

# **San Diego Gas & Electric Company**

Volume – 6

TO4 - Cycle 2 Base Period and Forecast  
Period Related Work Papers, as well as  
Other Necessary Filing Work Papers.  
(Exhibit SDG-6)

(December 1, 2014)

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

# San Diego Gas & Electric Company

## Volume 6

### Table of Contents

<b>A. Statement AD – Cost of Plant</b>	<b>Page AD1; AD-1 to AD-15</b>
<b>B. Statement AE – Accumulated Depreciation &amp; Amortization</b>	<b>Page AE1; AE-1 to AE-7</b>
<b>C. Statement AF – Specified Deferred Credits</b>	<b>Page AF1; AF-1 to AF-3</b>
<b>D. Statement AG – Specified Plant Account (Other than Plant in Service) and Deferred Debits</b>	<b>Page AG1; AG-1 to AG-3</b>
<b>E. Statement AH – Operation and Maintenance Expenses</b>	<b>Page AH1; AH-1 to AH-5C</b>
<b>F. Statement AI – Wages and Salaries</b>	<b>Page AI1; AI-1</b>
<b>G. Statement AJ – Depreciation and Amortization Expenses</b>	<b>Page AJ1; AJ-1 to AJ-9A</b>
<b>H. Statement AK – Taxes Other than Income Taxes</b>	<b>Page AK1; AK-1 to AK-6</b>
<b>I. Statement AL – Working Capital</b>	<b>Page AL1; AL-1 to AL-2A</b>
<b>J. Statement AM – Construction Work in Progress (CWIP)</b>	<b>AM1; AM-1</b>
<b>K. Statement AQ – Federal Income Tax Deductions Other than Interest</b>	<b>Page AQ1; AQ-1</b>
<b>L. Statement AR – Federal Income Tax Adjustments</b>	<b>Page AR1; AR-1 to AR-2</b>
<b>M. Statement AU – Revenue Credits</b>	<b>Page AU1; AU-1 to AU-2C</b>
<b>N. Statement AV – Cost of Capital and Fair Rate of Return</b>	<b>Page AV1 to AV3; AV-1 to AV-4</b>
<b>O. Statement BB – Allocation Demand and Capability Data Workpaper</b>	<b>Page BB1</b>
<b>P. Statement BD – Allocation Energy and Supporting Data</b>	<b>Page BDWP1; BDWP 2.1 to 2.3</b>
<b>Q. High Voltage – Low Voltage Summary of Plant Allocation Study</b>	<b>Page 1</b>
<b>R. Summary of Net Weighted Forecast Plant Additions</b>	<b>Page 1 – 6</b>
<b>S. Forecast of Transmission Capital Additions Workpapers</b>	<b>Page 1 - 10</b>
<b>T. Large Transmission Plant Additions Workpapers</b>	<b>Page 1 - 7</b>
<b>U. Summary of Common, General &amp; Electric Intangible Forecast Plant Additions Workpapers</b>	<b>Page 1 – 6</b>
<b>V. Common Forecast Plant Additions (Facilities) Workpapers</b>	<b>Page 1 – 9</b>
<b>W. Smart Meters IT Forecast Plant Additions Workpapers</b>	<b>Page 1 – 2</b>
<b>X. Smart Grid Common Forecast Plant Additions Workpapers</b>	<b>Page 1 – 3</b>
<b>Y. Common &amp; Electric Intangible IT Forecast Plant Additions Workpapers</b>	<b>Page 1 – 9</b>
<b>Z. Smart Pricing Program (SPP) Electric Intangible IT Forecast Plant Additions Workpapers</b>	<b>Page 1 - 3</b>

# **San Diego Gas & Electric Company**

## **Volume – 6**

### **Table of Contents**

**AA.Summary of Primary Sunrise Expenses in the  
TO4 Cycle 2 Base Period (2013)**

**Page 1**

# **San Diego Gas & Electric Company**

**TO4 Cycle 2  
Base Period**

**Formula Cost  
Statement  
Workpapers**

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

# **San Diego Gas & Electric Company**

## **Base Period Statement - AD Cost of Plant Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AD - Workpapers**  
**Cost of Plant**

**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ 77,890	\$ 93,154	\$ 85,522	Stmt AD WP; Page AD-1; Line 3	1
2					2
3			505,741	Stmt AD WP; Page AD-2; Line 15	3
4					4
5			695,859	Stmt AD WP; Page AD-3; Line 15	5
6					6
7			-	Stmt AD WP; Page AD-4; Line 15	7
8					8
9			473,895	Stmt AD WP; Page AD-5; Line 15	9
10					10
11			\$ 1,761,017	Sum Lines 1 thru 9	11
12					12
13	5,002,109	5,209,303	5,105,706	Stmt AD WP; Page AD-6; Line 3	13
14					14
15			3,652,963	Stmt AD WP; Page AD-7; Line 15	15
16					16
17			-	Stmt AD WP; Page AD-8; Line 15	17
18					18
19			3,652,963	Sum Lines 15 thru 17	19
20					20
21	232,594	266,956	249,775	Stmt AD WP; Page AD-9; Line 3	21
22					22
23	477,436	533,998	505,717	Stmt AD WP; Page AD-10; Line 3	23
24					24
25			\$ 11,275,178	Sum Lines 11; 13; 19; 21; 23	25
26					26
27			16.48%	Statement AI; Line 19	27
28					28
29			\$ 3,652,963	See Line 19 Above	29
30					30
31			14,094	Line 1 x Line 27	31
32					32
33			41,163	Line 21 x Line 27	33
34					34
35			83,342	Line 23 x Line 27	35
36					36
37			\$ 3,791,562	Sum Lines 29; 31; 33; 35	37
38					38
39			33.63%	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 13-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  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Dec-12	\$ 77,890	I-wp2	1
2	Dec-13	93,154	I-wp1	2
3	<b>Beginning and End Period Average</b>	<b>\$ 85,522</b>		3

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD - 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	Dec-12	\$ 483,937	SP-wp2	\$ 498,210	SP-wp2	1
2	Jan-13	484,924	"	499,197	"	2
3	Feb	485,004	"	499,277	"	3
4	Mar	485,031	"	499,305	"	4
5	Apr	485,183	"	499,456	"	5
6	May	493,168	"	507,441	"	6
7	Jun	493,363	"	507,636	"	7
8	Jul	493,253	"	507,526	"	8
9	Aug	493,709	"	507,982	"	9
10	Sep	492,101	"	506,375	"	10
11	Oct	496,705	"	510,978	"	11
12	Nov	497,582	"	511,856	"	12
13	Dec-13	505,116	SP-wp1	519,390	SP-wp1	13
14	<b>Total 13 Months</b>	<b>\$ 6,389,076</b>		<b>\$ 6,574,631</b>		14
15	<b>13-Month Average Balance</b>	<b>\$ 491,467</b>		<b>\$ 505,741</b>		15

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



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

**NUCLEAR PRODUCTION**

Line No.	Month	(1) Total Nuclear Production Per Book	Reference From	(2) Nuclear Production Adjusted Book	Reference From	Line No.
1	Dec-12	\$ 1,499,180	NP-wp2	\$ 1,505,124	NP-wp2	1
2	Jan-13	1,501,122	"	1,507,066	"	2
3	Feb	1,501,126	"	1,507,070	"	3
4	Mar	1,502,892	"	1,508,836	"	4
5	Apr	1,503,070	"	1,509,014	"	5
6	May	1,503,116	"	1,509,059	"	6
7	Jun	-	"	-	"	7
8	Jul	-	"	-	"	8
9	Aug	-	"	-	"	9
10	Sep	-	"	-	"	10
11	Oct	-	"	-	"	11
12	Nov	-	"	-	"	12
13	Dec-13	-	NP-wp1	-	NP-wp1	13
14	<b>Total 13 Months</b>	<b>\$ 9,010,506</b>		<b>\$ 9,046,169</b>		14
15	<b>13-Month Average Balance</b>	<b>\$ 693,116</b>		<b>\$ 695,859</b>		15

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

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

**HYDRAULIC PRODUCTION PLANT**

Line No.	Month	(1) Total Hydraulic Production Per Book	Reference From	(2) Hydraulic Production Adjusted Book	Reference From	Line No.
1	Dec-12	\$ -		\$ -		1
2	Jan-13	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-13	-		-		13
14	<b>Total 13 Months</b>	-		-		14
15	<b>13 - Month Average Balance</b>	\$ -		\$ -		15

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD -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	Dec-12	\$ 508,362	OP-wp2	\$ 473,434	OP-wp2	1
2	Jan-13	508,685	"	473,757	"	2
3	Feb	508,575	"	473,102	"	3
4	Mar	508,660	"	473,187	"	4
5	Apr	511,624	"	473,478	"	5
6	May	511,855	"	473,559	"	6
7	Jun	511,900	"	473,570	"	7
8	Jul	512,464	"	473,563	"	8
9	Aug	512,782	"	473,564	"	9
10	Sep	513,046	"	473,647	"	10
11	Oct	513,136	"	473,737	"	11
12	Nov	514,151	"	473,916	"	12
13	Dec-13	518,525	OP-wp1	478,117	OP-wp1	13
14	<b>Total 13 Months</b>	<b>\$ 6,653,763</b>		<b>\$ 6,160,631</b>		14
15	<b>13-Month Average Balance</b>	<b>\$ 511,828</b>		<b>\$ 473,895</b>		15

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

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD -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	Dec-12	\$ 4,928,232	D-wp2	\$ 5,002,109	D-wp2	1
2	Dec-13	5,127,373	D-wp1	5,209,303	D-wp1	2
3	Beginning and End Period Average	\$ 5,027,802		\$ 5,105,706		3

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

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AD  
COST OF PLANT  
BASE PERIOD -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	Dec-12	\$ 3,621,573	T-wp2	\$ 3,562,629	T-wp2
2	Jan-13	3,632,138	"	3,573,153	"
3	Feb	3,643,133	"	3,583,799	"
4	Mar	3,662,840	"	3,603,039	"
5	Apr	3,679,257	"	3,619,376	"
6	May	3,693,793	"	3,633,909	"
7	Jun	3,700,051	"	3,645,849	"
8	Jul	3,704,179	"	3,649,977	"
9	Aug	3,733,359	"	3,679,149	"
10	Sep	3,752,076	"	3,698,036	"
11	Oct	3,763,436	"	3,708,854	"
12	Nov	3,802,096	"	3,746,801	"
13	Dec-13	3,839,521	T-wp1	3,783,949	T-wp1
14	<b>Total 13 Months</b>	<b>\$ 48,227,452</b>		<b>\$ 47,488,520</b>	
15	<b>13-Month Average Balance</b>	<b>\$ 3,709,804</b>		<b>\$ 3,652,963</b>	

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

SDG&E  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS**  
Balances as of 12/31/2012  
In Thousands

Line No.	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.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	310.1	Land	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	4	-	-	-	-	-	4	3
4	360.0	Land & Land Rights	-	-	3,585	-	-	-	-	3,585	4
5	361.0	Structures & Improvements	-	-	1,076	-	-	-	-	1,076	5
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	<b>-</b>	<b>4</b>	<b>4,661</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,665</b>	<b>6</b>
7	350.0	Land & Land Rights	185,503	-	-	-	-	-	(5,659)	179,844	7
8	352.0	Structures & Improvements	287,039	-	-	(1,928)	-	-	(33,612)	251,499	8
9	353.0	Station Equipment	1,002,990	-	-	(10,619)	(1,600)	(5,944) *	(2,521)	982,306	9
10	354.0	Towers and Fixtures	667,512	-	-	-	-	-	-	667,512	10
11	355.0	Poles and Fixtures	265,604	-	-	-	-	-	-	265,604	11
12	356.0	OH Conductors and Device	408,227	-	-	-	-	-	-	408,227	12
13	357.0	Underground Conduit	292,698	-	-	-	-	-	-	292,698	13
14	358.0	UG Conductors & Devices	324,019	-	-	(1,726)	-	-	-	322,293	14
15	359.0	Roads & Trails	187,981	-	-	-	-	-	-	187,981	15
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>3,621,573</b>	<b>-</b>	<b>-</b>	<b>(14,273)</b>	<b>(1,600)</b>	<b>(5,944)</b>	<b>(41,792)</b>	<b>3,557,964</b>	<b>16</b>
17	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 3,621,573</b>	<b>\$ 4</b>	<b>\$ 4,661</b>	<b>\$ (14,273)</b>	<b>\$ (1,600)</b>	<b>\$ (5,944)</b>	<b>\$ (41,792)</b>	<b>\$ 3,562,629</b>	<b>17</b>

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

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

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

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

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

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

**INCENTIVE TRANSMISSION PLANT**

Line No.	Month	(1) Total Incentive Transmission Plant Per Book	Reference From	(2) Incentive Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-12	\$ -		\$ -		1
2	Jan-13	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-13	-		-		13
14	<b>Total 13 Months</b>	-		-		14
15	<b>13 - Month Average Balance</b>	\$ -		\$ -		15



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

**GENERAL PLANT**

Line No.	Month	Adjusted FERC General Plant Balance	Reference From	Line No.
1	Dec-12	\$ 232,594	G-wp2	1
2	Dec-13	266,956	G-wp1	2
3	<b>Beginning and End Period Average</b>	<b>\$ 249,775</b>		3

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

**COMMON PLANT**

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-12	\$ 477,436	C-wp2	1
2	Dec-13	533,998	C-wp1	2
3	Beginning and End Period Average	\$ 505,717		3

# **San Diego Gas & Electric Company**

## **Statement AD**

**The following pages come from FERC  
Form 1 & support the preceding  
pages.**

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2013/Q4
FOOTNOTE DATA			

**Schedule Page: 204 Line No.: 25 Column: d**

The retirement of the Nuclear assets is the result of the SONGS plant closure.

