

# **San Diego Gas & Electric Company**

Volume – 2

TO4 - Cycle 2 Retail 4-Month True-Up  
Adjustment Cost Statements, Including  
the True-Up Period Cost of Service; the  
True-Up Adjustment Calculation; and all  
Related Work Papers.  
(Exhibit SDG-2)

(December 1, 2014)

**Docket No. ER15- -**

# San Diego Gas & Electric Company

## Volume 2

### Table of Contents

<b>A. Statement BK-1- Retail Cost of Service</b>	<b>Page 1-6</b>
<b>B. Statement BK-2- ISO Wholesale Cost of Service</b>	<b>Page 1-2</b>
<b>C. Statement AD – Cost of Plant</b>	<b>Page AD1; AD-1 to AD-9</b>
<b>D. Statement AE – Accumulated Depreciation &amp; Amortization</b>	<b>Page AE1; AE-1 to AE-4</b>
<b>E. Statement AF – Specified Deferred Credits</b>	<b>Page AF1; AF-1 to AF-2</b>
<b>F. Statement AG – Specified Plant Account (Other than Plant in Service) and Deferred Debits</b>	<b>Page AG1; AG-1</b>
<b>G. Statement AH – Operation and Maintenance Expenses</b>	<b>Page AH1; AH-1 to AH-5</b>
<b>H. Statement AI – Wages and Salaries</b>	<b>Page AI1; AI-1-AI-2</b>
<b>I. Statement AJ – Depreciation and Amortization Expenses</b>	<b>Page AJ1; AJ-1 to AJ-5B</b>
<b>J. Statement AK – Taxes Other than Income Taxes</b>	<b>Page AK1; AK-1 to AK-1C</b>
<b>K. Statement AL – Working Capital</b>	<b>Page AL1; AL-1 to AL-3</b>
<b>L. Statement AM – Construction Work in Progress (CWIP)</b>	<b>AM1; AM-1</b>
<b>M. Statement AQ – Federal Income Tax Deductions Other than Interest</b>	<b>Page AQ1; AQ-1-AQ-2</b>
<b>N. Statement AR – Federal Income Tax Adjustments</b>	<b>Page AR1; AR-1</b>
<b>O. Statement AU – Revenue Credits</b>	<b>Page AU1; AU-1 to AU-3B</b>
<b>P. Statement AV – Cost of Capital and Fair Rate of Return</b>	<b>Page AV1 to AV3</b>



# **San Diego Gas & Electric Company**

## **Volume 2**

### **Table of Contents**

**Q. Section 2 (End Use Customer) True Up Adjustment**

**R. Section 2.2 Summary of Monthly Retail True Up Recorded Revenues** **Page 1-3**

**S. Section 2.3.1 Derivation of Retail True Up Cost of Service Rates** **Page 1-16**

**T. Section 2.3.2 Derivation of Retail True Up Cost of Service** **Page 1-13**

# **San Diego Gas & Electric Company**

## **True Up Period Statement – BK1 Retail Cost of Service Which Determines Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)**

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

**San Diego Gas & Electric Company  
Statement BK-1**

**Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>) (Manipulating Cost of Service Model Working Paper)**

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.		Amounts <sup>5</sup>	Reference	Line No.
1	<b><u>A. Revenues:</u></b>			1
2	Transmission Operation & Maintenance Expense	\$ 26,677	Statement AH; Page 5, Line 9	2
3				3
4	Transmission Related A&G Expense	35,284	Statement AH; Page 5, Line 56	4
5				5
6	CPUC Intervenor Funding Expense - Transmission	-	Statement AH; Page 5, Line 17	6
7				7
8	Total O&M Expenses	\$ 61,961	Sum Lines 2 thru 6	8
9				9
10	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp	34,866	Statement AJ; Page 7, Line 17	10
11				11
12	Valley Rainbow Project Cost Amortization Expense	158	Statement AJ; Page 7, Line 19	12
13				13
14	Transmission Plant Abandoned Project Cost Amortization Expense	-	Statement AJ; Page 7, Line 23	14
15				15
16	Transmission Related Property Taxes Expense	8,877	Statement AK; Page 8, Line 27	16
17				17
18	Transmission Related Payroll Taxes Expense	722	Statement AK; Page 8, Line 33	18
19				19
20	Sub-Total Expense	\$ 106,584	Sum Lines 8 thru 18	20
21				21
22	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	22
23	Transmission Rate Base	2,830,609	Statement BK-1; Page 2, Line 26	23
24	Annual Return and Associated Income Taxes	\$ 320,805	Line 22 x Line 23	24
25	Proration Factor for 4 Mo T/U	33%	1/3	25
26	Proated Four Month Return for 4 Month T/U	\$ 106,935	Line 24 x Line 25	26
27				27
28	South Georgia Income Tax Adjustment	\$ 778	Statement AQ; Page 11, Line 1	28
29	Transmission Related Amortization of Investment Tax Credits	(88)	Statement AR; Page 12, Line 1	29
30	Transmission Related Amortization of Excess Deferred Tax Liabilities	(101)	Statement AR; Page 12, Line 3	30
31	Transmission Related Revenue Credits	(1,499)	Statement AU; Page 13, Line 11	31
32	Transmission Related Regulatory Debits	-	Misc. Statement; Page 17, Line 1	32
33	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Page 13, Line 13	33
34				34
35	End of Prior Year Revenues (PYRR <sub>EU</sub> ) Excluding FF&U	\$ 212,608	Line 20 + Sum Lines (24 thru 31)	35
36				36
37	<b><u>B. Incentive ROE Project Transmission Revenue:</u></b>			37
38	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Page 7; Line 21	38
39				39
40	Incentive Cost of Capital Rate (COCR) <sup>1</sup>	0.0000% <sup>4</sup>	Statement AV; Page 16, Line 31	40
41	Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 2; Line 31	41
42	Incentive ROE Project Return and Associated Income Taxes	\$ -	Line 38 x Line 39	42
43				43
44	Total Incentive ROE Project Transmission Revenue	\$ -	Sum Lines 36; 40	44
45				45
46	<b><u>C. Incentive Transmission Plant Abandoned Project Revenue:</u></b>			46
47	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Page 7; Line 25	47
48				48
49	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Statement BK-1; Page 2; Line 36	49
50	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	50
51	Incentive Transmission Plant Abandoned Project Return and Associated Income Taxes	\$ -	Line 47 x Line 48	51
52				52
53	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Sum Lines 45; 49	53
54				54
55	<b><u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u></b>			55
56	Incentive Transmission Construction Work In Progress <sup>2</sup>	\$ -	Statement BK-1; Page 2; Line 38	56
57	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	57
58	Incentive CWIP Return and Associated Income Taxes	\$ -	Line 54 x Line 55	58
59				59
60	Total Incentive End of Prior Year Revenues (PYRR <sub>EU-IR</sub> ) Excluding FF&U	\$ -	Sum Lines 42; 51; 56	60
61				61
62	<b><u>E. Total (PYRR<sub>EU</sub>) Excluding FF&amp;U <sup>3</sup></u></b>	\$ 212,608	Sum Lines 33; 58	62

<sup>1</sup> The incentive rate cost components for each ROE incentive project will be tracked and shown separately for each project and lines 36 through 40 will be repeated for each project. As a result, the data on this page may carryover to the next page.

<sup>2</sup> Incentive Transmission CWIP shall be the CWIP for which SDG&E is authorized to collect incentives under FERC Order No. 679 and will be tracked and shown for each project and lines 54 through 56 will be repeated for each project.

<sup>3</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 4 months ending December 31, 2013

<sup>4</sup> The Incentive Cost of Capital Rate will be tracked and shown separately for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

<sup>5</sup> Blank lines that show up in the Formula Rate Spreadsheet will not be populated with any numbers absent a Section 205 filing to approve the blank lines.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)  
For the 4-Month True-Up Period Ending December 31,2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b><u>A. Transmission Rate Base:</u></b>			
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
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
<b><u>B. Incentive ROE Project Transmission Rate Base:</u></b>			
<b><u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u></b>			
<b><u>D. Incentive Transmission Construction Work In Progress</u></b> <sup>2</sup>			

<sup>1</sup> The Incentive ROE Transmission Plant will be tracked and shown for each incentive project and lines 29 through 31 will be repeated for each project.

<sup>2</sup> Incentive CWIP projects will be tracked separately and line 38 will be shown for each project.

**San Diego Gas & Electric Company**  
**Statement BK-1**  
**Derivation of End Use Prior Year Revenue Requirements (PYRR<sub>EU</sub>)**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No.		Amounts	Reference	Line No.
	<b><u>A. Transmission Plant:</u></b>			
1	<u>Gross Transmission Plant:</u>			1
2	Transmission Plant	\$ 3,723,358	Statement AD; Page 1, Line 15	2
3	Transmission Related Electric Misc. Intangible Plant	16,024	Statement AD; Page 1, Line 31	3
4	Transmission Related General Plant	45,182	Statement AD; Page 1, Line 33	4
5	Transmission Related Common Plant	92,352	Statement AD; Page 1, Line 35	5
6	Total Gross Transmission Plant	<u>\$ 3,876,916</u>	Sum Lines 2 thru 5	6
7				7
8	<u>Transmission Related Depreciation Reserve:</u>			8
9	Transmission Plant Depreciation Reserve	\$ 656,144	Statement AE; Page 2, Line 1	9
10	Transmission Related Electric Misc. Intangible Plant Amortization Reserve	3,132	Statement AE; Page 2, Line 11	10
11	Transmission Related General Plant Depr Reserve	17,853	Statement AE; Page 2, Line 13	11
12	Transmission Related Common Plant Depr Reserve	45,844	Statement AE; Page 2, Line 15	12
13	Total Transmission Related Depreciation Reserve	<u>\$ 722,973</u>	Sum Lines 9 thru 12	13
14				14
15	<u>Net Transmission Plant:</u>			15
16	Transmission Plant	\$ 3,067,214	Line 2 Minus Line 9	16
17	Transmission Related Electric Miscellaneous Intangible Plant	12,892	Line 3 Minus Line 10	17
18	Transmission Related General Plant	27,329	Line 4 Minus Line 11	18
19	Transmission Related Common Plant	46,508	Line 5 Minus Line 12	19
20	Total Net Transmission Plant	<u>\$ 3,153,943</u>	Sum Lines 16 thru 19	20
21				21
22	<b><u>B. Incentive Project Transmission Plant:</u></b>			22
23	Incentive Transmission Plant <sup>1</sup>	\$ -	Statement AD; Page 1, Line 17	23
24	Incentive Transmission Plant Depreciation Reserve <sup>1</sup>	-	Statement AE; Page 2, Line 19	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	Line 23 Minus Line 24	25

<sup>1</sup> The Incentive ROE Transmission Plant and depreciation reserve will be tracked and shown for each incentive project and lines 23 and 24 will be repeated for each project.



San Diego Gas & Electric Company  
Statement BK-1  
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)  
For the Forecast Period xxxxxx  
(\$1,000)

Line No.	Amounts	Reference	Line No.
<b>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</b>			
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 End Use Forecast Period Capital Additions Revenue Requirements (FC<sub>EU</sub>)**  
**For the Forecast Period xxxxxx**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
<b>ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS</b>			
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
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

<sup>1</sup> The Incentive Annual Fixed Charge Rate will be tracked and shown for each incentive project as applicable.

San Diego Gas & Electric Company  
Statement BK-1  
Derivation of End Use Base Transmission Revenue Requirements (BTRR<sub>EU</sub>)  
For the Rate Effective Period xxxxxx  
(S1,000)

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
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32

**A. End Use Customer Base Transmission Revenue Requirement (BTRR<sub>EU</sub>):**

End of Prior Year Revenues (PYRR<sub>EU</sub>) Excluding FF&U

\$ 212,608

Statement BK-1; Page 1; Line 33

Incentive End of Prior Year Revenues (PYRR<sub>EU,IR</sub>) Excluding FF&U

-

Statement BK-1; Page 1; Line 58

Sub-Total Base Period Revenues

\$ 212,608

Sum Lines 3 thru 5

Retail True-Up Period Adjustment

\$ -

(Retail TU Adj; Total Col; Line 29) / 1,000

Retail Interest True-Up Adjustment

-

(Retl Int TU-1 + Retl Int TU-2; Ttl Col; Ln 20)/1,000

Sub-Total True-Up Adjustments

\$ -

Sum Lines 9 thru 11

**B. Annual Fixed Charges Applicable to Capital Projects:**

Forecast Period Capital Addition Revenue Requirements

\$ -

Statement BK-1; Page 4, Line 20

**C. Annual Fixed Charges Applicable to Incentive Capital Projects:**

Forecast Period Incentive Capital Additions Revenue Requirements (FC<sub>EU,IR,ROE</sub>)

\$ -

Statement BK-1; Page 5, Line 20

**D. Incentive Forecast Transmission CWIP Revenues:**

Incentive Transmission Forecast CWIP Projects Revenue Requirements

\$ -

Statement BK-1; Page 5, Line 37

**E. Subtotal BTRR<sub>EU</sub> Excluding FF&U:**

\$ 212,608

Sum Lines 7; 13; 17; 21; 25

Transmission Related Municipal Franchise Fees Expenses

2,192

Line 27 x 1.031%

Transmission Related Uncollectible Expense

370

Line 27 x 0.174%

**F. Total Retail BTRR<sub>EU</sub> With FF&U**

\$ 215,170

Sum Lines 27 thru 30

**San Diego Gas & Electric Company**

**True Up Period  
Statement – BK2  
ISO Wholesale Cost of Service  
Which Determines Base Transmission  
Revenue Requirements  
(BTRR<sub>ISO</sub>)**

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

San Diego Gas & Electric Company  
Statement BK-2  
Derivation of CAISO Total Base Transmission Revenue Requirements  
For the 4-Month True-Up Period Ending December 31,2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 212,608	Statement BK-1; Page 1; Line 60	1
2			2
3			3
4	-	Statement BK-1; Page 1; Line 6	4
5			5
6	-	Statement AL; Page 9; Line 30	6
7			7
8	(778)	Statement BK-1; Page 1; Line 26	8
9			9
10	101	Statement BK-1; Page 1; Line 28	10
11			11
12	\$ (677)	Sum Lines 4 thru 10	12
13			13
14	211,931	Sum Lines 1; 12	14
15			15
16	-	(Wholesale TU Adj; Total Col; Line 29) / 1,000	16
17			17
18	-	(Wholesale Int TU-1 + Wholesale Int TU-2; Ttl Col; Ln 20) / 1000	18
19			19
20	\$ 211,931	Sum Lines 14 thru 18	20
21			21
22	-	Statement BK-1; Page 4; Line 20	22
23			23
24	-	Statement BK-1; Page 5; Line 20	24
25			25
26	-	Statement BK-1; Page 5; Line 37	26
27			27
28	\$ 211,931	Sum Lines 20 thru 26	28

<sup>1</sup> Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending the applicable cycle base period.



**San Diego Gas & Electric Company  
Statement BK-2**

**Derivation of CAISO HV Transmission Facility (BTRR<sub>CAISO-HV</sub>) & LV Transmission Facility (BTRR<sub>CAISO-LV</sub>) Revenue Requirements**

**For the Rate Effective Period xxxxxx**

**(\$1,000)**

Line No.	Total	Reference			Line No.
<b>A. Derivation of Revenues Related With Total Transmission Facilities:</b>					
1	\$ 211,931	Statement BK-2; Page 1; Line 20			1
2	-	Statement BK-2; Page 1; Line 22			2
3	-	Statement BK-2; Page 1; Line 24			3
4	-	Statement BK-2; Page 1; Line 26			4
5	-	Statement BK-2; Page 1; Line 26			5
6	-	Statement BK-2; Page 1; Line 26			6
7	-	Statement BK-2; Page 1; Line 26			7
8	-	Statement BK-2; Page 1; Line 26			8
9	\$ 211,931	Sum Lines 1 thru 7			9
10					10
<b>B. Derivation of Split Between HV and LV:<sup>1</sup></b>					
<b>1. Percent Split Between HV &amp; LV for Recorded Non-Incentive &amp; Incentive Gross Transmission Plant Facilities and Incentive CWIP:</b>					
	(a) Total	(b) High Voltage	(c) Low Voltage	Reference	
14	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235	HV-LV Study, Line 3 below <sup>6</sup>	14
15	100.00%	67.73%	32.27%	Ratios Based on Line 14	15
16	\$ 211,931	\$ 143,533	\$ 68,399	Line 15 x Line 16; Col A	16
<b>2. Percent Split Between HV and LV of Forecast Plant Adds Applicable to Forecast Period:</b>					
19	\$ -	\$ -	\$ -	Summary of HV-LV Splits for Forecast Plant Adds; Page 1; Line 16	19
20	0.00%	0.00%	0.00%	Ratios Based on Line 19	20
21	\$ -	\$ -	\$ -	Line 20 x Line 21; Col A	21
22					22
<b>C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:</b>					
25	\$ 211,931	\$ 143,533	\$ 68,399	Line 16 From Above	25
26	2,185	1,480	705	Line 25 x 1.031%	26
27	\$ 214,116	\$ 145,013	\$ 69,104	Sum Lines 25 thru 26	27
29	\$ -	\$ -	\$ -	Line 21 From Above	29
30	-	-	-	Line 29 x 1.031%	30
31	\$ -	\$ -	\$ -	Sum Lines 29 thru 30	31
33	\$ 214,116	\$ 145,013	\$ 69,104	Line 27 + Line 31	33

<sup>1</sup> Pursuant to the CAISO's July 5, 2005 filing in compliance with the Commission's December 21, 2004 order, 109 FERC ¶ 61,301 (December 21, Order) and June 2, 2005 Order, 111 FERC ¶ 61,337 (June 2 Order), SDG&E in the instant filing has followed the CAISO's new guidelines to separate all elements of its transmission facilities into HV and LV components. TRBAA cost components shown in the instant filing are separated into the HV and LV components applicable to the CAISO's HV and LV guidelines in effect 1/1/2005 pursuant to CAISO Tariff Appendix F, Sch.3, Section 8.1.

<sup>2</sup> Use gross plant facilities as of December 31 for the applicable base period.

<sup>3</sup> HV-LV plant ratios based upon footnote 2.

<sup>4</sup> Base franchise fees are applicable to all SDG&E customers.

<sup>5</sup> The following HV-LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the rate effective applicable period.

<sup>6</sup> Transmission Plant HV/LV Study Classification Summary (\$1,000):

Ln	Total	HV	LV
1	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235
2	-	-	-
3	\$ 3,783,949	\$ 2,562,714	\$ 1,221,235

See HV-LV Study WP

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AD  
Cost of Plant**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AD**

**Cost of Plant**

For the 4-Month True-Up Period Ending December 31,2013

(\$1,000)

Line No	Amounts	Reference	Line No
1 Total Electric Miscellaneous Intangible Plant <sup>1</sup>	\$ 91,511	Stmnt AD WP; Page AD1; Line 1	1
2			2
3 Total Steam Production Plant	511,316	Stmnt AD WP; Page AD1; Line 3	3
4			4
5 Total Nuclear Production Plant	-	Stmnt AD WP; Page AD1; Line 5	5
6			6
7 Total Hydraulic Production Plant	-	Stmnt AD WP; Page AD1; Line 7	7
8			8
9 Total Other Production Plant	474,596	Stmnt AD WP; Page AD1; Line 9	9
10			10
11 Total Production Plant and Intangible Plant	\$ 1,077,423	Sum Lines 1 thru 9	11
12			12
13 Total Distribution Plant	\$ 5,171,968	Stmnt AD WP; Page AD1; Line 13	13
14			14
15 Transmission Plant <sup>2</sup>	\$ 3,723,358	Stmnt AD WP; Page AD1; Line 15	15
16			16
17 Incentive Transmission Plant <sup>3</sup>	-	Stmnt AD WP; Page AD1; Line 17	17
18			18
19 Total Transmission Plant & Incentive Transmission Plant	\$ 3,723,358	Sum Lines 15 thru 17	19
20			20
21 Total General Plant <sup>1</sup>	\$ 258,034	Stmnt AD WP; Page AD1; Line 21	21
22			22
23 Total Common Plant <sup>1</sup>	\$ 527,422	Stmnt AD WP; Page AD1; Line 23	23
24			24
25 Total Plant in Service	\$ 10,758,205	Sum Lines 11; 13; 19; 21; 23	25
26			26
27 Transmission Wages and Salaries Allocation Factor	17.51%	Statement AI; Line 19	27
28			28
29 Total Transmission Plant & Incentive Transmission Plant	\$ 3,723,358	See Line 19 Above	29
30			30
31 Transmission Related Electric Miscellaneous Intangible Plant	16,024	Line 1 x Line 27	31
32			32
33 Transmission Related General Plant	45,182	Line 21 x Line 27	33
34			34
35 Transmission Related Common Plant	92,352	Line 23 x Line 27	35
36			36
37 Transmission Related Total Plant in Service	\$ 3,876,916	Sum Lines 29; 31; 33; 35	37
38			38
39 Transmission Plant Allocation Factor <sup>4</sup>	36.04%	Line 37 / Line 25	39

<sup>1</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

<sup>2</sup> The amounts stated above are ratemaking utility plant in service and as a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>3</sup> The purpose of this footnote is to indicate for incentive projects the cost of the project.

<sup>4</sup> Used to allocate all elements of working capital, other than working cash.

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AE  
Accumulated Depreciation  
and Amortization**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE**  
**Accumulated Depreciation and Amortization**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
1 Transmission Plant Depreciation Reserve <sup>1</sup>	\$ 656,144	Stmnt AE WP; Page AE1; Line 1	1
2			2
3 Electric Miscellaneous Intangible Plant Amortization Reserve <sup>2</sup>	\$ 17,885	Stmnt AE WP; Page AE1; Line 3	3
4			4
5 General Plant Depreciation Reserve <sup>2</sup>	101,957	Stmnt AE WP; Page AE1; Line 5	5
6			6
7 Common Plant Depreciation Reserve <sup>2</sup>	261,817	Stmnt AE WP; Page AE1; Line 7	7
8			8
9 Transmission Wages and Salaries Allocation Factor	17.51%	Stmnt AE WP; Page AE1; Line 9	9
10			10
11 Transmission Related Electric Misc. Intangible Plant Amortization Reserve	\$ 3,132	Line 3 x Line 9	11
12			12
13 Transmission Related General Plant Depreciation Reserve	17,853	Line 5 x Line 9	13
14			14
15 Transmission Related Common Plant Depreciation Reserve	45,844	Line 7 x Line 9	15
16			16
17 Total Transmission Related Depreciation Reserve	\$ 722,973	Sum Lines 1; 11; 13; 15	17
18			18
19 Incentive Transmission Plant Depreciation Reserve	\$ -	Stmnt AE WP; Page AE1; Line 19	19

<sup>1</sup> The amounts stated above are ratemaking utility plant in service as a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.



# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AF  
Specified  
Deferred Credits**

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AF

Deferred Credits

For the 4-Month True-Up Period Ending December 31,2013

(\$1,000)

Line No	Amounts	Reference	Line No
1	\$ (265,395)	Stmnt AF WP; Page AF1; Line 1	1
2			2
3	(127,863)	Stmnt AF WP; Page AF1; Line 3	3
4			4
5	<u>\$ (393,258)</u>	Sum Lines 1 thru 3	5
6			6
7	<u>\$ -</u>	Stmnt AF WP; Page AF1; Line 8	7
8			8
9	<u>\$ -</u>	Stmnt AF WP; Page AF1; Line 10	9
10			10
11	<u>\$ -</u>	Stmnt AF WP; Page AF1; Line 12	11

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AG  
Specified Plant Account  
(Other than Plant in Service)  
and Deferred Debits**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AG**  
**Specified Plant Account (Other than Plant in Service) and Deferred Debits**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No	Amounts	Reference	Line No
1 Transmission Plant Held for Future Use <sup>1</sup>	\$ 6,546	Stmnt AG WP; Page AG1; Line 1	1

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 13-month average balance.

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AH  
Operation and  
Maintenance  
Expenses**

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



**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AH**

**Operation and Maintenance Expenses**

**For the 4-Month True-Up Period Ending December 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
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
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1, page 1, line 6. This expense will be excluded in Wholesale BTRR on BK-2, page 1, line 4.

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AI  
Wages and Salaries**

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

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AI  
Wages and Salaries  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 Production Wages & Salaries	\$ 3,822	Stmnt AI WP; Page AI1; Line 1	1
2			2
3 Transmission Wages & Salaries	7,296	Stmnt AI WP; Page AI1; Line 3	3
4			4
5 Distribution Wages & Salaries	16,694	Stmnt AI WP; Page AI1; Line 5	5
6			6
7 Customer Accounts Wages & Salaries	7,420	Stmnt AI WP; Page AI1; Line 7	7
8			8
9 Customer Services and Informational Wages & Salaries	6,445	Stmnt AI WP; Page AI1; Line 9	9
10			10
11 Sales Wages & Salaries	-	Stmnt AI WP; Page AI1; Line 11	11
12			12
13 Sub-Total	\$ 41,677	Sum Lines 1 thru 11	13
14			14
15 Administrative and General Wages & Salaries	\$ 12,678	Stmnt AI WP; Page AI1; Line 15	15
16			16
17 Total Operating & Maintenance Wages & Salaries	\$ 54,355	Sum Lines 13; 15	17
18			18
19 Transmission Wages and Salaries Allocation Factor	17.51%	Line 3 / Line 13	19

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AJ  
Depreciation and  
Amortization Expenses**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ**  
**Depreciation and Amortization Expense**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1	\$ 30,341	Stmnt AJ WP; Page AJ1; Line 1	1
2			2
3	\$ 4,218	Stmnt AJ WP; Page AJ1; Line 3	3
4			4
5	3,232	Stmnt AJ WP; Page AJ1; Line 5	5
6			6
7	18,393	Stmnt AJ WP; Page AJ1; Line 7	7
8			8
9	17.51%	Stmnt AJ WP; Page AJ1; Line 9	9
10			10
11	\$ 738	Line 3 x Line 9	11
12			12
13	566	Line 5 x Line 9	13
14			14
15	3,221	Line 7 x Line 9	15
16			16
17	\$ 34,866	Sum Lines 1; 11; 13; 15	17
18			18
19	\$ 158	Stmnt AJ WP; Page AJ1; Line 19	19
20			20
21	\$ -	Stmnt AJ WP; Page AJ1; Line 21	21
22			22
23	\$ -	Stmnt AJ WP; Page AJ1; Line 23	23
24			24
25	\$ -	Stmnt AJ WP; Page AJ1; Line 25	25

<sup>1</sup> Amortization approval per ER03-601-000 issued May 2, 2003 for a 10-year period beginning October 2003 and ending September 2013.

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AK  
Taxes Other  
Than Income Taxes**

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



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AK**  
**Taxes Other Than Income Taxes**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1 Total Property Taxes	\$ 26,313	Stmnt AK WP; Page AK1; Line 5	1
2			2
3 Less: SONGS Property Taxes	(1,792)	Stmnt AK WP; Page AK1; Line 7	3
4			4
5 Property Taxes Less SONGS	<u>\$ 24,521</u>	Line 1 Minus Line 3	5
6			6
7			7
8 <u>Derivation of Transmission Related Property Tax Allocation Factor:</u>			8
9 Total Transmission Plant & Incentive Transmission Plant	\$ 3,723,358	Stmnt AD WP; Page AD1; Line 29	9
10 Transmission Related Electric Miscellaneous Intangible Plant	0	Shall be Zero	10
11 Transmission Related General Plant	45,182	Stmnt AD WP; Page AD1; Line 33	11
12 Transmission Related Common Plant	92,352	Stmnt AD WP; Page AD1; Line 35	12
13 Total	<u>\$ 3,860,892</u>	Sum Lines 9 thru 12	13
14			14
15 Total Transmission Plant & Incentive Transmission Plant	3,723,358	Stmnt AD WP; Page AD1; Line 29	15
16 Total Electric Miscellaneous Intangible Plant	0	Shall be Zero	16
17 Total Steam Plant	511,316	Stmnt AD WP; Page AD1; Line 3	17
18 Total Nuclear Plant	0	Shall be Zero	18
19 Total Other Production Plant	474,596	Stmnt AD WP; Page AD1; Line 9	19
20 Total Distribution Plant	5,171,968	Stmnt AD WP; Page AD1; Line 13	20
21 Total General Plant	258,034	Stmnt AD WP; Page AD1; Line 21	21
22 Total Common Plant	527,422	Stmnt AD WP; Page AD1; Line 23	22
23 Total Investment in Plant Excluding SONGS	<u>\$ 10,666,694</u>	Sum Lines 15 thru 22	23
24			24
25 Transmission Related Property Tax Allocation Factor	<u>36.20%</u>	Line 13 / Line 23	25
26			26
27 Transmission Related Property Taxes Expense	<u>\$ 8,877</u>	Line 5 x Line 25	27
28			28
29 Payroll Taxes	\$ 4,122	Stmnt AK WP; Page AK1; Line 16	29
30			30
31 Transmission Wages and Salaries Allocation Factor	<u>17.51%</u>	Statement AI; Line 19	31
32			32
33 Transmission Related Payroll Taxes Expense	<u>\$ 722</u>	Line 29 x Line 31	33

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AL  
Working  
Capital**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AL**

**Working Capital**

**For the 4-Month True-Up Period Ending December 31,2013**

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>a</sup>	\$ 62,157	Stmnt AL WP; Page AL1; Line 1	1
2				2
3	Transmission Plant Allocation Factor	36.04%	Stmnt AD WP; Page AD1; Line 39	3
4				4
5	Transmission Related Materials and Supplies	\$ 22,401	Line 1 x Line 3	5
6				6
7	B. Prepayments <sup>a</sup>	\$ 49,230	Stmnt AL WP; Page AL1; Line 7	7
8				8
9	Transmission Related Prepayments	\$ 17,742	Line 3 x Line 7	9
10				10
11	<u>C. Derivation of Transmission Related Cash Working Capital:</u>			11
12	Transmission Operation & Maintenance Expense	\$ 26,677	Stmnt AL WP; Page AL1; Line 12	12
13	Transmission Related Administrative & General Expense	35,284	Stmnt AL WP; Page AL1; Line 13	13
14	CPUC Intervenor Funding Expense - Transmission	-	Stmnt AL WP; Page AL1; Line 14	14
15	Total	\$ 61,961	Sum Lines 12 thru 14	15
16				16
17	One Eighth O&M Method	37.50%	4 Month T/U Proration Method = 45 days / (360 x 1/3)	17
18				18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 23,235	Line 15 x Line 17	19
20				20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>			21
22	CPUC Intervenor Funding Expense - Transmission	\$ -	Stmnt AL WP; Page AL1; Line 22	22
23				23
24	One Eighth O&M Rule	37.50%	4 Month T/U Proration Method = 45 days / (360 x 1/3)	24
25				25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -	Line 22 x Line 24	26
27				27
28	Cost of Capital Rate (COCR)	11.3334%	Stmnt AL WP; Page AL1; Line 28	28
29				29
30	CPUC Intervenor Funding Exp. Revenue Adj. <sup>b</sup>	\$ -	Line 26 x Line 28	30

<sup>a</sup> The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

<sup>b</sup> This adjustment is being made to BK-2, page 1, line 6 to show that wholesale customers should not pay for this working cash item.

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AM  
Construction  
Work In Progress  
(CWIP)**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AM**  
**Construction Work In Progress**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1 Incentive Transmission Construction Work In Progress <sup>a</sup>	\$ -	Stmnt AM WP; Page AM1; Line 1	1

<sup>a</sup> The balance for Incentive Transmission Construction Work In Progress is derived based on a 13-month average balance. A line will be shown for each applicable project.

