Line 19 (Columns a to l)               | 20       |
| 21       |  |               |               |               |               |                |  | 21       |
| 22       | Ending Balance (Overcollection)/Undercollection                      | \$ 2,668,849  | \$ 2,026,349  | \$ 1,177,281  | \$ 438,652    | \$ 438,652     | Line 1 + Line 12 + Line 20                       | 22       |
| 23       |  | May-13        | Jun-13        | Jul-13        | Aug-13        |                |  | 23       |
| 24       | FERC INTEREST RATE   | 3.25%         | 3.25%         | 3.25%         | 3.25%         |                | Annual Interest Rate - FERC Website              | 24       |
| 25       | Days in Year   | 365           | 365           | 365           | 365           | 365            | Number of Days Per Year                          | 25       |
| 26       | Days in Month  | 31            | 30            | 31            | 31            | 518            | Number of Days Per Month                         | 26       |
| 27       | Monthly Interest Rate - Calculated                                   | 0.28%         | 0.27%         | 0.28%         | 0.28%         | 4.67%          | (Line 24)/(Line 25)x(Line 26)                    | 27       |
| 28       | FERC Interest Rates - Website  | 0.28%         | 0.27%         | 0.28%         | 0.28%         | 4.67%          | Monthly Interest Rate - FERC Website             | 28       |
| 29       | Difference   | 0.00%         | 0.00%         | 0.00%         | 0.00%         | 0.00%          | Line 27 - Line 28                                | 29       |

**NOTES:**

<sup>1</sup> Beginning Balance for Interest Calculation Remains Constant for 3 Month Quarter as Interest is Compounded Quarterly on these amounts pursuant to FERC Interest Methodology - per 18 CFR Section 35.19 (2) (iii) (B)

<sup>2</sup> Monthly Activity Calculated as Follows:

- a) 1st Month of Quarter = Column A, Line 12 Divided by 2
- b) 2nd Month of Quarter = Column A, Line 12 + (Column B, Line 12 Divided by 2)
- c) 3rd Month of Quarter = Column A, Line 12 + Column B, Line 12 + (Column C, Line 12 Divided by 2). Column D, E, F, etc. repeats the process outlined in (a), (b), and (c) above.

San Diego Gas & Electric Company

**Section 2.1B – Part 1.B**

TO3 Cycle 6 Supplemental Interest  
True-Up Adjustment Amortization Rate  
Calculation

Docket No. ER15-\_\_\_\_-\_\_\_\_\_

Section 2.1B (Part B)  
 San Diego Gas Electric Company  
 TO4 Cycle 2 Annual Transmission Formula Filing  
 Derivation of Amortization Rate for TO3 Cycle 6 - Supplemental

| Line No. | Description   | (a)<br>Sep-12 | (b)<br>Oct-12 | (c)<br>Nov-12 | (d)<br>Dec-12 | (e)<br>Jan-13 | (f)<br>Feb-13 | (g)<br>Mar-13 | (h)<br>Apr-13 |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1        | <b>Derivation of Amortization Rate for TO3-Cycle 6:</b> |               |               |               |               |               |               |               |               |
| 2        | Beginning Balance (Overcollection)/Undercollection      |               |               |               |               |               |               |               |               |
| 3        |   |               |               |               |               |               |               |               |               |
| 4        | Recorded Sales Sept 12 - March 13:                      | 2,016,485,842 | 1,850,383,469 | 1,602,520,261 | 1,693,177,176 | 1,701,626,926 | 1,654,079,154 | 1,504,152,431 |               |
| 5        |   |               |               |               |               |               |               |               |               |
| 6        | Estimated Sales April 13 - Aug 13:                      |               |               |               |               |               |               |               | 1,571,880,197 |
| 7        |   |               |               |               |               |               |               |               |               |
| 8        | Recorded Sales TO3-Cycle 6 (kWh)                        |               |               |               |               |               |               |               |               |
| 9        |   |               |               |               |               |               |               |               |               |
| 10       | Estimated Amortization Rate Per kWh                     |               |               |               |               |               |               |               |               |
| 11       |   |               |               |               |               |               |               |               |               |



Section 2.1B (Part B)  
San Diego Gas Electric Company  
TO4 Cycle 2 Annual Transmission Formula Filing  
Derivation of Amortization Rate for TO3 Cycle 6 - Supplemental