**Schedule Page: 204 Line No.: 104 Column: g**

**Reclassification of 2013 Electric Plant-in-Service for Ratemaking**

Plant in Service Classified under FERC Seven Factor Test  
In Accordance with Guidelines in FERC Order 888

	BOY 2013	EOY 2013
<u>Intangible Plant</u>	77,889,708	93,153,966
Steam Production Plant	498,210,342	519,389,793
Nuclear Production Plant	1,505,124,055	-
Other Production Plant	473,133,642	478,117,192
Transmission Plant	3,562,629,201	3,783,948,531
<u>Distribution Plant</u>	5,002,109,080	5,209,303,219
<u>General Plant</u>	<del>232,593,567</del>	<del>266,955,906</del>
Ratemaking Electric	11,351,689,595	10,350,868,607
ASC 410 (FAS 143 and FIN 47)	123,653,982	7,259,719
Cuyamaca Permanent Adjustment	14,105,025	14,105,025
<b>Total Electric Plant-in-Service</b>	<b>11,489,448,602</b>	<b>10,372,233,351</b>
Total 13-Month Average Plant Balance for 2013 - Steam Production		505,740,831
Total 13-Month Average Plant Balance for 2013 - Nuclear Production		695,859,154 *
Total 13-Month Average Plant Balance for 2013 - Other Production		473,894,665
Total 13-Month Average Plant Balance for 2013 - Transmission Plant		3,652,963,079

\* As a result of the SONGS plant closure, the December 2013 Nuclear Production Plant Balance is zero.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

	<u>2012</u>	<u>2013</u>
Total Common Plant	20 661,177,409	20 733,011,024
Electric Share (See AD-12A)	72.21% (a)	72.85% (b)
Common Plant - Electric	<u>477,436,207</u>	<u>533,998,591</u>

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	196,454,189	27,025,676	7,221,894			216,257,971
389 Land & Land Rights	8,249,764	112				8,249,876
390 Structures & Improvements	242,425,231	37,433,698	1,757,296			278,101,633
391 Office Furniture & Equipment	94,577,455	9,706,778	2,337,415			101,946,818
392 Transportation Equipment	67,312					67,312
393 Stores Equipment	144,926					144,926
394 Tools, Shop & Garage Equip.	2,420,316	157,593	55,730			2,522,179
395 Laboratory Equipment	2,236,235		53,558	(1)		2,182,676
396 Power Operated Equipment						
397 Communication Equipment	112,129,061	20,021,046	11,087,097			121,063,010
398 Miscellaneous Equipment	2,472,920	15,146	13,443			2,474,623
FIN 47 ARC - Common	1,088,265					1,088,265
Fleet Capital Lease	22,523,825	616,704	1,021,167			22,119,362
TOTAL COMMON PLANT	684,789,499	94,976,753	23,547,600	(1)		756,218,651
Construction Work in Progress	82,245,866	17,344,341				99,590,207
TOTAL COMMON PLANT	767,035,365	112,321,094	23,547,600	(1)		855,808,858

(a) See derivation of 72.21% on page AH-4A.

(b) See derivation of 72.85% on page AH-5A.

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

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2012 Accumulated Depreciation
303 Misc. Intangible Plant	111,765,517
389 Land & Land Rights	27,275
390 Structures & Improvements	105,497,669
391 Office Furniture & Equipment	46,614,040
392 Transportation Equipment	(332,346)
393 Stores Equipment	92,292
394 Tools, Shop & Garage Equipment	245,715
395 Laboratory Equipment	890,330
396 Power Operated Equipment	(192,979)
397 Communication Equipment	48,783,985
398 Miscellaneous Equipment	926,595
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	555,715
Fleet Capital Lease	15,570,330
	<hr/>
Total Accumulated Depreciation	330,444,138 =====

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2012	
		Balance End of Year	Accumulated Depreciation
Electric	72.21%	494,486,497	238,613,712
Gas	27.79%	190,303,002	91,830,426
Total	100.00%	684,789,499 =====	330,444,138 =====

*See AD-12*

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2013 Accumulated Depreciation
303 Misc. Intangible Plant	139,603,548
389 Land & Land Rights	27,275
390 Structures & Improvements	116,248,552
391 Office Furniture & Equipment	60,437,123
392 Transportation Equipment	(322,395)
393 Stores Equipment	113,350
394 Tools, Shop & Garage Equipment	343,576
395 Laboratory Equipment	929,696
396 Power Operated Equipment	(192,979)
397 Communication Equipment	53,080,042
398 Miscellaneous Equipment	1,212,198
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	673,573
Fleet Capital Lease	18,618,389
	-----
Total Accumulated Depreciation	390,771,948 =====

Split of Common Utility Plant

to Departments: (excluding CWIP) (see Note 2- Page 356.2)

		December 31, 2013	
		Balance End of Year	Accumulated Depreciation
Electric	72.85%	550,905,287	284,677,364
Gas	27.15%	205,313,364	106,094,584
		-----	-----
Total	100.00%	756,218,651 =====	390,771,948 =====

*See AD-12*

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
47	3. TRANSMISSION PLANT		
48	(350) Land and Land Rights	185,502,814	2,821,713
49	(352) Structures and Improvements	287,038,621	31,506,633
50	(353) Station Equipment	1,002,990,424	92,801,659
51	(354) Towers and Fixtures	667,511,560	535,127
52	(355) Poles and Fixtures	265,603,904	39,717,163
53	(356) Overhead Conductors and Devices	408,227,426	17,338,570
54	(357) Underground Conduit	292,697,759	21,282,270
55	(358) Underground Conductors and Devices	324,019,406	29,052,141
56	(359) Roads and Trails	187,980,885	1,380,422
57	(359.1) Asset Retirement Costs for Transmission Plant	2,873,242	
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	3,624,446,041	236,435,698
59	4. DISTRIBUTION PLANT		
60	(360) Land and Land Rights	91,837,239	1,450,774
61	(361) Structures and Improvements	3,496,653	491,949
62	(362) Station Equipment	403,208,893	25,311,082
63	(363) Storage Battery Equipment		6,219,012
64	(364) Poles, Towers, and Fixtures	523,135,965	36,488,207
65	(365) Overhead Conductors and Devices	411,543,722	23,553,167
66	(366) Underground Conduit	975,029,564	45,107,415
67	(367) Underground Conductors and Devices	1,287,879,445	49,766,702
68	(368) Line Transformers	514,868,385	32,166,859
69	(369) Services	431,284,056	14,086,584
70	(370) Meters	254,602,667	6,733,108
71	(371) Installations on Customer Premises	6,544,307	186,632
72	(372) Leased Property on Customer Premises		
73	(373) Street Lighting and Signal Systems	24,800,706	1,143,139
74	(374) Asset Retirement Costs for Distribution Plant	4,561,958	
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	4,932,793,560	242,704,630
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT		
77	(380) Land and Land Rights		
78	(381) Structures and Improvements		
79	(382) Computer Hardware		
80	(383) Computer Software		
81	(384) Communication Equipment		
82	(385) Miscellaneous Regional Transmission and Market Operation Plant		
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)		
85	6. GENERAL PLANT		
86	(389) Land and Land Rights	7,312,143	
87	(390) Structures and Improvements	31,045,122	1,131,427
88	(391) Office Furniture and Equipment		
89	(392) Transportation Equipment	58,146	
90	(393) Stores Equipment	17,466	
91	(394) Tools, Shop and Garage Equipment	21,314,364	1,400,053
92	(395) Laboratory Equipment	302,226	
93	(396) Power Operated Equipment	92,162	
94	(397) Communication Equipment	171,084,468	32,364,289
95	(398) Miscellaneous Equipment	1,367,470	703
96	SUBTOTAL (Enter Total of lines 86 thru 95)	232,593,567	34,896,472
97	(399) Other Tangible Property		
98	(399.1) Asset Retirement Costs for General Plant		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	232,593,567	34,896,472
100	TOTAL (Accounts 101 and 106)	11,489,748,602	568,937,917
101	(102) Electric Plant Purchased (See Instr. 8)		
102	(Less) (102) Electric Plant Sold (See Instr. 8)		
103	(103) Experimental Plant Unclassified		
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	11,489,748,602	568,937,917



Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				47
6,172		1	188,318,356	48
168,133		-49,742,993	268,634,128	49
13,454,323		-120,503,109	961,834,651	50
		178,091,153	846,137,840	51
2,995,884		-4,385,793	297,939,390	52
307,765		63,837,493	489,095,724	53
		-68,451,994	245,528,034	54
297,768		-71,891,392	280,882,387	55
		71,789,136	261,150,443	56
	-673,720		2,199,522	57
17,230,045	-673,720	-1,257,499	3,841,720,475	58
				59
27,806			93,260,207	60
1,901		-1	3,986,700	61
767,074			427,752,901	62
			6,219,012	63
5,371,253			554,252,919	64
2,847,265			432,249,624	65
2,986,330			1,017,150,649	66
4,426,314		1	1,333,219,834	67
7,316,342			539,718,902	68
2,060,524		-1	443,310,115	69
17,656,886			243,678,889	70
25,674			6,705,265	71
				72
75,686			25,868,159	73
		-881,612	3,680,346	74
43,563,055	-881,613		5,131,053,522	75
				76
				77
				78
				79
				80
				81
				82
				83
				84
				85
			7,312,143	86
14,193		1	32,162,357	87
				88
			58,146	89
			17,466	90
401,276			22,313,141	91
25,227		1	277,000	92
			92,162	93
86,025			203,362,732	94
7,412			1,360,761	95
534,133		2	266,955,908	96
				97
				98
534,133		2	266,955,908	99
1,570,058,906	-116,394,262		10,372,233,351	100
				101
				102
				103
1,570,058,906	-116,394,262		10,372,233,351	104

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Dec-12 Balance Beg. Of Year	2 Jan-13 Additions	3 Jan-13 Retirements	4 Jan-13 Adjustments	5 Jan-13 Transfers	6 (Sum Col 1:5) Jan-13 Balance End Of Month	Line No.	
1									1	
2	(350)	Land and Land Rights	\$ 185,502,814	\$ 69,036	\$ -	\$ -	\$ -	\$ 185,571,850	2	
3	(352)	Structures and Improvements	287,038,621	65,801	(9,874)	-	-	287,094,548	3	
4	(353)	Station Equipment	1,002,990,424	7,438,889	(4,215,651)	-	-	1,006,213,662	4	
5	(354)	Towers and Fixtures	667,511,560	193,254	-	-	-	667,704,814	5	
6	(355)	Poles and Fixtures	265,603,904	4,007,703	(1,099,970)	-	-	268,511,636	6	
7	(356)	Overhead Conductors and Devices	408,227,426	4,817,386	(163,651)	-	-	412,881,161	7	
8	(357)	Underground Conduit	292,697,759	224,701	-	-	-	292,922,460	8	
9	(358)	Underground Conductors and Devices	324,019,406	(858,279)	-	-	-	323,161,127	9	
10	(359)	Roads and Trails	187,980,885	96,075	-	-	-	188,076,961	10	
11									11	
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,621,572,798</b>	<b>16,054,567</b>	<b>(5,489,146)</b>	<b>-</b>	<b>-</b>	<b>3,632,138,219</b>	12	
13									13	
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,873,242	-	-	-	-	2,873,242	14	
15									15	
16		TOTAL Transmission Plant - January 2013	\$ 3,624,446,041	\$ 16,054,567	\$ (5,489,146)	\$ -	\$ -	\$ 3,635,011,461	16	
17									17	
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19									19	
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22									22	