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AQ  
Federal Income  
Tax Deductions –  
Other than Interest**

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



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AQ**  
**Federal Income Tax Deductions, Other Than Interest**  
**For the 4-Month True-Up Period Ending December 31, 2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1 South Georgia Income Tax Adjustment	\$ 778	Stmnt AQ WP; Page AQ1; Line 1	1

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AR  
Federal Tax  
Adjustments**

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AR

Federal Tax Adjustments

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.	Amounts	Reference	Line No.
1 Transmission Related Amortization of Investment Tax Credits	\$ (88)	Stmnt AR WP; Page AR1; Line 1	1
2			2
3 Transmission Related Amortization of Excess Deferred Tax Liabilities	(101)	Stmnt AR WP; Page AR1; Line 3	3
4			4
5 Total	<u>\$ (189)</u>	Sum Lines 1 thru 3	5

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AU  
Revenue  
Credits**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AU**

**Revenue Credits**

For the 4-Month True-Up Period Ending December 31, 2013

(\$1,000)

Line No.	Amounts	Reference	Line No.
1 (451) Miscellaneous Service Revenues	\$ -	Stmnt AU WP; Page AU1; Line 1	1
2			2
3 (453) Sales of Water and Water Power	-	Stmnt AU WP; Page AU1; Line 3	3
4			4
5 (454) Rent from Electric Property	248	Stmnt AU WP; Page AU1; Line 5	5
6			6
7 (455) Interdepartmental Rents	-	Stmnt AU WP; Page AU1; Line 7	7
8			8
9 (456) Other Electric Revenues	1,252	Stmnt AU WP; Page AU1; Line 9	9
10			10
11 Transmission Related Revenue Credits	\$ 1,499	Sum Lines 1 thru 9	11
12			12
13 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	\$ -	Stmnt AU WP; Page AU1; Line 13	13

# **San Diego Gas & Electric Company**

**TO4 - Cycle 2**

**True Up  
Statement AV  
Cost of Capital and  
Fair Rate of Return**

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



**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AV**

**Cost of Capital and Fair Rate of Return**

**For the 4-Month True-Up Period Ending December 31, 2013**

(\$1,000)

Line No.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>		1			
2	(Plus): Account 221 - Bonds	\$ 3,926,855	Stmnt AV WP; Page AV1; Line 2			
3	(Less): Account 222 - Reacquired Bonds	-	Stmnt AV WP; Page AV1; Line 3			
4	(Plus): Account 224 - Other Long-Term Debt (Acct. 224)	123,900	Stmnt AV WP; Page AV1; Line 4			
5	(Plus): Account 225 - Unamortized Premium on Long-Term Debt	-	Stmnt AV WP; Page AV1; Line 5			
6	(Less): Account 226 - Unamortized Discount on Long-Term Debt-Debit	10,953	Stmnt AV WP; Page AV1; Line 6			
7	Total Long Term Debt (LTD)	\$ 4,039,802	Line 2 Minus Line 3 Plus Lines 4 & 5 Minus Line 6			
8			8			
9	<u>Long-Term Debt Component - Numerator:</u>		9			
10	(Plus): Account 427 - Interest on Long-Term Debt	\$ 186,465	Stmnt AV WP; Page AV1; Line 10			
11	(Plus): Account 428 - Amort. of Debt Disc. and Expense	3,084	Stmnt AV WP; Page AV1; Line 11			
12	(Plus): Account 428.1 - Amortization of Loss on Reacquired Debt	2,537	Stmnt AV WP; Page AV1; Line 12			
13	(Less): Account 429 - Amort. of Premium on Debt-Credit	-	Stmnt AV WP; Page AV1; Line 13			
14	(Less): Account 429.1 - Amortization of Gain on Reacquired Debt-Credit	-	Stmnt AV WP; Page AV1; Line 14			
15	Total LTD Interest = (i)	\$ 192,086	Sum Lines 10; 11; 12 Minus Lines 13 & 14			
16			16			
17	Cost of Long-Term Debt:	4.75%	Line 15 / Line 7			
18			18			
19	<u>Preferred Equity Component:</u>		19			
20	PF = Preferred Stock - Account 204	\$ -	Stmnt AV WP; Page AV1; Line 20			
21	d(pf) = Total Dividends Declared-Preferred Stocks - Account 437	\$ 1,205	Stmnt AV WP; Page AV1; Line 21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20			
23			23			
24	<u>Common Equity Component:</u>		24			
25	Proprietary Capital	\$ 4,629,716	Stmnt AV WP; Page AV1; Line 25			
26	(Less): Account 204 - Preferred Stock	-	Stmnt AV WP; Page AV1; Line 26			
27	(Less): Account 216.1 - Unappropriated Undistributed Subsidiary Earnings	-	Stmnt AV WP; Page AV1; Line 27			
28	(Less): Account 219 - Accumulated Other Comprehensive Income	9,010	Stmnt AV WP; Page AV1; Line 28			
29	CS = Common Stock	\$ 4,620,706	Line 25 Minus Lines 26, 27 & 28			
30			30			
31	Return on Common Equity	10.05%	Stmnt AV WP; Page AV1; Line 31			
32			32			
33	(a)	(b)	(c)	(d) = (b) x (c)		
34	Weighted Cost of Capital:	Amount <sup>1</sup>	Cap. Struct.	Cost of Capital	Weighted Cost of Capital	
35						
36	Long-Term Debt	\$ 4,039,802	46.65%	4.75%	2.22%	Col. C = Line 17 Above
37	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above
38	Common Equity	4,620,706	53.35%	10.05%	5.36%	Col. C = Line 31 Above
39	Total Capital	\$ 8,660,508	100.00%		7.58%	Sum Lines 36 thru 38
40						40
41	Cost of Equity Component (Preferred & Common):				5.36%	Sum Lines 37; 38; Col. (d)
42						42
43						43
44	Incentive Return on Common Equity: <sup>2</sup>				0.00%	Stmnt AV WP; Page AV1; Line 44
45						45
46	(a)	(b)	(c)	(d) = (b) x (c)		46
47	Weighted Cost of Capital:	Amount <sup>1</sup>	Cap. Struct.	Cost of Capital	Weighted Cost of Capital	47
48						48
49	Long-Term Debt	\$ 4,039,802	46.65%	4.75%	2.22%	Col. C = Line 17 Above
50	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above
51	Common Equity	4,620,706	53.35%	0.00%	0.00%	Col. C = Line 44 Above
52	Total Capital	\$ 8,660,508	100.00%		2.22%	Sum Lines 49 thru 51
53						53
54	Incentive Cost of Equity Component (Preferred & Common):				0.00%	Sum Lines 50; 51; Col. (d)

<sup>1</sup> Amount is based upon December 31 balances.

<sup>2</sup> The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**For the 4-Month True-Up Period Ending December 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
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

1 Cost of Capital Rate (COCR) Calculation:

3 a) Federal Income Tax Component:

5 Where:

6 A = Sum of Preferred Stock and Return on Equity Component

7 B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.

8 C = Equity AFUDC Component of Transmission Depreciation Expense

9 D = Transmission Rate Base

10 FT = Federal Income Tax Rate @ 35%

12 Federal Income Tax =  $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$

15 b) State Income Tax Component:

17 Where:

18 A = Sum of Preferred Stock and Return on Equity Component

19 B = Equity AFUDC Component of Transmission Depreciation Expense

20 C = Transmission Rate Base

21 FT = Federal Income Tax Expense

22 ST = State Income Tax Rate @ 8.84%

24 State Income Tax =  $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$

27 c) Total Federal & State Income Tax Expense:

29 d) Total Weighted Cost of Capital:

31 e) Cost of Capital Rate (COCR):

	5.36%
\$	567
\$	4,175
\$	2,830,609
	35%

	5.36%
\$	4,175
\$	2,830,609
	2.9348%
	8.84%

	2.9348%
	0.8187%
	3.7534%
	7.5800%
	11.3334%

Statement AV; Page 14; Line 41  
Statement AR; Page 12; Line 5  
Stmnt AV WP; Page AV2; Line 8  
Statement BK1; Page 2; Line 26  
Stmnt AV WP; Page AV2; Line 10

Federal Income Tax Expense

Statement AV; Page 14; Line 41  
Line 8 Above  
Statement BK1; Page 2; Line 26  
Line 12 Above  
Stmnt AV WP; Page AV2; Line 22

State Income Tax Expense

Sum Lines 12; 24

Statement AV; Page 14; Line 39

Sum Lines 27; 29

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**For the 4-Month True-Up Period Ending December 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
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

1 Incentive Cost of Capital Rate (ICCR) Calculation:<sup>1</sup>

3 a) Federal Income Tax Component:

5 Where:

6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Statement AV; Page 14; Line 54
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ -	Stmnt AV WP; Page AV3; Line 7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Stmnt AV WP; Page AV3; Line 8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK1; Page 2; Line 31
10	FT = Federal Income Tax Rate @ 35%	35%	Stmnt AV WP; Page AV3; Line 10

12 Federal Income Tax =  $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$  #DIV/0! Federal Income Tax Expense

15 b) State Income Tax Component:

17 Where:

18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Statement AV; Page 14; Line 54
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above
21	FT = Federal Income Tax Expense	#DIV/0!	Line 12 Above
22	ST = State Income Tax Rate @ 8.84%	8.84%	Stmnt AV WP; Page AV3; Line 22

24 State Income Tax =  $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$  #DIV/0! State Income Tax Expense

27 c) Total Federal & State Income Tax Expense: #DIV/0! Sum Lines 12; 24

29 d) Total Incentive Weighted Cost of Capital: 2.2200% Statement AV; Page 14; Line 52

31 e) Incentive Cost of Capital Rate (ICCR): 0.0000%<sup>1</sup> Sum Lines 27; 29

<sup>1</sup> The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 3 through 31 will be repeated for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Miscellaneous Statement**  
**For the 4-Month True-Up Period Ending December 31, 2013**  
**(\$1,000)**

Line No.		Amounts	Reference	Line No.
1	Transmission Related Regulatory Debits		Note 1	1
2				2
3				3
4	Transmission Plant Abandoned Project Cost		Note 1	4
5				5
6				6
7	Other Regulatory Assets/Liabilities		Note 1	7
8				8
9				9
10	Incentive Transmission Plant Abandoned Project Cost		Note 1	10

<sup>1</sup> None of the above items apply to SDG&E's TO4 Cycle 1 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

# **San Diego Gas & Electric Company**

## **True Up Period Statement - AD Cost of Plant Workpapers**

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



**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AD - Workpapers**

**Cost of Plant**

**For the 4-Month True-Up Period Ending December 31,2013**

**(\$1,000)**

Line No	(a) 31-Aug-13	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ 89,869	\$ 93,154	\$ 91,511	Stmt AD WP; Page AD-1	1
2					2
3			511,316	Stmt AD WP; Page AD-2	3
4					4
5			-	Stmt AD WP; Page AD-3	5
6					6
7			-	Stmt AD WP; Page AD	7
8					8
9			474,596	Stmt AD WP; Page AD-4	9
10					10
11			\$ 1,077,423	Sum Lines 1 thru 9	11
12					12
13	5,134,633	5,209,303	5,171,968	Stmt AD WP; Page AD-5	13
14					14
15			3,723,358	Stmt AD WP; Page AD-6	15
16					16
17			-	Stmt AD WP; Page AD	17
18					18
19			3,723,358	Sum Lines 15 thru 17	19
20					20
21	249,111	266,956	258,034	Stmt AD WP; Page AD-7	21
22					22
23	520,846	533,999	527,422	Stmt AD WP; Page AD-8	23
24					24
25			\$ 10,758,205	Sum Lines 11; 13; 19; 21; 23	25
26					26
27			17.51%	Statement AI; Line 19	27
28					28
29			\$ 3,723,358	See Line 19 Above	29
30					30
31			16,024	Line 1 x Line 27	31
32					32
33			45,182	Line 21 x Line 27	33
34					34
35			92,352	Line 23 x Line 27	35
36					36
37			\$ 3,876,916	Sum Lines 29; 31; 33; 35	37
38					38
39			36.04%	Line 37 / Line 25	39

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

<sup>b</sup> The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 5-month average balance.

<sup>1</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

<sup>2</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>3</sup> The purpose of this footnote is to indicate for incentive projects the cost of the project.

<sup>4</sup> Used to allocate all elements of working capital, other than working cash.



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK**

(\$1,000)

**INTANGIBLE PLANT**

Line No.		Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Aug-13	89,869	I-wp2	1
2	Dec-13	93,154	I-wp1	2
3	Beginning and End Period Average	91,511		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK  
(\$1,000)**

**STEAM PRODUCTION**

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Ratemaking	Reference From	Line No.
1	Aug-13	493,709	"	507,982	"	1
2	Sep	492,101	"	506,375	"	2
3	Oct	496,705	"	510,978	"	3
4	Nov	497,582	"	511,856	"	4
5	Dec-13	505,116	SP-wp1	519,390	SP-wp1	5
6	<b>Total 5 Months</b>	<b>2,485,214</b>		<b>2,556,581</b>		6
7						7
8						8
9	<b>5-Month Average</b>	<b>497,043</b>		<b>511,316</b>		9

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK  
(\$1,000)**

**NUCLEAR PRODUCTION <sup>A</sup>**

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Aug-13	-	"	-	"	1
2	Sep	-	"	-	"	2
3	Oct	-	"	-	"	3
4	Nov	-	"	-	"	4
5	Dec-13	-	NP-wp1	-	NP-wp1	5
6	<b>Total 5 Months</b>	-		-		6
7						7
8						8
9	<b>5-Month Average</b>	-		-		9

A SONGS was retired in June 2013

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK  
(\$1,000)**

**OTHER PRODUCTION**

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Aug-13	512,782	"	473,564	"	1
2	Sep	513,046	"	473,647	"	2
3	Oct	513,136	"	473,737	"	3
4	Nov	514,151	"	473,916	"	4
5	Dec-13	518,525	OP-wp1	478,117	OP-wp1	5
6	<b>Total 5 Months</b>	<b>2,571,640</b>		<b>2,372,981</b>		6
7						7
8						8
9	<b>5-Month Average</b>	<b>514,328</b>		<b>474,596</b>		9

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AD**  
**COST OF PLANT**  
**TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK**  
**(\$1,000)**

**DISTRIBUTION PLANT**

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Aug-13	5,055,255	D-wp2	5,134,633	D-wp2	1
2	Dec-13	5,127,373	D-wp1	5,209,303	D-wp1	2
3	Beginning and End Period Average	5,091,314		5,171,968		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From
1	Aug-13	3,733,359	"	3,679,149	"
2	Sep	3,752,076	"	3,698,036	"
3	Oct	3,763,436	"	3,708,854	"
4	Nov	3,802,096	"	3,746,801	"
5	Dec-13	3,839,521	T-wp1	3,783,949	T-wp1
6	<b>Total 5 Months</b>	<b>18,890,489</b>		<b>18,616,789</b>	
7					
8					
9	<b>5-Month Average</b>	<b>3,778,098</b>		<b>3,723,358</b>	

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.		Adjusted FERC General Plant Balance	Reference From	Line No.
1	Aug-13	249,111	G-wp2	1
2	Dec-13	266,956	G-wp1	2
3	<b>Beginning and End Period Average</b>	<b>258,034</b>		3



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK  
(\$1,000)**

**COMMON PLANT**

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Aug-13	520,846	C-wp2	1
2	Dec-13	533,999	C-wp1	2
3	Beginning and End Period Average	527,422		3

**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
**Balances as of 12/31/2013**  
**In Thousands**

Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
303.0	Production Related to Trans Intangibles	-	-	-	-	-	-	-	-	1
310.1	Land	-	-	-	-	-	-	-	-	2
340.0	Land & Land Rights	-	4	-	-	-	-	-	4	3
360.0	Land & Land Rights	-	-	3,583	-	-	-	-	3,583	4
361.0	Structures & Improvements	-	-	1,076	-	-	-	-	1,076	5
<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	4	4,659	-	-	-	-	4,664	6
350.0	Land & Land Rights	188,318	-	-	-	-	-	(5,659)	182,660	7
352.0	Structures & Improvements	268,634	-	-	(1,928)	-	-	(36,371)	230,335	8
353.0	Station Equipment	961,835	-	-	(10,619)	(1,420)	-	(2,513)	947,282	9
354.0	Towers and Fixtures	846,138	-	-	-	-	-	-	846,138	10
355.0	Poles and Fixtures	297,939	-	-	-	-	-	-	297,939	11
356.0	OH Conductors and Device	489,096	-	-	-	-	-	-	489,096	12
357.0	Underground Conduit	245,528	-	-	-	-	-	-	245,528	13
358.0	UG Conductors & Devices	280,882	-	-	(1,726)	-	-	-	279,156	14
359.0	Roads & Trails	261,150	-	-	-	-	-	-	261,150	15
<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>3,839,521</b>	-	-	<b>(14,273)</b>	<b>(1,420)</b>	-	<b>(44,543)</b>	<b>3,779,285</b>	16
<b>TOTAL</b>	<b>GRAND TOTAL RECLASS TRANS PLANT</b>	<b>3,839,521</b>	4	4,659	(14,273)	(1,420)	-	(44,543)	3,783,949	17

**San Diego Gas & Electric Company**

**True Up Period  
Statement - AE  
Accumulated Depreciation and  
Amortization Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE - Workpapers**  
**Accumulated Depreciation and Amortization**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No	(a) 31-Aug-13	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 656,144	Stmt AE WP; Page AE-1	1
2					2
3	15,776	19,994	17,885	Stmt AE WP; Page AE-2	3
4					4
5	100,374	103,539	101,957	Stmt AE WP; Page AE-3	5
6					6
7	253,011	270,623	261,817	Stmt AE WP; Page AE-4	7
8					8
9			17.51%	Statement AI; Line 19	9
10					10
11			\$ 3,132	Line 3 x Line 9	11
12					12
13			\$ 17,853	Line 5 x Line 9	13
14					14
15			45,844	Line 7 x Line 9	15
16					16
17			\$ 722,973	Sum Lines 1; 11; 13; 15	17
18					18
19			\$ -	Stmt AE WP; Page AE	19

<sup>a</sup> The depreciation reserve for transmission plant is derived based on a 5-month average balance.

<sup>b</sup> The depreciation reserve for Electric Miscellaneous Intangible, General and Common plant is derived based on a simple average of beginning and end of year balances.

<sup>1</sup> The amounts stated above are ratemaking utility plant in service and a result of implementing the "Seven-Element Adjustment Factor" which reflects transfers between generation and distribution functions.

<sup>2</sup> Electric Miscellaneous Intangible Plant, General Plant, and Common Plant are not affected by the "Seven-Element Adjustment Factor" because there's no transfer of transmission or distribution plant among these categories.

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From
1	Aug-13	652,994	"	640,470	"
2	Sep	662,187	"	649,712	"
3	Oct	670,293	"	657,717	"
4	Nov	678,694	"	666,013	"
5	Dec-13	679,574	T-wp1	666,808	T-wp1
6	<b>Total 5 Months</b>	<b>3,343,741</b>		<b>3,280,720</b>	
7					
8					
9	<b>5-Month Average</b>	<b>668,748</b>		<b>656,144</b>	

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK**

(\$1,000)

**INTANGIBLE PLANT**

Line No.		Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Aug-13	15,776	I-wp2	1
2	Dec-13	19,994	I-wp1	2
3	Beginning and End Period Average	17,885		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.		Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Aug-13	100,374	G-wp2	1
2	Dec-13	103,539	G-wp1	2
3	<b>Beginning and Year End Average</b>	<b>101,957</b>		<b>3</b>



**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AE  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
TRUE UP PERIOD - 9/1/2013 to 12/31/2013 PER BOOK  
(\$1,000)**

**COMMON PLANT**

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Aug-13	253,011	C-wp2	1
2	Dec-13	270,623	C-wp1	2
3	Beginning and Year End Average	261,817		3

# **San Diego Gas & Electric Company**

## **True Up Period Statement - AF Specified Deferred Credits Workpapers**

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AF - Workpapers

Deferred Credits

For the 4-Month True-Up Period Ending December 31,2013

(\$1,000)

Line No	(a) 31-Aug-13	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (254,666)	\$ (276,123)	\$ (265,395)	Stmt AF WP; Page AF 1	1
2					2
3	(114,793)	(140,932)	(127,863)	Stmt AF WP; Page AF 1	3
4					4
5	<u>\$ (369,459)</u>	<u>\$ (417,055)</u>	<u>\$ (393,257)</u>	Sum of Lines 1 thru 3	5
6					6
7					7
8	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF	8
9					9
10	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF	10
11					11
12	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF	12

San Diego Gas and Electric Company  
Transmission Deferred Credits

Line No	Description	8/31/2013	12/31/2013	Line No
1	Transmission Related ADIT- Excluding Bonus Depreciation	\$ (254,666)	\$ (276,123)	1
2				2
3	Transmission Related ADIT from Bonus Depreciation	<u>(114,793)</u>	<u>(140,932)</u>	3
4				4
5	Total Transmission Related ADIT	<u>\$ (369,459)</u>	<u>\$ (417,055)</u>	5

<sup>a</sup> These amounts come from the Tax Dept.

San Diego Gas and Electric Company  
 Deferred Credits

Line No	Description	8/31/2013	12/31/2013	Line No
1	Incentive Transmission Plant ADIT	<u>\$ -</u>	<u>\$ -</u>	1
2				2
3				3
4	Transmission Plant Abandoned ADIT	<u>\$ -</u>	<u>\$ -</u>	4
5				5
6				6
7	Incentive Transmission Plant Abandoned Project Cost ADIT	<u>\$ -</u>	<u>\$ -</u>	7

# **San Diego Gas & Electric Company**

## **True Up Period Statement - AG Specified Plant Account (Other than Plant in Service) and Deferred Debits Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AG - Workpapers**  
**Specified Plant Account (Other than Plant in Service) and Deferred Debits**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No	(a) 31-Aug-13	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	Transmission Plant Held for Future Use <sup>1</sup>		\$ 6,546	Stmt AG WP; Page AG-1	1

<sup>1</sup> The balances for Transmission Plant Held for Future Use are derived based on a 5-month average balance.



**SAN DIEGO GAS & ELECTRIC COMPANY  
 STATEMENT AG  
 SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)  
 AND DEFERRED DEBITS  
 TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOKS  
 (\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Aug	6,546	1
2	Sep	6,546	2
3	Oct	6,546	3
4	Nov	6,546	4
5	Dec-13	6,546	5
6	<b>Total 5 Months</b>	<b>32,732</b>	6
7			7
8			8
9	<b>5-Month Average</b>	<b>6,546</b>	9

# **San Diego Gas & Electric Company**

## **True Up Period Statement - AH Operation and Maintenance Expenses Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AH - Workpapers**

**Operation and Maintenance Expenses**

**For the 4-Month True-Up Period Ending December 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
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
40			40
42			42
41			41
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56

<sup>1</sup> The CPUC Intervenor Expense for Transmission shall be treated as an exclusion in A&G but added back to the Retail BTRR on BK-1, page 1, line 6. This expense will be excluded in Wholesale BTRR on BK-2, page 1, line 4.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Electric Transmission O&M Expenses**  
**For 4-Month True-Up Adjustment**  
**September 1, 2013 to December 31, 2013**  
**(\$1,000)**

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<b><u>Electric Transmission Operation</u></b>					1
2	560	Operation Supervision and Engineering	\$ 2,537	\$ -	\$ 2,537		2
3	561.1	Load Dispatch - Reliability	150	-	150		3
4	561.2	Load Dispatch - Monitor and Operate Transmission System	3,282	-	3,282		4
5	561.3	Load Dispatch - Transmission Service and Scheduling	-	-	-		5
6	561.4	Scheduling, System Control and Dispatch Services	2,887	2,887	-		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	394	394	-		10
11	562	Station Expenses	535	-	535		11
12	563	Overhead Line Expenses	775	-	775		12
13	564	Underground Line Expenses	-	-	-		13
14	565	Transmission of Electricity by Others	1,713	1,713	-		14
15	566	Miscellaneous Transmission Expenses	7,475	2,973	4,502		15
16	567	Rents	717	-	717		16
17		<i>Total Operation</i>	\$ 20,465	\$ 7,967	\$ 12,498	Sum Lines 2 thru 16	17
18		<b><u>Electric Transmission Maintenance</u></b>					18
19							19
20	568	Maintenance Supervision and Engineering	268	-	268		20
21	569	Maintenance of Structures	-	-	-		21
22	569.1	Maintenance of Computer Hardware	604	-	604		22
23	569.2	Maintenance of Computer Software	878	-	878		23
24	569.3	Maintenance of Communication Equipment	-	-	-		24
25	569.4	Maintenance of Miscellaneous Regional Transmission Plant	11	-	11		25
26	570	Maintenance of Station Equipment	2,226	-	2,226		26
27	571	Maintenance of Overhead Lines	3,722	-	3,722		27
28	571	Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost <sup>1</sup>	6,398	-	6,398		28
29	572	Maintenance of Underground Lines	47	-	47		29
30	573	Maintenance of Miscellaneous Transmission Plant	25	-	25		30
31		<i>Total Maintenance</i>	\$ 14,179	\$ -	\$ 14,179	Sum Lines 20 thru 30	31
32							32
33		<b>Total Transmission O&amp;M Expenses</b>	\$ 34,644	\$ 7,967	\$ 26,677	Line 17 + Line 31	33
34							34
35							35
36		<b><u>Excluded Expenses (recovery method in parentheses)</u></b>					36
37	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 2,887			37
38	561.8	Reliability, Planning and Standards Development Services (ERRA)		394			38
39	565	Transmission of Electricity by Others (ERRA)		1,713			39
40	566	Miscellaneous Transmission Expenses:					40
41		ISO Grid Management Costs (ERRA)	\$ 1,530				41
42		Reliability Services (RS rates)	2,420				42
43		Other (TRBAA, TACBA)	(977)	2,973			43
44		<b>Total Excluded Expenses</b>		\$ 7,967			44
45							45
46	<sup>1</sup>	FERC acct 571 for Sunrise/Other Projects Post Construction Environmental Cost includes Sunrise, Centinela Solar and ISEC (Imperial Solar Energy Center).					46
47							47
48							48



San Diego Gas & Electric  
Administrative & General Expenses  
4-Months True-Up (September 1, 2013 to December 31, 2013)  
(In thousands of Dollars)

Line No.	Description	A	B	C	Line No.
1		<b>4-Months Ending December 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	11,490	-	11,490	5
6	921 Office Supplies & Expenses	5,335	-	5,335	6
7	922 Less Construction Transfer	(2,882)	-	(2,882)	7
8	923 Outside Services	38,459	-	38,459	8
9	924 Property Insurance	2,629	(291)	2,338	9
10	925 Damages & Injuries	4,050	46	4,096	10
11	925.4 Wildfire Damage Claims	75,779	-	75,779	11
12	925.4 Wildfire Ins Prem	28,290	-	28,290	12
13	926 Employee Pension & Benefits w/o POBP	20,435	(89)	20,346	13
14	926 PBOP	3,239		3,239	14
15	927 Franchise Expenses	0	-		15
16	928 Regulatory Expenses	6,964	(1,908)	5,056	16
17	929 Company Energy Use	(650)	-	(650)	17
18	930 Misc. General Expenses	4,388	(1,416)	2,972	18
19	931 Rents	2,691	(134)	2,557	19
20	935 Maintenance of General Plant	2,602	(15)	2,587	20
21					21
22	<b>Total</b>	<b>202,819</b>	<b>(3,807)</b>	<b>199,012</b>	22

22					22
23				<b>FERC</b>	23
24	<b>Excluded Expenses</b>	<b>Current Year</b>	<b>Account</b>		24
25	Nuclear property insurance expenses	(291)	924		25
26	Nuclear liability insurance expenses	65	925		26
27	Wildfire Damage Claims	0	925.4		27
28	Wildfire Ins Premium	0	925.4		28
29	CPUC energy efficiency programs	(19)	925		29
30	CPUC energy efficiency programs	(89)	926		30
31	CPUC energy efficiency programs	(46)	928		31
32	Intervenor Compensation(SRA)	(296)	928		32
33	CPUC reimbursement fees	(1,557)	928		33
34	Litigation Expense (LCMA)	(9)	928		34
35	CPUC energy efficiency programs	(1,416)	930		35
36	AMI Lease Facilities	(39)	931		36
37	CPUC energy efficiency programs	(95)	931		37
38	Hazardous Substances	(15)	935		38
39					39
40	<b>Total Excluded Expenses</b>	<b>(3,807)</b>			40

# COMMON ALLOCATION

True-up Period: Sep - Dec 2013

A)

				COMMON ALLOCATION TOTAL Sep 13- Dec 2013		
FERC Account	Account Description			Electric	Gas	Total Elec & Gas
920	A&G SALARIES			11,490,159.04	4,282,193.79	15,772,352.83
921	OFFICE SUPPLIES & EXPENSES			5,231,474.67	1,949,684.80	7,181,159.47
922	LESS CONSTRUCTION TRANSFER			(2,881,730.36)	(1,073,973.63)	(3,955,703.99)
923	OUTSIDE SERVICES			29,678,871.70	11,060,828.65	40,739,700.35
924	PROPERTY INSURANCE			2,490,352.12	391,332.81	2,881,684.93
925	INJURIES & DAMAGES			2,027,592.56	755,650.49	2,783,243.05
926	PENSIONS & BENEFITS			13,479,946.15	5,023,754.81	18,503,700.96
928	REGULATORY EXPENSES			2,716,088.29	1,012,241.55	3,728,329.84
930	MISC. GENERAL EXPENSES			173,525.21	64,670.00	238,195.21
931	RENTS			2,051,181.49	764,441.69	2,815,623.18
935	MAINTENANCE OF GENERAL PLANT			2,599,428.10	968,764.21	3,568,192.31
<b>TOTAL</b>				<b>69,056,888.97</b>	<b>25,199,589.17</b>	<b>94,256,478.14</b>

B)

A&G DIRECT CHARGES:

FERC Account	Account Description			Electric	Gas	Total Elec & Gas
920	A&G SALARIES			0.36	6,697.78	6,698.14
921	OFFICE SUPPLIES & EXPENSES			103,970.93	32,056.63	136,027.56
922	LESS CONSTRUCTION TRANSFER			(117.61)	(1,134.02)	(1,251.63)
923	OUTSIDE SERVICES			8,780,006.33	33.57	8,780,039.90
924	PROPERTY INSURANCE			138,208.47	(1,315,686.74)	(1,177,478.27)
925	INJURIES & DAMAGES			106,091,624.68	364,950.30	106,456,574.98
926	PENSIONS & BENEFITS			10,193,903.62	3,180,049.79	13,373,953.41
927	FRANCHISE REQUIREMENTS			34,463,580.34	2,554,604.00	37,018,184.34
928	REGULATORY EXPENSES			4,248,199.53	169,620.69	4,417,820.22
929	DUPLICATE CHARGE			(650,439.43)	-	(650,439.43)
930	MISC. GENERAL EXPENSES			4,214,616.95	1,135,917.42	5,350,534.37
931	RENTS			639,545.13	0.04	639,545.17
935	MAINTENANCE OF GENERAL PLANT			2,931.87	9,826.12	12,757.99
<b>TOTAL</b>				<b>168,226,031.17</b>	<b>6,136,935.58</b>	<b>174,362,966.75</b>

C=A+B

				TOTAL		
FERC Account	Account Description			Electric	Gas	Total Elec & Gas
920	A&G SALARIES			11,490,159.40	4,288,891.57	15,779,050.97
921	OFFICE SUPPLIES & EXPENSES			5,335,445.60	1,981,741.43	7,317,187.03
922	LESS CONSTRUCTION TRANSFER			(2,881,847.97)	(1,075,107.65)	(3,956,955.62)
923	OUTSIDE SERVICES			38,458,878.03	11,060,862.22	49,519,740.25
924	PROPERTY INSURANCE			2,628,560.59	(924,353.93)	1,704,206.66
925	INJURIES & DAMAGES			108,119,217.24	1,120,600.79	109,239,818.03
926	PENSIONS & BENEFITS			23,673,849.77	8,203,804.60	31,877,654.37
927	FRANCHISE REQUIREMENTS			34,463,580.34	2,554,604.00	37,018,184.34
928	REGULATORY EXPENSES			6,964,287.82	1,181,862.24	8,146,150.06
929	DUPLICATE CHARGE			(650,439.43)	-	(650,439.43)
930	MISC. GENERAL EXPENSES			4,388,142.16	1,200,587.42	5,588,729.58
931	RENTS			2,690,726.62	764,441.73	3,455,168.35
935	MAINTENANCE OF GENERAL PLANT			2,602,359.97	978,590.33	3,580,950.30
<b>TOTAL</b>	<b>TIED TO FERC FORM 1 &amp; 2</b>			<b>237,282,920.14</b>	<b>31,336,524.75</b>	<b>268,619,444.89</b>