| Line No. | Description   | (i)<br>May-13 | (j)<br>Jun-13 | (k)<br>Jul-13 | (l)<br>Aug-13 | (m)<br>Total   | Reference  | Line No. |
|----------|---|---------------|---------------|---------------|---------------|----------------|--|----------|
| 1        | <b>Derivation of Amortization Rate for TO3-Cycle 6:</b> |               |               |               |               |                | From TO3-Cycle 6 Filing - Compliance                 | 1        |
| 2        | Beginning Balance (Overcollection)/Undercollection      |               |               |               |               | \$ 9,045,458   | Vol. 2 of 3; Section 2.1B; Pg. 1; Line 1; Col. f     | 2        |
| 3        |   |               |               |               |               |                |  | 3        |
| 4        | Recorded Sales Sept 12 - March 13:                      |               |               |               |               | 12,022,425,259 | TO3-Cycle 6; Sect. 2.3.2; Pages 2&3; Line 15         | 4        |
| 5        |   |               |               |               |               |                |  | 5        |
| 6        | Estimated Sales April 13 - Aug 13:                      | 1,573,696,597 | 1,657,155,171 | 1,795,297,244 | 1,816,120,685 | 8,414,149,895  | TO3 Final True-Up Adj; Section 2.1B; Page 6, Line 14 | 6        |
| 7        |   |               |               |               |               |                |  | 7        |
| 8        | Recorded Sales TO3-Cycle 6 (kWh)                        |               |               |               |               | 20,436,575,154 | Sum Lines 4 & 6                                      | 8        |
| 9        |   |               |               |               |               |                |  | 9        |
| 10       | Estimated Amortization Rate Per kWh                     |               |               |               |               | \$ 0.00044     | Line 2 / Line 8                                      | 10       |
| 11       |   |               |               |               |               |                |  | 11       |

| San Diego Gas & Electric Company                   |                                  |               |               |               |               |               |               |               |                  |                  |                  |                  |                  | Line              |    |
|--|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|------------------|------------------|-------------------|----|
| FERC Forecast Period: September 2012 - August 2013 |                                  |               |               |               |               |               |               |               |                  |                  |                  |                  |                  | No.               |    |
| 1  | <b>System Delivery</b>           |               |               |               |               |               |               |               |                  |                  |                  |                  |                  | 1                 |    |
| 2  | <b>Determinants</b>              |               |               |               |               |               |               |               |                  |                  |                  |                  |                  | 2                 |    |
| 3  |                                  |               |               |               |               |               |               |               |                  |                  |                  |                  |                  | 3                 |    |
| 4  | <b>Customer Class</b>            |               |               |               |               |               |               |               |                  |                  |                  |                  |                  | 4                 |    |
| 5  | <b>Deliveries (MWh)</b>          | <u>Sep-12</u> | <u>Oct-12</u> | <u>Nov-12</u> | <u>Dec-12</u> | <u>Jan-13</u> | <u>Feb-13</u> | <u>Mar-13</u> | <u>Apr-13</u>    | <u>May-13</u>    | <u>Jun-13</u>    | <u>Jul-13</u>    | <u>Aug-13</u>    | <u>Total</u>      | 5  |
| 6  | Residential                      | 746,928       | 640,536       | 616,602       | 687,771       | 758,161       | 669,794       | 629,655       | 583,726          | 574,992          | 599,316          | 666,433          | 692,867          | 7,866,781         | 6  |
| 7  | Small Commercial                 | 188,220       | 166,792       | 159,904       | 156,077       | 162,609       | 157,129       | 156,245       | 151,974          | 152,228          | 163,021          | 176,532          | 175,947          | 1,966,678         | 7  |
| 8  | M.& L. C./I. (AD, PA-T-1)        | 29,777        | 26,191        | 23,531        | 20,211        | 17,184        | 16,526        | 17,495        | 20,904           | 22,594           | 25,850           | 28,747           | 28,211           | 277,221           | 8  |
| 9  | M.& L. C./I. (AY, AL, DG-R)      | 893,886       | 794,017       | 779,549       | 764,094       | 767,349       | 749,252       | 758,223       | 748,251          | 756,834          | 801,897          | 856,493          | 851,980          | 9,521,826         | 9  |
| 10   | M.& L. C./I. (A6)                | 57,357        | 57,374        | 57,391        | 57,407        | 57,424        | 57,441        | 57,458        | 57,474           | 57,491           | 57,508           | 57,525           | 57,541           | 689,392           | 10 |
| 11   | Lighting                         | 9,497         | 9,495         | 9,493         | 9,491         | 9,535         | 9,540         | 9,546         | 9,552            | 9,557            | 9,563            | 9,568            | 9,574            | 114,411           | 11 |
| 12   | Sale for Resale                  | <u>1.9</u>    | <u>1.9</u>    | <u>1.9</u>    | <u>1.9</u>    | <u>1.9</u>    | <u>1.9</u>    | <u>1.9</u>    | <u>1.9</u>       | <u>1.9</u>       | <u>1.9</u>       | <u>1.9</u>       | <u>1.9</u>       | <u>23.2</u>       | 12 |
| 13   | <b>Total System</b>              | 1,925,668     | 1,694,407     | 1,646,472     | 1,695,054     | 1,772,263     | 1,659,684     | 1,628,624     | 1,571,882        | 1,573,699        | 1,657,157        | 1,795,299        | 1,816,123        | <b>20,436,332</b> | 13 |
| 14   | <b>Total System Minus Resale</b> | 1,925,666     | 1,694,405     | 1,646,470     | 1,695,052     | 1,772,261     | 1,659,682     | 1,628,622     | <b>1,571,880</b> | <b>1,573,697</b> | <b>1,657,155</b> | <b>1,795,297</b> | <b>1,816,121</b> |                   | 14 |