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Jan-13 Balance Beg. Of Year	2 Feb-13 Additions	3 Feb-13 Retirements	4 Feb-13 Adjustments	5 Feb-13 Transfers	6 (Sum Col 1:5) Feb-13 Balance End Of Month	Line No.	
1									1	
2	(350)	Land and Land Rights	\$ 185,571,850	\$ 128,066	\$ -	\$ -	\$ -	\$ 185,699,916	2	
3	(352)	Structures and Improvements	287,094,548	2,296,549	-	-	-	289,391,096	3	
4	(353)	Station Equipment	1,006,213,662	3,298,065	(1,990,402)	-	-	1,007,521,324	4	
5	(354)	Towers and Fixtures	667,704,814	667,410	-	-	-	668,372,224	5	
6	(355)	Poles and Fixtures	268,511,636	5,240,140	585,250	-	-	274,337,026	6	
7	(356)	Overhead Conductors and Devices	412,881,161	429,229	27,072	-	-	413,337,462	7	
8	(357)	Underground Conduit	292,922,460	234,824	-	-	-	293,157,284	8	
9	(358)	Underground Conductors and Devices	323,161,127	34,201	-	-	-	323,195,328	9	
10	(359)	Roads and Trails	188,076,961	44,172	-	-	-	188,121,133	10	
11									11	
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,632,138,219</b>	<b>12,372,655</b>	<b>(1,378,080)</b>	<b>-</b>	<b>-</b>	<b>3,643,132,794</b>	12	
13									13	
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,873,242	-	-	-	-	2,873,242	14	
15									15	
16		<b>TOTAL Transmission Plant - February 2013</b>	<b>\$ 3,635,011,461</b>	<b>\$ 12,372,655</b>	<b>\$ (1,378,080)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,646,006,036</b>	16	
17									17	
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19									19	
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22									22	

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Feb-13 Balance Beg. Of Year	2 Mar-13 Additions	3 Mar-13 Retirements	4 Mar-13 Adjustments	5 Mar-13 Transfers	6 (Sum Col 1:5) Mar-13 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 185,699,916	\$ 132,528	\$ -	\$ -	\$ -	\$ 185,832,445	2
3	(352)	Structures and Improvements	289,391,096	1,295,919	-	-	-	290,687,015	3
4	(353)	Station Equipment	1,007,521,324	4,726,006	(117,716)	-	-	1,012,129,614	4
5	(354)	Towers and Fixtures	668,372,224	73,175	-	-	-	668,445,399	5
6	(355)	Poles and Fixtures	274,337,026	2,000,503	(107,605)	-	-	276,229,924	6
7	(356)	Overhead Conductors and Devices	413,337,462	601,073	31,753	-	-	413,970,289	7
8	(357)	Underground Conduit	293,157,284	2,654,516	-	-	-	295,811,801	8
9	(358)	Underground Conductors and Devices	323,195,328	8,305,917	-	-	-	331,501,245	9
10	(359)	Roads and Trails	188,121,133	111,234	-	-	-	188,232,366	10
11									11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,643,132,794</b>	<b>19,900,873</b>	<b>(193,568)</b>	<b>-</b>	<b>-</b>	<b>3,662,840,098</b>	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,873,242	-	-	-	-	2,873,242	14
15									15
16		TOTAL Transmission Plant - March 2013	\$ 3,646,006,036	\$ 19,900,873	\$ (193,568)	\$ -	\$ -	\$ 3,665,713,340	16
17									17
18		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Mar-13 Balance Beg. Of Year	2 Apr-13 Additions	3 Apr-13 Retirements	4 Apr-13 Adjustments	5 Apr-13 Transfers	6 (Sum Col 1:5) Apr-13 Balance End Of Month	Line No.	
1									1	
2	(350)	Land and Land Rights	\$ 185,832,445	\$ 200,455	\$ -	\$ -	\$ -	\$ 186,032,899	2	
3	(352)	Structures and Improvements	290,687,015	139,302	(42,990)	-	-	290,783,328	3	
4	(353)	Station Equipment	1,012,129,614	1,468,112	(291,148)	-	-	1,013,306,578	4	
5	(354)	Towers and Fixtures	668,445,399	(1,042,230)	-	-	-	667,403,169	5	
6	(355)	Poles and Fixtures	276,229,924	4,491,956	(315,325)	-	-	280,406,555	6	
7	(356)	Overhead Conductors and Devices	413,970,289	3,889,868	-	-	-	417,860,157	7	
8	(357)	Underground Conduit	295,811,801	7,807,989	-	-	-	303,619,790	8	
9	(358)	Underground Conductors and Devices	331,501,245	151,819	-	-	-	331,653,064	9	
10	(359)	Roads and Trails	188,232,366	(41,123)	-	-	-	188,191,244	10	
11									11	
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,662,840,098</b>	<b>17,066,148</b>	<b>(649,462)</b>	<b>-</b>	<b>-</b>	<b>3,679,256,784</b>	12	
13									13	
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,873,242	-	-	-	-	2,873,242	14	
15									15	
16		<b>TOTAL Transmission Plant - April 2013</b>	<b>\$ 3,665,713,340</b>	<b>\$ 17,066,148</b>	<b>\$ (649,462)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,682,130,026</b>	16	
17									17	
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19									19	
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22									22	

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Apr-13 Balance Beg. Of Year	2 May-13 Additions	3 May-13 Retirements	4 May-13 Adjustments	5 May-13 Transfers	6 (Sum Col 1:5) May-13 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 186,032,899	\$ 935,527	\$ -	\$ -	\$ -	\$ 186,968,426	2
3	(352)	Structures and Improvements	290,783,328	(98,609)	-	-	-	290,684,719	3
4	(353)	Station Equipment	1,013,306,578	4,312,431	(146,630)	-	-	1,017,472,379	4
5	(354)	Towers and Fixtures	667,403,169	17,204	-	-	-	667,420,373	5
6	(355)	Poles and Fixtures	280,406,555	8,221,076	(225,889)	-	-	288,401,742	6
7	(356)	Overhead Conductors and Devices	417,860,157	1,150,405	-	-	-	419,010,562	7
8	(357)	Underground Conduit	303,619,790	134,578	-	-	-	303,754,368	8
9	(358)	Underground Conductors and Devices	331,653,064	96,435	-	-	-	331,749,499	9
10	(359)	Roads and Trails	188,191,244	140,031	-	-	-	188,331,275	10
11									11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,679,256,784</b>	<b>14,909,079</b>	<b>(372,519)</b>	<b>-</b>	<b>-</b>	<b>3,693,793,343</b>	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,873,242	-	-	-	-	2,873,242	14
15									15
16		<b>TOTAL Transmission Plant - May 2013</b>	<b>\$ 3,682,130,026</b>	<b>\$ 14,909,079</b>	<b>\$ (372,519)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,696,666,586</b>	16
17									17
18		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 May-13 Balance Beg. Of Year	2 Jun-13 Additions	3 Jun-13 Retirements	4 Jun-13 Adjustments	5 Jun-13 Transfers	6 (Sum Col 1:5) Jun-13 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 186,968,426	\$ 119,004	\$ -	\$ -	\$ -	\$ 187,087,431	2
3	(352)	Structures and Improvements	290,684,719	1,072,439	-	-	-	291,757,158	3
4	(353)	Station Equipment <sup>C</sup>	1,017,472,379	10,427,918	-	(5,943,753)	-	1,021,956,543	4
5	(354)	Towers and Fixtures	667,420,373	79,409	-	-	-	667,499,782	5
6	(355)	Poles and Fixtures <sup>D</sup>	288,401,742	378,209	(112,792)	(1,256,744)	-	287,410,416	6
7	(356)	Overhead Conductors and Devices	419,010,562	275,556	-	-	-	419,286,118	7
8	(357)	Underground Conduit	303,754,368	157,723	-	-	-	303,912,091	8
9	(358)	Underground Conductors and Devices	331,749,499	1,036,858	-	-	-	332,786,358	9
10	(359)	Roads and Trails	188,331,275	23,652	-	-	-	188,354,926	10
11									11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,693,793,343</b>	<b>13,570,768</b>	<b>(112,792)</b>	<b>(7,200,497)</b>	<b>-</b>	<b>3,700,050,823</b>	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,873,242	-	-	(232,713)	-	2,640,529.38	14
15									15
16		<b>TOTAL Transmission Plant - June 2013</b>	<b>\$ 3,696,666,586</b>	<b>\$ 13,570,768</b>	<b>\$ (112,792)</b>	<b>\$ (7,433,210)</b>	<b>\$ -</b>	<b>\$ 3,702,691,352</b>	16
17									17
18		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22
23		<sup>C</sup> The adjustment of (\$5,943,753) was for the SONGS plant closure that was reflected in SDG&E's June 2013 FERC 3Q as an adjustment. See Dec 2013 for removing it							23
24		from the adjustment and shown instead as a retirement.							24
25									25
26		<sup>D</sup> The adjustment of (\$1,256,744) was a top-side adjustment in June 2013 then reversed when it was recorded at the internal order level in July 2013.							26
27									27

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Jun-13 Balance Beg. Of Year	2 Jul-13 Additions	3 Jul-13 Retirements	4 Jul-13 Adjustments	5 Jul-13 Transfers	6 (Sum Col 1:5) Jul-13 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 187,087,431	\$ 174,074	\$ -	\$ -	\$ -	\$ 187,261,504	2
3	(352)	Structures and Improvements	291,757,158	9,823	-	-	-	291,766,981	3
4	(353)	Station Equipment	1,021,956,543	2,640,118	-	-	-	1,024,596,661	4
5	(354)	Towers and Fixtures	667,499,782	3,649	-	-	-	667,503,431	5
6	(355)	Poles and Fixtures <sup>D</sup>	287,410,416	(609,297)	(5,615)	1,256,744	-	288,052,249	6
7	(356)	Overhead Conductors and Devices	419,286,118	453,988	-	-	-	419,740,105	7
8	(357)	Underground Conduit	303,912,091	155,325	-	-	-	304,067,415	8
9	(358)	Underground Conductors and Devices	332,786,358	67,167	-	-	-	332,853,525	9
10	(359)	Roads and Trails	188,354,926	(18,098)	-	-	-	188,336,828	10
11									11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,700,050,823</b>	<b>2,876,747</b>	<b>(5,615)</b>	<b>1,256,744</b>	<b>-</b>	<b>3,704,178,699</b>	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,640,530	-	-	-	-	2,640,530	14
15									15
16		TOTAL Transmission Plant - July 2013	\$ 3,702,691,352	\$ 2,876,747	\$ (5,615)	\$ 1,256,744	\$ -	\$ 3,706,819,229	16
17									17
18		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22
23		<sup>D</sup> The adjustment of \$1,256,744 was for the reversal of the top-side adjustment in June 2013 when it was recorded at the internal order level in July 2013.							23
24									24



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Jul-13 Balance Beg. Of Year	2 Aug-13 Additions	3 Aug-13 Retirements	4 Aug-13 Adjustments	5 Aug-13 Transfers	6 (Sum Col 1:5) Aug-13 Balance End Of Month	Line No.	
1									1	
2	(350)	Land and Land Rights	\$ 187,261,504	\$ (143,956)	\$ -	\$ -	\$ -	\$ 187,117,549	2	
3	(352)	Structures and Improvements	291,766,981	17,200,706	(100,446)	-	-	308,867,241	3	
4	(353)	Station Equipment	1,024,596,661	654,343	(116,058)	-	-	1,025,134,946	4	
5	(354)	Towers and Fixtures	667,503,431	102,239	-	-	-	667,605,670	5	
6	(355)	Poles and Fixtures	288,052,249	7,828,210	(66,304)	-	-	295,814,154	6	
7	(356)	Overhead Conductors and Devices	419,740,105	2,805,371	(20,063)	-	-	422,525,414	7	
8	(357)	Underground Conduit	304,067,415	259,399	-	-	-	304,326,815	8	
9	(358)	Underground Conductors and Devices	332,853,525	2,490	-	-	-	332,856,015	9	
10	(359)	Roads and Trails	188,336,828	774,778	-	-	-	189,111,606	10	
11									11	
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,704,178,699</b>	<b>29,483,580</b>	<b>(302,871)</b>	<b>-</b>	<b>-</b>	<b>3,733,359,409</b>	12	
13									13	
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,640,530	-	-	-	-	2,640,530	14	
15									15	
16		<b>TOTAL Transmission Plant - August 2013</b>	<b>\$ 3,706,819,229</b>	<b>\$ 29,483,580</b>	<b>\$ (302,871)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,735,999,939</b>	16	
17									17	
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19									19	
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22									22	