Less 927 (34,463,580.34)  
 FERC A&G (TU) 202,819,339.80

True-Up Period: SEP - Dec 13

FERC Account	Account Description	APR 12 - MAR 2013			SEP 13 - DEC 2013			TOTAL	
		Electric	Gas	Total Elec & Gas	Electric	Gas	Total Elec & Gas	Total Electric	Total Gas
920	A&G SALARIES	-	-	-	11,490,159.40	4,288,891.57	15,779,050.97	11,490,159.40	4,288,891.57
921	OFFICE SUPPLIES & EXPENSES	-	-	-	5,335,445.60	1,981,741.43	7,317,187.03	5,335,445.60	1,981,741.43
922	LESS CONSTRUCTION TRANSFER	-	-	-	(2,881,847.97)	(1,075,107.65)	(3,956,955.62)	(2,881,847.97)	(1,075,107.65)
923	OUTSIDE SERVICES	-	-	-	38,458,878.03	11,060,862.22	49,519,740.25	38,458,878.03	11,060,862.22
924	PROPERTY INSURANCE	-	-	-	2,628,560.59	(924,353.93)	1,704,206.66	2,628,560.59	(924,353.93)
925	INJURIES & DAMAGES	-	-	-	108,119,217.24	1,120,600.79	109,239,818.03	108,119,217.24	1,120,600.79
926	PENSIONS & BENEFITS	-	-	-	23,673,849.77	8,203,804.60	31,877,654.37	23,673,849.77	8,203,804.60
927	FRANCHISE REQUIREMENTS	-	-	-	34,463,580.34	2,554,604.00	37,018,184.34	34,463,580.34	2,554,604.00
928	REGULATORY EXPENSES	-	-	-	6,964,287.82	1,181,862.24	8,146,150.06	6,964,287.82	1,181,862.24
929	DUPLICATE CHARGE	-	-	-	(650,439.43)	-	(650,439.43)	(650,439.43)	-
930	MISC. GENERAL EXPENSES	-	-	-	4,388,142.16	1,200,587.42	5,588,729.58	4,388,142.16	1,200,587.42
931	RENTS	-	-	-	2,690,726.62	764,441.73	3,455,168.35	2,690,726.62	764,441.73
935	MAINTENANCE OF GENERAL PLANT	-	-	-	2,602,359.97	978,590.33	3,580,950.30	2,602,359.97	978,590.33
<b>TOTAL</b>					<b>237,282,920.14</b>	<b>31,336,524.75</b>	<b>268,619,444.89</b>	<b>237,282,920.14</b>	<b>31,336,524.75</b>



# **San Diego Gas & Electric Company**

## **True Up Period Statement - AI Wages and Salaries Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AI - Workpapers**

**Wages and Salaries**

**For the 4-Month True-Up Period Ending December 31,2013**

**(\$1,000)**

Line No.		Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 3,822	Stmt AI WP; Page AI-2	1
2				2
3	Transmission Wages & Salaries	7,296	Stmt AI WP; Page AI-2	3
4				4
5	Distribution Wages & Salaries	16,694	Stmt AI WP; Page AI-2	5
6				6
7	Customer Accounts Wages & Salaries	7,420	Stmt AI WP; Page AI-2	7
8				8
9	Customer Services and Informational Wages & Salaries	6,445	Stmt AI WP; Page AI-2	9
10				10
11	Sales Wages & Salaries	-	Stmt AI WP; Page AI-2	11
12				12
13	Sub-Total	\$ 41,677	Sum Lines 1 thru 11	13
14				14
15	Administrative and General Wages & Salaries	12,678	Stmt AI WP; Page AI-2	15
16				16
17	Total Operating & Maintenance Wages & Salaries	<u>\$ 54,355</u>	Sum Lines 13; 15	17
18				18
19	Transmission Wages and Salaries Allocation Factor	<u>17.51%</u>	Line 3 / Line 13	19

SAN DIEGO GAS AND ELECTRIC COMPANY				
STATEMENT AI				
WAGES AND SALARIES				
September 1, 2013 THROUGH December 31, 2013				
(\$1,000)				
Line No.		Title	9/01/2013-12/31/2013 (\$000's)	Line No.
1	500-514	Steam Production	\$ 1,728	1
2	517-532	Nuclear Production (See Note Below)	\$ -	2
3	535-557	Other Power Supply	\$ 2,094	3
4	560-574	Transmission	\$ 7,296	4
5	580-598	Distribution	\$ 16,694	5
6	901E-905E	Customer Accounts	\$ 7,420	6
7	906E-910E	Customer Service and Informational	\$ 6,445	7
8	911E-917E	Sales	\$ -	8
9	920E-935E	Administrative and General	\$ 12,678	9
10				10
11				11
12		<b>TOTAL</b>	<b>\$ 54,355</b>	12
Note:	Although San Diego Gas and Electric Company owns part of the SONGS nuclear power plant, it is not the operating company for the plant. As a result, SDG&E incurs minimal direct labor for these facilities.			
			\$ 41,677	← Sum of line 1 to 8
			17.51%	

# **San Diego Gas & Electric Company**

## **True Up Period Statement - AJ Depreciation and Amortization Expenses Workpapers**

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

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AJ - Workpapers  
Depreciation and Amortization Expense  
For the 4-Month True-Up Period Ending December 31, 2013  
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense (net of incentive depreciation expense on line 21)	\$ 30,341	Stmt AJ WP; Page AJ-2	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	4,218	Stmt AJ WP; Page AJ-3	3
4				4
5	General Plant Depreciation Expense	3,232	Stmt AJ WP; Page AJ-4	5
6				6
7	Common Plant Depreciation Expense	18,393	Stmt AJ WP; Page AJ-5	7
8				8
9	Transmission Wages and Salaries Allocation Factor	17.51%	Statement AI; Line 19	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 738	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	\$ 566	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	\$ 3,221	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 34,866	Sum Lines 1; 11; 13; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense <sup>1</sup>	\$ 158	Stmt AJ WP; Page AJ-2	19
20				20
21	Incentive Transmission Plant Depreciation Expense	\$ -	Stmt AJ WP; Page AJ	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ	23
24				24
25	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ	25

<sup>1</sup> Amortization approval per ER03-601-000 issued May 2, 2003 for a 10-year period beginning October 2003 and ending September 2013.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**Depreciation and Amortization Expense**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No.		Amounts	Reference	Line No.
1	Transmission Plant Depreciation Expense (net of incentive depreciation expense on line 21)	\$ 30,341	Stmt AJ WP; Page AJ-2	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	4,218	Stmt AJ WP; Page AJ-3	3
4				4
5	General Plant Depreciation Expense	3,232	Stmt AJ WP; Page AJ-4	5
6				6
7	Common Plant Depreciation Expense	18,393	Stmt AJ WP; Page AJ-5	7
8				8
9	Transmission Wages and Salaries Allocation Factor	17.51%	Statement AI; Line 19	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 738	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	\$ 566	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	\$ 3,221	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 34,866	Sum Lines 1; 11; 13; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense <sup>1</sup>	\$ 158	Stmt AJ WP; Page AJ-2	19
20				20
21	Incentive Transmission Plant Depreciation Expense	\$ -	Stmt AJ WP; Page AJ	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ	23
24				24
25	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ	25

<sup>1</sup> Amortization approval per ER03-601-000 issued May 2, 2003 for a 10-year period beginning October 2003 and ending September 2013.



**SDG&E STATEMENT AJ**  
**TRANSMISSION EXPENSE AND EXPENSE RELATED TO TRANSMISSION**  
**In Thousands**

Depreciation and Amortization Expense as of December 31, 2013

Description	FERC Transmission Expense Per Book	Transmission Expense Ratemaking
Intangibles	-	
Land and Land Rights	583	
Structures and Improvements	1,601	
Station Equipment	10,491	
Towers and Fixtures	4,639	
Poles and Fixtures	4,212	
Overhead Conductors & Devices	4,141	
Underground Conduit	1,791	
Underground Conductors & Devices	1,914	
Roads and Trails	1,404	
<b>Subtotal (a)</b>	<b>30,778</b>	<b>30,341</b>
<b>Valley Rainbow Amortization Expense (b)</b>	<b>158</b>	<b>158</b>
<b>Total Transmission Expense</b>	<b>30,935</b>	<b>30,499</b>



**San Diego Gas & Electric Company**

**Depreciation &  
Amortization  
Workpapers for  
Transmission Plant**

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AJ - Workpapers**

**TO4 - Annual Transmission Plant Depreciation Rates <sup>1</sup>**

**Cycle 2, For 12- Months Ending December 31, 2013**

**For use During the 4-Months Period from September 1 to December 31, 2013**

Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	<b>E352 - Total</b>	<b>Struct &amp; Improv</b>	<b>1.36%</b>	<b>0.42%</b>	<b>1.78%</b>	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.03%	1.22%	3.25%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	<b>E353</b>	<b>Station Equip</b>	<b>2.22%</b>	<b>1.12%</b>	<b>3.34%</b>	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	<b>E354</b>	<b>Towers &amp; Fixtrs</b>	<b>1.47%</b>	<b>0.22%</b>	<b>1.69%</b>	13
14	E355.10	Other	2.33%	2.32%	4.65%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	16
17	<b>E355</b>	<b>Poles &amp; Fixtrs</b>	<b>2.14%</b>	<b>2.12%</b>	<b>4.26%</b>	17
18	E356.10	Other	2.13%	2.14%	4.27%	18
19	E356.20	SWPL	2.54%	2.54%	5.08%	19
20	E356.60	SRPL	2.26%	0.00%	2.26%	20
21	<b>E356</b>	<b>OVH Cnd &amp; Dev</b>	<b>1.58%</b>	<b>1.00%</b>	<b>2.58%</b>	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	<b>E357</b>	<b>Trans UG Cnduit</b>	<b>1.68%</b>	<b>0.48%</b>	<b>2.16%</b>	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	<b>E358</b>	<b>Trans UG Cndctr</b>	<b>1.95%</b>	<b>0.10%</b>	<b>2.05%</b>	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	<b>E359</b>	<b>Roads &amp; Trails</b>	<b>1.67%</b>	<b>0.00%</b>	<b>1.67%</b>	31
32						32
33	<b>Composite Depreciation Rate</b>		<b>1.80%</b>	<b>0.72%</b>	<b>2.52%</b>	33

<sup>1</sup> The rates in these subaccounts will not change during the term of the TO4 Formula. Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on Line 33 pursuant to Term 53 in Appendix VIII.



**SDGE  
TO4 C2 True-up  
Transmission Plant Monthly Depreciation Expense  
September - December 2013**

TO4 Depreciation Rate - Composite 2.52%												
	A	B	C	1	2	3	4	5	6	7	8	
						(Col 1+Col 2) / 2			(Col 4 / Col 3) *12	(Col 5 / Col 3) *12	Col 8 = Col 6 + Col 7	
Ln No	Asset Class	TO4 C1	Description	Aug-13	Sep-13	Sep-13	Sep-13	Sep-13	Depr	Depr	Total	Ln No
		Settlement Rates		Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Rate	Rate	Rate	
						Life	Life	Removal	Life	Removal		
1	E0135210	0.0218	Struct & Imprv-Other	128,147,700.66	128,777,529.40	128,462,615.03	145,594.10	87,784.67	0.0136	0.0082	0.0218	1
2	E0135220	0.0162	Struct & Improv-SWPL	10,247,815.19	10,247,815.19	10,247,815.19	8,625.44	5,209.43	0.0101	0.0061	0.0162	2
3	E0135260	0.0139	Struct & Improv-SRPL	170,471,725.25	120,746,965.83	145,609,345.54	168,664.19	-	0.0139	-	0.0139	3
4				308,867,241.10	259,772,310.42	284,319,775.76	322,883.73	92,994.10	0.0136	0.0039	0.0176	4
5												5
6	E0135310	0.0352	Station Equip.-Other	579,534,544.51	591,563,328.18	585,548,936.35	1,073,523.20	644,113.92	0.0220	0.0132	0.0352	6
7	E0135320	0.0402	Station Equip.-SWPL	175,741,260.64	175,537,713.84	175,639,487.24	367,381.01	221,014.07	0.0251	0.0151	0.0402	7
8	E0135340	0.0325	Station Equip. - Generat	1,600,000.00	1,420,392.88	1,510,196.44	2,554.77	1,535.38	0.0203	0.0122	0.0325	8
9	E0135360	0.0201	Station Equip.-SRPL	268,259,141.08	149,044,474.22	208,651,807.65	349,491.84	-	0.0201	-	0.0201	9
10				1,025,134,946.23	917,565,909.12	971,350,427.68	1,792,950.82	866,663.37	0.0221	0.0107	0.0329	10
11												11
12	E0135410	0.0313	Towers & Fxtrs-Other	65,567,730.53	65,590,963.06	65,579,346.80	85,801.47	85,254.96	0.0157	0.0156	0.0313	12
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	68,705.06	68,188.49	0.0133	0.0132	0.0265	13
14	E0135460	0.0147	Towers & Fixtrs-SRPL	540,049,456.88	716,637,702.29	628,343,579.59	769,721.00	-	0.0147	-	0.0147	14
15				667,605,669.77	844,217,147.71	755,911,408.74	924,227.53	153,443.45	0.0147	0.0024	0.0171	15
16												16
17	E0135510	0.0425	Poles & Fixtrs-Other	279,829,914.79	281,784,582.08	280,807,248.44	496,053.01	498,392.88	0.0212	0.0213	0.0425	17
18	E0135520	0.0508	Poles & Fixturs-SWPL	8,106,559.79	8,106,559.79	8,106,559.79	17,159.06	17,159.06	0.0254	0.0254	0.0508	18
19	E0135560	0.0226	Poles & Fixturs-SRPL	7,877,679.68	3,493,778.06	5,685,728.87	10,708.07	-	0.0226	-	0.0226	19
20				295,814,154.26	293,384,919.93	294,599,537.10	523,920.13	515,551.94	0.0213	0.0210	0.0423	20
21												21
22	E0135610	0.0320	Ovrhd Cnd & Dv-Other	274,876,032.68	275,308,865.67	275,092,449.18	366,223.28	366,223.28	0.0160	0.0160	0.0320	22
23	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	44,349,361.42	44,349,361.42	44,349,361.42	32,892.51	32,522.94	0.0089	0.0088	0.0177	23
24	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	103,300,019.46	168,473,840.71	135,886,930.09	198,168.52	-	0.0175	-	0.0175	24
25				422,525,413.56	488,132,067.80	455,328,740.68	597,284.31	398,746.21	0.0157	0.0105	0.0262	25
26												26
27	E0135700	0.0243	Trans UG Conduit	155,599,554.98	155,970,098.44	155,784,826.71	218,099.19	97,365.71	0.0168	0.0075	0.0243	27
28	E0135760	0.0169	Trans UG Conduit-SRPL	148,727,259.59	80,289,921.35	114,508,590.47	161,266.31	-	0.0169	-	0.0169	28
29				304,326,814.57	236,260,019.79	270,293,417.18	379,365.50	97,365.71	0.0168	0.0043	0.0212	29
30												30
31	E0135800	0.0208	Trans UG Conductor	134,758,198.45	138,848,553.12	136,803,375.79	215,465.99	21,660.60	0.0189	0.0019	0.0208	31
32	E0135860	0.0202	Trans UG Conductor-SRPL	198,097,816.16	126,221,799.83	162,159,808.00	272,969.04	-	0.0202	-	0.0202	32
33				332,856,014.61	265,070,352.95	298,963,183.78	488,435.03	21,660.60	0.0196	0.0009	0.0205	33
34												34
35	E0135910	0.0165	Roads & Trails-Other	38,429,446.59	38,522,699.69	38,476,073.14	52,904.82	-	0.0165	-	0.0165	35
36	E0135920	0.0144	Roads & Trails-SWPL	4,426,862.71	4,426,862.71	4,426,862.71	5,312.28	-	0.0144	-	0.0144	36
37	E0135960	0.0168	Roads & Trails-SRPL	146,255,296.94	218,000,758.50	182,128,027.72	254,979.21	-	0.0168	-	0.0168	37
38				189,111,606.24	260,950,320.90	225,030,963.57	313,196.31	-	0.0167	-	0.0167	38
39												39
40												40
41	<b>Total - September 2013</b>			<b>3,546,241,860.34</b>	<b>3,565,353,048.62</b>	<b>3,555,797,454.48</b>	<b>5,342,263.36</b>	<b>2,146,425.38</b>	<b>0.0180</b>	<b>0.0072</b>	<b>0.0253</b>	41
42												42
43												43
44	<b>Bolded amount reflects total monthly per book depreciation</b>											44
45	<b>(A) Depreciation Expense is generated through financial system</b>											45



**SDGE  
TO4 C2 True-up  
Transmission Plant Monthly Depreciation Expense  
September - December 2013**

TO4 Depreciation Rate - Composite 2.52%												
A		B	C		1	2	c	4	5	6	7	8
						(Col 1+Col 2) / 2				(Col 4 / Col 3) *12	(Col 5 / Col 3) *12	Col 8 = Col 6 + Col 7
Asset Class	TO4 C1	Description	Sep-13	Oct-13	Oct-13	Oct-13	Oct-13	Oct-13	Depr	Depr	Total	
Settlement Rates			Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Rate	Rate	Rate		
					Life	Removal	Life	Removal	Life	Removal		
1	E0135210	0.0218	Struct & Imprv-Other	128,777,529.40	129,943,978.12	129,360,753.76	146,608.07	88,396.05	0.0136	0.0082	0.0218	1
2	E0135220	0.0162	Struct & Improv-SWPL	10,247,815.19	10,247,815.19	10,247,815.19	8,625.19	5,209.27	0.0101	0.0061	0.0162	2
3	E0135260	0.0139	Struct & Improv-SRPL	120,746,965.83	120,739,846.46	120,743,406.15	139,861.14	-	0.0139	-	0.0139	3
4				259,772,310.42	260,931,639.77	260,351,975.10	295,094.40	93,605.32	0.0136	0.0043	0.0179	4
5												5
6	E0135310	0.0352	Station Equip.-Other	591,563,328.18	594,697,487.85	593,130,408.02	1,085,195.25	650,614.32	0.0220	0.0132	0.0351	6
7	E0135320	0.0402	Station Equip.-SWPL	175,537,713.84	175,709,237.00	175,623,475.42	367,345.12	220,992.48	0.0251	0.0151	0.0402	7
8	E0135340	0.0325	Station Equip. - Generat	1,420,392.88	1,420,392.88	1,420,392.88	2,402.82	1,444.06	0.0203	0.0122	0.0325	8
9	E0135360	0.0201	Station Equip.-SRPL	149,044,474.22	149,028,118.94	149,036,296.58	249,635.82	-	0.0201	-	0.0201	9
10				917,565,909.12	920,855,236.67	919,210,572.90	1,704,579.01	873,050.86	0.0223	0.0114	0.0337	10
11												11
12	E0135410	0.0313	Towers & Fxtrs-Other	65,590,963.06	65,614,417.49	65,602,690.28	85,829.82	85,283.14	0.0157	0.0156	0.0313	12
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	68,703.40	68,186.83	0.0133	0.0132	0.0265	13
14	E0135460	0.0147	Towers & Fixtrs-SRPL	716,637,702.29	716,727,536.95	716,682,619.62	877,936.19	-	0.0147	-	0.0147	14
15				844,217,147.71	844,330,436.80	844,273,792.26	1,032,469.41	153,469.97	0.0147	0.0022	0.0169	15
16												16
17	E0135510	0.0425	Poles & Fixtrs-Other	281,784,582.08	285,136,262.08	283,460,422.08	500,988.98	503,352.13	0.0212	0.0213	0.0425	17
18	E0135520	0.0508	Poles & Fixturs-SWPL	8,106,559.79	8,106,559.79	8,106,559.79	17,158.82	17,158.82	0.0254	0.0254	0.0508	18
19	E0135560	0.0226	Poles & Fixturs-SRPL	3,493,778.06	3,492,573.30	3,493,175.68	6,578.84	-	0.0226	-	0.0226	19
20				293,384,919.93	296,735,395.17	295,060,157.55	524,726.63	520,510.95	0.0213	0.0212	0.0425	20
21												21
22	E0135610	0.0320	Ovrhd Cnd & Dv-Other	275,308,865.67	276,654,907.96	275,981,886.82	367,960.46	367,960.46	0.0160	0.0160	0.0320	22
23	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	44,349,361.42	44,349,361.42	44,349,361.42	32,892.39	32,522.82	0.0089	0.0088	0.0177	23
24	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	168,473,840.71	168,480,331.96	168,477,086.34	245,695.89	-	0.0175	-	0.0175	24
25				488,132,067.80	489,484,601.34	488,808,334.57	646,548.74	400,483.27	0.0159	0.0098	0.0257	25
26												26
27	E0135700	0.0243	Trans UG Conduit	155,970,098.44	156,337,834.34	156,153,966.39	217,985.08	97,141.30	0.0168	0.0075	0.0242	27
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,289,921.35	80,284,261.25	80,287,091.30	113,070.99	-	0.0169	-	0.0169	28
29				236,260,019.79	236,622,095.59	236,441,057.69	331,056.07	97,141.30	0.0168	0.0049	0.0217	29
30												30
31	E0135800	0.0208	Trans UG Conductor	138,848,553.12	140,156,859.31	139,502,706.22	221,215.87	22,238.63	0.0190	0.0019	0.0209	31
32	E0135860	0.0202	Trans UG Conductor-SR	126,221,799.83	126,215,711.44	126,218,755.64	212,468.27	-	0.0202	-	0.0202	32
33				265,070,352.95	266,372,570.75	265,721,461.85	433,684.14	22,238.63	0.0196	0.0010	0.0206	33
34												34
35	E0135910	0.0165	Roads & Trails-Other	38,522,699.69	38,599,136.44	38,560,918.07	53,021.24	-	0.0165	-	0.0165	35
36	E0135920	0.0144	Roads & Trails-SWPL	4,426,862.71	4,426,862.71	4,426,862.71	5,312.22	-	0.0144	-	0.0144	36
37	E0135960	0.0168	Roads & Trails-SRPL	218,000,758.50	218,053,677.65	218,027,218.08	305,238.15	-	0.0168	-	0.0168	37
38				260,950,320.90	261,079,676.80	261,014,998.85	363,571.61	-	0.0167	-	0.0167	38
39												39
40												40
41	<b>Total - October 2013</b>			<b>3,565,353,048.62</b>	<b>3,576,411,652.89</b>	<b>3,570,882,350.76</b>	<b>5,331,730.01</b>	<b>2,160,500.30</b>	<b>0.0179</b>	<b>0.0073</b>	<b>0.0252</b>	<b>41</b>
42												42
43												43
44	<b>Bolded amount reflects total monthly per book depreciation</b>											
45	<b>(A) Depreciation Expense is generated through financial system</b>											



**SDGE**  
**TO4 C2 True-up**  
**Transmission Plant Monthly Depreciation Expense**  
**September - December 2013**

TO4 Depreciation Rate - Composite 2.52%													
A		B		C		1	2	3	4	5	6	7	8
								(Col 1+Col 2) / 2			(Col 4 / Col 3) *12	(Col 5 / Col 3) *12	Col 8 = Col 6 + Col 7
Asset Class	TO4 C1	Description	Oct-13	Nov-13	Nov-13	Nov-13	Nov-13	Nov-13	Nov-13	Depr	Depr	Total	
	Settlement Rates		Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Rate	Rate	Rate	
						Life	Removal	Life	Removal	Life	Removal	Life	Removal
1	E0135210	0.0218	Struct & Imprv-Other	129,943,978.12	135,201,811.97	132,572,895.05	150,252.00	90,593.12	0.0136	0.0082	0.0218	1	
2	E0135220	0.0162	Struct & Improv-SWPL	10,247,815.19	10,247,815.19	10,247,815.19	8,625.18	5,209.26	0.0101	0.0061	0.0162	2	
3	E0135260	0.0139	Struct & Improv-SRPL	120,739,846.46	120,938,881.02	120,839,363.74	139,972.25	-	0.0139	-	0.0139	3	
4				260,931,639.77	266,388,508.18	263,660,073.98	298,849.43	95,802.38	0.0136	0.0044	0.0180	4	
5												5	
6	E0135310	0.0352	Station Equip.-Other	594,697,487.85	600,524,471.31	597,610,979.58	1,095,666.96	656,892.57	0.0220	0.0132	0.0352	6	
7	E0135320	0.0402	Station Equip.-SWPL	175,709,237.00	175,722,410.89	175,715,823.95	367,538.37	221,108.74	0.0251	0.0151	0.0402	7	
8	E0135340	0.0325	Station Equip. - Generat	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.06	0.0203	0.0122	0.0325	8	
9	E0135360	0.0201	Station Equip.-SRPL	149,028,118.94	149,915,776.84	149,471,947.89	250,365.47	-	0.0201	-	0.0201	9	
10				920,855,236.67	927,583,051.92	924,219,144.30	1,715,973.62	879,445.38	0.0223	0.0114	0.0337	10	
11												11	
12	E0135410	0.0313	Towers & Fxtrs-Other	65,614,417.49	65,745,860.62	65,680,139.06	85,930.53	85,383.21	0.0157	0.0156	0.0313	12	
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	68,703.41	68,186.85	0.0133	0.0132	0.0265	13	
14	E0135460	0.0147	Towers & Fixtrs-SRPL	716,727,536.95	718,389,753.98	717,558,645.47	879,009.41	-	0.0147	-	0.0147	14	
15				844,330,436.80	846,124,096.96	845,227,266.88	1,033,643.36	153,570.05	0.0147	0.0022	0.0169	15	
16												16	
17	E0135510	0.0425	Poles & Fixtrs-Other	285,136,262.08	286,818,222.28	285,977,242.18	513,976.09	516,400.50	0.0216	0.0217	0.0432	17	
18	E0135520	0.0508	Poles & Fixturs-SWPL	8,106,559.79	8,106,559.79	8,106,559.79	17,158.84	17,158.84	0.0254	0.0254	0.0508	18	
19	E0135560	0.0226	Poles & Fixturs-SRPL	3,492,573.30	3,491,093.23	3,491,833.27	6,576.26	-	0.0226	-	0.0226	19	
20				296,735,395.17	298,415,875.30	297,575,635.24	537,711.19	533,559.34	0.0217	0.0215	0.0432	20	
21												21	
22	E0135610	0.0320	Ovrhd Cnd & Dv-Other	276,654,907.96	277,540,487.38	277,097,697.67	369,430.21	369,430.21	0.0160	0.0160	0.0320	22	
23	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	44,349,361.42	44,345,870.23	44,347,615.83	32,891.19	32,521.62	0.0089	0.0088	0.0177	23	
24	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	168,480,331.96	167,135,284.45	167,807,808.21	244,719.62	-	0.0175	-	0.0175	24	
25				489,484,601.34	489,021,642.06	489,253,121.70	647,041.02	401,951.83	0.0159	0.0099	0.0257	25	
26												26	
27	E0135700	0.0243	Trans UG Conduit	156,337,834.34	165,215,723.27	160,776,778.81	225,087.40	100,485.45	0.0168	0.0075	0.0243	27	
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,284,261.25	80,271,352.47	80,277,806.86	113,057.92	-	0.0169	-	0.0169	28	
29				236,622,095.59	245,487,075.74	241,054,585.67	338,145.32	100,485.45	0.0168	0.0050	0.0218	29	
30												30	
31	E0135800	0.0208	Trans UG Conductor	140,156,859.31	154,640,594.11	147,398,726.71	232,152.83	23,338.11	0.0189	0.0019	0.0208	31	
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,215,711.44	126,202,198.23	126,208,954.84	212,451.75	-	0.0202	-	0.0202	32	
33				266,372,570.75	280,842,792.34	273,607,681.55	444,604.58	23,338.11	0.0195	0.0010	0.0205	33	
34												34	
35	E0135910	0.0165	Roads & Trails-Other	38,599,136.44	38,601,702.40	38,600,419.42	53,075.44	-	0.0165	-	0.0165	35	
36	E0135920	0.0144	Roads & Trails-SWPL	4,426,862.71	4,426,862.71	4,426,862.71	5,312.25	-	0.0144	-	0.0144	36	
37	E0135960	0.0168	Roads & Trails-SRPL	218,053,677.65	218,065,857.20	218,059,767.43	305,283.64	-	0.0168	-	0.0168	37	
38				261,079,676.80	261,094,422.31	261,087,049.56	363,671.33	-	0.0167	-	0.0167	38	
39												39	
40												40	
41	<b>Total - November 2013</b>			<b>3,576,411,652.89</b>	<b>3,614,957,464.81</b>	<b>3,595,684,558.85</b>	<b>5,379,639.84</b>	<b>2,188,152.55</b>	<b>0.0180</b>	<b>0.0073</b>	<b>0.0253</b>	41	
42												42	
43												43	
44	<b>Bolded amount reflects total monthly per book depreciation</b>												44
45	<b>(A) Depreciation Expense is generated through financial system</b>												45