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Aug-13 Balance Beg. Of Year	2 Sep-13 Additions	3 Sep-13 Retirements	4 Sep-13 Adjustments	5 Sep-13 Transfers <sup>E</sup>	6 (Sum Col 1:5) Sep-13 Balance End Of Month	Line No.	
1									1	
2	(350)	Land and Land Rights	\$ 187,117,549	\$ (394,168)	\$ -	\$ -	\$ -	\$ 186,723,381	2	
3	(352)	Structures and Improvements	308,867,241	627,555	-	-	(49,722,486)	259,772,310	3	
4	(353)	Station Equipment	1,025,134,946	11,808,968	(179,607)	-	(119,198,398)	917,565,909	4	
5	(354)	Towers and Fixtures	667,605,670	(58,691)	-	-	176,670,169	844,217,148	5	
6	(355)	Poles and Fixtures	295,814,154	1,953,874	-	-	(4,383,108)	293,384,920	6	
7	(356)	Overhead Conductors and Devices	422,525,414	439,943	(13,824)	-	65,180,536	488,132,068	7	
8	(357)	Underground Conduit	304,326,815	356,231	-	-	(68,423,025)	236,260,020	8	
9	(358)	Underground Conductors and Devices	332,856,015	4,075,370	-	-	(71,861,032)	265,070,353	9	
10	(359)	Roads and Trails	189,111,606	101,370	-	-	71,737,345	260,950,321	10	
11									11	
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,733,359,409</b>	<b>18,910,452</b>	<b>(193,431)</b>	<b>-</b>	<b>-</b>	<b>3,752,076,429</b>	12	
13									13	
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,640,530	-	-	-	-	2,640,530	14	
15									15	
16		TOTAL Transmission Plant - September 2013	\$ 3,735,999,939	\$ 18,910,452	\$ (193,431)	\$ -	\$ -	\$ 3,754,716,959	16	
17									17	
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19									19	
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22									22	
23	<sup>E</sup>	These transfers were primarily related to Sunrise unitization to properly distribute the right amount amongst the FERC plant accounts.								23
24									24	

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1 Sep-13 Balance Beg. Of Year	2 Oct-13 Additions	3 Oct-13 Retirements	4 Oct-13 Adjustments	5 Oct-13 Transfers <sup>E</sup>	6 (Sum Col 1:5) Oct-13 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 186,723,381	\$ 300,578	\$ -	\$ -	\$ -	\$ 187,023,959	2
3	(352)	Structures and Improvements	259,772,310	1,168,791	-	-	(9,462)	260,931,640	3
4	(353)	Station Equipment	917,565,909	4,990,161	(413,902)	-	(1,286,932)	920,855,236	4
5	(354)	Towers and Fixtures	844,217,148	100,628	-	-	12,661	844,330,437	5
6	(355)	Poles and Fixtures	293,384,920	4,610,570	(1,258,890)	-	(1,205)	296,735,395	6
7	(356)	Overhead Conductors and Devices	488,132,068	1,374,287	(26,086)	-	4,333	489,484,601	7
8	(357)	Underground Conduit	236,260,020	375,051	-	-	(12,975)	236,622,096	8
9	(358)	Underground Conductors and Devices	265,070,353	1,613,597	(297,768)	-	(13,611)	266,372,571	9
10	(359)	Roads and Trails	260,950,321	79,664	-	-	49,692	261,079,677	10
11									11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,752,076,429</b>	<b>14,613,326</b>	<b>(1,996,646)</b>	<b>-</b>	<b>(1,257,499)</b>	<b>3,763,435,611</b>	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,640,530	-	-	-	-	2,640,530	14
15									15
16		TOTAL Transmission Plant - October 2013	\$ 3,754,716,959	\$ 14,613,326	\$ (1,996,646)	\$ -	\$ (1,257,499)	\$ 3,766,076,141	16
17									17
18		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22
23		<sup>E</sup> These transfers were primarily related to Sunrise unitization to properly distribute the right amount amongst the FERC plant accounts.							23
24									24

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1	2	3	4	5	6	Line No.	
			Oct-13 Balance Beg. Of Year	Nov-13 Additions	Nov-13 Retirements	Nov-13 Adjustments	Nov-13 Transfers <sup>E</sup>	(Sum Col 1:5) Nov-13 Balance End Of Month		
1									1	
2	(350)	Land and Land Rights	\$ 187,023,959	\$ 121,150	\$ (6,172)	\$ -	\$ -	\$ 187,138,937	2	
3	(352)	Structures and Improvements	260,931,640	5,469,575	(1,662)	-	(11,045)	266,388,508	3	
4	(353)	Station Equipment	920,855,236	6,785,049	(39,455)	-	(17,779)	927,583,052	4	
5	(354)	Towers and Fixtures	844,330,437	385,336	-	-	1,408,324	846,124,097	5	
6	(355)	Poles and Fixtures	296,735,395	1,639,636	42,324	-	(1,480)	298,415,875	6	
7	(356)	Overhead Conductors and Devices	489,484,601	966,224	(81,807)	-	(1,347,376)	489,021,642	7	
8	(357)	Underground Conduit	236,622,096	8,880,974	-	-	(15,994)	245,487,076	8	
9	(358)	Underground Conductors and Devices	266,372,571	14,486,972	-	-	(16,750)	280,842,792	9	
10	(359)	Roads and Trails	261,079,677	12,646	-	-	2,099	261,094,422	10	
11									11	
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,763,435,611</b>	<b>38,747,562</b>	<b>(86,771)</b>	<b>-</b>	<b>(0)</b>	<b>3,802,096,402</b>	12	
13									13	
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,640,530	-	-	-	-	2,640,530	14	
15									15	
16		<b>TOTAL Transmission Plant - November 2013</b>	<b>\$ 3,766,076,141</b>	<b>\$ 38,747,562</b>	<b>\$ (86,771)</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 3,804,736,932</b>	16	
17									17	
18	<sup>A</sup>	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).								18
19									19	
20	<sup>B</sup>	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).								20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.								21
22									22	
23	<sup>E</sup>	These transfers were primarily related to Sunrise unitization to properly distribute the right amount amongst the FERC plant accounts.								23
24									24	

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**

Line No.	Utility Account	Description	1	2	3	4	5	6	Line No.
			Nov-13 Balance Beg. Of Year	Dec-13 Additions	Dec-13 Retirements	Dec-13 Adjustments	Dec-13 Transfers	(Sum Col 1:5) Dec-13 Balance End Of Month	
1									1
2	(350)	Land and Land Rights	\$ 187,138,937	\$ 1,179,418	\$ -	\$ -	\$ -	\$ 188,318,356	2
3	(352)	Structures and Improvements	266,388,508	2,258,782	(13,162)	-	-	268,634,128	3
4	(353)	Station Equipment <sup>C</sup>	927,583,052	34,251,599	(5,943,753)	5,943,753	-	961,834,651	4
5	(354)	Towers and Fixtures	846,124,097	13,743	-	-	-	846,137,840	5
6	(355)	Poles and Fixtures	298,415,875	(45,417)	(431,069)	-	-	297,939,390	6
7	(356)	Overhead Conductors and Devices	489,021,642	135,241	(61,159)	-	-	489,095,724	7
8	(357)	Underground Conduit	245,487,076	40,958	-	-	-	245,528,034	8
9	(358)	Underground Conductors and Devices	280,842,792	39,595	-	-	-	280,882,387	9
10	(359)	Roads and Trails	261,094,422	56,021	-	-	-	261,150,443	10
11									11
12		<b>SUBTOTAL Transmission Plant <sup>A</sup></b>	<b>3,802,096,402</b>	<b>37,929,941</b>	<b>(6,449,143)</b>	<b>5,943,753</b>	<b>-</b>	<b>3,839,520,953</b>	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	2,640,530	-	-	(441,007)	-	2,199,522	14
15									15
16		TOTAL Transmission Plant - December 2013	\$ 3,804,736,932	\$ 37,929,941	\$ (6,449,143)	\$ 5,502,746	\$ -	\$ 3,841,720,475	16
17									17
18		<b>Total Transmission Plant - YTD 2013</b>	<b>\$ 3,624,446,041</b>	<b>236,435,698</b>	<b>(17,230,045)</b>	<b>(673,720)</b>	<b>(1,257,499)</b>	<b>3,841,720,475</b>	18
19									19
20		<sup>A</sup> Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							20
21									21
22		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							22
23		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							23
24									24
25		<sup>C</sup> The adjustment of \$5,943,753 for the SONGS plant closure reflected in June 2013 was cancelled to show a retirement instead for FERC Form 1 presentation.							25
26									26

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Monthly Transmission Plant Balances & Activity**  
**Base Period - 12 Months Ending December 31, 2013**  
**Transmission Plant 13-Month Average**

Line No.	Utility Account	Description	1	2	3	4	5	6 13-Month Average of Dec '13 Balances	Line No.
1									1
2	(350)	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,636,882	2
3	(352)	Structures and Improvements	-	-	-	-	-	283,369,023	3
4	(353)	Station Equipment	-	-	-	-	-	989,166,229	4
5	(354)	Towers and Fixtures	-	-	-	-	-	722,328,919	5
6	(355)	Poles and Fixtures	-	-	-	-	-	285,480,245	6
7	(356)	Overhead Conductors and Devices	-	-	-	-	-	438,659,441	7
8	(357)	Underground Conduit	-	-	-	-	-	281,397,462	8
9	(358)	Underground Conductors and Devices	-	-	-	-	-	312,072,590	9
10	(359)	Roads and Trails	-	-	-	-	-	210,693,237	10
11									11
12		<b>SUBTOTAL Transmission Plant <sup>F</sup></b>	-	-	-	-	-	<b>3,709,804,028</b>	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant <sup>B</sup>	-	-	-	-	-	-	14
15									15
16		<b>TOTAL Transmission Plant</b>	-	-	-	-	-	<b>\$ 3,709,804,028</b>	16
17									17
18		<sup>B</sup> Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							18
19		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							19
20									20
21		<sup>F</sup> Ties to 13-month average per book balance on Transmission Cost Statement, Page AD-7; Col (1).							21
22									22

# **San Diego Gas & Electric Company**

## **Base Period Statement - AE Accumulated Depreciation and Amortization Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AE - Workpapers**  
**Accumulated Depreciation and Amortization**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 627,335	Stmt AE WP, Page AE-1; Line 15	1
2					2
3	8,471	19,993	14,232	Stmt AE WP; Page AE-2; Line 3	3
4					4
5	96,526	103,539	100,033	Stmt AE WP; Page AE-3; Line 3	5
6					6
7	226,969	270,623	248,796	Stmt AE WP; Page AE-4; Line 3	7
8					8
9			16.48%	Statement AI; Line 19	9
10					10
11			\$ 2,345	Line 3 x Line 9	11
12					12
13			16,485	Line 5 x Line 9	13
14					14
15			41,002	Line 7 x Line 9	15
16					16
17			\$ 687,167	Sum Lines 1; 11; 13; 15	17
18					18
19			\$ -	Stmt AE WP; Page AE-5; Line 15	19

<sup>a</sup> The depreciation reserve for transmission plant is derived based on a 13-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  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	(1) Total Transmission Reserves Per Book	Reference From	(2) Transmission Reserves Rate-making	Reference From	Line No.
1	Dec-12	\$ 608,270	T-wp2	\$ 590,575	T-wp2	1
2	Jan-13	610,125	"	592,366	"	2
3	Feb	616,106	"	598,242	"	3
4	Mar	623,211	"	605,244	"	4
5	Apr	629,538	"	611,477	"	5
6	May	636,480	"	618,341	"	6
7	Jun	637,677	"	625,380	"	7
8	Jul	645,420	"	633,015	"	8
9	Aug	652,994	"	640,470	"	9
10	Sep *	662,187	"	649,712	"	10
11	Oct	670,293	"	657,717	"	11
12	Nov	678,694	"	666,013	"	12
13	Dec-13	679,574	T-wp1	666,808	T-wp1	13
14	Total 13 Months	\$ 8,350,567		\$ 8,155,359		14
15	13-Month Average Balance	\$ 642,351		\$ 627,335		15

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

\* The depreciation reserve from Dec 2012 to Aug 2013 reflected the TO3 depreciation rates. From Sept to Dec 2013, the books reflected the TO4 settlement for transmission depreciation rates at 2.52%. During the incorporation of the settlement, SDG&E inadvertently entered an incorrect depreciation rate for FERC subaccount 355.10. The rate used was 4.25% when it should have been 4.65%. This resulted in depreciation expense being under reported in 2013 for approximately \$373k. This was not identified timely for the 2013 FERC Form 1. Since we can't make corrections to the FERC Form 1, this will be identified as an error that will be included in the next TO4 Cycle 3 True-Up Adjustment pursuant to the protocols.