**SDGE**  
**TO4 C2 True-up**  
**Transmission Plant Monthly Depreciation Expense**  
**September - December 2013**

TO4 Depreciation Rate - Composite 2.52%													
A		B		C		1	2	3	4	5	6	7	8
								(Col 1+Col 2) / 2			(Col 4 / Col 3) *12	(Col 5 / Col 3) *12	Col 8 = Col 6 + Col 7
Asset Class	TO4 C1	Description	Nov-13	Dec-13	Dec-13	Dec-13	Dec-13	Dec-13	Dec-13	Dec-13	Depr	Depr	Total
		Settlement Rates	Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Rate	Rate	Rate
						Life	Removal	Life	Removal	Life	Removal		
1	E0135210	0.0218	Struct & Imprv-Other	135,201,811.97	137,441,490.15	136,321,651.06	154,531.33	93,173.30	0.0136	0.0082	0.0218	1	
2	E0135220	0.0162	Struct & Improv-SWPL	10,247,815.19	10,247,815.19	10,247,815.19	8,625.18	5,209.27	0.0101	0.0061	0.0162	2	
3	E0135260	0.0139	Struct & Improv-SRPL	120,938,881.02	120,944,822.82	120,941,851.92	140,090.99	-	0.0139	-	0.0139	3	
4				266,388,508.18	268,634,128.16	267,511,318.17	303,247.50	98,382.57	0.0136	0.0044	0.0180	4	
5												5	
6	E0135310	0.0352	Station Equip.-Other	600,524,471.31	614,578,038.16	607,551,254.74	1,114,160.55	667,980.16	0.0220	0.0132	0.0352	6	
7	E0135320	0.0402	Station Equip.-SWPL	175,722,410.89	195,921,714.71	185,822,062.80	388,677.23	233,825.75	0.0251	0.0151	0.0402	7	
8	E0135340	0.0325	Station Equip. - Generat	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.06	0.0203	0.0122	0.0325	8	
9	E0135360	0.0201	Station Equip.-SRPL	149,915,776.84	149,914,505.56	149,915,141.20	251,107.88	-	0.0201	-	0.0201	9	
10				927,583,051.92	961,834,651.31	944,708,851.62	1,756,348.49	903,249.97	0.0223	0.0115	0.0338	10	
11												11	
12	E0135410	0.0313	Towers & Fxtrs-Other	65,745,860.62	65,768,806.85	65,757,333.74	86,032.03	85,484.05	0.0157	0.0156	0.0313	12	
13	E0135420	0.0265	Towers & Fixtrs-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	68,703.50	68,186.94	0.0133	0.0132	0.0265	13	
14	E0135460	0.0147	Towers & Fixtrs-SRPL	718,389,753.98	718,380,550.88	718,385,152.43	880,021.88	-	0.0147	-	0.0147	14	
15				846,124,096.96	846,137,840.09	846,130,968.53	1,034,757.41	153,670.99	0.0147	0.0022	0.0169	15	
16												16	
17	E0135510	0.0425	Poles & Fixtrs-Other	286,818,222.28	286,341,737.18	286,579,979.73	506,579.60	508,969.13	0.0212	0.0213	0.0425	17	
18	E0135520	0.0508	Poles & Fixturs-SWPL	8,106,559.79	8,106,559.79	8,106,559.79	17,158.84	17,158.84	0.0254	0.0254	0.0508	18	
19	E0135560	0.0226	Poles & Fixturs-SRPL	3,491,093.23	3,491,093.23	3,491,093.23	6,574.90	-	0.0226	-	0.0226	19	
20				298,415,875.30	297,939,390.20	298,177,632.75	530,313.34	526,127.96	0.0213	0.0212	0.0425	20	
21												21	
22	E0135610	0.0320	Ovrhd Cnd & Dv-Other	277,540,487.38	277,616,444.97	277,578,466.18	369,989.76	369,989.76	0.0160	0.0160	0.0320	22	
23	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	44,345,870.23	44,345,870.23	44,345,870.23	32,889.78	32,520.24	0.0089	0.0088	0.0177	23	
24	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	167,135,284.45	167,133,409.22	167,134,346.84	243,737.55	-	0.0175	-	0.0175	24	
25				489,021,642.06	489,095,724.42	489,058,683.24	646,617.09	402,510.00	0.0159	0.0099	0.0257	25	
26												26	
27	E0135700	0.0243	Trans UG Conduit	165,215,723.27	165,259,118.50	165,237,420.89	231,332.28	103,273.34	0.0168	0.0075	0.0243	27	
28	E0135760	0.0169	Trans UG Conduit-SRPL	80,271,352.47	80,268,915.68	80,270,134.08	113,047.11	-	0.0169	-	0.0169	28	
29				245,487,075.74	245,528,034.18	245,507,554.96	344,379.39	103,273.34	0.0168	0.0050	0.0219	29	
30												30	
31	E0135800	0.0208	Trans UG Conductor	154,640,594.11	154,682,747.20	154,661,670.66	243,591.88	24,488.07	0.0189	0.0019	0.0208	31	
32	E0135860	0.0202	Trans UG Conductor-SRPL	126,202,198.23	126,199,639.93	126,200,919.08	212,438.17	-	0.0202	-	0.0202	32	
33				280,842,792.34	280,882,387.13	280,862,589.74	456,030.05	24,488.07	0.0195	0.0010	0.0205	33	
34												34	
35	E0135910	0.0165	Roads & Trails-Other	38,601,702.40	38,602,081.30	38,601,891.85	53,077.51	-	0.0165	-	0.0165	35	
36	E0135920	0.0144	Roads & Trails-SWPL	4,426,862.71	4,426,862.71	4,426,862.71	5,312.20	-	0.0144	-	0.0144	36	
37	E0135960	0.0168	Roads & Trails-SRPL	218,065,857.20	218,121,499.00	218,093,678.10	305,331.08	-	0.0168	-	0.0168	37	
38				261,094,422.31	261,150,443.01	261,122,432.66	363,720.79	-	0.0167	-	0.0167	38	
39												39	
40												40	
41	<b>Total - December 2013</b>			<b>3,614,957,464.81</b>	<b>3,651,202,598.50</b>	<b>3,633,080,031.66</b>	<b>5,435,414.06</b>	<b>2,211,702.90</b>	<b>0.0180</b>	<b>0.0073</b>	<b>0.0253</b>	<b>41</b>	
42												42	
43												43	
44	<b>Bolded amount reflects total monthly per book depreciation</b>												<b>44</b>
45	<b>(A) Depreciation Expense is generated through financial system</b>												<b>45</b>

**SDGE  
TO4 C2 True-up  
Transmission Plant Monthly Depreciation Expense  
September - December 2013**

Cumulative Wtd Depr Base		TO4 Depreciation Rate - Composite 2.52%											
A	B	C	1	2	3	4	5	6	7	8			
					(Col 1+Col 2) / 2			(Col 4 / Col 3) *12	(Col 5 / Col 3) *12	Col 8 = Col 6 + Col 7			
Asset Class	TO4 C1	Description	Mon EndDepr Base	Mon EndDepr Base	9/1/2013-12/31/2013 Total Wtd. Depr Base	9/1/2013- 12/31/2013 Total Recorded Expense <sup>A</sup> Life	9/1/2013- 12/31/2013 Total Recorded Expense <sup>A</sup> Removal	Depr Rate Life	Depr Rate Removal	Total Rate			
1	E0135210	0.0218	Struct & Imprv-Other		526,717,914.90	596,985.50	359,947.14	0.0136	0.0082	0.0218			1
2	E0135220	0.0162	Struct & Improv-SWPL		40,991,260.76	34,500.99	20,837.23	0.0101	0.0061	0.0162			2
3	E0135260	0.0139	Struct & Improv-SRPL		508,133,967.35	588,588.57	-	0.0139	-	0.0139			3
4				-	1,075,843,143.00	1,220,075.06	380,784.37	0.0136	0.0042	0.0178			4
5													5
6	E0135310	0.0352	Station Equip.-Other		2,383,841,578.68	4,368,545.95	2,619,600.98	0.0220	0.0132	0.0352			6
7	E0135320	0.0402	Station Equip.-SWPL		712,800,849.41	1,490,941.73	896,941.04	0.0251	0.0151	0.0402			7
8	E0135340	0.0325	Station Equip. - Generation		5,771,375.08	9,763.24	5,867.57	0.0203	0.0122	0.0325			8
9	E0135360	0.0201	Station Equip.-SRPL		657,075,193.32	1,100,601.01	-	0.0201	-	0.0201			9
10				-	3,759,488,996.48	6,969,851.94	3,522,409.58	0.0222	0.0112	0.0334			10
11													11
12	E0135410	0.0313	Towers & Fxtrs-Other		262,619,509.86	343,593.85	341,405.36	0.0157	0.0156	0.0313			12
13	E0135420	0.0265	Towers & Fixtrs-SWPL		247,953,929.44	274,815.38	272,749.10	0.0133	0.0132	0.0265			13
14	E0135460	0.0147	Towers & Fixtrs-SRPL		2,780,969,997.10	3,406,688.48	-	0.0147	-	0.0147			14
15				-	3,291,543,436.40	4,025,097.71	614,154.46	0.0147	0.0022	0.0169			15
16													16
17	E0135510	0.0425	Poles & Fixtrs-Other		1,136,824,892.43	2,017,597.67	2,027,114.65	0.0213	0.0214	0.0427			17
18	E0135520	0.0508	Poles & Fixturs-SWPL		32,426,239.16	68,635.55	68,635.55	0.0254	0.0254	0.0508			18
19	E0135560	0.0226	Poles & Fixturs-SRPL		16,161,831.05	30,438.07	-	0.0226	-	0.0226			19
20				-	1,185,412,962.63	2,116,671.29	2,095,750.19	0.0214	0.0212	0.0426			20
21													21
22	E0135610	0.0320	Ovrhd Cnd & Dv-Other		1,105,750,499.84	1,473,603.70	1,473,603.70	0.0160	0.0160	0.0320			22
23	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL		177,392,208.90	131,565.88	130,087.61	0.0089	0.0088	0.0177			23
24	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL		639,306,171.46	932,321.58	-	0.0175	-	0.0175			24
25				-	1,922,448,880.19	2,537,491.16	1,603,691.31	0.0158	0.0100	0.0258			25
26													26
27	E0135700	0.0243	Trans UG Conduit		637,952,992.79	892,503.95	398,265.80	0.0168	0.0075	0.0243			27
28	E0135760	0.0169	Trans UG Conduit-SRPL		355,343,622.71	500,442.33	-	0.0169	-	0.0169			28
29				-	993,296,615.50	1,392,946.28	398,265.80	0.0168	0.0048	0.0216			29
30													30
31	E0135800	0.0208	Trans UG Conductor		578,366,479.37	912,426.56	91,725.42	0.0189	0.0019	0.0208			31
32	E0135860	0.0202	Trans UG Conductor-SRPL		540,788,437.55	910,327.23	-	0.0202	-	0.0202			32
33				-	1,119,154,916.91	1,822,753.79	91,725.42	0.0195	0.0010	0.0205			33
34													34
35	E0135910	0.0165	Roads & Trails-Other		154,239,302.48	212,079.01	-	0.0165	-	0.0165			35
36	E0135920	0.0144	Roads & Trails-SWPL		17,707,450.84	21,248.95	-	0.0144	-	0.0144			36
37	E0135960	0.0168	Roads & Trails-SRPL		836,308,691.32	1,170,832.08	-	0.0168	-	0.0168			37
38				-	1,008,255,444.64	1,404,160.04	-	0.0167	-	0.0167			38
39													39
40													40
41	<b>Total - September to December 2013</b>			-	-	14,355,444,395.74	21,489,047.27	8,706,781.13	0.0180	0.0072	0.0252		41
42													42
43	<b>TO4 Cycle 2 True-Up Total Depreciation Expense - Sept to Dec 2013</b>						(Col. 4 + Col. 5, Line 255)	30,195,828.40					43
44													44
45	<b>(A) Depreciation Expense is generated through financial system</b>												45



**San Diego Gas & Electric Company**

**Depreciation &  
Amortization  
Workpapers for  
Electric Miscellaneous  
Intangible Plant**

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOK**

(\$1,000)

**INTANGIBLE PLANT**

Line No.		FERC Intangible Plant Expense	Reference From	Line No.
1	December 31, 2013 Expense	4,218	AJ8-lwp1	1

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Intangible Plant Authorized Amortization Period**

<b>Line No</b>	<b>FERC Acct No</b>	<b>DESCRIPTION</b>	<b>Amortization Period (Yrs) <sup>1</sup></b>	<b>Line No</b>
1				1
2		ELECTRIC DISTRIBUTION		2
3	E303	Electric Distribution Software	5,7, or 10 years	3
4	E360	Electric Distribution Easements (land rights)	45 years	4
5				5
6		ELECTRIC TRANSMISSION		6
7	E350	Electric Transmission Easements (land rights)	100 Years	7
8				8

<sup>1</sup> These periods may not be changed absent a section 205 or 206 filing. The annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**San Diego Gas & Electric Company**  
**Intangible Plant Balances and Accumulated Amortization at 12/31/2013**

Source: SAP 12/31/2013

Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.
1	<b>A) ELECTRIC INTANGIBLE PLANT</b>							1
2	Account E 303.00	5-year	2007	5	1,042,224.21	(1,042,224.21)	Fully Amortized <sup>A</sup>	2
3			2010	5	866,553.93	(658,291.51)	172,355.10	3
4			2011	5	6,430,967.23	(2,926,751.03)	1,282,583.24	4
5			2012	5	14,954,446.25	(5,081,782.69)	3,032,433.94	5
6			2013	5	16,673,699.19	(1,706,944.46)	1,706,944.46	6
7								7
8	E 303.00	Subtotal	5-year		39,967,890.81	(11,415,993.90)	6,194,316.74	8
9								9
10	<b>ELECTRIC INTANGIBLE PLANT</b>							10
11	Account E 303.00	10-year	2012	10	53,183,046.68	(8,576,508.99)	5,326,997.11	11
12			2013	10	3,028.73	(1,061.84)	1,061.84	12
13								13
14	E 303.00	Subtotal	10-year		53,186,075.41	(8,577,570.83)	5,328,058.95	14
15								15
16	E 303.00	Total			93,153,966.22	(19,993,564.73)	11,522,375.69	16
17								17
18	<b>B) COMMON INTANGIBLE PLANT</b>							18
19	Account C 303.00	5-Year	2008	5	11,185,909.02	(11,185,909.02)	1,885,308.70	19
20			2009	5	46,127,830.77	(43,358,903.52)	9,287,150.87	20
21			2010	5	37,979,104.02	(24,851,883.89)	7,649,488.68	21
22			2011	5	32,137,279.25	(15,897,136.16)	6,450,586.99	22
23			2012	5	30,741,759.67	(9,639,151.88)	6,153,877.48	23
24			2013	5	27,049,036.69	(3,633,512.04)	3,633,512.04	24
25								25
26	C 303.00	Subtotal	5-Year		185,220,919.42	(108,566,496.51)	35,059,924.77	26
27								27
28	<b>COMMON INTANGIBLE PLANT</b>							28
29	Account C 303.00	15-Year	1998	15	31,037,051.77	(31,037,051.77)	Fully Amortized 1 <sup>A</sup>	29
30								30
31	C 303.00	Subtotal	15-Year		31,037,051.77	(31,037,051.77)	-	31
32								32
33	C 303.00	Total			216,257,971.19	(139,603,548.28)	35,059,924.77	33
<sup>A</sup>	Note this is fully amortized and there was no amortization expense							



San Diego Gas & Electric Company									
Land Rights Plant Balances and Accumulated Amortization at 12/31/2013									
Source: SAP 12/31/2013									
Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.	
1	<b>A. ELECTRIC TRANSMISSION-SWPL</b>								1
2	Account E 350.22	Land Rights	1982	100	4,983,146.20	(1,539,852.90)	49,831.46	2	
3			1983	100	4,605,447.77	(1,374,823.20)	46,054.48	3	
4			1984	100	2,872,876.25	(840,869.55)	28,728.77	4	
5			1985	100	2,685,624.04	(765,400.75)	26,856.25	5	
6			1986	100	35,953.76	(9,816.10)	359.54	6	
7			1987	100	196,089.13	(51,961.35)	1,960.89	7	
8			1988	100	15,201.27	(3,876.15)	152.01	8	
9			1989	100	26,756.45	(6,559.40)	267.56	9	
10			1990	100	7,944.79	(1,863.75)	79.45	10	
11			1991	100	476.89	(108.55)	4.77	11	
12								12	
13	E 350.22	Total	Land Rights		15,429,516.55	(4,595,131.70)	154,295.18	13	
14								14	
15	<b>B. ELECTRIC TRANSMISSION-SUNRISE</b>								15
16	Account E 350.26	Land Rights	2009	50/100	9,087,923.00	(291,404.04)	189,018.84	16	
17			2010	50/100	46,081,702.23	(954,947.11)	619,425.15	17	
18			2011	50/100	8,510,253.91	(162,796.31)	105,597.62	18	
19			2012	50/100	11,920,613.34	(160,074.86)	123,965.58	19	
20			2013	50/100	577,134.38	(3,397.71)	3,397.71	20	
21								21	
22	E 350.26	Total	Land Rights		76,177,626.86	(1,572,620.03)	1,041,404.90	22	
23								23	
24	<b>C. ELECTRIC TRANSMISSION-OTHER</b>								24
25	Account E 350.21	Land Rights	Pre-1971	92	5,630,067.90	(2,611,916.58)	61,196.39	25	
26			1971	100	406,321.74	(155,767.46)	4,063.21	26	
27			1972	100	331,723.97	(148,106.36)	3,317.24	27	
28			1973	100	129,468.62	(44,658.82)	1,294.69	28	
29			1974	100	215,282.18	(75,699.03)	2,152.82	29	
30			1975	100	544,736.36	(197,201.25)	5,447.35	30	
31			1976	100	109,341.05	(39,186.57)	1,093.41	31	
32			1977	100	143,681.67	(52,714.30)	1,436.82	32	
33			1978	100	47,799.63	(17,387.00)	478.00	33	
34			1979	100	533,278.55	(192,780.56)	5,332.77	34	
35			1980	100	78,620.31	(26,272.30)	786.22	35	
36			1981	100	110,117.41	(34,669.04)	1,101.15	36	
37			1982	100	104,074.88	(58,706.26)	1,040.75	37	
38			1983	100	34,107.98	(32,452.20)	341.08	38	
39			1984	100	218,156.80	(75,923.19)	2,181.56	39	
40			1985	100	2,520,408.55	(713,120.35)	25,204.09	40	
41			1986	100	452,616.08	(126,591.40)	4,526.16	41	
42			1987	100	119,825.38	(25,826.75)	1,198.25	42	
43			1988	100	351,570.90	(92,690.69)	3,515.70	43	
44			1989	100	644,065.63	(115,727.90)	6,440.66	44	
45			1990	100	543,433.97	(164,330.10)	5,434.34	45	
46			1991	100	14,318.85	(5,593.48)	143.19	46	
47			1992	100	78,514.57	(9,609.24)	785.15	47	
48			1993	100	244,348.10	(50,303.19)	2,443.48	48	
49			1994	100	173,757.24	70,971.46	1,737.57	49	
50			1995	100	61,160.15	(6,235.00)	611.60	50	

Intangible Land Rights

AJ-3C

Page 1 of 3

San Diego Gas & Electric Company								
Land Rights Plant Balances and Accumulated Amortization at 12/31/2013								
Source: SAP 12/31/2013								
Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.
51			1996	100	2,420,911.21	(420,671.65)	24,209.11	51
52			1997	100	7,643,026.25	(1,261,015.09)	76,430.27	52
53			1998	100	25,332.90	(3,857.95)	253.33	53
54			1999	100	17,875.83	(2,651.35)	178.77	54
55			2000	100	29,837.94	(4,163.24)	298.38	55
56			2001	100	46,414.03	(6,014.50)	464.14	56
57			2002	100	345,196.39	(40,929.49)	3,451.96	57
58			2003	100	190,551.10	(20,881.21)	1,905.51	58
59			2004	100	1,097,916.16	(109,334.18)	10,979.16	59
60			2005	100	14,218,183.86	(1,275,271.77)	142,181.83	60
61			2006	100	4,217,446.18	(328,521.98)	42,174.46	61
62			2007	100	1,210,207.50	(89,566.96)	12,102.07	62
63			2008	100	816,468.60	(46,512.38)	8,164.68	63
64			2009	100	9,667.40	(432.44)	96.68	64
65			2010	100	1,469,176.50	(48,072.93)	14,691.77	65
66			2011	100	306,617.58	(7,203.37)	3,066.18	66
67			2012	100	5,371,644.02	(80,017.34)	53,716.43	67
68			2013	100	2,711,039.22	(9,645.23)	9,645.23	68
69								69
70	E 350.21	Subtotal	Land Rights		55,988,311.14	(8,757,260.62)	547,313.61	70
71	E 350.21	(a)			-	133,316.66	-	71
72								72
73	E 350.21	Subtotal	Land Rights		55,988,311.14	(8,623,943.96)	547,313.61	73
74								74
75	<b>D. TOTAL ELECTRIC TRANSMISSION</b>				<b>147,595,454.55</b>	<b>(14,791,695.69)</b>	<b>1,743,013.69</b>	75
76								76
77	<b>E. ELECTRIC DISTRIBUTION <sup>A</sup></b>							77
78	Account E 360.2	Land Rights	Pre-1971	35	3,603,031.86	(3,603,031.86)	-	78
79			1971	45	319,334.04	(296,366.55)	7,097.25	79
80			1972	45	468,022.37	(385,410.95)	10,400.50	80
81			1973	45	434,172.78	(379,751.30)	9,648.28	81
82			1974	45	502,745.61	(436,561.44)	11,172.12	82
83			1975	45	525,827.21	(446,189.62)	11,686.60	83
84			1976	45	546,737.84	(451,818.15)	12,149.73	84
85			1977	45	562,166.40	(452,786.52)	12,493.58	85
86			1978	45	687,000.00	(535,351.96)	15,270.09	86
87			1979	45	1,804,016.65	(1,349,977.03)	40,089.26	87
88			1980	45	2,122,873.23	(1,559,440.22)	47,174.96	88
89			1981	45	2,616,507.76	(1,842,844.09)	58,144.62	89
90			1982	45	2,389,217.77	(1,631,830.18)	53,093.73	90
91			1983	45	2,311,217.09	(1,526,173.08)	51,360.38	91
92			1984	45	2,634,066.50	(1,682,139.54)	58,534.81	92
93			1985	45	2,986,872.88	(1,851,075.76)	66,374.95	93
94			1986	45	3,170,065.72	(1,886,232.76)	70,445.90	94
95			1987	45	3,178,320.90	(1,801,481.63)	70,656.11	95
96			1988	45	2,929,529.12	(1,590,975.10)	65,100.65	96
97			1989	45	2,685,577.16	(1,406,502.19)	59,679.49	97
98			1990	45	2,098,993.18	(1,064,281.61)	46,647.97	98



San Diego Gas & Electric Company								
Land Rights Plant Balances and Accumulated Amortization at 12/31/2013								
Source: SAP 12/31/2013								
Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.
99			1991	45	2,086,495.03	(982,722.57)	46,411.66	99
100			1992	45	1,933,189.87	(912,163.94)	42,976.94	100
101			1993	45	1,854,752.55	(817,411.40)	41,250.23	101
102			1994	45	1,657,154.20	(683,717.92)	36,825.65	102
103			1995	45	1,164,829.75	(452,328.53)	25,885.11	103
104			1996	45	1,320,918.46	(492,139.14)	29,353.74	104
105			1997	45	1,156,627.68	(419,248.76)	25,717.54	105
106			1998	45	1,357,482.47	(466,921.08)	30,166.28	106
107			1999	45	1,025,781.79	(337,213.10)	22,795.15	107
108			2000	45	1,308,304.17	(405,796.95)	29,085.85	108
109			2001	45	1,307,624.31	(376,547.46)	29,058.32	109
110			2002	45	2,167,248.89	(575,926.34)	48,161.09	110
111			2003	45	1,821,591.71	(443,591.38)	40,479.82	111
112			2004	45	2,059,070.86	(455,664.78)	45,757.13	112
113			2005	45	2,115,468.08	(421,134.88)	47,010.40	113
114			2006	45	1,569,796.08	(267,604.29)	34,884.36	114
115			2007	45	1,973,255.63	(288,730.53)	43,857.79	115
116			2008	45	1,789,112.89	(221,707.03)	39,758.07	116
117			2009	45	1,613,029.57	(164,899.37)	35,907.70	117
118			2010	45	1,982,669.69	(154,738.58)	44,059.31	118
119			2011	45	1,973,727.82	(112,259.69)	43,860.62	119
120			2012	45	1,820,576.72	(64,486.23)	40,457.28	120
121			2013	45	1,448,974.02	(18,028.76)	18,045.42	121
122								122
123	E 360.2	Subtotal	Land Rights		77,083,978.31	(35,715,204.25)	1,618,986.44	123
124	E 360.2	(B)			-	589,429.84	-	124
125								125
126	<b>TOTAL ELECTRIC DISTRIBUTION</b>				<b>77,083,978.31</b>	<b>(35,125,774.41)</b>	<b>1,618,986.44</b>	126
(A) Only a very small amount of Account 360.2 (Electric Distribution) is transferred to transmission to conform with FERC 7 Factor Test that defines Transmission								
(B) related amortization reserve resulting from premature-retirements since SAP implementation in 1999.								



# **San Diego Gas & Electric Company**

## **Depreciation & Amortization Workpapers for General Plant**

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOK**

(\$1,000)

**GENERAL PLANT**

Line No.		FERC General Plant Expense	Reference From	Line No.
1	December 31, 2013 Expense	3,232	AJ1-Gwp1	1

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AJ - Workpapers**

**TO4 - Annual General Plant Depreciation Rates**

Cycle 2, For 12 - Months Ending December 31, 2013

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

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

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

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

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

**San Diego Gas & Electric Company  
2013 General Plant Depreciation Rates**

Line No	Asset Class	Description	Recorded Gross Plant as of (1/1/2013)	Future Net Salvg Percent	Future Net Salvg Amount	Recorded Depreciation Reserve as of (1/1/2013)	Net Balance	Avg Svc Life & Iowa Curve	Average Service Life (Yrs)	AGE of Assets	Average Remaining Life (Yrs)	Total Annual Accrual Amount (a)	Total Annual Accrual Percent	Life Rate	COR (Removal Rate)	Total	Line No
1	E0139000	Struct. and Improv.	31,045,122	-25	(7,761,281)	(18,922,562)	19,883,841	30SQ	30	19.07	10.93	1,819,199	0.0586	4.69%	1.17%	5.86%	1
2																	2
3	E0139220	Transprt Eq-Trailer	58,146	0	-	(3,202)	54,944	27SQ	27	5.80	21.20	2,592	0.0446	4.46%	0.00%	4.46%	3
4																	4
5	E0139310	Stores Equip.-Other	17,466	0	-	(16,310)	1,156	25SQ	25	22.51	2.50	462	0.0265	2.65%	0.00%	2.65%	5
6																	6
7	E0139411	Portable Tools-Other	20,985,643	0	-	(6,279,051)	14,706,592	27SQ	27	8.50	18.50	794,951	0.0379	3.79%	0.00%	3.79%	7
8																	8
9	E0139420	Shop Equipment	328,720	0	-	(196,745)	131,975	24SQ	24	15.50	8.50	15,526	0.0472	4.72%	0.00%	4.72%	9
10																	10
11	E0139510	Laboratory Eq.-Other	302,226	0	-	(49,149)	253,077	20SQ	20	8.60	11.40	22,200	0.0735	7.35%	0.00%	7.35%	11
12																	12
13	E0139710	Commun. Equip.-Other	151,267,789	-15	(22,690,168)	(65,397,068)	108,560,889	28 R2	28	8.80	20.40	5,321,612	0.0352	3.06%	0.46%	3.52%	13
14																	14
15	E0139720	Commun. Equip.-SWPL	5,945,573	-15	(891,836)	(4,828,623)	2,008,786	28 R2	28	17.50	13.90	144,517	0.0243	2.11%	0.32%	2.43%	15
16																	16
17	E0139760	Commun. Equip.-SRPL	13,871,107	-15	(2,080,666)	(406,347)	15,545,426	28 R2	28	0.50	27.60	563,240	0.0406	3.53%	0.53%	4.06%	17
18																	18
19	E0139810	Misc. Equip. - Other	1,367,470	0	-	(228,290)	1,139,180	15SQ	15	3.10	11.90	95,729	0.0700	7.00%	0.00%	7.00%	19
20																	20
21		Total	225,189,262		(33,423,951)	(96,327,347)	162,285,866				18.48	8,780,028	0.0390				21
		This workpaper supports the life and removal rates shown in the preceding page (AJ-3A).															
(a)	This is the annual estimated depreciation expense based on the beginning of the year's net plant balances to derive the depreciation rate to be applied to the monthly plant balances. The total expense of \$8.8M is an annual estimate only to derive the depreciation rate. The derived rate is what actually generates the actual depreciation expense throughout the year.																

# **San Diego Gas & Electric Company**

## **Depreciation & Amortization Workpapers for Common Plant**

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOK  
(\$1,000)**

**COMMON PLANT**

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2013 Expense	18,393	AJ1-Cwp1	1



**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AJ - Workpapers**

**TO4 - Annual Common Plant Depreciation Rates**

Cycle 2, For 12 - Months Ending December 31, 2013

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

**2013 Common Rates <sup>1, 2</sup>**

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

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

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



**San Diego Gas & Electric Company  
2013 Common Plant Depreciation Rates**

Line No	Asset Class	Description	Recorded Gross Plant as of (1/1/2013)	Future Net Salvg Percent	Future Net Salvg Amount	Recorded Depreciation Reserve as of (1/1/2013)	Net Balance	Avg Svc Life & Iowa Curve	Average Service Life (Yrs)	AGE of Assets	Average Remaining Life	Total Annual Accrual Amount (a)	Total Annual Accrual Percent	Life Rate	COR (Removal Rate)	Total	Line No
1	C1839010	Struct & Imprv-Other	242,425,231	-10	(24,242,523)	(105,497,669)	161,170,085	26SQ	26	13.02	12.98	12,416,802	0.0512	4.66%	0.46%	5.12%	1
2																	2
3	C1839110	Offc Furn & Eq-Other	23,482,223	0	0	(9,999,944)	13,482,279	18SQ	18	8.00	10.00	1,348,228	0.0574	5.74%	0.00%	5.74%	3
4																	4
5	C1839120	Offc Furn & Eq-Cmptr	71,095,233	0	0	(36,614,095)	34,481,138	55SQ	5	2.50	2.50	13,792,455	0.1940	19.40%	0.00%	19.40%	5
6																	6
7	C1839220	Transprt Eq-Trailer	33,369	0	0	(6,584)	26,785	20SQ	20	17.50	2.50	10,714	0.3211	32.11%	0.00%	32.11%	7
8																	8
9	C1839310	Stores Equip.-Other	144,926	0	0	(92,292)	52,634	20SQ	20	17.50	2.50	21,054	0.1453	14.53%	0.00%	14.53%	9
10																	10
11	C1839411	Portable Tools-Other	1,193,702	0	0	(147,481)	1,046,221	23SQ	23	3.70	19.30	54,208	0.0454	4.54%	0.00%	4.54%	11
12																	12
13	C1839421	Shop Equip. - Other	248,289	0	0	(142,125)	106,164	29SQ	29	20.20	8.80	12,064	0.0486	4.86%	0.00%	4.86%	13
14																	14
15	C1839431	Garage Equip.-Other	978,325	0	0	43,891	1,022,216	21SQ	21	9.90	11.10	92,092	0.0941	9.41%	0.00%	9.41%	15
16																	16
17	C1839510	Laboratory Eq.-Other	2,236,234	0	0	(890,330)	1,345,904	26SQ	26	11.70	14.30	94,119	0.0421	4.21%	0.00%	4.21%	17
18																	18
19	C1839710	Commun. Equip.-Other	112,129,060	0	0	(48,783,985)	63,345,075	13SQ	13	5.10	7.90	8,018,364	0.0715	7.15%	0.00%	7.15%	19
20																	20
21	C1839810	Misc. Equip. - Other	2,472,920	10	247,292	(926,595)	1,299,033	14SQ	14	8.70	5.30	245,101	0.0991	9.91%	0.00%	9.91%	21
22																	22
23		<b>Total</b>	<b>466,439,512</b>		<b>(23,995,231)</b>	<b>(203,057,209)</b>	<b>277,377,534</b>				<b>7.68</b>	<b>36,105,200</b>	<b>0.0791</b>				23
		This workpaper supports the life and removal rates shown in the preceding page (AJ-4B).															
(a)	This is the annual estimated depreciation expense based on the beginning of the year's net plant balances to derive the depreciation rate to be applied to the monthly plant balances. The total expense of \$36.1M is an annual estimate only to derive the depreciation rate. The derived rate is what actually generates the actual depreciation expense throughout the year.																

# **San Diego Gas & Electric Company**

## **True Up Period Statement - AK Taxes Other Than Income Taxes Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AK - Workpapers**

**Taxes Other Than Income Taxes**

**For the 4-Month True-Up Period Ending December 31,2013**

**(\$1,000)**

Line No.		Amounts	Reference	Line No.
1	Total Property Taxes	\$ 26,328	Stmt AK WP; Page AK-2A	1
2				2
3	Less: Other Taxes (Business license taxes)	(15)	Stmt AK WP; Page AK-1A	3
4				4
5	Net Property Taxes	\$ 26,313	Line 1 Minus Lines 3	5
6				6
7	Less: SONGS Property Taxes	(1,792)	Stmt AK WP; Page AK-1A	7
8				8
9	Total Property Taxes Expense	\$ 24,521	Line 5 Minus Line 7	9
10				10
11	Transmission Related Property Tax Allocation Factor	36.20%	Cost Statement AK; Pg 8 of 17; Line 25	11
12				12
13	Transmission Related Property Taxes Expense	\$ 8,877	Line 9 x Line 11	13
14				14
15				15
16	Total Payroll Taxes Expense	\$ 4,122	Stmt AK WP; Page AK-2A	16
17				17
18	Transmission Wages and Salaries Allocation Factor	17.51%	Statement AI; Line 19	18
19				19
20	Transmission Related Payroll Taxes Expense	\$ 722	Line 16 x Line 18	20

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
For 4-Months Ending - December 31, 2013  
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes	\$ 26,328	See Footnote 1	1
2			2
3 Less: Other Taxes (Business license taxes)	<u>(15)</u>	See Footnote 1	3
4			4
5 Net Property Taxes	\$ 26,313	Sum of Lines 1 thru 3	5
6			6
7 Less: SONGS Property Taxes	<u>(1,792)</u>	See Footnote 2	7
8			8
9 Total Property Taxes Expense	<u>\$ 24,521</u>	Line 5 Plus Line 7	9

<sup>1</sup> The amount of property tax expense for the 4-months ending December 31, 2013 equals \$26.453 million and includes other taxes besides ad valorem tax. These other taxes consists of \$15K business license tax

<sup>2</sup> The amount of property tax expense for the 4-months ending December 31, 2013 for the SONGS facilities is \$1.7 M.