SDG&E  
TRANSMISSION FUNCTIONALIZATION STUDY  
DERIVATION OF TRANSMISSION RELATED  
ACCUMULATED DEPRECIATION AND AMORTIZATION  
Balances as of 12/31/2013  
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Ratemaking SUM 1:7	Line No.
1	303.0	Production Related to Trans Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	310.1	Land	-	-	-	-	-	-	-	-	2
3	340.0	Land & Land Rights	-	1	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	-	46	-	-	-	-	46	4
5	361.0	Structures & Improvements	-	-	488	-	-	-	-	488	5
6	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	1	534	-	-	-	-	535	6
7	350.0	Land & Land Rights	14,792	-	-	-	-	-	(277)	14,515	7
8	352.0	Structures & Improvements	44,549	-	-	(275)	-	-	(10,166)	34,107	8
9	353.0	Station Equipment	171,015	-	-	(975)	(162)	-	(1,085)	168,793	9
10	354.0	Towers and Fixtures	115,331	-	-	-	-	-	-	115,331	10
11	355.0	Poles and Fixtures	63,091	-	-	-	-	-	-	63,091	11
12	356.0	OH Conductors and Device	190,699	-	-	-	-	-	-	190,699	12
13	357.0	Underground Conduit	32,515	-	-	-	-	-	-	32,515	13
14	358.0	UG Conductors & Devices	33,538	-	-	(362)	-	-	-	33,176	14
15	359.0	Roads & Trails	14,046	-	-	-	-	-	-	14,046	15
16	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>679,574</b>	-	-	<b>(1,611)</b>	<b>(162)</b>	-	<b>(11,528)</b>	<b>666,273</b>	16
17	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 679,574</b>	<b>\$ 1</b>	<b>\$ 534</b>	<b>\$ (1,611)</b>	<b>\$ (162)</b>	<b>\$ -</b>	<b>\$ (11,528)</b>	<b>\$ 666,808</b>	17

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

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

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference From	Line No.
1	Dec-12	\$ 8,471	I-wp2	1
2	Dec-13	19,993	I-wp1	2
3	Beginning and End Period Average	\$ 14,232		3

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

**GENERAL PLANT**

Line No.	Month	Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Dec-12	\$ 96,526	G-wp2	1
2	Dec-13	103,539	G-wp1	2
3	Beginning and Year End Average	\$ 100,033		3

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

**COMMON PLANT**

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-12	\$ 226,969	C-wp2	1
2	Dec-13	270,623	C-wp1	2
3	Beginning and Year End Average	\$ 248,796		3

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

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT

December 31, 2012

Accumulated Depreciation

303 Misc. Intangible Plant	111,765,517	↓
389 Land & Land Rights	27,275	
390 Structures & Improvements	105,497,669	
391 Office Furniture & Equipment	46,614,040	
392 Transportation Equipment	(332,346)	
393 Stores Equipment	92,292	
394 Tools, Shop & Garage Equipment	245,715	
395 Laboratory Equipment	890,330	
396 Power Operated Equipment	(192,979)	
397 Communication Equipment	48,783,985	
398 Miscellaneous Equipment	926,595	
108.4 Retirement Work in Progress		
FIN 47 Accumulated Depreciation	555,715	
Fleet Capital Lease	15,570,330	
 Total Accumulated Depreciation	 330,444,138	

2012  
Common Plant - Accum. Deprn

30 314,318,093

Elec. Share ② 72.21%

226,969,095

See AE-4, Line 1

Split of Common Utility Plant

to Departments: (excluding CWIP) (see Note 2- Page 356.2)

December 31, 2012

	Balance	Accumulated
	End of Year	Depreciation
<u>Electric</u> 72.21% ②	494,486,497	238,613,712
Gas 27.79%	190,303,002	91,830,426
 Total	 684,789,499	 330,444,138

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	December 31, 2013 Accumulated Depreciation
303 Misc. Intangible Plant	139,603,548
389 Land & Land Rights	27,275
390 Structures & Improvements	116,248,552
391 Office Furniture & Equipment	60,437,123
392 Transportation Equipment	(322,395)
393 Stores Equipment	113,350
394 Tools, Shop & Garage Equipment	343,576
395 Laboratory Equipment	929,696
396 Power Operated Equipment	(192,979)
397 Communication Equipment	53,080,042
398 Miscellaneous Equipment	1,212,198
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	673,573
Fleet Capital Lease	18,618,389
 Total Accumulated Depreciation	 390,771,948 =====

2013  
Common Plant - Accum. Depn.  

---

50 371,479,986  
Elec. Share ② 72.85%  

---

270,623,170  

---

See AE-4, Line 2

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2013	
		Balance End of Year	Accumulated Depreciation
<u>Electric</u> 72.85% ②		550,905,287	284,677,364
Gas 27.15%		205,313,364	106,094,584
 Total	100.00%	 756,218,651 =====	 390,771,948 =====

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AE**  
**DEPRECIATION RESERVE**  
**BASE PERIOD - 12/31/2013 PER BOOK**  
**(\$1,000)**

**INCENTIVE TRANSMISSION PLANT**

Line No.	Month	(1) Total Incentive Transmission Reserves Per Book	Reference From	(2) Incentive Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-12	\$ -		\$ -		1
2	Jan-13	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-13	-		-		13
14	<b>Total 13 Months</b>	-		-		14
15	<b>13 - Month Average Balance</b>	\$ -		\$ -		15



Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report <u>2013/Q4</u>
FOOTNOTE DATA			

**Schedule Page: 200 Line No.: 4 Column: b**

Not included in ratebase plant amounts on page 204, accounts 300-399.

Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(105,255,647)	490,144,353
Orange Grove	123,238,342	(3,740,311)	119,498,031
El Cajon Energy	59,751,923	(3,450,941)	56,300,982
Fleet	22,119,362	(18,618,389)	3,500,973
	800,509,627	(131,065,288)	669,444,339

**Schedule Page: 200 Line No.: 14 Column: b**

**Reclassification of 2013 Accum. Provision for Depreciation & Amortization for Ratemaking**

Accumulated Provision for Depreciation & Amortization Classified  
under FERC Seven Factor Test  
In Accordance with Guidelines in FERC Order 888

Accumulated Provision

Electric		
<u>Intangible Plant</u>		<u>19,993,565</u>
Steam Production Plant		158,087,682
Nuclear Production Plant		927,043,329
Other Production Plant		141,215,828
Transmission Plant		666,807,920
Distribution Plant		2,267,949,040
<u>General Plant</u>		<u>103,539,245</u>
Ratemaking Electric		4,284,636,609
ASC 410 (FAS 143 and FIN 47) - Electric		(928,545,238)
Capital Leases A/D		112,446,899
Leased to Others- Citizens A/D		4,896,597
Cuyamaca Permanent Adjustment		17,855,747
Total Electric		3,491,290,614
Ratemaking Gas		863,571,303
FIN 47 - Gas		(202,561,772)
Total Gas	<u>2013</u>	661,009,531
<u>Ratemaking Common</u>	<u>Common Plant - 371,479,986</u>	371,479,986 <u>(A)</u>
FIN 47 - Common		673,573
Fleet Capital Lease A/D	<u>Elec. Share - 72.85% (66w AE-4B)</u>	18,618,389
Total Common		390,771,948
Total Accumulated Provision 2013	<u>Common Plant (Elec) - 270,623,170</u>	4,543,072,093
Total 13-Month Average Accum. Provision for 2013 - Steam Production		151,190,873
Total 13-Month Average Accum. Provision for 2013 - Nuclear Production		569,920,159
Total 13-Month Average Accum. Provision for 2013 - Other Production		132,368,993
<u>Total 13-Month Average Accum. Provision for 2013 - Transmission Plant</u>		<u>627,335,300</u>

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

**Schedule Page: 200 Line No.: 4 Column: b**

Not included in ratebase plant amounts on page 204, accounts 300-399.

Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(77,302,956)	518,097,044
Orange Grove	123,238,342	(2,516,173)	120,722,169
El Cajon Energy	59,751,923	(2,380,008)	57,371,915
Fleet	22,523,825	(15,570,330)	6,953,495
	800,914,090	(97,769,467)	703,144,623

**Schedule Page: 200 Line No.: 14 Column: b**

**Reclassification of 2012 Accum. Provision for Depreciation & Amortization for Ratemaking**

Accumulated Provision for Depreciation & Amortization Classified under FERC Seven Factor Test

In Accordance with Guidelines in FERC Order 888

Accumulated Provision

Electric		
<u>Intangible Plant</u>		<u>8,471,189</u>
Steam Production Plant		143,620,045
Nuclear Production Plant		2,043,941,340
Other Production Plant		123,479,971
Transmission Plant		590,575,092
Distribution Plant		2,086,947,474
<u>General Plant</u>		<u>96,526,367</u>
Ratemaking Electric		5,093,561,478
ASC 410 (FAS 143 and FIN 47) - Electric		(706,868,744)
Capital Leases A/D		82,199,137
Leased to Others- Citizens A/D		1,596,035
Cuyamaca Permanent Adjustment		17,855,747
Total Electric		4,488,343,653
Ratemaking Gas		839,375,978
FIN 47 - Gas	<u>2012</u>	(216,327,694)
Total Gas		623,048,284
<u>Ratemaking Common</u>	① Common Plant - 314,318,093	314,318,093 ②
FIN 47 - Common	Elec. Share - 72.21% (See AE-4A)	555,715
Fleet Capital Lease A/D	Common Plant - 226,969,095	15,570,330
Total Common	(Elec)	330,444,138
Total Accumulated Provision 2012		5,441,836,075
Total Wtd. Avg. Accum. Provision for 2012 - Transmission Plant		557,543,290

# **San Diego Gas & Electric Company**

## **Base Period Statement - AF Specified Deferred Credits Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AF - Workpapers**

**Deferred Credits**

**Base Period 12 - Months Ending December 31, 2013**

(\$1,000)

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (211,753)	\$ (276,123)	\$ (243,938)	Stmt AF WP; Page AF-1; Line 1	1
2					2
3	(62,516)	(140,932)	(101,724)	Stmt AF WP; Page AF-1; Line 3	3
4					4
5	<u>\$ (274,269)</u>	<u>\$ (417,055)</u>	<u>\$ (345,662)</u>	Sum of Lines 1 thru 3	5
6				Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols. b and k	6
7					7
8	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 1	8
9					9
10	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 4	10
11					11
12	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 7	12

San Diego Gas and Electric Company  
Transmission Deferred Credits

Line No	Description	12/31/2012	12/31/2013	Line No
1	Transmission Related ADIT- Excluding Bonus Depreciation	\$ (211,753)	\$ (276,123)	1
2				2
3	Transmission Related ADIT from Bonus Depreciation	<u>(62,516)</u>	<u>(140,932)</u>	3
4				4
5	Total Transmission Related ADIT <sup>a, b</sup>	<u>\$ (274,269)</u>	<u>\$ (417,055)</u>	5

<sup>a</sup> The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See Form 1; Page 450.1; Sch. Pg. 274; Lines 2 and 4.

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

San Diego Gas and Electric Company  
 Deferred Credits

Line No	Description	12/31/2012	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

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2013/Q4
FOOTNOTE DATA			

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

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

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

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

Transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$417,054,892.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$18,774,439.

# **San Diego Gas & Electric Company**

## **Base 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**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	(a) 31-Dec-12	(b) 31-Dec-13	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	Transmission Plant Held for Future Use <sup>1</sup>		\$ 5,973	Stmt AG WP; Page AG-1; Line 15	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  
STATEMENT AG  
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)  
AND DEFERRED DEBITS  
BASE PERIOD- 12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT**

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-12	\$ 4,076	1
2	Jan-13	4,076	2
3	Feb	4,076	3
4	Mar *	6,505	4
5	Apr *	6,546	5
6	May	6,546	6
7	Jun	6,546	7
8	Jul	6,546	8
9	Aug	6,546	9
10	Sep	6,546	10
11	Oct	6,546	11
12	Nov	6,546	12
13	Dec-13	6,546	13
14	<b>Total 13 Months</b>	<b>77,650</b>	14
15	<b>13-Month Average</b>	<b>\$ 5,973</b>	15

\* The assets included in Electric Plant Held for Future Use is shared at 50/50 by Transmission and Distribution. Ocean Ranch was initially recorded in the books for \$4,858k in March 2013 that increased the March balance by \$2,429k (50% \* \$4,858). An additional amount to true-up the purchase cost was recorded in April 2013 at \$83k increasing the April balance by \$41k (50% \* \$83).

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

- Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
- For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Torrey Pines/Sorrento Mesa	3/31/2005	3/31/2014	1,785,268
4				
5	Salt Creek	7/31/2011	12/31/2015	6,005,098
6				
7	Oceanside	5/31/2012	12/31/2017	360,835
8				
9	Ocean Ranch	3/31/2013	12/31/2018	4,941,794
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35	⓪ 13,092,995 * 50% Transmission		= 6,546,497.50	
36	50% Distribution		= 6,546,497.50	
37			<u>13,092,995</u>	
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			13,092,995 ⓪

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 214 Line No.: 46 Column: d**  
 The 13-Month Average Electric Transmission Plant Held for Future Use is \$5,973,076.