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
For 4-Months Ending - December 31, 2013  
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Payroll Taxes	\$ 4,122	See Note 1	1
2			2
3 Transmission Wages and Salaries Allocation Factor	<u>17.51%</u>	Statement AI; Line 19	3
4			4
5 Transmission Related Payroll Taxes Expense	<u>\$ 722</u>	Line 1 x Line 3	5

<sup>1</sup> The amount of payroll tax expense for the 4-months ending September, 2013 equals \$4.12 million

SDG&E										
TO4 Cycle 2 4-Month TU Adjustment Workpaper										
Netting and Allocation of Citizens Adjustments										
Amounts in \$1,000										
Ln										
No.										
1	<b>A. Netting of Citizens Allocated Property Taxes from Total Electric Division Property Taxes</b>									
2										
3										
4	Total Electric Division Property Taxes from General Ledger						\$	26,453		
5										
6	Less Citizens Allocate Property Tax page 11, col H, line 4						\$	(125)		
7										
8			Sum of Line 4 and 6			\$	26,328			
9										
10	<b>B. Netting of Citizens Payroll Taxes</b>									
11										
12	Total Electric Division Payroll Taxes from General Ledger						\$	4,124		
13										
14	Less Citizens Allocated Payroll Taxes page 11, col H, line 5						\$	(2)		
15										
16			Sum of Line 12 and 14			\$	4,122			
17										
18	<b>C. Derivation of Citizens allocated General Plant , Common Plant,</b>									
19	Working Capital and Franchise Fees Revenue Credit									
20	AU-3 Page 1 of 1 Line 17						\$	(46)		



# **San Diego Gas & Electric Company**

## **True Up Period Statement - AL Working Capital Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AL - Workpapers**

**Working Capital**

**For the 4-Month True-Up Period Ending December 31,2013**

**(\$1,000)**

Line No.	Working Cash	5 Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>a</sup>	\$ 62,157	Stmnt AL WP; Page AL-2	1
2				2
3	Transmission Plant Allocation Factor	36.04%	Stmnt AD WP; Page AD1; Line 39	3
4				4
5	Transmission Related Materials and Supplies	\$ 22,401	Line 1 x Line 3	5
6				6
7	B. Prepayments <sup>a</sup>	\$ 49,230	Stmnt AL WP; Page AL-3	7
8				8
9	Transmission Related Prepayments	\$ 17,742	Line 3 x Line 7	9
10				10
11	C. Derivation of Transmission Related Cash Working Capital - Retail:			11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$ 26,677	Stmnt AH WP; Page AH1; Line 9	12
13	Transmission Related Administrative & General Expense	35,284	Stmnt AH WP; Page AH1; Line 56	13
14	CPUC Intervenor Funding Expense - Transmission	-	Stmnt AH WP; Page AH1; Line 17	14
15	Total	\$ 61,961	Sum Lines 12 thru 14	15
16				16
17	One Eighth O&M Rule Converted to 4 Months <sup>c</sup>	37.50%	4 Month T/U Proration Method = 45 days /(360 x1/3)	17
18				18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 23,235	Line 15 x Line 17	19
20				20
21	D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:			21
22	CPUC Intervenor Funding Expense - Transmission	\$ -	See Line 14 Above	22
23				23
24	One Eighth O&M Rule	37.50%	4 Month T/U Proration Method = 45 days /(360 x1/3)	24
25				25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -	Line 22 x Line 24	26
27				27
28	Cost of Capital Rate (COCR)	11.3334%	Stmnt AV WP; Page AV2; Line 31	28
29				29
30	CPUC Intervenor Funding Exp. Revenue Adj. <sup>b</sup>	\$ -	Line 26 x Line 28	30

<sup>a</sup> The balances for Materials & Supplies and Prepayments are derived based on a 5-month average balance.

<sup>b</sup> This adjustment is being made to BK-2, page 1, line 6 to show that wholesale customers should not pay for this working cash item.

<sup>c</sup> To extent 12.50% amount is applicable to 12 month base period it has been adjusted to reflect 4 month TO4 Cycle 2 TU.

This is reflected in Stmnt AU Working Papers AU1C

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 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	Aug-13	58,497	1
2	Sep	59,451	2
3	Oct	60,018	3
4	Nov	61,872	4
5	Dec-13	70,946	5
6	<b>Total 5 Months</b>	<b>310,784</b>	6
7			7
8			8
9	<b>5-Month Average</b>	<b>62,157</b>	9

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**TRUE UP PERIOD - 9/1/2013 TO 12/31/2013 PER BOOKS**  
**(\$1,000)**

**ACCOUNT 165 PREPAYMENTS - ELECTRIC**

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Aug-13	54,471	1
2	Sep	55,370	2
3	Oct	48,243	3
4	Nov	43,381	4
5	Dec-13	44,685	5
6	<b>Total 5 Months</b>	<b>246,150</b>	6
7			7
8			8
9	<b>5-Month Average</b>	<b>49,230</b>	9

# **San Diego Gas & Electric Company**

## **True Up Statement AM Construction Work In Progress (CWIP) Workpapers**

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



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AM - Workpapers**  
**Construction Work In Progress (CWIP)**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

<u>Line No</u>	<u>13 Months Average Balance</u>	<u>Reference</u>	<u>Line No</u>
1 Incentive Transmission Construction Work In Progress <sup>a</sup>	\$ -	Stmt AM WP; Page AM	1

<sup>a</sup> The balance for Incentive Transmission Construction Work In Progress is derived based on a 13-month average balance.  
A line will be shown for each applicable project.

# **San Diego Gas & Electric Company**

## **True Up Statement - AQ Federal Income Tax Deductions - Other than Interest Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AQ - Workpapers**  
**Federal Income Tax Deductions, Other Than Interest**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

<u>Line No.</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1 South Georgia Income Tax Adjustment	<u>\$ 778</u>	Stmt AQ WP; Page AQ-2	1

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AQ  
Federal Income Tax Deductions, Other Than Interest  
For 4-Months Ending - December 31, 2013  
(\$1,000)

<u>Line No.</u>	<u>Amount</u>	<u>Reference</u>	<u>Line No.</u>
1 South Georgia Income Tax Adjustment	<u>\$ 778</u>	Note 1	1

<sup>1</sup> This amount come from the Tax Dept.

# **San Diego Gas & Electric Company**

## **True Up Statement - AR Federal Income Tax Adjustments Workpapers**

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



**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AR - Workpapers**

**Federal Tax Adjustments**

**For the 4-Month True-Up Period Ending December 31,2013**

**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1 Transmission Related Amortization of Investment Tax Credits	\$ (88)	See Note 1	1
2			2
3 Transmission Related Amortization of Excess Deferred Tax Liabilities	(101)	See Note 1	3
4			4
5 Total	<u>\$ (189)</u>	Sum Lines 1; 3	5

1) These Numbers come from Tax Department

# **San Diego Gas & Electric Company**

## **True Up Statement - AU Revenue Credits Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AU - Workpapers**

**Revenue Credits**

**For the 4-Month True-Up Period Ending December 31, 2013**

**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1 (451) Miscellaneous Service Revenues	-	Stmt AU WP; Page AU-2	1
2			2
3 (453) Sales of Water and Water Power	-	Stmt AU WP; Page AU	3
4			4
5 (454) Rent from Electric Property	248	Stmt AU WP; Page AU-3	5
6			6
7 (455) Interdepartmental Rents	-	Stmt AU WP; Page AU	7
8			8
9 (456) Other Electric Revenues	1,252	Stmt AU WP; Page AU-3	9
10			10
11 Transmission Related Revenue Credits	\$ 1,499	Sum Lines 1 thru 9	11
12			12
13 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	\$ -	FERC Accounts 411.6 and 411.7	13

San Diego Gas and Electric Company  
Revenue Credits  
12 Months Ending December 31, 2013

Line No	SAP Account #	FERC Account #	SAP Account Description	(i) Sep-13	(j) Oct-13	(k) Nov-13	(l) Dec-13	(m) Total	Line No
1	4371049	454	Rents	\$ (120,432)	\$ (26,126)	\$ (24,295)	\$ (26,126)	\$ (196,978)	1
2	4371050	454	Rent - Electric Property	(12,551)	(12,551)	(12,570)	(12,951)	(50,622)	2
3									3
4			<b>Total Rent from Electric Property</b>	<b>(132,983)</b>	<b>(38,676)</b>	<b>(36,864)</b>	<b>(39,076)</b>	<b>(247,599)</b>	4
5									5
6	4371016	456	Generation Interconnection	(118,663)	(33,425)	(6,375)	(3,017)	(161,479)	6
7	4371040	456	Revenue Enhancement	(1,637)	(1,703)	(27)		(3,368)	7
8	4371055	456	Shared Asset Revenue	(325,215)	(35,242)	(95,469)	(231,214)	(687,140)	8
9	4371058	456	Elec Trans Joint Pole Activity		(13,648)			(13,648)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,439)	(1,439)	(1,439)	(5,754)	10
11	4371065	456	Trans Revenue Trsfr to Gen				(61,000)	(61,000)	11
12	4371067	456	Trans Revenue Trsfr to Dist				(405,000)	(405,000)	12
13	4371070	456	Trans Revenue Trsfr from Dist				52,000	52,000	13
14	4371076	456	Environmental Lab - Elec Tran	(346)		(2,193)	(1,617)	(4,157)	14
15	4371082	456	Other Elec Rev-SDGE Gen	104,000				104,000	15
16	4371806	456	Elec-Trans Fees/Rev	(20,000)				(20,000)	16
17		456	Elec- Trans Rev- Citizens				(46,309)	(46,309)	17
18									18
19			<b>Total Other Electric Revenues</b>	<b>(363,300)</b>	<b>(85,456)</b>	<b>(105,503)</b>	<b>(697,596)</b>	<b>(1,251,855)</b>	19
20									20
21	<b>Total Miscellaneous Revenue</b>			<b>\$ (496,283)</b>	<b>\$ (124,132)</b>	<b>\$ (142,367)</b>	<b>\$ (736,672)</b>	<b>\$ (1,499,454)</b>	21

SDG&E										
TO4 Cycle 2 4-Month TU Adjustment Workpaper										
Netting and Allocation of Citizens Adjustments										
Amounts in \$1,000										
Ln										
No.										
1	<b>A. Netting of Citizens Allocated Property Taxes from Total Electric Division Property Taxes</b>									
2										
3										
4	Total Electric Division Property Taxes from General Ledger						\$	26,453		
5										
6	Less Citizens Allocate Property Tax page 11, col H, line 4						\$	(125)		
7										
8			Sum of Line 4 and 6				\$	26,328		
9										
10	<b>B. Netting of Citizens Payroll Taxes</b>									
11										
12	Total Electric Division Payroll Taxes from General Ledger						\$	4,124		
13										
14	Less Citizens Allocated Payroll Taxes page 11, col H, line 5						\$	(2)		
15										
16			Sum of Line 12 and 14				\$	4,122		
17										
18	<b>C. Derivation of Citizens allocated General Plant , Common Plant,</b>									
19	Working Capital and Franchise Fees Revenue Credit									
20	AU-3 Page 1 of 1 Line 17						\$	(46)		

AU-3A



## SIMPLE APPROACH

	A	B	C	D	E	F	G	H	
Ln			Prepaid <sup>2</sup>						Ln
No.	Description		Lease Amt						No.
1	<b>Citizens Border-East Line Prepaid Lease Cost -Cycle 2</b>		39,320,000						1
	These amounts are used as recorded revenues in the true-up adjustment calculations.			D = C / 11 Months			Col. G = D + E + F		
		C2 Carrying Charge Rates	Total C2 Annual Billing Amount Col. C = Col. B * \$39.2M	C2 Monthly Billing Amount	Allocation <sup>4</sup> of C2 TUP (Over) / Under- collection	Allocation of Monthly Interest (204.67)	Monthly Costs	H = G * 4 Months Sept - Dec 2013	
2	<b>Allocation of Non-Direct O&amp;M Expense &amp; Other Specific Cost</b>								2
3	<b>Part A. Statement AK Adjustments</b>								3
4	Property Taxes <sup>3</sup>		255,608	23,237	7,926	(24.69)	31,139	124,555	4
5	Transmission Related Payroll Carry Charge Rate	0.06%	23,592	2,144.73	(1,564.73)	(0.04)	580	2,320	5
6	<b>Part B. Statement AU Adjustments</b>								6
7	Transmission Related Gen & Common Plt Carry Charge Rate	0.56%	220,192	20,017.45	(12,490.01)	(0.47)	7,527	30,108	7
8	Transmission Related Working Capital Revenue Carry Charge Rate	0.15%	58,980	5,361.82	(1,714.56)	(0.12)	3,647	14,589	8
9	Franchise Fees Rate Charge	0.03%	11,796	1,072.36	(669.08)	(0.02)	403	1,613	9
10	<b>Total Direct and Non-Direct O&amp;M Costs</b>	<b>Sum(L7:L9)</b>	290,968	26,452	(14,874)	(1)	11,577	46,309	10
		<b>Grand Total</b>						173,184	
1	Citizens Cycle 2 Filing Docket No. ER13-1596-000, dated June 28, 2013.								
2	Col. C, line 1 the \$39,320 million reflects a weighted average of \$85,194 Citizens Lease amount. The \$39.32M is the amount used to derive Citizens Annual Transmission Maintenance and Other Costs - see Attachment 2, Section 2, Page 1 of 7, line 43. And used to allocate the above non-direct components using the applicable charge rates shown in Column A.								
3	See Attachment 2, Statement BK2, Section 3 - Part B, Page 1 of 2. Property Taxes Allocated to Citizens.								
4	See Attachment 3, Derivation of True-Up Adjustment (July 2012- Dec 2013), Column G, line 16.								
5	See Cycle 2 TUP Adjustment calculation allocation of over-collection and interest.								
6	Col. H reflects Citizens Billing Invoice for Jul - Dec 2013								



# **San Diego Gas & Electric Company**

## **True Up Statement - AV Cost of Capital and Fair Rate of Return Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AV - Workpapers**

**Cost of Capital and Fair Rate of Return**

**For the 4-Month True-Up Period Ending December 31, 2013**

(\$1,000)

Line No.	Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>		1			
2	(Plus) Bonds (Acct. 221) (p112.Line18c)	\$ 3,926,855	Form 1; Page 112; Line 18c			
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19c)	-	Form 1; Page 112; Line 19c			
4	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21c)	123,900	Form 1; Page 112; Line 21c			
5	(Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22c)	-	Form 1; Page 112; Line 22c			
6	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23c)	10,953	Form 1; Page 112; Line 23c			
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	\$ 4,039,802	Line 2 Minus Line 3 Plus Lines 4 & 5 Minus Line 6			
8						
9	<u>Long-Term Debt Component - Numerator:</u>		9			
10	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$ 186,465	Form 1; Page 117; Line 62c			
11	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	3,084	Form 1; Page 117; Line 63c			
12	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	2,537	Form 1; Page 117; Line 64c			
13	(Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)	-	Form 1; Page 117; Line 65c			
14	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)	-	Form 1; Page 117; Line 66c			
15	i = LTD interest (p117, sum of Line56c thru Line60c, details on p257))	\$ 192,086	Sum Lines 10; 11; 12 Minus Lines 13 & 14			
16						
17	<u>Cost of Long-Term Debt:</u>	4.75%	Line 15 / Line 7			
18						
19	<u>Preferred Equity Component:</u>		19			
20	PF = Preferred Stock - Acct 204 (p112.3c)	\$ -	Form 1; Page 112; Line 3c			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	\$ 1,205	Form 1; Page 118; Line 29c			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20			
23						
24	<u>Common Equity Component:</u>		24			
25	Proprietary Capital (p112.16c)	\$ 4,629,716	Form 1; Page 112; Line 16c			
26	(Less) Preferred Stock - Acct 204 (p112.3c)	-	Form 1; Page 112; Line 3c			
27	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12c)	-	Form 1; Page 112; Line 12c			
28	(Less) Accumulated Other Comprehensive Income (Acct. 219) (p112.15c)	9,010	Form 1; Page 112; Line 15c			
29	CS = Common Stock	\$ 4,620,706	Line 25 Minus Lines 26, 27 & 28			
30						
31	<u>Return on Common Equity:</u>	10.05%	Offer of Settlement in FERC Docket No. ER13-941-001			
32	(a)	(b)	(c)	(d) = (b) x (c)		
33	Amount <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
34	<u>Weighted Cost of Capital:</u>					
35						
36	Long-Term Debt	\$ 4,039,802	46.65%	4.75%	2.22%	Col. C = Line 17 Above
37	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above
38	Common Equity	4,620,706	53.35%	10.05%	5.36%	Col. C = Line 31 Above
39	Total Capital	\$ 8,660,508	100.00%		7.58%	Sum Lines 36 thru 38
40						
41	<u>Cost of Equity Component (Preferred &amp; Common):</u>			5.36%		Sum Lines 37; 38; Col. (d)
42						
43						
44	<u>Incentive Return on Common Equity:</u> <sup>2</sup>					Stmt AV WP; Page AV
45	(a)	(b)	(c)	(d) = (b) x (c)		
46	Amount <sup>1</sup>	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital		
47	<u>Weighted Cost of Capital:</u>					
48						
49	Long-Term Debt	\$ 4,039,802	46.65%	4.75%	2.22%	Col. C = Line 17 Above
50	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above
51	Common Equity	4,620,706	53.35%	0.00%	0.00%	Col. C = Line 44 Above
52	Total Capital	\$ 8,660,508	100.00%		2.22%	Sum Lines 49 thru 51
53						
54	<u>Incentive Cost of Equity Component (Preferred &amp; Common):</u>			0.00%		Sum Lines 50; 51; Col. (d)

<sup>1</sup> Amount is based upon December 31 balances.

<sup>2</sup> The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**For the 4-Month True-Up Period Ending December 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
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AV**  
**Cost of Capital and Fair Rate of Return**  
**For the 4-Month True-Up Period Ending December 31,2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Stmnt AV WP; Page AV1; Line 54	6
7	0	Shall be Zero for Incentive ROE Projects	7
8	\$ -	Stmnt AV WP; Page AV	8
9	\$ -	Statement BK1; Page 2; Line 31	9
10	35%	Stmnt AV WP; Page AV2; Line 10	10
11			11
12	0.0000%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Stmnt AV WP; Page AV1; Line 54	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	0.0000%	Line 12 Above	21
22	8.84%	Stmnt AV WP; Page AV2; Line 22	22
23			23
24	0.0000%	State Income Tax Expense	24
25			25
26			26
27	0.0000%	Sum Lines 12; 24	27
28			28
29	2.2200%	Stmnt AV WP; Page AV1; Line 52	29
30			30
31	2.2200% <sup>1</sup>	Sum Lines 27; 29	31

<sup>1</sup> The Incentive Cost of Capital Rate Calculation will be tracked and shown separately for each project. As a result, lines 3 through 31 will be repeated for each project. However, this will be entered as 0% in BK-1 when there's no incentive project to show.



**San Diego Gas & Electric Company**  
**Equity AFUDC Component of Transmission Depreciation Expense**  
**For Completed Transmission Capital Projects from 2001 Through 2013**  
**Applicable to the 2013 TO4-Cycle 2 Base Period <sup>1</sup>**  
**For the 12-Month Period Ending December 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	\$ 41	2
3					3
4	2002	4,222	2,968	78	4
5					5
6	2003	3,164	2,260	59	6
7					7
8	2004	4,321	3,166	85	8
9					9
10	2005	3,307	2,404	74	10
11					11
12	2006	5,324	3,752	123	12
13					13
14	2007	8,514	6,122	168	14
15					15
16	2008	11,899	8,607	240	16
17					17
18	2009	3,991	2,925	92	18
19					19
20	2010	4,778	3,471	104	20
21					21
22	2011	4,756	3,398	98	22
23					23
24	2012	183,838	131,336	3,066	24
25					25
26	2013	9,999	7,188	99	26
27					27
28					28
29	Total	\$ 250,266	\$ 179,098	\$ 4,325	29
30					30
31	Citizens' Adjustment			(149)	31
32					32
33	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise.			\$ 4,175	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** - line 29 represents the annual amortization of Col. C that is embedded in SDG&E's annual transmission depreciation expense. As a result, the total of Col. D, Line 29, reflects the total equity AFUDC component of transmission depreciation expense for the 2013 base period.

<sup>1</sup> The \$4.175 million in Column D, Line 33, is also used to derive the 4-month True-Up Adjustment, as it is pro-rated down to reflect a 4-month amount when the annual rate of return as shown in BK1, Page 1 of 6, line 24, is multiplied by 33.33%, to reflect that this is only for a 4-month true-up cost of service.



## **Section – 2**

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

### **Section 2.2**

Summary of Monthly Retail True-Up  
Recorded Revenues

Docket No. ER14-\_\_\_\_ - \_\_\_\_\_

San Diego Gas Electric Co.  
TO4 - RETAIL True-Up Adjustment Calculation  
Sept 1, 2013- Dec 31, 2013

Line No.	TO4-Formula Cycle in Effect Description	Current Cycle	Current Cycle	Current Cycle	Current Cycle	Current Cycle	Current Cycle	Current Cycle
		Jan	Feb	Mar	Apr	May	Jun	Jul
1	<b>Beginning Balance (Overcollection)/Undercollection:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2								
3	<b>Total Recorded Retail Revenues @ Meter Level <sup>1</sup></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4								
5	<b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>							
6	<b>a) Amortization of Prior Cycle True-Up Adjustment and Prior Interest True-Up Adjustment:</b>							
7	i. Amortization of Prior Cycle True-Up Adjustment. <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	ii. Amortization of Prior Interest True-Up Adjustment. <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9								
10								
11								
12								
13								
14	Total Amortization of True-Up Adjustments & Interest True-Up Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15								
16	<b>Adjusted Total Recorded Retail Revenues @ Meter Level <sup>3</sup></b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17								
18	<b>Total True-Up Revenues (TU Cost of Service)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19								
20	<b>Net Monthly (Overcollection)/Undercollection:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21								
22	Interest Expense Calculations:							
23	Beginning Balance for Interest Calculation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Monthly Activity Included in Interest Calculation Basis	0	0	0	0	0	0	0
25	Basis for Interest Expense Calculation	0	0	0	0	0	0	0
26	Monthly Interest Rate	0.28%	0.25%	0.28%	0.27%	0.28%	0.27%	0.28%
27	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28								
29	<b>Ending Balance (Overcollection)/Undercollection:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30								
31		Jan	Feb	Mar	Apr	May	Jun	Jul
32	FERC INTEREST RATE <sup>4</sup>	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
33	Days in Year	365	365	365	365	365	365	365
34	Days in Month <sup>5</sup>	31	28	31	30	31	30	31
35	Monthly Interest Rate - Calculated	0.28%	0.25%	0.28%	0.27%	0.28%	0.27%	0.28%
36	FERC Interest Rates - Website <sup>4</sup>	0.28%	0.25%	0.28%	0.27%	0.28%	0.27%	0.28%
37	Difference	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	<b>NOTES:</b>							
A	The above format of the True-Up Adjustment Calculation will be used for each cycle, with the exception of the cycle 2 4-month true-up adjustment. For the cycle 2 True-Up Adjustment, the above format will be used for the months of Sep 2013 - Dec 2013.							
1	For the Retail True-Up Adjustment Calculation, the Recorded Retail Revenues are measured at the Meter Level.							
2	The amortization of prior cycle True-Up Adjustment and prior Interest True-Up Adjustment will be repeated as needed in deriving the True-Up Adjustment.							
3	For the Retail True-Up Adjustment Calculation, the Adjusted Total Recorded Retail Revenues are measured at the Meter Level.							
4	The FERC interest rate information comes from the FERC website.							
5	These are fixed days for each month except February for leap vs. non-leap years.							

San Diego Gas Electric Co.  
TO4 - RETAIL True-Up Adjustment Calculation  
Sept 1, 2013- Dec 31, 2013

Line No.	TO4-Formula Cycle in Effect Description	Current Cycle Aug	Current Cycle Sep	Current Cycle Oct	Current Cycle Nov	Current Cycle Dec	Total	Reference	Line No.
1	<b>Beginning Balance (Overcollection)/Undercollection:</b>	\$ -	\$ -	\$ 5,555,321	\$ 4,382,166	\$ 5,250,011		Previous Month's Balance	1
2									2
3	<b>Total Recorded Retail Revenues @ Meter Level <sup>1</sup></b>	\$ -	\$ 61,573,513	\$ 52,003,761	\$ 47,551,335	\$ 48,073,217	\$ 209,201,826	See Related Work Papers; Pages; Lines.	3
4									4
5	<b>Amortization of True-Up Adjustment and Interest True-Up Adjustment:</b>								5
6	<b>a) Amortization of Prior Cycle True-Up Adjustment and Prior Interest True-Up Adjustment:</b>								6
7	i. Amortization of Prior Cycle True-Up Adjustment. <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Related Work Papers; Pages; Lines.	7
8	ii. Amortization of Prior Interest True-Up Adjustment. <sup>2</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	See Related Work Papers; Pages; Lines.	8
9									9
10									10
11									11
12									12
13									13
14	Total Amortization of True-Up Adjustments & Interest True-Up Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sum Lines 7 through 12	14
15									15
16	<b>Adjusted Total Recorded Retail Revenues @ Meter Level <sup>3</sup></b>	\$ -	\$ 61,573,513	\$ 52,003,761	\$ 47,551,335	\$ 48,073,217	\$ 209,201,826	Sum Lines 3 & 14	16
17									17
18	<b>Total True-Up Revenues (TU Cost of Service)</b>	\$ -	\$ 67,121,344	\$ 50,816,713	\$ 48,406,232	\$ 48,826,218	\$ 215,170,507	See Related Work Papers; Pages; Lines.	18
19									19
20	<b>Net Monthly (Overcollection)/Undercollection:</b>	\$ -	\$ 5,547,831	\$ (1,187,048)	\$ 854,897	\$ 753,001	\$ 5,968,681	Line 18 Minus Line 16	20
21									21
22	<b>Interest Expense Calculations:</b>								22
23	Beginning Balance for Interest Calculation	\$ -	\$ -	\$ 5,555,321	\$ 5,555,321	\$ 5,555,321		Beginning Quarterly Balances	23
24	Monthly Activity Included in Interest Calculation Basis	0	2,773,916	(593,524)	(759,600)	44,349		Interest Calculation Basis	24
25	Basis for Interest Expense Calculation	0	2,773,916	4,961,797	4,795,721	5,599,670		Sum Lines 23 & 24	25
26	Monthly Interest Rate	0.28%	0.27%	0.28%	0.27%	0.28%		FERC Monthly Rates	26
27	Interest Expense	\$ -	\$ 7,490	\$ 13,893	\$ 12,948	\$ 15,679	\$ 50,010	Line 25 x Line 26	27
28									28
29	<b>Ending Balance (Overcollection)/Undercollection:</b>	\$ -	\$ 5,555,321	\$ 4,382,166	\$ 5,250,011	\$ 6,018,691	\$ 6,018,691	Sum Lines 1; 20; & 27	29
30									30
31		Aug	Sep	Oct	Nov	Dec			31
32	FERC INTEREST RATE <sup>4</sup>	3.25%	3.25%	3.25%	3.25%	3.25%		Annual Interest Rate - FERC Website	32
33	Days in Year	365	365	365	365	365	365	Line 34 Below Total Col.	33
34	Days in Month <sup>5</sup>	31	30	31	30	31	365	Number of Days Per Month	34
35	Monthly Interest Rate - Calculated	0.28%	0.27%	0.28%	0.27%	0.28%	3.29%	(Line 32)/(Line 33)x(Line 34)	35
36	FERC Interest Rates - Website <sup>4</sup>	0.28%	0.27%	0.28%	0.27%	0.28%	3.29%	Monthly Interest Rate - FERC Website	36
37	Difference	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Line 35 - Line 36	37
	<b>NOTES:</b>								
A	The above format of the True-Up Adjustment Calculation will be used for each cycle, with the exception of the cycle 2 4-month true-up adjustment. For the cycle 2 True-Up Adjustment, the above format will be used for the months of Sep 2013 - Dec 2013.								
1	For the Retail True-Up Adjustment Calculation, the Recorded Retail Revenues are measured at the Meter Level.								
2	The amortization of prior cycle True-Up Adjustment and prior Interest True-Up Adjustment will be repeated as needed in deriving the True-Up Adjustment.								
3	For the Retail True-Up Adjustment Calculation, the Adjusted Total Recorded Retail Revenues are measured at the Meter Level.								
4	The FERC interest rate information comes from the FERC website.								
5	These are fixed days for each month except February for leap vs. non-leap years.								



**Section 2.2**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Retail True-Up Period Recorded Revenues**  
**4-Month True-Up Period (September 1, 2013 - December 31, 2013)**

Line No.	Customer Class	(A)	(B)	(C)	(D)	(g)	(h)	Line No.
		Sep-13	Oct-13	Nov-13	Dec-13	Sub - Total	Reference	
1	Residential Customers	\$ 24,753,295	\$ 19,673,789	\$ 17,929,159	\$ 20,982,803	\$ 83,339,046	Recorded Per Books	1
2								2
3	Small Commercial	7,291,997	6,274,228	5,947,696	5,393,462	24,907,382	Recorded Per Books	3
4								4
5	Medium-Large Commercial	28,561,753	25,231,277	22,822,504	20,467,409	97,082,942	Recorded Per Books	5
6								6
7	Street Lighting	216,871	134,018	179,665	239,601	770,155	Recorded Per Books	7
8								8
9	Standby Revenues	749,596	690,451	672,311	989,943	3,102,301	Recorded Per Books	9
10								10
11	TOTAL Recorded	\$ 61,573,513	\$ 52,003,761	\$ 47,551,335	\$ 48,073,217	\$ 209,201,826	Sum Lines 1; 3; 5; 7; 9	11

## **Section – 2**

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

## **Section 2.3**

Derivation of Retail True-Up  
Cost of Service

Docket No. ER14-\_\_\_\_-\_\_\_\_



**Section 2.3.2**  
**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Transmission Revenues Data to Reflect Changed Rates**  
**Comparison of Revenues**  
**Recorded Billing Determinants**

Line No.	Customer Classes	(a) Transmission Revenues @ Proposed Rates	(b) True-Up Period Total Cost of Service	(c) = (a) - (b) (\$) Change	(d) = (c)/(a) (%) Change	Reference	Line No.
1	Residential Customers	\$ 89,884,953	\$ 89,884,953	\$ (0)	0.00%	(a)=Section 2.3.2; Page 2; Line 1	1
2						(b)=Section 2.3.1; Page 2; Line 4	2
3	Small Commercial Customers	25,064,995	\$ 25,064,995	\$ (0)	0.00%	(a)=Section 2.3.2; Page 2; Line 3	3
4						(b)=Section 2.3.1; Page 2; Line 5	4
5	Medium-Large Commercial Customers	96,199,281	\$ 96,199,281	\$ 0	0.00%	(a)=Section 2.3.2; Page 2; Line 5	5
6						(b)=Section 2.3.1; Page 2; Line 6	6
7	Street Lighting Customers	785,437	\$ 785,437	\$ (0)	0.00%	(a)=Section 2.3.2; Page 2; Line 7	7
8						(b)=Section 2.3.1; Page 2; Line 7	8
9	Standby Customers	3,235,841	\$ 3,235,841	\$ 0	0.00%	(a)=Section 2.3.2; Page 2; Line 9	9
10						(b)=Section 2.3.1; Page 2; Line 8	10
11	Grand Total	\$ 215,170,507	\$ 215,170,507	\$ (0)	0.00%	Sum Lines 1 through 9	11

Section 2.3.2  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Derivation of Monthly Retail Cost of Service**  
**Revenues for True-Up Period Using Retail Rates Developed in Section 2.3.1**  
**For the True-Up Period - (September 1, 2013 - December 31, 2013)**

Line No.	Customer Class	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	Line No.
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	
1	Residential Customers <sup>1</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,406,919	\$ 20,986,547	\$ 19,118,029	\$ 22,373,458	\$ 89,884,953	1
2															2
3	Small Commercial <sup>2</sup>	-	-	-	-	-	-	-	-	7,280,404	6,329,593	6,005,075	5,449,923	25,064,995	3
4															4
5	Medium-Large Commercial <sup>3</sup>	-	-	-	-	-	-	-	-	31,386,736	22,559,985	22,299,723	19,952,836	96,199,281	5
6															6
7	Street Lighting <sup>4</sup>	-	-	-	-	-	-	-	-	232,371	136,103	178,919	238,044	785,437	7
8															8
9	Standby Revenues <sup>5</sup>	-	-	-	-	-	-	-	-	814,913	804,485	804,485	811,957	3,235,841	9
10															10
11	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,121,344	\$ 50,816,713	\$ 48,406,232	\$ 48,826,218	\$ 215,170,507	11

NOTES:

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

Section 2.3.2  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Period Using Retail Rates Developed in Section 2.3.1  
 For the True-Up Period - (September 1, 2013 - December 31, 2013)

Line No.	Customer Classes	(A)		(B)		(C)		(D)		(E)		(F)		Line No.
		Jan-13		Feb-13		Mar-13		Apr-13		May-13		Jun-13		
		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	-	-	-	-	-	-	-	-	-	-	-	-	1
2														2
3	Small Commercial	-	-	-	-	-	-	-	-	-	-	-	-	3
4														4
5	Medium-Large Commercial	-	-	-	-	-	-	-	-	-	-	-	-	5
6	Non-Coincident (100%)	-	-	-	-	-	-	-	-	-	-	-	-	6
7	Non-Coincident (90%)	-	-	-	-	-	-	-	-	-	-	-	-	7
8	Maximum On-Peak Period Demand	-	-	-	-	-	-	-	-	-	-	-	-	8
9	Maximum Demand at the Time of System Peak	-	-	-	-	-	-	-	-	-	-	-	-	9
10														10
11	Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	11
12														12
13	Standby Customers	-	-	-	-	-	-	-	-	-	-	-	-	13
14														14
15	TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	15

NOTES: The above billing determinants are the recorded determinants from January 2013 through December 2013

Line No.	Customer Classes	(A)		(B)		(C)		(D)		(E)		(F)		Line No.
		Jan-13		Feb-13		Mar-13		Apr-13		May-13		Jun-13		
		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>	\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750		16
17														17
18	Small Commercial <sup>1</sup>	\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675		18
19														19
20	Medium-Large Commercial <sup>1</sup>													20
21														21
22	Street Lighting <sup>1</sup>	\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029		22
23														23
24	Standby Customers <sup>1</sup>													24

<sup>1</sup> The changed rates information comes from the Summary of Rates in Section 2.3.1; Page 1.

Line No.	Customer Classes	(A)		(B)		(C)		(D)		(E)		(F)		Line No.
		Jan-13		Feb-13		Mar-13		Apr-13		May-13		Jun-13		
		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	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		25
26														26
27	Small Commercial	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		27
28														28
29	Medium-Large Commercial	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		29
30	Non-Coincident (100%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30
31	Non-Coincident (90%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
32	Maximum On-Peak Period Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	32
33	Maximum Demand at the Time of System Peak	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	33
34														34
35	Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	35
36														36
37	Standby Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	37
38														38
39	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	39
40														40
41	Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	41

NOTES: The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Med. & Lrg. C-1 and Standby customers.

The derivation of revenues for Med. & Lrg. C-1 and Standby customers are shown on pages 5 and 6.

Statement BG Four Month 11\_12.xlsx - A-Revenues@Changed Rates

Section 2.3.2  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Derivation of Monthly Retail Cost of Service**  
**Revenues for True-Up Period Using Retail Rates Developed in Section 2.3.1**  
**For the True-Up Period - (September 1, 2013 - December 31, 2013)**

Line No.	Customer Classes	(G)		(H)		(I)		(J)		(K)		(L)		(M)		Line No.
		Jul-13		Aug-13		Sep-13		Oct-13		Nov-13		Dec-13		Total		
		Billing Determinants		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)	Energy (kWh)	Demand (kW)	
1	Residential Customers	-	-	-	-	767,245,734	-	587,509,972	-	535,201,585	-	626,335,993	-	2,516,293,284	-	1
2																2
3	Small Commercial	-	-	-	-	199,023,264	-	173,031,100	-	164,159,798	-	148,983,686	-	685,197,848	-	3
4																4
5	Medium-Large Commercial	-	-	-	-	976,843,057	-	878,302,107	-	828,427,934	-	804,101,009	-	3,487,674,107	-	5
6	Non-Coincident (100%)	-	-	-	-	-	99,043	-	90,102	-	97,634	-	76,900	-	363,679	6
7	Non-Coincident (90%)	-	-	-	-	-	2,417,923	-	2,208,229	-	2,174,249	-	1,960,556	-	8,760,957	7
8	Maximum On-Peak Period Demand	-	-	-	-	-	2,276,991	-	1,814,352	-	1,747,263	-	1,545,323	-	7,383,929	8
9	Maximum Demand at the Time of System Peak	-	-	-	-	-	88,430	-	163,851	-	62,709	-	121,874	-	436,863	9
10																10
11	Street Lighting	-	-	-	-	9,785,998	-	5,731,767	-	7,534,906	-	10,024,895	-	33,077,566	-	11
12																12
13	Standby Customers	-	-	-	-	-	171,867	-	169,648	-	169,648	-	171,258	-	682,421	13
14																14
15	TOTAL	-	-	-	-	1,952,898,053	-	1,644,574,946	-	1,535,324,223	-	1,589,445,583	-	6,722,242,805	-	15

NOTES: The above billing determinants are the recorded determinants from January 2013 through December 2013

Line No.	Customer Classes	(G)		(H)		(I)		(J)		(K)		(L)		(M)		Line No.
		Jul-13		Aug-13		Sep-13		Oct-13		Nov-13		Dec-13		Total		
		Changed Transmission Rates		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)	Energy (kWh)	Demand (kW)	
16	Residential Customers <sup>1</sup>	\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750		\$ 0.0357211750				16
17																17
18	Small Commercial <sup>1</sup>	\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675		\$ 0.0365806675				18
19																19
20	Medium-Large Commercial <sup>1</sup>															20
21																21
22	Street Lighting <sup>1</sup>	\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029		\$ 0.0237453029				22
23																23
24	Standby Customers <sup>1</sup>															24

<sup>1</sup> The changed rates information comes from the Summary of Rates in Section 2.3.1; Page 1.

Line No.	Customer Classes	(G)		(H)		(I)		(J)		(K)		(L)		(M)		Line No.
		Jul-13		Aug-13		Sep-13		Oct-13		Nov-13		Dec-13		Total		
		Revenues @ Changed Rates		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)	Energy (kWh)	Demand (kW)	
25	Residential Customers	\$ -		\$ -		\$ 27,406,919		\$ 20,986,547		\$ 19,118,029		\$ 22,373,458		\$ 89,884,953	\$ -	25
26																26
27	Small Commercial	\$ -		\$ -		\$ 7,280,404		\$ 6,329,593		\$ 6,005,075		\$ 5,449,923		\$ 25,064,995	\$ -	27
28																28
29	Medium-Large Commercial	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		29
30	Non-Coincident (100%)	\$ -		\$ -		\$ 1,048,606		\$ 952,194		\$ 1,032,727		\$ 813,012		\$ 3,846,539		30
31	Non-Coincident (90%)	\$ -		\$ -		\$ 22,949,911		\$ 20,938,976		\$ 20,651,598		\$ 18,576,984		\$ 83,117,468		31
32	Maximum On-Peak Period Demand	\$ -		\$ -		\$ 6,968,568		\$ 6,199,512		\$ 5,964,489		\$ 5,264,141		\$ 8,710,711		32
33	Maximum Demand at the Time of System Peak	\$ -		\$ -		\$ 419,651		\$ 49,304		\$ 18,909		\$ 36,700		\$ 524,564		33
34																34
35	Street Lighting	\$ -		\$ -		\$ 232,371		\$ 136,103		\$ 178,919		\$ 238,044		\$ 785,437	\$ -	35
36																36
37	Standby Customers	\$ -		\$ -		\$ 814,913		\$ 804,485		\$ 804,485		\$ 811,957		\$ -	\$ 3,235,841	37
38																38
39	TOTAL	\$ -		\$ -		\$ 34,919,694	\$ 32,201,649	\$ 27,452,242	\$ 23,364,471	\$ 25,302,023	\$ 23,104,209	\$ 28,061,424	\$ 20,764,794	\$ 115,735,384	\$ 99,435,123	39
40																40
41	Grand Total	\$ -		\$ -		\$ 67,121,344		\$ 50,816,713		\$ 48,406,232		\$ 48,826,218		\$ 215,170,507		41

NOTES: The revenues above are derived by multiplying the forecast billing determinants by the rates, except for Med. & Lrg. C-1 and Standby customers.  
The derivation of revenues for Med. & Lrg. C-1 and Standby customers are shown on pages 5 and 6.



Section 2.3.2  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
 Revenues for True-Up Period Using Retail Rates Developed in Section 2.3.1  
 For the True-Up Period - (September 1, 2013 - December 31, 2013)  
 Medium and Large Commercial & Industrial Customers

Line No.	Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	Reference	Line No.
1	<b>Energy Revenues</b>															
2	Commodity Sales - kWh	-	-	-	-	-	-	-	-	976,843,057	878,302,107	828,427,934	804,101,009	3,487,674,107	Section 2.3.2; Pages 9, 10 & 11; Line 5	1
3	Commodity Rate - \$/kWh	-	-	-	-	-	-	-	-	-	-	-	-	-	Not Applicable	2
4	Total Commodity Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Line 2 x Line 3	3
5																
6	<b>Non-Coincident Demand (100%) (kWh):</b>															
7	Secondary	-	-	-	-	-	-	-	-	88,278	75,368	84,311	65,264	313,221	Section 2.3.2; Page 12; Line 37	4
8	Primary	-	-	-	-	-	-	-	-	10,765	14,734	13,323	11,636	50,458	Section 2.3.2; Page 12; Line 39	5
9	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	Section 2.3.2; Page 12; Line 41	6
10	Total	-	-	-	-	-	-	-	-	99,043	90,102	97,634	76,900	363,679	Sum Lines 7; 8; 9	7
11	Check Figure	-	-	-	-	-	-	-	-	99,043	90,102	97,634	76,900	363,679	Section 2.3.2; Pages 1.1; Line 43	8
12	Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 10 - Line 11	9
13																
14	<b>Non-Coincident Demand (100%) Rates (\$/kWh):</b>															
15	Secondary	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	\$ 10.6257912891	Section 2.3.1; Page 1; Line 6D	10
16	Primary	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	\$ 10.2721872734	Section 2.3.1; Page 1; Line 6C	11
17	Transmission	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	\$ 10.1694580573	Section 2.3.1; Page 1; Line 6B	12
18	<b>Non-Coincident Demand (100%) - Revenues:</b>															
19	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	938,024	\$ 800,843	\$ 895,869	\$ 693,486	\$ 3,328,222	Line 7 x Line 15	13
20	Primary	-	-	-	-	-	-	-	-	110,583	151,351	136,858	119,526	\$ 518,317	Line 8 x Line 16	14
21	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	Line 9 x Line 17	15
22	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,048,606	\$ 952,194	\$ 1,032,727	\$ 813,012	\$ 3,846,539	Sum Lines 19; 20; 21	16
23																
24	<b>Non-Coincident Demand (90%) (kWh):</b>															
25	Secondary	-	-	-	-	-	-	-	-	1,905,325	1,698,886	1,755,909	1,465,505	6,825,624	Section 2.3.2; Page 12; Line 46	17
26	Primary	-	-	-	-	-	-	-	-	403,712	328,803	331,002	336,233	1,399,750	Section 2.3.2; Page 12; Line 47	18
27	Transmission	-	-	-	-	-	-	-	-	108,886	180,540	87,338	158,818	535,583	Section 2.3.2; Page 12; Line 48	19
28	Total	-	-	-	-	-	-	-	-	2,417,923	2,208,229	2,174,249	1,960,556	8,760,957	Sum Lines 25; 26; 27	20
29	Check Figure	-	-	-	-	-	-	-	-	2,417,923	2,208,229	2,174,249	1,960,556	8,760,957	Section 2.3.2; Pages 1.1; Line 49	21
30	Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 28 - Line 29	22
31																
32	<b>Non-Coincident Demand (90%) Rates (\$/kWh):</b>															
33	Secondary	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	\$ 9.5632121602	Section 2.3.1; Page 1; Line 8D	23
34	Primary	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	\$ 9.2449685461	Section 2.3.1; Page 1; Line 8C	24
35	Transmission	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	\$ 9.1525122516	Section 2.3.1; Page 1; Line 8B	25
36	<b>Non-Coincident Demand (90%) - Revenues:</b>															
37	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18,221,024	\$ 16,246,811	\$ 16,792,128	\$ 14,014,932	\$ 65,274,894	Line 25 x Line 33	26
38	Primary	-	-	-	-	-	-	-	-	3,732,307	3,039,771	3,060,104	3,108,466	\$ 12,940,648	Line 26 x Line 34	27
39	Transmission	-	-	-	-	-	-	-	-	996,579	1,652,395	799,366	1,453,586	\$ 4,901,926	Line 27 x Line 35	28
40	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,949,911	\$ 20,938,976	\$ 20,651,598	\$ 18,576,984	\$ 83,117,468	Sum Lines 37; 38; 39	29

**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



Section 2.3.2  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
 Derivation of Monthly Retail Cost of Service  
**Revenues for True-Up Period Using Retail Rates Developed in Section 2.3.1**  
 For the True-Up Period - (September 1, 2013 - December 31, 2013)

**Medium and Large Commercial & Industrial Customers**

Line No.	Description	Winter	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Summer	Winter	Winter	Winter	Total	Reference	Line No.
		Jan-13	Feb-13	Mar-13	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>2</sup>:</b>															
2	Secondary	-	-	-	-	-	-	-	1,807,544	1,485,775	1,431,109	1,159,115	5,883,543	Section 2.3.2; Pages 12; Line 17 x 1000	1	
3	Primary	-	-	-	-	-	-	-	434,562	320,285	282,622	319,624	1,357,092	Section 2.3.2; Pages 12; Line 18 x 1000	2	
4	Transmission	-	-	-	-	-	-	-	34,885	8,292	33,532	66,584	143,293	Section 2.3.2; Pages 12; Line 19 x 1000	3	
5	Total	-	-	-	-	-	-	-	2,276,991	1,814,352	1,747,263	1,545,323	7,383,929	Sum Lines 2; 3; 4	4	
6	Check Figure	-	-	-	-	-	-	-	2,276,991	1,814,352	1,747,263	1,545,323	7,383,929	Section 2.3.2; Pages 12; Line 20	5	
7	Difference	-	-	-	-	-	-	-	-	-	-	-	-	Line 5 - Line 6	6	
8															7	
9	<b>Maximum On-Peak Period Demand Rates (\$/kW):</b>														8	
10	Secondary	\$ 0.3435763374	\$ 0.3435763374	\$ 0.3435763374	\$ 0.3435763374	\$ 3.0822581330	\$ 3.0822581330	\$ 3.0822581330	\$ 3.0822581330	\$ 3.0822581330	\$ 0.3435763374	\$ 0.3435763374	\$ 0.3435763374	5,883,543	Section 2.3.1; Page 1; Line 11D; 12D	9
11	Primary	\$ 0.3319549359	\$ 0.3319549359	\$ 0.3319549359	\$ 0.3319549359	\$ 2.9778914655	\$ 2.9778914655	\$ 2.9778914655	\$ 2.9778914655	\$ 2.9778914655	\$ 0.3319549359	\$ 0.3319549359	\$ 0.3319549359	1,357,092	Section 2.3.1; Page 1; Line 11C; 12C	10
12	Transmission	\$ 0.3273436869	\$ 0.3273436869	\$ 0.3273436869	\$ 0.3273436869	\$ 2.9575247160	\$ 2.9575247160	\$ 2.9575247160	\$ 2.9575247160	\$ 2.9575247160	\$ 0.3273436869	\$ 0.3273436869	\$ 0.3273436869	143,293	Section 2.3.1; Page 1; Line 11B; 12B	11
13	<b>Maximum On-Peak Period Demand - Revenues:</b>														12	
14	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,571,317	\$ 510,477	\$ 491,695	\$ 398,244	\$ 6,971,734	Line 2 x Line 10	13	
15	Primary	-	-	-	-	-	-	-	1,294,078	106,320	93,818	106,101	\$ 1,600,317	Line 3 x Line 11	14	
16	Transmission	-	-	-	-	-	-	-	103,173	2,714	10,977	21,796	\$ 138,659	Line 4 x Line 12	15	
17	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,968,568	\$ 619,512	\$ 596,489	\$ 526,141	\$ 8,710,711	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	-	-	-	-	-	-	-	-	-	-	-	-	Section 2.3.2; Pages 12; Line 30 x 1000	19	
21	Primary	-	-	-	-	-	-	-	10,501	8,713	11,086	11,661	41,961	Section 2.3.2; Pages 12; Line 31 x 1000	20	
22	Transmission	-	-	-	-	-	-	-	77,928	155,138	51,623	110,213	394,902	Section 2.3.2; Pages 12; Line 32 x 1000	21	
23	Total	-	-	-	-	-	-	-	88,430	163,851	62,709	121,874	436,863	Sum Lines 20; 21; 22	22	
24	Check Figure	-	-	-	-	-	-	-	88,430	163,851	62,709	121,874	436,863	Section 2.3.2; Pages 12; Line 33	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Section 2.3.1; Page 1; Line 15D; 16D	27	
29	Primary	\$ 0.3057725037	\$ 0.3057725037	\$ 0.3057725037	\$ 0.3057725037	\$ 4.9391716493	\$ 4.9391716493	\$ 4.9391716493	\$ 4.9391716493	\$ 4.9391716493	\$ 0.3057725037	\$ 0.3057725037	\$ 0.3057725037	41,961	Section 2.3.1; Page 1; Line 15C; 16C	28
30	Transmission	\$ 0.3006343347	\$ 0.3006343347	\$ 0.3006343347	\$ 0.3006343347	\$ 4.7195096896	\$ 4.7195096896	\$ 4.7195096896	\$ 4.7195096896	\$ 4.7195096896	\$ 0.3006343347	\$ 0.3006343347	\$ 0.3006343347	394,902	Section 2.3.1; 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	-	-	-	-	-	-	-	51,867	2,664	3,390	3,566	\$ 61,486	Line 21 x Line 29	32	
34	Transmission	-	-	-	-	-	-	-	367,784	46,640	15,520	33,134	\$ 463,077	Line 22 x Line 30	33	
35	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,651	\$ 49,304	\$ 18,909	\$ 36,700	\$ 524,564	Sum Lines 32; 33; 34	34	
36															35	
37	<b>Revenues at Changed Rates:</b>														36	
38	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,730,365	\$ 17,558,130	\$ 18,179,692	\$ 15,106,663	\$ 75,574,850	Pg.5 (Lines 19:37) + Pg.6(Lines 14:32)	37	
39	Primary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,188,835	\$ 3,300,106	\$ 3,294,169	\$ 3,337,658	\$ 15,120,769	Pg.5 (Lines 20:38) + Pg.6(Lines 15:33)	38	
40	Transmission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,467,536	\$ 1,701,749	\$ 825,862	\$ 1,508,516	\$ 5,503,663	Pg.5 (Lines 21:39) + Pg.6(Lines 16:34)	39	
41	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,386,736	\$ 22,559,985	\$ 22,299,723	\$ 19,952,837	\$ 96,199,282	Sum Lines 38; 39; 40	40	
42															41	
43	<b>Total Revenues at Changed Rates:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,386,736	\$ 22,559,985	\$ 22,299,723	\$ 19,952,837	\$ 96,199,282	See Line 41	42	

**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

Section 2.3.2  
SAN DIEGO GAS AND ELECTRIC COMPANY  
Derivation of Monthly Retail Cost of Service  
Revenues for True-Up Period Using Retail Rates Developed in Section 2.3.1  
For the True-Up Period - (September 1, 2013 - December 31, 2013)  
Standby Customers

Line No.	Description	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	Reference	Line No.
1	<b>Demand - Billing Determinants (kW):</b>															
2	Secondary	-	-	-	-	-	-	-	-	11,019	11,019	11,019	10,559	43,616	Section 2.3.2; Page 11.3; Line 114 x 1000	1
3	Primary	-	-	-	-	-	-	-	-	99,611	99,611	99,611	100,121	398,954	Section 2.3.2; Page 11.3; Line 115 x 1000	2
4	Transmission	-	-	-	-	-	-	-	-	61,237	59,018	59,018	60,578	239,851	Section 2.3.2; Page 11.3; Line 116 x 1000	3
5	Total	-	-	-	-	-	-	-	-	171,867	169,648	169,648	171,258	682,421	Sum Lines 2; 3; 4	4
6	Check Figure	-	-	-	-	-	-	-	-	171,867	169,648	169,648	171,258	682,421	Section 2.3.2; Page 11.3; Line 117 x 1000	5
7	Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	Line 5 Less Line 6	6
8																7
9	<b>Demand Rates (\$/kW):</b>															8
10	Secondary	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	\$ 4.9531330667	Section 2.3.1; Page 1; Line 20D	9
11	Primary	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	\$ 4.7440605136	Section 2.3.1; Page 1; Line 20C	10
12	Transmission	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	\$ 4.6993490714	Section 2.3.1; Page 1; Line 20B	11
13																12
14	<b>Revenues at Changed Rates:</b>															13
15	Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,579	\$ 54,579	\$ 54,579	\$ 52,300	\$ 216,036	Line 2 x Line 10	14
16	Primary	-	-	-	-	-	-	-	-	472,561	472,561	472,561	474,980	1,892,662	Line 3 x Line 11	15
17	Transmission	-	-	-	-	-	-	-	-	287,774	277,346	277,346	284,677	1,127,144	Line 4 x Line 12	16
18	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 814,913	\$ 804,485	\$ 804,485	\$ 811,957	\$ 3,235,841	Sum Lines 15; 16; 17	17
19																18
20	<b>Total Revenues at Changed Rates</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 814,913	\$ 804,485	\$ 804,485	\$ 811,957	\$ 3,235,841	Line 18	19
																20

**Section 2.3.2**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Transmission Revenue Data to Reflect Changed Rates**  
**Recorded Billing Determinants**  
**True-Up Period (September 1, 2013 - December 31, 2013)**

Line No.	Customer Classes	(A)		(B)		(C)		(D)		(E)		(F)		Line No.
		Jan-13		Feb-13		Mar-13		Apr-13		May-13		Jun-13		
		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	-		-		-		-		-		-		1
2														2
3	Small Commercial	-		-		-		-		-		-		3
4														4
5	Medium-Large Commercial	-		-		-		-		-		-		5
6	Non-Coincident (100%) <sup>1</sup>		-		-		-		-		-		-	6
7	Non-Coincident (90%) <sup>2</sup>		-		-		-		-		-		-	7
8	Maximum On-Peak Period Demand <sup>3</sup>		-		-		-		-		-		-	8
9	Maximum Demand at the Time of System Peak <sup>4</sup>		-		-		-		-		-		-	9
10														10
11	Street Lighting	-		-		-		-		-		-		11
12														12
13	Sale for Resale	-		-		-		-		-		-		13
14														14
15	Standby Customers		-		-		-		-		-		-	15
16														16
17	TOTAL	-		-		-		-		-		-		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

Section 2.3.2  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Transmission Revenue Data to Reflect Changed Rates**  
**Recorded Billing Determinants**  
**True-Up Period (September 1, 2013 - December 31, 2013)**

Line No.	Customer Classes	(G) Jul-13 Billing Determinants		(H) Aug-13 Billing Determinants		(I) Sep-13 Billing Determinants		(J) Oct-13 Billing Determinants		(K) Nov-13 Billing Determinants		(L) Dec-13 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	-	-	-	-	767,245,734	-	587,509,972	-	535,201,585	-	
2														2
3	Small Commercial	-	-	-	-	199,023,264	-	173,031,100	-	164,159,798	-	148,983,686	-	3
4														4
5	Medium-Large Commercial	-	-	-	-	976,843,057	-	878,302,107	-	828,427,934	-	804,101,009	-	5
6	Non-Coincident (100%) <sup>1</sup>	-	-	-	-	-	99,043	-	90,102	-	97,634	-	76,900	6
7	Non-Coincident (90%) <sup>2</sup>	-	-	-	-	-	2,417,923	-	2,208,229	-	2,174,249	-	1,960,556	7
8	Maximum On-Peak Period Demand <sup>3</sup>	-	-	-	-	-	2,276,991	-	1,814,352	-	1,747,263	-	1,545,323	8
9	Maximum Demand at the Time of System Peak <sup>4</sup>	-	-	-	-	-	88,430	-	163,851	-	62,709	-	121,874	9
10														10
11	Street Lighting	-	-	-	-	9,785,998	-	5,731,767	-	7,534,906	-	10,024,895	-	11
12														12
13	Sale for Resale	-	-	-	-	15,252	-	-	-	6,763	-	9,726	-	13
14														14
15	Standby Customers	-	-	-	-	-	171,867	-	169,648	-	169,648	-	171,258	15
16														16
17	TOTAL	-	-	-	-	1,952,913,305	-	1,644,574,946	-	1,535,330,986	-	1,589,455,309	-	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

**Section 2.3.2**  
**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Transmission Revenue Data to Reflect Changed Rates**  
**Recorded Billing Determinants**  
**True-Up Period (September 1, 2013 - December 31, 2013)**

Line No.	Customer Classes	(M)		Line No.
		12 Months to Date Billing Determinants		
		Energy (kWh)	Demand (kW)	
1	Residential Customers	2,516,293,284	-	1
2				2
3	Small Commercial	685,197,848	-	3
4				4
5	Medium-Large Commercial	3,487,674,107		5
6	Non-Coincident (100%) <sup>1</sup>		363,679	6
7	Non-Coincident (90%) <sup>2</sup>		8,760,957	7
8	Maximum On-Peak Period Demand <sup>3</sup>		7,383,929	8
9	Maximum Demand at the Time of System Peak <sup>4</sup>		436,863	9
10				10
11	Street Lighting	33,077,566	-	11
12				12
13	Sale for Resale	31,741	-	13
14				14
15	Standby Customers	-	682,421	15
16				16
17	TOTAL	6,722,242,805	17,627,849	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



Section 2.3.2														Line No.	
San Diego Gas & Electric															
Recorded Sales for the True-Up Period: September 2013 - December 2013															
Line No.	SDG&E: System Delivery Determinants	Winter	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Summer	Winter	Winter	Winter	Total	Line No.
1															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>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Total</b>	3
4	Residential									767,246	587,510	535,202	626,336	2,516,293	4
5	Small Commercial									199,023	173,031	164,160	148,984	685,198	5
6	Med. & Large Comm./Ind. (AD + PA-T-1)									28,068	26,632	25,927	18,305	98,932	6
7	Med. & Large Comm./Ind. (AL + AY + DGR)									899,463	743,514	755,306	704,824	3,103,107	7
8	Med. & Large Comm./Ind. (A6)									49,312	108,156	47,194	80,972	285,635	8
9	Lighting									9,786	5,732	7,535	10,025	33,078	9
10	Sale for Resale									15.3	0.0	6.8	9.7	31.7	10
11	<b>Total System</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,952,913</b>	<b>1,644,575</b>	<b>1,535,331</b>	<b>1,589,455</b>	<b>6,722,275</b>	11
12															12
13	<b>Med. &amp; Large Comm./Ind.</b>														13
14	<b>Rate Schedule Billing Determinants</b>														14
15															15
16	<b>Schedules AD / PA-T-1:</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>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Total</b>	16
17	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	28,068	26,632	25,927	18,305	98,932	17
18															18
19	<b>Total Deliveries (%)</b>														19
20	% @ Secondary Service									92.34%	86.97%	87.04%	89.63%	89.00%	20
21	% @ Primary Service									7.66%	13.03%	12.96%	10.37%	11.00%	21
22	% @ Transmission Service									0.00%	0.00%	0.00%	0.00%	0.00%	22
23		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	23
24	<b>Total Deliveries (MWh)</b>														24
25	MWh @ Secondary Service	0	0	0	0	0	0	0	0	25,918	23,162	22,567	16,406	88,053	25
26	MWh @ Primary Service	0	0	0	0	0	0	0	0	2,150	3,470	3,360	1,898	10,879	26
27	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	27
28		0	0	0	0	0	0	0	0	28,068	26,632	25,927	18,305	98,932	28
29	<b>Non-Coincident Demand (%)</b>														29
30	% @ Secondary Service									0.3406%	0.3254%	0.3736%	0.3978%	0.3557%	30
31	% @ Primary Service									0.5007%	0.4246%	0.3965%	0.6130%	0.4638%	31
32	% @ Transmission Service									0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	32
33															33
34	<b>Non-Coincident Demand (MW)</b>														34
35	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.278	75.368	84.311	65.264	313.221	35
36	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.765	14.734	13.323	11.636	50.458	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	37
38		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	99.043	90.102	97.634	76.900	363.679	38
39															39
40															40
41															41
42	<b>Schedules AL-TOU / AY-TOU / DG-R:</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>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Total</b>	42
43	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	899,463	743,514	755,306	704,824	3,103,107	43
44															44
45	<b>Total Deliveries (%)</b>														45
46	% @ Secondary Service									77.65%	80.74%	82.38%	74.82%	78.90%	46
47	% @ Primary Service									21.07%	18.77%	16.29%	22.55%	19.69%	47
48	% @ Transmission Service									1.28%	0.49%	1.33%	2.63%	1.41%	48
49		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	49



Section 2.3.2														Line	
San Diego Gas & Electric														No.	
Recorded Sales for the True-Up Period: September 2013 - December 2013															
50	<b>Total Deliveries (MWh)</b>														50
51	MWh @ Secondary Service	0	0	0	0	0	0	0	0	698,433	600,313	622,221	527,350	2,448,317	51
52	MWh @ Primary Service	0	0	0	0	0	0	0	0	189,517	139,558	123,039	158,938	611,052	52
53	MWh @ Transmission Service	0	0	0	0	0	0	0	0	11,513	3,643	10,046	18,537	43,739	53
54		0	0	0	0	0	0	0	0	899,463	743,514	755,306	704,824	3,103,107	54
55	<b>Non-Coincident Demand (%)</b>														55
56	% @ Secondary Service									0.2728%	0.2830%	0.2822%	0.2779%	0.2788%	56
57	% @ Primary Service									0.2070%	0.2237%	0.2509%	0.2063%	0.2195%	57
58	% @ Transmission Service									0.2057%	0.1820%	0.2265%	0.1400%	0.1807%	58
59															59
60	<b>Non-Coincident Demand (MW)</b>														60
61	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,905.325	1,698.886	1,755.909	1,465.505	6,825.624	61
62	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	392.300	312.190	308.706	327.889	1,341.085	62
63	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	23.682	6.631	22.753	25.952	79.018	63
64		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,321.307	2,017.707	2,087.368	1,819.345	8,245.727	64
65	<b>On-Peak Demand (%)</b>														65
66	% @ Secondary Service									0.2588%	0.2475%	0.2300%	0.2198%	0.2403%	66
67	% @ Primary Service									0.2293%	0.2295%	0.2297%	0.2011%	0.2221%	67
68	% @ Transmission Service									0.3030%	0.2276%	0.3338%	0.3592%	0.3276%	68
69	<b>Maximum On-Peak Period Demand (MW)</b>														69
70	<b>On-Peak Demand (MW)</b>														70
71	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,807.544	1,485.775	1,431.109	1,159.115	5,883.543	71
72	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	434.562	320.285	282.622	319.624	1,357.092	72
73	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.885	8.292	33.532	66.584	143.293	73
74		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,276.991	1,814.352	1,747.263	1,545.323	7,383.929	74
75															75
76															76
77															77
78	<b>Schedule A6-TOU:</b>														78
79	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	49,312	108,156	47,194	80,972	285,635	79
80															80
81	<b>Total Deliveries (%)</b>														81
82	% @ Secondary Service									0.00%	0.00%	0.00%	0.00%	0.00%	82
83	% @ Primary Service									16.65%	8.17%	20.39%	7.97%	11.60%	83
84	% @ Transmission Service									83.35%	91.83%	79.61%	92.03%	88.40%	84
85		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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	87
88	MWh @ Primary Service	0	0	0	0	0	0	0	0	8,210	8,836	9,623	6,453	33,123	88
89	MWh @ Transmission Service	0	0	0	0	0	0	0	0	41,101	99,320	37,571	74,519	252,511	89
90		0	0	0	0	0	0	0	0	49,312	108,156	47,194	80,972	285,635	90
91	<b>Non-Coincident Demand (%)</b>														91
92	% @ Secondary Service									0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	92
93	% @ Primary Service									0.1390%	0.1880%	0.2317%	0.1293%	0.1771%	93
94	% @ Transmission Service									0.2073%	0.1751%	0.1719%	0.1783%	0.1808%	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	97
98	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	11.413	16.612	22.296	8.344	58.666	98
99	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	85.203	173.909	64.585	132.867	456.565	99
100		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	96.616	190.522	86.881	141.211	515.230	100