AG-3

# **San Diego Gas & Electric Company**

## **Base Period Statement - AH Operation and Maintenance Expenses Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AH - Workpapers**  
**Operation and Maintenance Expenses**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1			1
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
42			
41			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
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**  
**12 Months Ending 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	\$ 7,379	\$ -	\$ 7,379	Form 1, p 321, Line 83	2
3	561 1	Load Dispatch - Reliability	459	-	459	Form 1, p 321, Line 85	3
4	561 2	Load Dispatch - Monitor and Operate Transmission System	5,821	-	5,821	Form 1, p 321, Line 86	4
5	561 3	Load Dispatch - Transmission Service and Scheduling	-	-	-	Form 1, p 321, Line 87	5
6	561 4	Scheduling, System Control and Dispatch Services	8,314	8,314	-	Form 1, p 321, Line 88	6
7	561 5	Reliability, Planning and Standards Development	-	-	-	Form 1, p 321, Line 89	7
8	561 6	Transmission Service Studies	-	-	-	Form 1, p 321, Line 90	8
9	561 7	Generation Interconnection Studies	-	-	-	Form 1, p 321, Line 91	9
10	561 8	Reliability, Planning and Standards Development Services	1,137	1,137	-	Form 1, p 321, Line 92	10
11	562	Station Expenses	2,016	-	2,016	Form 1, p 321, Line 93	11
12	563	Overhead Line Expenses	2,464	-	2,464	Form 1, p 321, Line 94	12
13	563	Overhead Line Expenses - Sunrise Fire Mitigation Cost	3,111	-	3,111	Form 1, p 321, Line 94	13
14	564	Underground Line Expenses	-	-	-	Form 1, p 321, Line 95	14
15	565	Transmission of Electricity by Others	5,140	5,140	-	Form 1, p 321, Line 96	15
16	566	Misc Transmission Expenses	18,432	5,097	13,335	Form 1, p 321, Line 97	16
17	567	Rents	1,867	-	1,867	Form 1, p 321, Line 98	17
18							18
19		<b>Total Transmission Operation</b>	<b>\$ 56,140</b>	<b>\$ 19,688</b>	<b>\$ 36,452</b>	Sum Lines 2 thru 17	19
20							20
21		<b><u>Electric Transmission Maintenance</u></b>					21
22	568	Maintenance Supervision and Engineering	826	-	826	Form 1, p 321, Line 101	22
23	569	Maintenance of Structures	1	-	1	Form 1, p 321, Line 102	23
24	569 1	Maintenance of Computer Hardware	1,723	-	1,723	Form 1, p 321, Line 103	24
25	569 2	Maintenance of Computer Software	1,757	-	1,757	Form 1, p 321, Line 104	25
26	569 3	Maintenance of Communication Equipment	-	-	-	Form 1, p 321, Line 105	26
27	569 4	Maintenance of Misc Regional Transmission Plant	74	-	74	Form 1, p 321, Line 106	27
28	570	Maintenance of Station Equipment	6,443	-	6,443	Form 1, p 321, Line 107	28
29	571	Maintenance of Overhead Lines	9,002	-	9,002	Form 1, p 321, Line 108	29
30	571	Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction Environmental Cost <sup>3</sup>	19,653	-	19,653	Form 1, p 321, Line 108	30
31	572	Maintenance of Underground Lines	150	-	150	Form 1, p 321, Line 109	31
32	573	Maintenance of Misc Transmission Plant	90	-	90	Form 1, p 321, Line 110	32
33							33
34		<b>Total Transmission Maintenance</b>	<b>\$ 39,719</b>	<b>\$ -</b>	<b>\$ 39,719</b>	Sum Lines 22 thru 32	34
35							35
36		<b>Total Transmission O&amp;M Expenses</b>	<b>\$ 95,859</b>	<b>\$ 19,688</b>	<b>\$ 76,171</b>	Line 19 + Line 34	36
37							37
38							38
39		<b>Excluded Expenses (recovery method in parentheses)</b>					39
40	561 4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 8,314			40
41	561 8	Reliability, Planning and Standards Development Services (ERRA)		1,137			41
42	565	Transmission of Electricity by Others (ERRA)		5,140			42
43	566	Misc Transmission Expenses					43
44		ISO Grid Management Costs (ERRA)	\$ 2,439				44
45		Reliability Services (RS rates)	3,815				45
46		Other (TRBAA) <sup>1</sup>	(1,164)	\$ 5,090			46
47		Sunrise dedication ceremony <sup>2</sup>	7	7			47
48		<b>Total Excluded Expenses</b>		<b>\$ 19,688</b>			48
49							49
50		<sup>1</sup> The TRBAA credit was primarily due to a FERC approved stipulation and consent agreement between JP Morgan Ventures Energy Corp and the FERC's Office of Enforcement. As part of the agreement, CAISO distributed funds to eligible scheduling coordinators with SDG&E getting about \$1.05M credit.					50
51							51
52							52
53		<sup>2</sup> The Sunrise dedication ceremony trailing charges in January 2013 is excluded in the transmission O&M expenses as they are ceremonial expenses.					53
54							54
55		<sup>3</sup> FERC acct 571 for Sunrise/Other Projects Post Construction Environmental Cost includes Sunrise, Centinela Solar and ISEC (Imperial Solar Energy Center).					55
56							56
57							57

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	779,029	1,224,938
63	(547) Fuel	6,178,463	5,951,204
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses	5,254,425	5,174,175
66	(550) Rents		207
67	TOTAL Operation (Enter Total of lines 62 thru 66)	12,211,917	12,350,524
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures	59,211	11,325
71	(553) Maintenance of Generating and Electric Plant	24,224,089	22,660,888
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,370,508	5,174,224
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	29,653,808	27,846,437
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	41,865,725	40,196,961
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	1,667,798,442	1,351,660,927
77	(556) System Control and Load Dispatching	2,662,956	3,682,516
78	(557) Other Expenses	6,729,710	6,640,310
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,677,191,108	1,361,983,753
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	2,228,561,312	1,685,980,702
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	7,378,790	7,361,890
84			
85	(561.1) Load Dispatch-Reliability	458,904	468,209
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	5,821,189	2,984,490
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	8,313,912	7,636,986
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	1,136,922	1,813,470
93	(562) Station Expenses	2,015,900	1,958,294
94	(563) Overhead Lines Expenses	5,575,170	5,453,342
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	5,140,091	5,164,793
97	(566) Miscellaneous Transmission Expenses	18,431,769	19,610,790
98	(567) Rents	1,867,292	1,024,079
99	TOTAL Operation (Enter Total of lines 83 thru 98)	56,139,939	53,476,343
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	826,027	1,031,757
102	(569) Maintenance of Structures	605	612
103	(569.1) Maintenance of Computer Hardware	1,722,729	1,517,559
104	(569.2) Maintenance of Computer Software	1,757,499	1,970,693
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	73,859	52,053
107	(570) Maintenance of Station Equipment	6,442,743	5,889,739
108	(571) Maintenance of Overhead Lines	28,655,047	11,282,198
109	(572) Maintenance of Underground Lines	149,576	220,106
110	(573) Maintenance of Miscellaneous Transmission Plant	90,517	94,391
111	TOTAL Maintenance (Total of lines 101 thru 110)	39,718,602	22,059,108
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	95,858,541	75,535,451



**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Administrative & General Expenses**  
**12 Months Ending 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		<u>Administrative &amp; General</u>					1
2	920	A&G Salaries	\$ 24,202	\$ -	\$ 24,202	Form 1, p. 323; Line 181	2
3	921	Office Supplies & Expenses	11,803	-	11,803	Form 1, p. 323; Line 182	3
4	922	Less Administrative Expenses Transferred-Credit	(7,659)	-	(7,659)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed	90,933	-	90,933	Form 1, p. 323; Line 184	5
6	924	Property Insurance	8,259	809	7,450	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages - Non Wildfire Related	11,747	315	11,432	Form 1, p. 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums	85,232	-	85,232	Form 1, p. 323; Line 186	8
9	925	Injuries & Damages - Wildfire Damage Claims	215,738	-	215,738	Form 1, p. 323; Line 186	9
10	926	Employee Pensions & Benefits	51,421	388	51,033	Form 1, p. 323; Line 187	10
11	926	Employee Pensions & Benefits - PBOP	5,750	-	5,750	Form 1, p. 323; Line 187	11
12	927	Franchise Requirements	-	-	-	Form 1, p. 323; Line 188	12
13	928	Regulatory Commission Expenses	17,713	5,204	12,509	Form 1, p. 323; Line 189	13
14	929	Less Duplicate Charges (Company Energy Use)	(1,950)	-	(1,950)	Form 1, p. 323; Line 190	14
15	930.1	General Advertising Expenses	-	-	-	Form 1, p. 323; Line 191	15
16	930.2	Miscellaneous General Expenses	4,410	3,198	1,212	Form 1, p. 323; Line 192	16
17	931	Rents	9,048	357	8,691	Form 1, p. 323; Line 193	17
18	935	Maintenance of General Plant	6,725	24	6,701	Form 1, p. 323; Line 196	18
19							19
20		<b>Total Administrative &amp; General Expenses</b>	<b>\$ 533,372</b>	<b>\$ 10,295</b>	<b>\$ 523,077</b>	Sum Lines 2 thru 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	924	Nuclear property insurance expense (SONGS)		\$ 809			24
25	925	Injuries & Damages - Non Wildfire Related (SONGS)	\$ 230				25
26	925	CPUC energy efficiency programs	85	315			26
27	925	Injuries & Damages - Wildfire Insurance Premiums		-			27
28	925	Injuries & Damages - Wildfire Damage Claims		-			28
29	926	CPUC energy efficiency programs		388			29
30	928	CPUC energy efficiency programs	79				30
31	928	CPUC Intervenor Funding Expense - Transmission	-				31
32	928	CPUC Intervenor Funding Expense - Distribution	514				32
33	928	CPUC reimbursement fees	4,539				33
34	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	72	5,204			34
35	930.1	General Advertising Expenses		-			35
36	930.2	CPUC energy efficiency programs		3,198			36
37	931	Advanced Metering Infrastructure (AMI) lease facilities	98				37
38	931	CPUC energy efficiency programs	259	357			38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		24			39
40		<b>Total Excluded Expenses</b>		<b>\$ 10,295</b>			40
41							41
42							42

SDG&E  
 Monthly Electric PBOP Costs  
 TO4 Cycle 2 - Base Period 2013

Line No	Period	2013	Line No
1	January	\$ 5,877	1
2	February	13,289	2
3	March	1,132,162	3
4	April	18,693	4
5	May	159,419	5
6	June	1,079,508	6
7	July	22,185	7
8	August	79,643	8
9	September	1,104,661	9
10	October	45,360	10
11	November	18,452	11
12	December	2,070,602	12
13			13
14	Total	(a) \$ 5,749,851	14

(a) See workpaper AH-2, Line 11 - Employee Pensions & Benefits - PBOP

**San Diego Gas & Electric Company  
A&G Expense Allocation Per Books  
Base Period: January to December 2013**

Line No	FERC Account	Account Description	Allocation % (a)		A&G COMMON ALLOCATION CHARGES - JAN to MAR 2013			Line No
			Electric %	Gas %	Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	72.210%	27.790%	\$ 3,469,448	\$ 1,335,216	\$ 4,804,664	1
2	921	OFFICE SUPPLIES & EXPENSES	72.210%	27.790%	3,719,286	1,431,366	5,150,652	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	72.210%	27.790%	(1,705,968)	(656,542)	(2,362,510)	3
4	923	OUTSIDE SERVICES EMPLOYED	72.210%	27.790%	23,765,813	9,146,267	32,912,080	4
A 5	924	PROPERTY INSURANCE	84.960%	15.040%	1,882,435	333,237	2,215,672	5
6	925	INJURIES & DAMAGES	72.210%	27.790%	1,381,904	531,826	1,913,730	6
7	926	EMPLOYEE PENSIONS & BENEFITS	72.210%	27.790%	2,539,217	977,217	3,516,434	7
8	928	REGULATORY COMMISSION EXPENSES	72.210%	27.790%	1,915,645	737,235	2,652,880	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	72.210%	27.790%	(743,177)	(286,011)	(1,029,188)	9
10	931	RENTS	72.210%	27.790%	2,491,618	958,899	3,450,517	10
11	935	MAINTENANCE OF GENERAL PLANT	72.210%	27.790%	1,433,526	551,692	1,985,218	11
12	<b>TOTAL</b>				<b>\$ 40,149,747</b>	<b>\$ 15,060,402</b>	<b>\$ 55,210,149</b>	12

Line No	FERC Account	Account Description	Allocation % (a)		A&G COMMON ALLOCATION CHARGES - APR to DEC 2013			Line No
			Electric %	Gas %	Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	72.850%	27.150%	\$ 20,719,951	\$ 7,721,986	\$ 28,441,937	1
2	921	OFFICE SUPPLIES & EXPENSES	72.850%	27.150%	8,503,982	3,169,295	11,673,277	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	72.850%	27.150%	(5,958,773)	(2,220,737)	(8,179,510)	3
4	923	OUTSIDE SERVICES EMPLOYED	72.850%	27.150%	48,498,285	18,074,515	66,572,800	4
B 5	924	PROPERTY INSURANCE	86.420%	13.580%	6,088,266	956,707	7,044,973	5
6	925	INJURIES & DAMAGES	72.850%	27.150%	4,535,954	1,690,476	6,226,430	6
7	926	EMPLOYEE PENSIONS & BENEFITS	72.850%	27.150%	23,118,375	8,615,839	31,734,214	7
8	928	REGULATORY COMMISSION EXPENSES	72.850%	27.150%	6,342,475	2,363,736	8,706,211	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	72.850%	27.150%	(1,037,071)	(386,499)	(1,423,570)	9
10	931	RENTS	72.850%	27.150%	5,678,735	2,116,371	7,795,106	10
11	935	MAINTENANCE OF GENERAL PLANT	72.850%	27.150%	5,282,215	1,968,595	7,250,810	11
12	<b>TOTAL</b>				<b>\$ 121,772,394</b>	<b>\$ 44,070,284</b>	<b>\$ 165,842,678</b>	12

- (a) The A&G common allocation ratio is based on the preceding year's FERC Form 1 data that is available by April the following year. The A&G common allocation ratio from the preceding year's FERC Form 1 data is used by the accounting department from April thru March of the following year. That is, in 2012, the 2011 FERC Form 1 data was used to derive the A&G common allocation ratio and applied from April 2012 thru March 2013. Then in 2013, a new set of A&G common expense allocation ratio was used based on the 2012 FERC Form 1 data. Therefore, the A&G common allocation ratios shown in Table A were from the 2011 FERC Form 1 data and were applied by accounting from April 2012 thru March 2013. In April 2013, when the 2012 FERC Form 1 data became available, it was then used to derive a new set of A&G common allocation ratio applied by accounting from April 2013 thru March 2014. Table B shows the allocation ratio applicable for April to December 2013.