Section 2.3.2														Line	
San Diego Gas & Electric														No.	
Recorded Sales for the True-Up Period: September 2013 - December 2013														No.	
101	<b>Coincident Peak Demand (%)</b>													101	
102	% @ Secondary Service													0.0000%	102
103	% @ Primary Service													0.1267%	103
104	% @ Transmission Service													0.1564%	104
105	<b>Coincident Demand at Time of System of Peak</b>													105	
106	<b>Coincident Peak Demand (MW)</b>	<b>Winter</b>	<b>Winter</b>	<b>Winter</b>	<b>Winter</b>	<b>Summer</b>	<b>Summer</b>	<b>Summer</b>	<b>Summer</b>	<b>Summer</b>	<b>Winter</b>	<b>Winter</b>	<b>Winter</b>	<b>Total</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	107
108	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.501	8.713	11.086	11.661	41.961	108
109	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	77.928	155.138	51.623	110.213	394.902	109
110		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.430	163.851	62.709	121.874	436.863	110
111															111
112	<b>Schedule S: Standby Determinants:</b>	<b>Jan-13</b>	<b>Feb-13</b>	<b>Jun-09</b>	<b>Apr-13</b>	<b>May-13</b>	<b>Jun-13</b>	<b>Jul-13</b>	<b>Aug-13</b>	<b>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Total</b>	112
113	<b>Contracted Standby Demand (MW)</b>														113
114	MW @ Secondary Service									11.019	11.019	11.019	10.559	43.616	114
115	MW @ Primary Service									99.611	99.611	99.611	100.121	398.954	115
116	MW @ Transmission Service									61.237	59.018	59.018	60.578	239.851	116
117		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	171.867	169.648	169.648	171.258	682.421	117
118															118
119															119
120															120



Section 2.3.2

San Diego Gas & Electric Company

Recorded Sales for the True-Up Period: September 2013 - December 2013

Line No.		Winter	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Summer	Winter	Winter	Winter	Total	Line No.
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	
1	<b>Med. &amp; Large Comm./Ind.</b>														1
2	<b>Rate Schedule Billing Determinants</b>														2
3															3
4	<b>Schedules AD / PA-T-1:</b>														4
5	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	28,068	26,632	25,927	18,305	98,932	5
6															6
7	<b>Total Deliveries (%)</b>														7
8	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	92.34%	86.97%	87.04%	89.63%	89.00%	8
9	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.66%	13.03%	12.96%	10.37%	11.00%	9
10	% @ 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%	10
11		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	11
12	<b>Total Deliveries (MWh)</b>														12
13	MWh @ Secondary Service	0	0	0	0	0	0	0	0	25,918	23,162	22,567	16,406	88,053	13
14	MWh @ Primary Service	0	0	0	0	0	0	0	0	2,150	3,470	3,360	1,898	10,879	14
15	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16		0	0	0	0	0	0	0	0	28,068	26,632	25,927	18,305	98,932	16
17	<b>Non-Coincident Demand (%)</b>														17
18	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.33%	0.37%	0.40%	0.3557%	18
19	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	0.42%	0.40%	0.61%	0.4638%	19
20	% @ 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%	0.0000%	20
21															21
22	<b>Non-Coincident Demand (MW)</b>														22
23	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.278	75.368	84.311	65.264	313.221	23
24	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.765	14.734	13.323	11.636	50.458	24
25	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	25
26		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	99.043	90.102	97.634	76.900	363.679	26
27															27
28	<b>Schedules AL-TOU / AY-TOU / DG-R:</b>														28
29	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	899,463	743,514	755,306	704,824	3,103,107	29
30															30
31	<b>Total Deliveries (%)</b>														31
32	% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	77.65%	80.74%	82.38%	74.82%	78.90%	32
33	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	21.07%	18.77%	16.29%	22.55%	19.69%	33
34	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.28%	0.49%	1.33%	2.63%	1.41%	34
35		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	35
36	<b>Total Deliveries (MWh)</b>														36
37	MWh @ Secondary Service	0	0	0	0	0	0	0	0	698,433	600,313	622,221	527,350	2,448,317	37
38	MWh @ Primary Service	0	0	0	0	0	0	0	0	189,517	139,558	123,039	158,938	611,052	38
39	MWh @ Transmission Service	0	0	0	0	0	0	0	0	11,513	3,643	10,046	18,537	43,739	39
40		0	0	0	0	0	0	0	0	899,463	743,514	755,306	704,824	3,103,107	40
41	<b>Non-Coincident Demand (%)</b>														41
42	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2728%	0.2830%	0.2822%	0.2779%	0.2788%	42
43	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2070%	0.2237%	0.2509%	0.2063%	0.2195%	43
44	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2057%	0.1820%	0.2265%	0.1400%	0.1807%	44
45															45

Section 2.3.2														
San Diego Gas & Electric Company														
Recorded Sales for the True-Up Period: September 2013 - December 2013														
Line No.														Line No.
46	<b>Non-Coincident Demand (MW)</b>													46
47	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,905.325	1,698.886	1,755.909	1,465.505	6,825.624
48	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	392.300	312.190	308.706	327.889	1,341.085
49	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	23.682	6.631	22.753	25.952	79.018
50		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,321.307	2,017.707	2,087.368	1,819.345	8,245.727
51	<b>On-Peak Demand (%)</b>													51
52	% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2588%	0.2475%	0.2300%	0.2198%	0.2403%
53	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2293%	0.2295%	0.2297%	0.2011%	0.2221%
54	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3030%	0.2276%	0.3338%	0.3592%	0.3276%
55														55
56	<b>On-Peak Demand (MW)</b>													56
57	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,807.544	1,485.775	1,431.109	1,159.115	5,883.543
58	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	434.562	320.285	282.622	319.624	1,357.092
59	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.885	8.292	33.532	66.584	143.293
60		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,276.991	1,814.352	1,747.263	1,545.323	7,383.929
61														61
62	<b>Schedule A6-TOU:</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>Sep-13</b>	<b>Oct-13</b>	<b>Nov-13</b>	<b>Dec-13</b>	<b>Total</b>
63	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	49,312	108,156	47,194	80,972	285,635
64														64
65	<b>Total Deliveries (%)</b>													65
66	% @ 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%
67	% @ Primary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	16.65%	8.17%	20.39%	7.97%	11.60%
68	% @ Transmission Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	83.35%	91.83%	79.61%	92.03%	88.40%
69		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%
70	<b>Total Deliveries (MWh)</b>													70
71	MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
72	MWh @ Primary Service	0	0	0	0	0	0	0	0	8,210	8,836	9,623	6,453	33,123
73	MWh @ Transmission Service	0	0	0	0	0	0	0	0	41,101	99,320	37,571	74,519	252,511
74		0	0	0	0	0	0	0	0	49,312	108,156	47,194	80,972	285,635
75	<b>Non-Coincident Demand (%)</b>													75
76	% @ 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%
77	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1390%	0.1880%	0.2317%	0.1293%	0.1771%
78	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2073%	0.1751%	0.1719%	0.1783%	0.1808%
79														79
80	<b>Non-Coincident Demand (MW)</b>													80
81	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
82	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	11.413	16.612	22.296	8.344	58.666
83	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	85.203	173.909	64.585	132.867	456.565
84		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	96.616	190.522	86.881	141.211	515.230
85	<b>Coincident Peak Demand (%)</b>													85
86	% @ 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%
87	% @ Primary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1279%	0.0986%	0.1152%	0.1807%	0.1267%
88	% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1896%	0.1562%	0.1374%	0.1479%	0.1564%
89														89
90	<b>Coincident Peak Demand (MW)</b>													90
91	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
92	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.501	8.713	11.086	11.661	41.961
93	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	77.928	155.138	51.623	110.213	394.902
94		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.430	163.851	62.709	121.874	436.863
95														95



Section 2.3.2															
San Diego Gas & Electric Company															
Recorded Sales for the True-Up Period: September 2013 - December 2013															
Line No.		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	Line No.
96	Med. & Large Comm./Ind.														96
97	Class Total														97
98	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	976,843	878,302	828,428	804,101	3,487,674	98
99															99
100	<b>Total Deliveries (MWh)</b>														100
101	MWh @ Secondary Service	0	0	0	0	0	0	0	0	724,351	623,475	644,789	543,756	2,536,370	101
102	MWh @ Primary Service	0	0	0	0	0	0	0	0	199,877	151,864	136,022	167,290	655,053	102
103	MWh @ Transmission Service	0	0	0	0	0	0	0	0	52,615	102,963	47,617	93,055	296,250	103
104		0	0	0	0	0	0	0	0	976,843	878,302	828,428	804,101	3,487,674	104
105	<b>Non-Coincident Demand (MW)</b>														105
106	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,993.603	1,774.254	1,840.220	1,530.769	7,138.845	106
107	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	414.478	343.537	344.325	347.869	1,450.209	107
108	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	108.886	180.540	87.338	158.818	535.583	108
109		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,516.966	2,298.331	2,271.883	2,037.456	9,124.637	109
110															110
111															111

Section 2.3.2															Reference	Line No.
San Diego Gas & Electric Company FERC Recorded Sales for the True-Up Period: September 2013 - December 2013																
Line No.		Winter	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Summer	Winter	Winter	Winter	Total		
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total		
1	<b>Schedules AD / PA-T-1:</b>															1
2	<b>Non-Coincident Demand (MW) - 100%</b>															2
3	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.278	75.368	84.311	65.264	313.221	Section 2.3.2; Page 14.1; Line 35	4
4	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.765	14.734	13.323	11.636	50.458	Section 2.3.2; Page 14.1; Line 36	5
5	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	Section 2.3.2; Page 14.1; Line 37	6
6	Sub-Total	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	99.043	90.102	97.634	76.900	363.679	Sum Lines 4; 5; 6	7
7																8
8	<b>Schedules AL-TOU / AY-TOU / DG-R:</b>															9
9	<b>Non-Coincident Demand (MW) - 90%</b>															10
10	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,905.325	1,698.886	1,755.909	1,465.505	6,825.624	Section 2.3.2; Page 14.2; Line 61	11	
11	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	392.300	312.190	308.706	327.889	1,341.085	Section 2.3.2; Page 14.2; Line 62	12	
12	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	23.682	6.631	22.753	25.952	79.018	Section 2.3.2; Page 14.2; Line 63	13	
13	Sub-Total	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,321.307	2,017.707	2,087.368	1,819.345	8,245.727	Sum Lines 11; 12; 13	14	
14																15
15	<b>On-Peak Demand (MW)</b>															16
16	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,807.544	1,485.775	1,431.109	1,159.115	5,883.543	Section 2.3.2; Page 14.2; Line 71	17	
17	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	434.562	320.285	282.622	319.624	1,357.092	Section 2.3.2; Page 14.2; Line 72	18	
18	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.885	8.292	33.532	66.584	143.293	Section 2.3.2; Page 14.2; Line 73	19	
19	Sub-Total	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,276.991	1,814.352	1,747.263	1,545.323	7,383.929	Sum Lines 17; 18; 19	20	
20																21
21	<b>Schedule A6-TOU:</b>															22
22	<b>Non-Coincident Demand (MW) - 90%</b>															23
23	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	Section 2.3.2; Page 14.2; Line 97	24
24	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	11.413	16.612	22.296	8.344	58.666	Section 2.3.2; Page 14.2; Line 98	25	
25	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	85.203	173.909	64.585	132.867	456.565	Section 2.3.2; Page 14.2; Line 99	26	
26	Sub-Total	0.000	0.000	0.000	0.000	0.000	0.000	0.000	96.616	190.522	86.881	141.211	515.230	Sum Lines 24; 25; 26	27	
27																28
28	<b>Coincident Peak Demand (MW)</b>															29
29	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	Section 2.3.2; Page 14.3; Line 107	30
30	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.501	8.713	11.086	11.661	41.961	Section 2.3.2; Page 14.3; Line 108	31	
31	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	77.928	155.138	51.623	110.213	394.902	Section 2.3.2; Page 14.3; Line 109	32	
32	Sub-Total	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.430	163.851	62.709	121.874	436.863	Sum Lines 30; 31; 32	33	
33																34
34	<b>TOTAL SUMMARY</b>															35
35	<b>Non-Coincident Demand (MWH) @ 100%</b>															36
36	MW @ Secondary Service	0	0	0	0	0	0	0	1,993,603	1,774,254	1,840,220	1,530,769	7,138,845	Apr-Aug; Lines (4, 11 and 24) x 1000	37	
37	MW @ Primary Service	0	0	0	0	0	0	0	414,478	343,537	344,325	347,869	1,450,209	Sep-Mar; (Line 4 x 1000)	38	
38	MW @ Transmission Service	0	0	0	0	0	0	0	108,886	180,540	87,338	158,818	535,583	Apr-Aug; Lines (5, 12 and 25) x 1000	39	
39	Total - NONCoincident Demand @ 100%	0	0	0	0	0	0	0	2,516,966	2,298,331	2,271,883	2,037,456	9,124,637	Sep-Mar; (Line 5 x 1000)	40	
40															Apr-Aug; Lines (6, 13 and 26) x 1000	41
41															Sep-Mar; (Line 6 x 1000)	42
42															Sum Lines 37 thru 42	43
43																44
44	<b>Non-Coincident Demand (MWH) @ 90%</b>															45
45	MW @ Secondary Service	0	0	0	0	0	0	0	1,905,325	1,698,886	1,755,909	1,465,505	6,825,624	Sep-Mar; ((Lines 11 & 24) x 1000)	46	
46	MW @ Primary Service	0	0	0	0	0	0	0	403,712	328,803	331,002	336,233	1,399,750	Sep-Mar; ((Lines 12 & 25) x 1000)	47	
47	MW @ Transmission Service	0	0	0	0	0	0	0	108,886	180,540	87,338	158,818	535,583	Sep-Mar; ((Lines 13 & 26) x 1000)	48	
48	Total - NONCoincident Demand @ 90%	-	-	-	-	-	0	0	2,417,923	2,208,229	2,174,249	1,960,556	8,760,957	Sum Lines 46 thru 48	49	
49																50
50																50

Section 2.3.1  
**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 True-Up Period - (September 1, 2013 - December 31, 2013)**  
**Development of 12-CP Allocation Factors**

Line No.	(A) Customer Class	(B) Recorded Demand Determinants Megawatt @ Meter Level	(C) Transmission Loss Factors	(D) = (B) x (C) Recorded Demand Determinants Megawatt @ Transmission Level	(E) Ratios	Reference	Line No.
1	<b>Recorded Demand Determinants for Medium-Large Commercial Customers:</b>						1
2	Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 100% NCD Rate						2
3	Secondary <sup>1</sup>	313	1.0457	328	86.54%	Col. B=Page 15.1; Col. E; Line 3	3
4	Primary <sup>2</sup>	50	1.0108	51	13.46%	Col. B=Page 15.1; Col. E; Line 4	4
5	Transmission <sup>3</sup>	-	1.0000	-	0.00%	Col. B=Page 15.1; Col. E; Line 5	5
6	<b>Total</b>	<b>364</b>		<b>379</b>	<b>100.00%</b>	Sum Lines 3; 4; 5	6
7							7
8	Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 90% NCD Rate						8
9	with Maximum On-Peak Period Demand						9
10	Secondary	6,826	1.0457	7,138	83.26%	Col. B=Page 15.1; Col. E; Line 10	10
11	Primary	1,341	1.0108	1,356	15.82%	Col. B=Page 15.1; Col. E; Line 11	11
12	Transmission	79	1.0000	79	0.92%	Col. B=Page 15.1; Col. E; Line 12	12
13	<b>Total</b>	<b>8,246</b>		<b>8,573</b>	<b>100.00%</b>	Sum Lines 10; 11; 12	13
14							14
15	Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 90% NCD Rate						15
16	with Maximum Demand at the Time of System Peak						16
17	Secondary	-	1.0457	-	0.00%	Col. B=Page 15.1; Col. E; Line 17	17
18	Primary	59	1.0108	59	11.43%	Col. B=Page 15.1; Col. E; Line 18	18
19	Transmission	457	1.0000	457	88.57%	Col. B=Page 15.1; Col. E; Line 19	19
20	<b>Total</b>	<b>515</b>		<b>516</b>	<b>100.00%</b>	Sum Lines 17; 18; 19	20
21							21
22	Total Non-Coincident Demand Determinants Pertaining to Medium-Large Commercial Customers						22
23	Secondary	7,139	1.0457	7,465	78.85%	Sum Lines 3; 10; 17	23
24	Primary	1,450	1.0108	1,466	15.49%	Sum Lines 4; 11; 18	24
25	Transmission	536	1.0000	536	5.66%	Sum Lines 5; 12; 19	25
26	<b>Total</b>	<b>9,125</b>		<b>9,467</b>	<b>100.00%</b>	Sum Lines 23; 24; 25	26
27							27
28	<b>Maximum On-Peak Period Demand Determinants</b>						28
29	<i>Summer Months = (May, June, July, August, September)</i>						29
30	Secondary	1,808	1.0457	1,890	79.95%	Col. B=Page 15.1; Col. E; Line 30	30
31	Primary	435	1.0108	439	18.57%	Col. B=Page 15.1; Col. E; Line 31	31
32	Transmission	35	1.0000	35	1.48%	Col. B=Page 15.1; Col. E; Line 32	32
33	<b>Total</b>	<b>2,277</b>		<b>2,364</b>	<b>100.00%</b>	Sum Lines 30; 31; 32	33
34	<i>Winter Months = (October, November, December, January, February, March, April)</i>						34
35	Secondary	4,076	1.0457	4,262	80.38%	Col. B=Page 15.1; Col. E; Line 35	35
36	Primary	923	1.0108	932	17.58%	Col. B=Page 15.1; Col. E; Line 36	36
37	Transmission	108	1.0000	108	2.04%	Col. B=Page 15.1; Col. E; Line 37	37
38	<b>Total</b>	<b>5,107</b>		<b>5,302</b>	<b>100.00%</b>	Sum Lines 35; 36; 37	38
39	<b>Grand Total</b>	<b>7,384</b>		<b>7,666</b>			39
40	<b>Maximum Demand at the Time of System Peak Determinants</b>						40
41	<i>Summer Months = (May, June, July, August, September)</i>						41
42	Secondary	-	1.0457	-	0.00%	Col. B=Page 15.1; Col. E; Line 42	42
43	Primary	11	1.0108	11	12.36%	Col. B=Page 15.1; Col. E; Line 43	43
44	Transmission	78	1.0000	78	87.64%	Col. B=Page 15.1; Col. E; Line 44	44
45	<b>Total</b>	<b>88</b>		<b>89</b>	<b>100.00%</b>	Sum Lines 42; 43; 44	45
46	<i>Winter Months = (October, November, December, January, February, March, April)</i>						46
47	Secondary	-	1.0457	-	0.00%	Col. B=Page 15.1; Col. E; Line 47	47
48	Primary	31	1.0108	32	9.17%	Col. B=Page 15.1; Col. E; Line 48	48
49	Transmission	317	1.0000	317	90.83%	Col. B=Page 15.1; Col. E; Line 49	49
50	<b>Total</b>	<b>348</b>		<b>349</b>	<b>100.00%</b>	Sum Lines 47; 48; 49	50
51	<b>Grand Total</b>	<b>437</b>		<b>438</b>			51
52							52
53							53
54		Recorded Demand Determinants Megawatt @ Meter Level	Transmission Loss Factors	Recorded Demand Determinants Megawatt @ Transmission Level	Ratios		54
55							55
56	<b>Forecast Demand Determinants for Standby Customers:</b>						56
57	Contracted Demand Determinants						57
58	Secondary	44	1.0457	46	6.68%	Col. B=Page 16.3; Line 114	58
59	Primary	399	1.0108	403	58.49%	Col. B=Page 16.3; Line 115	59
60	Transmission	240	1.0000	240	34.83%	Col. B=Page 16.3; Line 116	60
61	<b>Total</b>	<b>682</b>		<b>689</b>	<b>100.00%</b>	Sum Lines 57; 58; 59	61



## **Section – 2**

Derivation of Retail (End Use Customer)

True-Up Adjustment

### **Section 2.3.1**

Derivation of Retail True-Up

Cost of Service Rates

Docket No. ER14-\_\_\_\_-\_\_\_\_\_

**Section 2.3.1**

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**TO4-Cycle 2 Annual Transmission Formulaic Rate Filing**

**True-Up Period Rate Design Information**

**For the True-Up Period - (September 1, 2013 - December 31, 2013)**

**Summary of Transmission Rates**

Line No.	Customer Classes	(A)	(B)	(C)	(D)	Reference	Line No.
		Transmission Energy Rates \$/kWh	Transmission Level Demand Rates \$/kW-Mo	Primary Level Demand Rates \$/kW-Mo	Secondary Level Demand Rates \$/kW-Mo		
1	Residential	\$ 0.0357211750				Section 2.3.1; Page 3; Line 7	1
2							2
3	Small Commercial	\$ 0.0365806675				Section 2.3.1; Page 4; Line 7	3
4							4
5	Medium & Large Commercial/Industrial						5
6	Non-Coincident Demand (100%) <sup>1</sup>		\$ 10.1694580573	\$ 10.2721872734	\$ 10.6257912891	Section 2.3.1; Page 5; Lines 35;34;33	6
7							7
8	Non-Coincident Demand (90%) <sup>2</sup>		\$ 9.1525122516	\$ 9.2449685461	\$ 9.5632121602	Section 2.3.1; Page 6; Lines 8;7;6	8
9							9
10	Maximum On-Peak Period Demand <sup>3</sup>						10
11	Summer		\$ 2.9575247160	\$ 2.9778914655	\$ 3.0822581330	Section 2.3.1; Page 7; Lines 37; 36; 35	11
12	Winter		\$ 0.3273436869	\$ 0.3319549359	\$ 0.3435763374	Section 2.3.1; Page 8; Lines 30; 29; 28	12
13							13
14	Maximum Demand at the Time of System Peak <sup>4</sup>						14
15	Summer		\$ 4.7195096896	\$ 4.9391716493	\$ -	Section 2.3.1; Page 9; Lines 37; 36; 35	15
16	Winter		\$ 0.3006343347	\$ 0.3057725037	\$ -	Section 2.3.1; Page 10; Lines 33; 32; 31	16
17							17
18	Street Lighting	\$ 0.0237453029				Section 2.3.1; Page 11; Line 7	18
19							19
20	Standby Rate		\$ 4.6993490714	\$ 4.7440605136	\$ 4.9531330667	Section 2.3.1; 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						



**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 31, 2013)**  
**Allocation of Base Transmission Revenue Requirements (BTRR) Based on 12 CPs**  
**(\$1,000)**

Line No.	Customer Classes	(A) Total 12 CPs @ Transmission Level <sup>2</sup>	(B) Percentages <sup>3</sup>	(C) Allocated Base Transmission Revenue Requirement	Reference	Line No.
1	Total Base Transmission Revenue Requirement <sup>1</sup>			\$ 215,170	Section 2.3; Page 5 of 5; Line 12	1
2						2
3	<u>Allocation of BTRR Based on 12-CP:</u>					3
4	Residential	5,799,957	41.774%	\$ 89,884.953	Col.C Ln 4 = Col C Ln1 x Col B. Ln 4	4
5	Small Commercial	1,617,355	11.649%	25,064.995	Col.C Ln 5 = Col C Ln1 x Col B. Ln 5	5
6	Medium & Large Commercial/Industrial	6,207,398	44.708%	96,199.281	Col.C Ln 6 = Col C Ln1 x Col B. Ln 6	6
7	Street Lighting Revenues	50,681	0.365%	785.437	Col.C Ln 7 = Col C Ln1 x Col B. Ln 7	7
8	Standby Revenues	208,797	1.504%	3,235.841	Col.C Ln 8 = Col C Ln1 x Col B. Ln 8	8
9						9
10	Total	13,884,188	100.00%	\$ 215,171	Sum Lines 4 thru 8	10
11						11
12	Total	13,884,188		\$ 215,171	Line 10	12

**NOTES:**

<sup>1</sup> Total Base TRR comes from Revised TO3-Cycle 6; Section 2.3; Statement BK1; Page 5 of 5; Line 12

<sup>2</sup> See Statement BL; Page 9; Column D.

<sup>3</sup> See Statement BL; Page 9; Column E.

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 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	\$ 89,885	Section 2.3.1; Page 2; Line 4	1
2	Billing Determinants - Residential Customer Class (MWh):	2,516,293	Section 2.3.1; Page 16.1; Line 4	2
3				3
4				4
5	Residential Energy Rate Per kWh	\$ 0.0357211750	Line 1 / Line 3	5
6				6
7	Residential Energy Rate Per kWh - Rounded	\$ 0.0357211750	Line 5, Rounded to 7 Decimal Places	7
8				8
9	Proof of Revenues	\$ 89,885	Line 7 x Line 3	9
10				10
11	Difference	\$ 0.00	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.

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 31, 2013)**  
**Small Commercial Customers <sup>1</sup>**  
**(\$000)**

Line No.	Description	Derivation of Commodity Rate & Proof of Revenues Calculation	Reference	Line No.
1	Small Commercial - Allocated Transmission Revenue Requirement	\$ 25,065	Section 2.3.1; Page 2; Line 5	1
2	Billing Determinants - Small Commercial (MWh):  Rate Per kWh Calculation  Rate Per kWh Calculation - Rounded  Proof of Revenues   Difference	685,198	Section 2.3.1; Page 16.1; Line 5	2
3				3
4				4
5		\$ 0.0365806675	Line 1 / Line 3	5
6				6
7		\$ 0.0365806675	Line 5, Rounded to 7 Decimal Places	7
8				8
9		\$ 25,065	Line 7 x Line 3	9
10				10
11		\$ 0.00	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.

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 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	\$ 96,199	Section 2.3.1; Page 2; Line 6	1
2	<b><u>Demand Determinants @ Transmission Level Used to Allocate</u></b>			
3	<b><u>Total Class Revenues to Voltage Level with Loss Factor Adjustment (MW) <sup>2</sup>:</u></b>			
4	Secondary	7,465	Section 2.3.1; Page 15; Col. D; Line 23	4
5	Primary	1,466	Section 2.3.1; Page 15; Col. D; Line 24	5
6	Transmission	536	Section 2.3.1; Page 15; Col. D; Line 25	6
7	Total	9,467	Sum Lines 4; 5; 6	7
8	<b><u>Allocation Factors Per Above to Allocate</u></b>			
9	<b><u>Demand Revenue Requirements to Voltage Level:</u></b>			
10	Secondary	78.85286%	Line 4 / Line 7	10
11	Primary	15.48537%	Line 5 / Line 7	11
12	Transmission	5.66177%	Line 6 / Line 7	12
13	Total	100.00000%	Sum Lines 10; 11; 12	13
14				14
15	<b>Allocation of Revenue Requirements to Voltage Level</b>			
16	Secondary	\$ 75,856	Line 1 x Line 10	16
17	Primary	\$ 14,897	Line 1 x Line 11	17
18	Transmission	\$ 5,447	Line 1 x Line 12	18
19	Total	\$ 96,199	Sum Lines 16; 17; 18	19
20				20
21	<b>Demand Determinants By Voltage Level @ Meter Level (MW)</b>			
22	Secondary	7,139	Section 2.3.1; Page 15; Col. B; Line 23	22
23	Primary	1,450	Section 2.3.1; Page 15; Col. B; Line 24	23
24	Transmission	536	Section 2.3.1; Page 15; Col. B; Line 25	24
25	Total	9,125	Sum Lines 22; 23; 24	25
26				26
27	<b>Demand Rate By Voltage @ Meter</b>			
28	Secondary	\$ 10.6257912891	Line 16 / Line 22	28
29	Primary	\$ 10.2721872734	Line 17 / Line 23	29
30	Transmission	\$ 10.1694580573	Line 18 / Line 24	30
31				31
32	<b>Demand Rate By Voltage @ Meter (Rounded)</b>			
33	Secondary	\$ 10.6257912891	Line 28, Rounded to 7 Decimal Places	33
34	Primary	\$ 10.2721872734	Line 29, Rounded to 7 Decimal Places	34
35	Transmission	\$ 10.1694580573	Line 30, Rounded to 7 Decimal Places	35
36				36
37	<b><u>Proof of Revenue Calculations:</u></b>			
38	Secondary	\$ 75,856	Line 22 x Line 33	38
39	Primary	\$ 14,897	Line 23 x Line 34	39
40	Transmission	\$ 5,447	Line 24 x Line 35	40
41	Total	\$ 96,199	Sum Lines 38; 39; 40	41
42				42
43	Difference	\$ 0.00	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



**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 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: <sup>1</sup></b>	90.00%		1
2	Secondary	\$ 9,563,212,160.2	90% x Section 2.3.1; Page 5; Line 33	2
3	Primary	\$ 9,244,968,546.1	90% x Section 2.3.1; Page 5; Line 34	3
4	Transmission	\$ 9,152,512,251.6	90% x Section 2.3.1; 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	\$ 9,563,212,160.2	Line 2, Rounded to 7 Decimal Places	6
7	Primary	\$ 9,244,968,546.1	Line 3, Rounded to 7 Decimal Places	7
8	Transmission	\$ 9,152,512,251.6	Line 4, Rounded to 7 Decimal Places	8
9	<b>Pertaining to Schedules @ 90% NCD with Maximum On-Peak Period Demand: <sup>2</sup></b>			9
10	NCD Determinants By Voltage Level @ Meter Level (MW)			10
11	Secondary <sup>4</sup>	6,826	Section 2.3.1; Page 15; Col. B; Line 10	11
12	Primary <sup>4</sup>	1,341	Section 2.3.1; Page 15; Col. B; Line 11	12
13	Transmission <sup>4</sup>	79	Section 2.3.1; Page 15; Col. B; Line 12	13
14	Total	8,246	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	\$ 72,528	Line 11 x Section 2.3.1; Page 5; Line 33	16
17	Primary	\$ 13,776	Line 12 x Section 2.3.1; Page 5; Line 34	17
18	Transmission	\$ 804	Line 13 x Section 2.3.1; Page 5; Line 35	18
19	Total	\$ 87,107	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	\$ 65,275	Line 6 x Line 11	21
22	Primary	\$ 12,398	Line 7 x Line 12	22
23	Transmission	\$ 723	Line 8 x Line 13	23
24	Total	\$ 78,396	Sum Lines 21; 22; 23	24
25	<b>Revenue Reallocation to Maximum On-Peak Period Demands:</b>			25
26	Secondary	\$ 7,253	Line 16 - Line 21	26
27	Primary	\$ 1,378	Line 17 - Line 22	27
28	Transmission	\$ 80	Line 18 - Line 23	28
29	Total - Reallocated to MAXIMUM ON-PEAK PERIOD DEMANDS	\$ 8,711	Sum Lines 26; 27; 28	29
30	<b>Pertaining to Schedules @ 90% NCD with Maximum Demand at Time of System Peak: <sup>3</sup></b>			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>	59	Section 2.3.1; Page 15; Col. B; Line 18	33
34	Transmission <sup>4</sup>	457	Section 2.3.1; Page 15; Col. B; Line 19	34
35	Total	515	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 Section 2.3.1; Page 5; Line 33	37
38	Primary	\$ 603	Line 33 x Section 2.3.1; Page 5; Line 34	38
39	Transmission	\$ 4,643	Line 34 x Section 2.3.1; Page 5; Line 35	39
40	Total	\$ 5,246	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	\$ 542	Line 7 x Line 39	43
44	Transmission	\$ 4,179	Line 8 x Line 40	44
45	Total	\$ 4,721	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	\$ 60	Line 38 - Line 43	48
49	Transmission	\$ 464	Line 39 - Line 44	49
50	Total	\$ 525	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.



**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 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	<u>Revenue Reallocation to Maximum On-Peak Period Demands:</u> <sup>1</sup>	\$ 8,711	Section 2.3.1; 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	1,808	Section 2.3.1; Page 15; Col. B; Line 30	5
6	Primary	435	Section 2.3.1; Page 15; Col. B; Line 31	6
7	Transmission	35	Section 2.3.1; Page 15; Col. B; Line 32	7
8	Total	2,277	Sum Lines 5; 6; 7	8
9	Summer - Maximum On-Peak Period Demands By Voltage Level @ Trans. Level (MW)			9
10	Secondary	1,890	Section 2.3.1; Page 15; Col. D; Line 30	10
11	Primary	439	Section 2.3.1; Page 15; Col. D; Line 31	11
12	Transmission	35	Section 2.3.1; Page 15; Col. D; Line 32	12
13	Total	2,364	Sum Lines 11; 12; 13	13
14	Total			14
15	Summer Maximum On-Peak Period Allocation to Voltage Levels			15
16	Secondary	79.95%	Line 11 / Line 14	16
17	Primary	18.57%	Line 12 / Line 14	17
18	Transmission	1.48%	Line 13 / Line 14	18
19	Total	100.00%	Sum Lines 17; 18; 19	19
20	Total			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	\$ 5,571	(Line 2 x Line 21) x Line 17	23
24	Primary	\$ 1,294	(Line 2 x Line 21) x Line 18	24
25	Transmission	\$ 103	(Line 2 x Line 21) x Line 19	25
26	Total	\$ 6,969	Sum Lines 23; 24; 25	26
27	Summer Maximum On-Peak Period Demand Rates <sup>3</sup>	\$/kW		27
28	Secondary	\$ 3.0822581330	Line 23 / Line 5	28
29	Primary	\$ 2.9778914655	Line 24 / Line 6	29
30	Transmission	\$ 2.9575247160	Line 25 / Line 7	30
31	Transmission			31
32	Total			32
33	Summer Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		33
34	Secondary	\$ 3.0822581330	Line 29, Rounded to 7 Decimal Places	34
35	Primary	\$ 2.9778914655	Line 30, Rounded to 7 Decimal Places	35
36	Transmission	\$ 2.9575247160	Line 31, Rounded to 7 Decimal Places	36
37	Transmission			37
38	Total			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

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 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	4,076	Section 2.3.1; Page 15; Col. B; Line 35	2
3	Primary	923	Section 2.3.1; Page 15; Col. B; Line 36	3
4	Transmission	108	Section 2.3.1; Page 15; Col. B; Line 37	4
5	Total	5,107	Sum Lines 3; 4; 5	5
6	Winter Maximum On-Peak Period Demands @ Transmission Level (MW)			6
7	Secondary	4,262	Section 2.3.1; Page 15; Col. D; Line 35	7
8	Primary	932	Section 2.3.1; Page 15; Col. D; Line 36	8
9	Transmission	108	Section 2.3.1; Page 15; Col. D; Line 37	9
10	Total	5,302	Sum Lines 3; 4; 5	10
11	Winter Maximum On-Peak Period Allocation to Voltage Levels			11
12	Secondary	80.38476%	Line 7 / Line 10	12
13	Primary	17.57827%	Line 8 / Line 10	13
14	Transmission	2.03697%	Line 9 / Line 10	14
15	Total	100.00000%	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	\$ 1,400	(Page 7; Line 2 x Page 8; Line 16) x Line 12	18
19	Primary	\$ 306	(Page 7; Line 2 x Page 8; Line 16) x Line 13	19
20	Transmission	\$ 35	(Page 7; Line 2 x Page 8; Line 16) x Line 14	20
21	Total	\$ 1,742	Sum Lines 18; 19; 20	21
22	Winter Maximum On-Peak Period Demand Rates <sup>5</sup>	\$/kW		22
23	Secondary	\$ 0.3435763374	Line 18 / Line 2	23
24	Primary	\$ 0.3319549359	Line 19 / Line 3	24
25	Transmission	\$ 0.3273436869	Line 20 / Line 4	25
26				26
27	Winter Maximum On-Peak Period Demand Rates (Rounded)	\$/kW		27
28	Secondary	\$ 0.3435763374	Line 23, Rounded to 7 Decimal Places	28
29	Primary	\$ 0.3319549359	Line 24, Rounded to 7 Decimal Places	29
30	Transmission	\$ 0.3273436869	Line 25, Rounded to 7 Decimal Places	30
31				31
32	<u>Proof of Revenue Calculations:</u>			32
33	Secondary	\$ 6,972	(Page 7; Line 23) + (Page 8; Line 18)	33
34	Primary	\$ 1,600	(Page 7; Line 24) + (Page 8; Line 19)	34
35	Transmission	\$ 139	(Page 7; Line 25) + (Page 8; Line 20)	35
36	Total	\$ 8,711	Sum Lines 33; 34; 35	36
37	Difference	\$ (0.00)	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

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 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>	\$ 525	Section 2.3.1; 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	-	Section 2.3.1; Page 15; Col. B; Line 42	5
6	Primary	11	Section 2.3.1; Page 15; Col. B; Line 43	6
7	Transmission	78	Section 2.3.1; Page 15; Col. B; Line 44	7
8	Total	88	Sum Lines 5; 6; 7	8
9	Summer Maximum Demand at the Time of System Peak @ Transmission Level (MW)			9
10	Secondary	-	Section 2.3.1; Page 15; Col. D; Line 42	10
11	Primary	11	Section 2.3.1; Page 15; Col. D; Line 43	11
12	Transmission	78	Section 2.3.1; Page 15; Col. D; Line 44	12
13	Total	89	Sum Lines 11; 12; 13	13
14	Total			14
15	Summer Maximum Demand at the time of System Peak Allocation to Voltage Levels (MW)			15
16	Secondary	0.000000%	Line 11 / Line 14	16
17	Primary	12.359551%	Line 12 / Line 14	17
18	Transmission	87.640449%	Line 13 / Line 14	18
19	Total	100.000000%	Sum Lines 17; 18; 19	19
20	Total			20
21	Share of Total Revenue Allocation to Summer Maximum Demand at the Time of System Peak	80.00%		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	\$ 52	(Line 2 x Line 21) x Line 18	24
25	Transmission	\$ 368	(Line 2 x Line 21) x Line 19	25
26	Total	\$ 420	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	\$ 4.9391716493	Line 24 / Line 6	29
30	Transmission	\$ 4.7195096896	Line 25 / Line 7	30
31	Total			31
32	Total			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	\$ 4.9391716493	Line 30, Rounded to 7 Decimal Places	35
36	Transmission	\$ 4.7195096896	Line 31, Rounded to 7 Decimal Places	36
37	Total			37
38	Total			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



Section 2.3.1  
**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 True-Up Period - (September 1, 2013 - December 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	-	Section 2.3.1; Page 15; Col. B; Line 47	2
3	Primary	31	Section 2.3.1; Page 15; Col. B; Line 48	3
4	Transmission	317	Section 2.3.1; Page 15; Col. B; Line 49	4
5	Total	348	Sum Lines 2; 3; 4	5
6	Winter Maximum Demand at the Time of System Peak @ Transmission Level (MW)			6
7	Secondary	-	Section 2.3.1; Page 15; Col. D; Line 47	7
8	Primary	32	Section 2.3.1; Page 15; Col. D; Line 48	8
9	Transmission	317	Section 2.3.1; Page 15; Col. D; Line 49	9
10	Total	349	Sum Lines 8; 9; 10	10
11	Total	349	Sum Lines 8; 9; 10	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	9.1690544%	Line 9 / Line 11	14
15	Transmission	90.8309456%	Line 10 / Line 11	15
16	Transmission	90.8309456%	Line 10 / Line 11	16
17	Total	100.0000000%	Sum Lines 14; 15; 16	17
18	Share of Total Revenue Allocation to Winter Maximum Demand at the Time of System Peak	20.00%		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	\$ 10	(Page 9; Line 2 x Page 10; Line 18) x Line 15	21
22	Transmission	\$ 95	(Page 9; Line 2 x Page 10; Line 18) x Line 16	22
23	Total	\$ 105	Sum Lines 20; 21; 22	23
24	Winter Maximum Demand at the Time of System Peak Rates <sup>5</sup>	\$/kW		24
25	Secondary	\$ -	Line 20 / Line 2	25
26	Primary	\$ 0.3057725037	Line 21 / Line 3	26
27	Primary	\$ 0.3057725037	Line 21 / Line 3	27
28	Transmission	\$ 0.3006343347	Line 22 / Line 4	28
29	Winter Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		29
30	Secondary	\$ -	Line 26, Rounded to 7 Decimal Places	30
31	Primary	\$ 0.30577250370	Line 27, Rounded to 7 Decimal Places	31
32	Primary	\$ 0.30577250370	Line 27, Rounded to 7 Decimal Places	32
33	Transmission	\$ 0.30063433470	Line 28, Rounded to 7 Decimal Places	33
34	Winter Maximum Demand at the Time of System Peak Rates (Rounded)	\$/kW		34
35	Proof of Revenue Calculations:			35
36	Secondary	\$ -	(Page 9; Line 23) + (Page 10; Line 20)	36
37	Primary	\$ 61	(Page 9; Line 24) + (Page 10; Line 21)	37
38	Transmission	\$ 463	(Page 9; Line 25) + (Page 10; Line 22)	38
39	Total	\$ 525	Sum Lines 36; 37; 38	39
40	Difference	\$ 0.00	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

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 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	\$ 785	Section 2.3.1; Page 2; Line 7	1
2	Billing Determinants - Street Lighting Customers (MWh) <sup>1</sup> :  Rate Per kWh Calculation  Rate Per kWh Calculation - Rounded  Proof of Revenues:  Difference	33,078	Statement 2.3.1; Page 16.1; Line 9	2
3				3
4				4
5		\$ 0.0237453029	Line 1 / Line 3	5
6				6
7		\$ 0.0237453029	Line 5, Rounded to 7 Decimal Places	7
8			8	
9		\$ 785	Line 3 x Line 7	9
10				10
11		\$ (0.00)	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.



Section 2.3.1  
**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 True-Up Period - (September 1, 2013 - December 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	\$ 3,236	Section 2.3.1; Page 2; 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	46	Section 2.3.1; Page 15; Col. D; Line 57	4
5	Primary	403	Section 2.3.1; Page 15; Col. D; Line 58	5
6	Tranmission	240	Section 2.3.1; Page 15; Col. D; Line 59	6
7	Total	689	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	6.67634%	Line 4 / Line 7	10
11	Primary	58.49057%	Line 5 / Line 7	11
12	Tranmission	34.83309%	Line 6 / Line 7	12
13	Total	100.00000%	Sum Lines 10; 11; 12	13
14				14
15	Allocation of Revenue Requirements to Voltage Level			15
16	Secondary	\$ 216	Line 1 x Line 10	16
17	Primary	\$ 1,893	Line 1 x Line 11	17
18	Tranmission	\$ 1,127	Line 1 x Line 12	18
19	Total	\$ 3,236	Sum Lines 16; 17; 18	19
20				20
21	Demand Determinants By Voltage Level @ Meter (MW)			21
22	Secondary	44	Section 2.3.1; Page 15; Col. B; Line 57	22
23	Primary	399	Section 2.3.1; Page 15; Col. B; Line 58	23
24	Tranmission	240	Section 2.3.1; Page 15; Col. B; Line 59	24
25	Total	682	Sum Lines 22; 23; 24	25
26				26
27	Demand Rate By Voltage Level @ Meter			27
28	Secondary	\$ 4.9531330667	Line 16 / Line 22	28
29	Primary	\$ 4.7440605136	Line 17 / Line 23	29
30	Tranmission	\$ 4.6993490714	Line 18 / Line 24	30
31				31
32	Demand Rate By Voltage Level @ Meter (Rounded)			32
33	Secondary	\$ 4.9531330667	Line 28, Rounded to 7 Decimal Places	33
34	Primary	\$ 4.7440605136	Line 29, Rounded to 7 Decimal Places	34
35	Tranmission	\$ 4.6993490714	Line 30, Rounded to 7 Decimal Places	35
36				36
37	<u>Proof of Revenue Calculations:</u>			37
38	Secondary	\$ 216	Line 22 x Line 33	38
39	Primary	\$ 1,893	Line 23 x Line 34	39
40	Tranmission	\$ 1,127	Line 24 x Line 35	40
41	Total	\$ 3,236	Sum Lines 38; 39; 40	41
42				42
43	Difference	\$ (0.00)	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

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 31, 2013)**  
**Summary of Proof of Revenues**  
**(\$1,000)**

Line No.	Customer Classes	(A) Total Revenues Per Cost of Service Study	(B) Total Revenues Per Rate Design	(C) Difference	Reference	Line No.
1	Residential Customers	\$ 89,885	\$ 89,885	\$ 0	Section 2.3.1; Pages 2 & 3	1
2						2
3	Small Commercial	25,065	25,065	0	Statement 2.3.1; Pages 2 & 4	3
4						4
5	Medium-Large Commercial	96,199	96,199	0	Statement 2.3.1; Pages 2 & 5	5
6						6
7	Street Lighting	785	785	(0)	Statement 2.3.1; Pages 2 & 11	7
8						8
9	Standby Revenues	3,236	3,236	(0)	Statement 2.3.1; Pages 2 & 12	9
10						10
11	Grand Total	\$ 215,171	\$ 215,171	\$ 0	Sum Lines 1 thru 9	11

**Section 2.3.1**  
**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 True-Up Period - (September 1, 2013 - December 31, 2013)**  
**Development of 12-CP Allocation Factors Using Recorded Data: 2007-2011**

Line No.	(a) Customer Class	(b) 5-Year Average Of 12 CPs Kilowat @ Meter Level	(c) Transmission Loss Factors	(d) = (b) x (c) 5-Year Average Of 12 CPs Kilowat @ Transmission Level	(e) Ratio	(g) Reference	Line No.
1	<u>5 Year Average - 12CP Allocation Factors:</u>						1
2	Residential Customers	5,546,483	1.0457	5,799,957	41.77%	Statement BB; Page 1; Line 1	2
3	Small Commercial Customers	1,546,672	1.0457	1,617,355	11.65%	Statement BB; Page 1; Line 2	3
4	Medium-Large Commercial Customers						4
5	Secondary	4,441,062	1.0457	4,644,018	33.45%	Statement BB; Page 1; Line 4	5
6	Primary	1,103,224	1.0108	1,115,139	8.03%	Statement BB; Page 1; Line 5	6
7	Transmission	448,241	1.0000	448,241	3.23%	Statement BB; Page 1; Line 6	7
8	Total Medium-Large Commercial	5,992,527	1.0359	6,207,398	44.71%	Sum Lines 5; 6; 7	8
9							9
10	Street Lighting	48,466	1.0457	50,681	0.37%	Statement BB; Page 1; Line 9	10
11	Standby Customers						11
12	Secondary	13,012	1.0457	13,607	0.10%	Statement BB; Page 1; Line 11	12
13	Primary	121,014	1.0108	122,321	0.88%	Statement BB; Page 1; Line 12	13
14	Transmission	72,869	1.0000	72,869	0.52%	Statement BB; Page 1; Line 13	14
15	Total Standby Customers	206,895	1.0092	208,797	1.50%	Sum Lines 12; 13; 14	15
16							16
17	System Total	13,341,043	1.04071	13,884,188	100.01%	Sum Lines 2; 3; 8; 10; 15	17
18							18

Section 2.3.1  
**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 True-Up Period - (September 1, 2013 - December 31, 2013)**  
**Development of 12-CP Allocation Factors**

Line No.	(A) Customer Class	(B)		(C)		(D) = (B) x (C)		(E) Ratios	Reference	Line No.
		Recorded Demand Determinants Megawatt @ Meter Level	Transmission Loss Factors	Recorded Demand Determinants Megawatt @ Transmission Level	Transmission Loss Factors	Recorded Demand Determinants Megawatt @ Transmission Level	Ratios			
1	Recorded Demand Determinants for Medium-Large Commercial Customers:									1
2	Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 100% NCD Rate									2
3	Secondary <sup>1</sup>	313	1.0457	328		86.54%		Col. B=Page 16.1; Col. E; Line 3		3
4	Primary <sup>2</sup>	50	1.0108	51		13.46%		Col. B=Page 16.1; Col. E; Line 4		4
5	Transmission <sup>3</sup>	-	1.0000	-		0.00%		Col. B=Page 16.1; Col. E; Line 5		5
6	Total	364		379		100.00%		Sum Lines 3; 4; 5		6
7										7
8	Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 90% NCD Rate									8
9	with Maximum On-Peak Period Demand									9
10	Secondary	6,826	1.0457	7,138		83.26%		Col. B=Page 16.2; Col. E; Line 10		10
11	Primary	1,341	1.0108	1,356		15.82%		Col. B=Page 16.2; Col. E; Line 11		11
12	Transmission	79	1.0000	79		0.92%		Col. B=Page 16.2; Col. E; Line 12		12
13	Total	8,246		8,573		100.00%		Sum Lines 10; 11; 12		13
14										14
15	Non-Coincident Demand Determinants Pertaining to Customers on Schedules @ 90% NCD Rate									15
16	with Maximum Demand at the Time of System Peak									16
17	Secondary	-	1.0457	-		0.00%		Col. B=Page 16.3; Col. E; Line 17		17
18	Primary	59	1.0108	59		11.43%		Col. B=Page 16.3; Col. E; Line 18		18
19	Transmission	457	1.0000	457		88.57%		Col. B=Page 16.3; Col. E; Line 19		19
20	Total	515		516		100.00%		Sum Lines 17; 18; 19		20
21										21
22	Total Non-Coincident Demand Determinants Pertaining to Medium-Large Commercial Customers									22
23	Secondary	7,139	1.0457	7,465		78.85%		Sum Lines 3; 10; 17		23
24	Primary	1,450	1.0108	1,466		15.49%		Sum Lines 4; 11; 18		24
25	Transmission	536	1.0000	536		5.66%		Sum Lines 5; 12; 19		25
26	Total	9,125		9,467		100.00%		Sum Lines 23; 24; 25		26
27										27
28	Maximum On-Peak Period Demand Determinants									28
29	<i>Summer Months = (May, June, July, August, September)</i>									29
30	Secondary	1,808	1.0457	1,890		79.95%		Col. B=Page 16.2; Col. E; Line 30		30
31	Primary	435	1.0108	439		18.57%		Col. B=Page 16.2; Col. E; Line 31		31
32	Transmission	35	1.0000	35		1.48%		Col. B=Page 16.2; Col. E; Line 32		32
33	Total	2,277		2,364		100.00%		Sum Lines 30; 31; 32		33
34	<i>Winter Months = (October, November, December, January, February, March, April)</i>									34
35	Secondary	4,076	1.0457	4,262		80.38%		Col. B=Page 16.2; Col. E; Line 35		35
36	Primary	923	1.0108	932		17.58%		Col. B=Page 16.2; Col. E; Line 36		36
37	Transmission	108	1.0000	108		2.04%		Col. B=Page 16.2; Col. E; Line 37		37
38	Total	5,107		5,302		100.00%		Sum Lines 35; 36; 37		38
39	Grand Total	7,384		7,666						39
40	Maximum Demand at the Time of System Peak Determinants									40
41	<i>Summer Months = (May, June, July, August, September)</i>									41
42	Secondary	-	1.0457	-		0.00%		Col. B=Page 16.3; Col. E; Line 42		42
43	Primary	11	1.0108	11		12.36%		Col. B=Page 16.3; Col. E; Line 43		43
44	Transmission	78	1.0000	78		87.64%		Col. B=Page 16.3; Col. E; Line 44		44
45	Total	88		89		100.00%		Sum Lines 42; 43; 44		45
46	<i>Winter Months = (October, November, December, January, February, March, April)</i>									46
47	Secondary	-	1.0457	-		0.00%		Col. B=Page 16.3; Col. E; Line 47		47
48	Primary	31	1.0108	32		9.17%		Col. B=Page 16.3; Col. E; Line 48		48
49	Transmission	317	1.0000	317		90.83%		Col. B=Page 16.3; Col. E; Line 49		49
50	Total	348		349		100.00%		Sum Lines 47; 48; 49		50
51	Grand Total	437		438						51
52										52
53										53
54										54
55										55
56	Forecast Demand Determinants for Standby Customers:									56
57	Contracted Demand Determinants									57
58	Secondary	44	1.0457	46		6.68%		Col. B=Page 16.3; Line 114		58
59	Primary	399	1.0108	403		58.49%		Col. B=Page 16.3; Line 115		59
60	Transmission	240	1.0000	240		34.83%		Col. B=Page 16.3; Line 116		60
61	Total	682		689		100.00%		Sum Lines 57; 58; 59		61



**SDG&E Load Research Data: 2006-2011**  
**Sum of 4 Coincident Peaks By Customer Class**

Customer Class	Sep02-Dec02	Sep03-Dec03	Sep04-Dec04	Sep05-Dec05	Sep06-Dec06	Sep07-Dec07	Sep08-Dec08	Sep09-Dec09	Sep10-Dec10	Sep11-Dec11	5-Year Average
<b>KW</b>											
Residential					5,086,154	5,812,172	5,686,258	5,587,487	5,560,342		5,546,483
Small Commercial					1,607,248	1,625,684	1,462,428	1,522,061	1,515,938		1,546,672
Med & Large Comm/Ind					6,598,702	6,478,418	6,044,539	6,656,504	6,152,426		6,386,118
Lighting					<u>54,628</u>	<u>53,886</u>	<u>55,678</u>	<u>27,284</u>	<u>50,852</u>		<u>48,466</u>
Total System					13,346,732	13,970,160	13,248,903	13,793,336	13,279,558		13,527,739
<b>% of Total System</b>											
Residential					38.1%	41.6%	42.9%	40.5%	41.9%		41.00%
Small Commercial					12.0%	11.6%	11.0%	11.0%	11.4%		11.43%
Med & Large Comm/Ind					49.4%	46.4%	45.6%	48.3%	46.3%		47.21%
Lighting					<u>0.4%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.2%</u>	<u>0.4%</u>		<u>0.36%</u>
Total System					100.0%	100.0%	100.0%	100.0%	100.0%		100.0%

**Medium & Large C/I Breakdown: Service Voltage Level & Standby Demand**

Customer Class	5-Year Average
<b>KW</b>	
Med & Large Comm/Ind	
Secondary	4,441,062
Primary	1,103,224
Transmission	448,241
Subtotal	5,992,527
Standby	
Secondary	13,012
Primary	121,014
Transmission	72,869
Subtotal	206,895
Total	6,199,422

Data Source Contacts: Josh Mondragon and Downie Beckett / Forecasting & Load Analysis



Section 2.3.1														
San Diego Gas & Electric														
Recorded Sales for the True-Up Period: September 2013 - December 2013														
Line No.	SDG&E: System Delivery Determinants	Winter	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Summer	Winter	Winter	Winter	Total
		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
1	<b>SDG&amp;E: System Delivery Determinants</b>													
2														
3	<b>Customer Class Deliveries (MWh)</b>													
4	Residential									767,246	587,510	535,202	626,336	2,516,293
5	Small Commercial									199,023	173,031	164,160	148,984	685,198
6	Med. & Large Comm./Ind. (AD + PA-T-1)									28,068	26,632	25,927	18,305	98,932
7	Med. & Large Comm./Ind. (AL + AY + DGR)									899,463	743,514	755,306	704,824	3,103,107
8	Med. & Large Comm./Ind. (A6)									49,312	108,156	47,194	80,972	285,635
9	Lighting									9,786	5,732	7,535	10,025	33,078
10	Sale for Resale									15.3	0.0	6.8	9.7	31.7
11	<b>Total System</b>	0	0	0	0	0	0	0	0	1,952,913	1,644,575	1,535,331	1,589,455	6,722,275
12														
13	<b>Med. &amp; Large Comm./Ind.</b>													
14	<b>Rate Schedule Billing Determinants</b>													
15														
16	<b>Schedules AD/ PA-T-1:</b>													
17	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	28,068	26,632	25,927	18,305	98,932
18														
19	<b>Total Deliveries (%)</b>													
20	% @ Secondary Service									92.34%	86.97%	87.04%	89.63%	89.00%
21	% @ Primary Service									7.66%	13.03%	12.96%	10.37%	11.00%
22	% @ Transmission Service									0.00%	0.00%	0.00%	0.00%	0.00%
23		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%
24	<b>Total Deliveries (MWh)</b>													
25	MWh @ Secondary Service	0	0	0	0	0	0	0	0	25,918	23,162	22,567	16,406	88,053
26	MWh @ Primary Service	0	0	0	0	0	0	0	0	2,150	3,470	3,360	1,898	10,879
27	MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0	28,068	26,632	25,927	18,305	98,932
29	<b>Non-Coincident Demand (%)</b>													
30	% @ Secondary Service									0.3406%	0.3254%	0.3736%	0.3978%	0.3557%
31	% @ Primary Service									0.5007%	0.4246%	0.3965%	0.6130%	0.4638%
32	% @ Transmission Service									0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33														
34	<b>Non-Coincident Demand (MW)</b>													
35	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.278	75.368	84.311	65.264	313.221
36	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.765	14.734	13.323	11.636	50.458
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
38		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	99.043	90.102	97.634	76.900	363.679
39														
40														
41														



Section 2.3.1															Line
San Diego Gas & Electric															No.
Recorded Sales for the True-Up Period: September 2013 - December 2013															No.
Line No.	Schedules AL-TOU / AY-TOU / DG-R:	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	
42	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	899,463	743,514	755,306	704,824	3,103,107	42
43															43
44															44
45	<b>Total Deliveries (%)</b>														45
46	% @ Secondary Service									77.65%	80.74%	82.38%	74.82%	78.90%	46
47	% @ Primary Service									21.07%	18.77%	16.29%	22.55%	19.69%	47
48	% @ Transmission Service									1.28%	0.49%	1.33%	2.63%	1.41%	48
49		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	100.00%	100.00%	100.00%	49
50	<b>Total Deliveries (MWh)</b>														50
51	MWh @ Secondary Service	0	0	0	0	0	0	0	0	698,433	600,313	622,221	527,350	2,448,317	51
52	MWh @ Primary Service	0	0	0	0	0	0	0	0	189,517	139,558	123,039	158,938	611,052	52
53	MWh @ Transmission Service	0	0	0	0	0	0	0	0	11,513	3,643	10,046	18,537	43,739	53
54		0	0	0	0	0	0	0	0	899,463	743,514	755,306	704,824	3,103,107	54
55	<b>Non-Coincident Demand (%)</b>														55
56	% @ Secondary Service									0.2728%	0.2830%	0.2822%	0.2779%	0.2788%	56
57	% @ Primary Service									0.2070%	0.2237%	0.2509%	0.2063%	0.2195%	57
58	% @ Transmission Service									0.2057%	0.1820%	0.2265%	0.1400%	0.1807%	58
59															59
60	<b>Non-Coincident Demand (MW)</b>														60
61	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,905.325	1,698.886	1,755.909	1,465.505	6,825.624	61
62	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	392.300	312.190	308.706	327.889	1,341.085	62
63	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	23.682	6.631	22.753	25.952	79.018	63
64		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,321.307	2,017.707	2,087.368	1,819.345	8,245.727	64
65	<b>On-Peak Demand (%)</b>														65
66	% @ Secondary Service									0.2588%	0.2475%	0.2300%	0.2198%	0.2403%	66
67	% @ Primary Service									0.2293%	0.2295%	0.2297%	0.2011%	0.2221%	67
68	% @ Transmission Service									0.3030%	0.2276%	0.3338%	0.3592%	0.3276%	68
69	<b>Maximum On-Peak Period Demand (MW)</b>														69
70	<b>On-Peak Demand (MW)</b>	Winter	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Summer	Winter	Winter	Winter	Total	70
71	MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,807.544	1,485.775	1,431.109	1,159.115	5,883.543	71
72	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	434.562	320.285	282.622	319.624	1,357.092	72
73	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.885	8.292	33.532	66.584	143.293	73
74		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,276.991	1,814.352	1,747.263	1,545.323	7,383.929	74
75															75
76															76
77															77



Section 2.3.1															Line
San Diego Gas & Electric															Line
Recorded Sales for the True-Up Period: September 2013 - December 2013															Line
Line No.		Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	No.
78	<b>Schedule A6-TOU:</b>														78
79	<b>Total Deliveries (MWh)</b>	0	0	0	0	0	0	0	0	49,312	108,156	47,194	80,972	285,635	79
80															80
81	<b>Total Deliveries (%)</b>														81
82	% @ Secondary Service									0.00%	0.00%	0.00%	0.00%	0.00%	82
83	% @ Primary Service									16.65%	8.17%	20.39%	7.97%	11.60%	83
84	% @ Transmission Service									83.35%	91.83%	79.61%	92.03%	88.40%	84
85		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	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	87
88	MWh @ Primary Service	0	0	0	0	0	0	0	0	8,210	8,836	9,623	6,453	33,123	88
89	MWh @ Transmission Service	0	0	0	0	0	0	0	0	41,101	99,320	37,571	74,519	252,511	89
90		0	0	0	0	0	0	0	0	49,312	108,156	47,194	80,972	285,635	90
91	<b>Non-Coincident Demand (%)</b>														91
92	% @ Secondary Service									0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	92
93	% @ Primary Service									0.1390%	0.1880%	0.2317%	0.1293%	0.1771%	93
94	% @ Transmission Service									0.2073%	0.1751%	0.1719%	0.1783%	0.1808%	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	97
98	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	11.413	16.612	22.296	8.344	58.666	98
99	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	85.203	173.909	64.585	132.867	456.565	99
100		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	96.616	190.522	86.881	141.211	515.230	100
101	<b>Coincident Peak Demand (%)</b>														101
102	% @ Secondary Service									0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	102
103	% @ Primary Service									0.1279%	0.0986%	0.1152%	0.1807%	0.1267%	103
104	% @ Transmission Service									0.1896%	0.1562%	0.1374%	0.1479%	0.1564%	104
105	<b>Coincident Demand at Time of System of Peak</b>														105
106	<b>Coincident Peak Demand (MW)</b>	Winter	Winter	Winter	Winter	Summer	Summer	Summer	Summer	Summer	Winter	Winter	Winter	Total	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	107
108	MW @ Primary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.501	8.713	11.086	11.661	41.961	108
109	MW @ Transmission Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	77.928	155.138	51.623	110.213	394.902	109
110		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.430	163.851	62.709	121.874	436.863	110
111															111
112	<b>Schedule S: Standby Determinants:</b>	Jan-13	Feb-13	Jun-09	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	112
113	<b>Contracted Standby Demand (MW)</b>														113
114	MW @ Secondary Service									11.019	11.019	11.019	10.559	43.616	114
115	MW @ Primary Service									99.611	99.611	99.611	100.121	398.954	115
116	MW @ Transmission Service									61.237	59.018	59.018	60.578	239.851	116
117		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	171.867	169.648	169.648	171.258	682.421	117
118															118
119															119
120															120