All accounts are allocated on a CPUC approved labor ratio methodology except for FERC account 924. These allocation factors were derived based on direct labor (see workpapers AH-4 and AH-4A for the period Jan - Mar 2013 and workpapers AH-5 and AH-5A for the period Apr - Dec 2013).

Account 924 - Property Insurance is driven primarily by property plant and is allocated based on a property plant ratio (see workpapers AH-4B and AH-4C for the period Jan - Mar 2013 and workpapers AH-5B and AH-5C for the period Apr - Dec 2013).

San Diego Gas & Electric Company  
A&G Expense Allocation Per Books  
Base Period: January to December 2013

Line No	FERC Account	Account Description	TOTAL 2013 - A&G COMMON ALLOCATION CHARGES			Line No
			Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	\$ 24,189,399	\$ 9,057,202	\$ 33,246,601	1
2	921	OFFICE SUPPLIES & EXPENSES	12,223,268	4,600,661	16,823,929	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	(7,664,741)	(2,877,279)	(10,542,020)	3
4	923	OUTSIDE SERVICES EMPLOYED	72,264,098	27,220,782	99,484,880	4
5	924	PROPERTY INSURANCE	7,970,701	1,289,944	9,260,645	5
6	925	INJURIES & DAMAGES	5,917,858	2,222,302	8,140,160	6
7	926	EMPLOYEE PENSIONS & BENEFITS	25,657,592	9,593,056	35,250,648	7
8	928	REGULATORY COMMISSION EXPENSES	8,258,120	3,100,971	11,359,091	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	(1,780,248)	(672,510)	(2,452,758)	9
10	931	RENTS	8,170,353	3,075,270	11,245,623	10
11	935	MAINTENANCE OF GENERAL PLANT	6,715,741	2,520,287	9,236,028	11
12	<b>TOTAL</b>		<b>\$ 161,922,141</b>	<b>\$ 59,130,686</b>	<b>\$ 221,052,827</b>	12

C =  
A + B

Line No	FERC Account	Account Description	Electric %	Gas %	TOTAL 2013 - A&G DIRECT CHARGES			Line No
					Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES			\$ 13,013	\$ 6,698	\$ 19,711	1
2	921	OFFICE SUPPLIES & EXPENSES (b)			(420,327)	94,018	(326,309)	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT			5,143	(4,114)	1,029	3
4	923	OUTSIDE SERVICES EMPLOYED			18,669,364	38,828	18,708,192	4
5	924	PROPERTY INSURANCE			288,152	(1,314,992)	(1,026,840)	5
6	925	INJURIES & DAMAGES (c)			306,798,833	2,127,847	308,926,680	6
7	926	EMPLOYEE PENSIONS & BENEFITS			31,513,398	9,303,543	40,816,941	7
8	927	FRANCHISE REQUIREMENTS			95,366,144	9,149,592	104,515,736	8
9	928	REGULATORY COMMISSION EXPENSES			9,455,125	567,620	10,022,745	9
10	929	LESS DUPLICATE CHARGES-CR			(1,950,344)	-	(1,950,344)	10
11	930.2	MISCELLANEOUS GENERAL EXPENSES			6,190,196	1,253,932	7,444,128	11
12	931	RENTS			877,931	-	877,931	12
13	935	MAINTENANCE OF GENERAL PLANT			9,080	10,061	19,141	13
14	<b>TOTAL</b>				<b>\$ 466,815,708</b>	<b>\$ 21,233,033</b>	<b>\$ 488,048,741</b>	14

D

- (b) Electric office supplies consisted of (\$480k) credit due to Citizens portion of A&G expense and \$60k of expenses.  
(c) Gas property insurance consisted of (\$1.7M) OIL (Oil Insurance Limited) property insurance true-up and \$400k of expenses.

San Diego Gas & Electric Company  
A&G Expense Allocation Per Books  
Base Period: January to December 2013

Line No	FERC Account	Account Description	TOTAL 2013 COMMON & DIRECT CHARGES			Line No
			Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	\$ 24,202,412	\$ 9,063,900	\$ 33,266,312	1
2	921	OFFICE SUPPLIES & EXPENSES	11,802,941	4,694,679	16,497,620	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	(7,659,598)	(2,881,393)	(10,540,991)	3
4	923	OUTSIDE SERVICES EMPLOYED	90,933,462	27,259,610	118,193,072	4
5	924	PROPERTY INSURANCE	8,258,853	(25,048)	8,233,805	5
6	925	INJURIES & DAMAGES	312,716,691	4,350,149	317,066,840	6
7	926	EMPLOYEE PENSIONS & BENEFITS	57,170,990	18,896,599	76,067,589	7
8	927	FRANCHISE REQUIREMENTS	95,366,144	9,149,592	104,515,736	8
9	928	REGULATORY COMMISSION EXPENSES	17,713,245	3,668,591	21,381,836	9
10	929	LESS DUPLICATE CHARGES-CR	(1,950,344)	-	(1,950,344)	10
11	930.2	MISCELLANEOUS GENERAL EXPENSES	4,409,948	581,422	4,991,370	11
12	931	RENTS	9,048,284	3,075,270	12,123,554	12
13	935	MAINTENANCE OF GENERAL PLANT	6,724,821	2,530,348	9,255,169	13
14	<b>TOTAL</b>	<b>TIED TO FERC FORM 1 &amp; 2</b>	<b>\$ 628,737,849</b>	<b>\$ 80,363,719</b>	<b>\$ 709,101,568</b>	14

927 FRANCHISE REQUIREMENTS (excl. in A&G per Transmission Formula Rate Filing Req) (95,366,144)

**NET A&G EXPENSES (See Page AH-2; col. a; line 20)** **\$ 533,371,705**

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

**ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)**

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
166	Operation		
167	(907) Supervision	20,354	12,659
168	(908) Customer Assistance Expenses	146,171,736	156,781,885
169	(909) Informational and Instructional Expenses	215,980	277,155
170	(910) Miscellaneous Customer Service and Informational Expenses	1,965,271	2,111,511
171	<b>TOTAL Customer Service and Information Expenses (Total 167 thru 170)</b>	<b>148,373,341</b>	<b>159,183,210</b>
172	<b>7. SALES EXPENSES</b>		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	<b>TOTAL Sales Expenses (Enter Total of lines 174 thru 177)</b>		
179	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
180	Operation		
181	(920) Administrative and General Salaries	24,202,412	18,842,371
182	(921) Office Supplies and Expenses	11,802,941	9,849,366
183	(Less) (922) Administrative Expenses Transferred-Credit	7,659,598	8,162,476
184	(923) Outside Services Employed	90,933,462	60,418,785
185	(924) Property Insurance	8,258,853	7,093,526
186	(925) Injuries and Damages	312,716,691	142,243,094
187	(926) Employee Pensions and Benefits	57,170,990	51,586,591
188	(927) Franchise Requirements	95,366,144	91,227,453
189	(928) Regulatory Commission Expenses	17,713,245	14,241,959
190	(929) (Less) Duplicate Charges-Cr.	1,950,344	1,784,239
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	4,409,948	3,681,987
193	(931) Rents	9,048,284	10,932,665
194	<b>TOTAL Operation (Enter Total of lines 181 thru 193)</b>	<b>622,013,028</b>	<b>400,171,082</b>
195	Maintenance		
196	(935) Maintenance of General Plant	6,724,821	8,639,949
197	<b>TOTAL Administrative &amp; General Expenses (Total of lines 194 and 196)</b>	<b>628,737,849</b>	<b>408,811,031</b>
198	<b>TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)</b>	<b>3,287,321,056</b>	<b>2,531,058,396</b>

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

**Gas Operation and Maintenance Expenses(continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
235	904 Uncollectible Accounts	1,617,844	1,601,966
236	905 Miscellaneous Customer Accounts Expenses	0	0
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	27,402,521	28,945,109
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
239	Operation		
240	907 Supervision	4,892	2,713
241	908 Customer Assistance Expenses	25,933,668	39,410,173
242	909 Informational and Instructional Expenses	52,825	59,402
243	910 Miscellaneous Customer Service and Informational Expenses	182,827	117,657
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	26,174,212	39,589,945
245	7. SALES EXPENSES		
246	Operation		
247	911 Supervision	0	0
248	912 Demonstrating and Selling Expenses	0	0
249	913 Advertising Expenses	0	0
250	916 Miscellaneous Sales Expenses	0	0
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0
252	8. ADMINISTRATIVE AND GENERAL EXPENSES		
253	Operation		
254	920 Administrative and General Salaries	9,063,900	7,021,552
255	921 Office Supplies and Expenses	4,694,679	3,607,215
256	(Less) 922 Administrative Expenses Transferred-Credit	2,881,393	3,029,937
257	923 Outside Services Employed	27,259,610	22,158,103
258	924 Property Insurance	( 25,048)	2,138,328
259	925 Injuries and Damages	4,350,149	3,513,575
260	926 Employee Pensions and Benefits	18,896,599	18,421,510
261	927 Franchise Requirements	9,149,592	7,417,448
262	928 Regulatory Commission Expenses	3,668,591	3,658,962
263	(Less) 929 Duplicate Charges-Credit	0	0
264	930.1 General Advertising Expenses	0	0
265	930.2 Miscellaneous General Expenses	581,422	851,782
266	931 Rents	3,075,270	3,586,008
267	TOTAL Operation (Total of lines 254 thru 266)	77,833,371	69,344,546
268	Maintenance		
269	932 Maintenance of General Plant	2,530,348	3,152,002
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	80,363,719	72,496,548
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	408,401,070	367,077,479

# **San Diego Gas & Electric Company**

## **A&G Common Account Allocations Summary used for January – March 2013**



SDG&E  
COMMON ACCOUNT ALLOCATIONS  
SUMMARY OF ELECTRIC & GAS ALLOCATIONS  
AS SHOWN IN WORKPAPER AH-3  
FOR JANUARY - MARCH 2013

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

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios.  
See workpapers AH-4A to AH-4C for derivation.

**San Diego Gas & Electric Company**  
**Derivation of Common Plant and A&G Common Labor Cost Allocation**  
**For the Period Ended December 31, 2011**  
**From 2011 FERC Form 1, Page 354 - 355, Direct Payroll Distribution**  
**As Shown in Workpaper AH-4, For January - March 2013**

Line No	A	B	C	D	E	F	Line No
	<b><u>Direct Payroll Expenses, Electric and Gas:</u></b>						
1	<u>Function</u>	<u>FERC Form 1, Pages 354 - 355 Ref.</u>		<u>Electric Direct Payroll</u>	<u>Gas Direct Payroll</u>	<u>Total Direct Payroll</u>	1
2		<u>Electric</u>	<u>Gas</u>				2
3	Production	Line 20	N/A	\$ 8,929,920	\$ -	\$ 8,929,920	3
4							4
5	Transmission & Gas Storage	Line 21	Lines 55 & 56	17,431,831	6,773,822	24,205,653	5
6							6
7	Distribution	Line 23	Line 57	52,886,263	23,055,881	75,942,144	7
8							8
9	Customer Accounts	Line 24	Line 58	24,290,102	12,643,727	36,933,829	9
10							10
11	Customer Service & Informational	Line 25	Line 59	15,831,333	3,461,463	19,292,796	11
12							12
13	Sales	Line 26	Line 60	-	-	-	13
14							14
15	Total Direct Payroll Expenses Excluding A&G			\$ 119,369,449	\$ 45,934,893	\$ 165,304,342	15
16							16
17	Administrative & General	Line 27	Line 61	30,209,514	9,093,637	39,303,151	17
18							18
19	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 149,578,963	\$ 55,028,530	\$ 204,607,493	19
20							20
21	<b>Common Plant and A&amp;G Common Labor Cost Allocation</b>	L15 Col D/L15 Col F	L15 Col E/L15 Col F	<b>72.21%</b>	<b>27.79%</b>	<b>100.00%</b>	21
22							22

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Derivation of 2012 Percentages of Allocation of Common Accounts to Electric and Gas Division**  
**For Property Insurance (FERC Account 924)**  
**As Shown in Page AH-4**  
**For January - March 2013**  
**(\$1,000)**

Line No	Description	A Electric Division	B Gas Division	C Total	Reference	Line No
1						1
2	Total Distribution Plant	\$ 4,659,306	\$ 1,254,082	\$ 5,913,388	Col. A - see Stmt AD1; Ln 13; TO3 C6 Orig. Filing/ Col. B - see wp AH-4C, Col C, Ln 3	2
3	Total Transmission Plant	1,735,238		1,735,238	Col. A - see Stmt AD-9; TO3 C6 Orig. Filing; 2011 FERC Form 1	3
4	Total Steam Production Plant	380,494		380,494	Col. A - see Stmt AD1; Ln 3; TO3 C6 Orig. Filing	4
5	Total Other Production Plant	325,981		325,981	Col. A - see Stmt AD1; Ln 9; TO3 C6 Orig. Filing	5
6	General Plant	195,466		195,466	Col. A - see Stmt AD1; Ln 17; TO3 C6 Orig. Filing	6
7	Common Plant	300,033	91,195	391,228	see wp AH-4C, Col F, Lns 7 and 8	7
8	Total Plant in Service Excluding SONGS & Misc. Intangible Plant	\$ 7,596,518	\$ 1,345,277	\$ 8,941,795		8
9						9
10	<b>Property Insurance Allocation %</b>	<b>84.96%</b>	<b>15.04%</b>	<b>100.00%</b>		10

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Ratemaking Plant Balances in Support of FERC 924 Allocation**  
**For 12-months ending 12/31/2012 Allocations**  
**(\$1,000)**

Line No	Month	A Total Gas Plant	B Gas Intangible <sup>1</sup>	C = A - B Other Gas Plant	D Total Common Plant	E Common Intangible <sup>2</sup>	F = D - E Net Common Plant	Line No	
1	12/31/2010	\$ 1,224,109	\$ 800	\$ 1,223,309	\$ 651,217	\$ 274,140	\$ 377,077	1	
2	12/31/2011	1,284,940	86	1,284,854	576,467	171,087	405,380	2	
3	Average	\$ 1,254,525	\$ 443	<b>\$ 1,254,082</b>	\$ 613,842	\$ 222,614	\$ 391,228	3	
4	Common Plant Allocation Factors (TO3 C6; Page AH7; 4-factor Method used in 2011):								4
5	Electric						76.69%	5	
6	Gas						23.31%	6	
7	Common Plant Allocation To Electric (Col F, Ln 3 * Ln 5)							<b>\$ 300,033</b>	7
8	Common Plant Allocation To Gas (Col F, Ln 3 * Ln 6)							<b>\$ 91,195</b>	8

Electric plant balances taken from 2011 FERC Form 1 and 2

<sup>1</sup> Total gas plant net of intangible. Intangible plant are not subject to property tax.

<sup>2</sup> Total common plant net of intangible. Intangible plant are not subject to property tax.

# **San Diego Gas & Electric Company**

## **A&G Common Account Allocations Summary used for April – December 2013**

SDG&E  
COMMON ACCOUNT ALLOCATIONS  
SUMMARY OF ELECTRIC & GAS ALLOCATIONS  
AS SHOWN IN WORKPAPER AH-3  
FOR APRIL - DECEMBER 2013

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

Note: Above items except property insurance are allocated to gas & electric based upon labor ratios.  
See workpapers AH-5A to AH-5C for derivation.

**San Diego Gas & Electric Company**  
**Derivation of Common Plant and A&G Common Labor Cost Allocation**  
**For the Period Ended December 31, 2012**  
**From 2012 FERC Form 1, Page 354 - 355, Direct Payroll Distribution**  
**As Shown in Workpaper AH-5, For April - December 2013**

Line No	A	B	C	D	E	F	Line No
	<b><u>Direct Payroll Expenses, Electric and Gas:</u></b>						
1	<u>Function</u>	<u>FERC Form 1, Pages 354 - 355 Ref.</u>		<u>Electric Direct Payroll</u>	<u>Gas Direct Payroll</u>	<u>Total Direct Payroll</u>	1
2		<u>Electric</u>	<u>Gas</u>				2
3	Production	Line 20	N/A	\$ 11,746,489	\$ -	\$ 11,746,489	3
4							4
5	Transmission & Gas Storage	Line 21	Lines 55 & 56	19,114,128	5,847,987	24,962,115	5
6							6
7	Distribution	Line 23	Line 57	55,490,404	25,560,900	81,051,304	7
8							8
9	Customer Accounts	Line 24	Line 58	24,590,730	12,710,239	37,300,969	9
10							10
11	Customer Service & Informational	Line 25	Line 59	17,741,966	3,840,228	21,582,194	11
12							12
13	Sales	Line 26	Line 60	-	-	-	13
14							14
15	Total Direct Payroll Expenses Excluding A&G			\$ 128,683,717	\$ 47,959,354	\$ 176,643,071	15
16							16
17	Administrative & General	Line 27	Line 61	29,727,617	11,299,141	41,026,758	17
18							18
19	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 158,411,334	\$ 59,258,495	\$ 217,669,829	19
20							20
21	<b>Common Plant and A&amp;G Common Labor Cost Allocation</b>	L15 Col D/L15 Col F	L15 Col E/L15 Col F	<b>72.85%</b>	<b>27.15%</b>	<b>100.00%</b>	21
22							22

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Derivation of 2013 Percentages of Allocation of Common Accounts to Electric and Gas Division**  
**For Property Insurance (FERC Account 924)**  
**As Shown in Page AH-5**  
**For April - December 2013**  
**(\$1,000)**

Line No	Description	A Electric Division	B Gas Division	C Total	Reference	Line No
1						1
2	Total Distribution Plant	\$ 4,884,524	\$ 1,311,744	\$ 6,196,268	Col. A - ave. of beg. and end. balances for distribution, see 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. g / Col. B - see wp AH-5C, Col C, Ln 3 Col. A - 2012 FERC Form 1 footnote with wood to steel pole adjustments Col. A - 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. g Col. A - 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. g Col. A - ave. of beg. and end. balances for distribution, see 2012 FERC Form 1 footnote for Page 204, Ln 104, Col. G see wp AH-5C, Col F, Lns 7 and 8	2
3	Total Transmission Plant	2,735,086		2,735,086		3
4	Total Steam Production Plant	492,802		492,802		4
5	Total Other Production Plant	470,617		470,617		5
6	General Plant	218,048		218,048		6
7	Common Plant	314,151	120,901	435,052		7
8	Total Plant in Service Excluding SONGS & Misc. Intangible Plant	\$ 9,115,227	\$ 1,432,645	\$ 10,547,872		8
9						9
10	<b>Property Insurance Allocation %</b>	<b>86.42%</b>	<b>13.58%</b>	<b>100.00%</b>		10



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Ratemaking Plant Balances in Support of FERC 924 Allocation**  
**For 12-months ending 12/31/2013 Allocations**  
**(\$1,000)**

Line No	Month	A Total Gas Plant	B Gas Intangible <sup>1</sup>	C = A - B Other Gas Plant	D Total Common Plant	E Common Intangible <sup>2</sup>	F = D - E Net Common Plant	Line No	
1	12/31/2010	\$ 1,284,940	\$ 86	\$ 1,284,854	\$ 576,467	\$ 171,087	\$ 405,380	1	
2	12/31/2011	1,338,720	86	1,338,634	661,177	196,454	464,723	2	
3	Average	\$ 1,311,830	\$ 86	<b>\$ 1,311,744</b>	\$ 618,822	\$ 183,771	\$ 435,052	3	
4	Common Plant Allocation Factors (GRC Method starting 2012):								4
5	Electric						72.21%	5	
6	Gas						27.79%	6	
7	Common Plant Allocation To Electric (Col F, Ln 3 * Ln 5)							<b>\$ 314,151</b>	7
8	Common Plant Allocation To Gas (Col F, Ln 3 * Ln 6)							<b>\$ 120,901</b>	8

Electric plant balances taken from 2012 FERC Form 1 and 2

<sup>1</sup> Total gas plant net of intangible. Intangible plant are not subject to property tax.

<sup>2</sup> Total common plant net of intangible. Intangible plant are not subject to property tax.

# **San Diego Gas & Electric Company**

## **Base Period Statement - AI Wages and Salaries Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AI - Workpapers**

**Wages and Salaries**

**Base Period 12 - Months Ending December 31, 2013**

**(\$1,000)**

Line No.		Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 11,909	Form 1; Page 354; Line 20; Col. b	1
2				2
3	Transmission Wages & Salaries	21,456	Form 1; Page 354; Line 21; Col. b	3
4				4
5	Distribution Wages & Salaries	53,970	Form 1; Page 354; Line 23; Col. b	5
6				6
7	Customer Accounts Wages & Salaries	23,302	Form 1; Page 354; Line 24; Col. b	7
8				8
9	Customer Services and Informational Wages & Salaries	19,530	Form 1; Page 354; Line 25; Col. b	9
10				10
11	Sales Wages & Salaries	-	Form 1; Page 354; Line 26; Col. b	11
12				12
13	Sub-Total	\$ 130,167	Sum Lines 1 thru 11	13
14				14
15	Administrative and General Wages & Salaries	30,755	Form 1; Page 354; Line 27; Col. b	15
16				16
17	Total Operating & Maintenance Wages & Salaries	<u>\$ 160,922</u>	Sum Lines 13; 15	17
18				18
19	Transmission Wages and Salaries Allocation Factor	<u>16.48%</u>	Line 3 / Line 13	19

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

**DISTRIBUTION OF SALARIES AND WAGES**

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	10,648,724		
4	Transmission	13,058,571		
5	Regional Market			
6	Distribution	40,579,221		
7	Customer Accounts	23,302,450		
8	Customer Service and Informational	19,529,520		
9	Sales			
10	Administrative and General	29,514,191		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	136,632,677		
12	Maintenance			
13	Production	1,260,023		
14	Transmission	8,397,628		
15	Regional Market			
16	Distribution	13,391,059		
17	Administrative and General	1,240,903		
18	TOTAL Maintenance (Total of lines 13 thru 17)	24,289,613		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	11,908,747		
21	Transmission (Enter Total of lines 4 and 14)	21,456,199		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	53,970,280		
24	Customer Accounts (Transcribe from line 7)	23,302,450		
25	Customer Service and Informational (Transcribe from line 8)	19,529,520		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	30,755,094		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	160,922,290	34,051,723	194,974,013
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing	61,622		
35	Transmission	2,073,577		
36	Distribution	19,198,529		
37	Customer Accounts	12,010,710		
38	Customer Service and Informational	3,216,519		
39	Sales			
40	Administrative and General	10,660,253		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	47,221,210		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission	3,336,374		

# **San Diego Gas & Electric Company**

## **Base Period Statement - AJ Depreciation and Amortization Expenses Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**Depreciation and Amortization Expense**  
**Base Period 12 - Months 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)	\$ 91,226	Stmt AJ WP; Page AJ-1; Line 11; Col. (2)	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	11,522	Stmt AJ WP; Page AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	7,657	Stmt AJ WP; Page AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	52,067	Stmt AJ WP; Page AJ-4; Line 1	7
8				8
9	Transmission Wages and Salaries Allocation Factor	16.48%	Statement AI; Line 19	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 1,899	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	\$ 1,262	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	\$ 8,581	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$ 102,968	Sum Lines 1; 11; 13; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense <sup>1</sup>	\$ 1,420	Stmt AJ WP; Page AJ-1; Line 12; Col. (2)	19
20				20
21	Incentive Transmission Plant Depreciation Expense	\$ -	Stmt AJ WP; Page AJ-5; Line 11; Col. (2)	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ-6; Line 1	23
24				24
25	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ-7; Line 1	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**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION**  
**BASE PERIOD - 12/31/2013**  
**(\$1,000)**

Line No.	Account No.	Description	(1) FERC Transmission Expense Per Book	(2) Transmission Expense Ratemaking	Line No.
1	303	Intangibles	\$ -		1
2	350	Land and Land Rights	1,743		2
3	352	Structures and Improvements	6,637		3
4	353	Station Equipment	26,025		4
5	354	Towers and Fixtures	15,472		5
6	355	Poles and Fixtures	12,440		6
7	356	Overhead Conductors & Devices	12,703		7
8	357	Underground Conduit	6,753		8
9	358	Underground Conductors & Devices	7,256		9
10	359	Roads and Trails	3,469		10
11		<b>Subtotal (a)</b>	<b>\$ 92,498</b>	<b>\$ 91,226</b>	11
12		<b>Valley Rainbow Amortization Expense (b)</b>	<b>1,420</b>	<b>1,420</b>	12
13		<b>Total Depreciation and Amortization Expense</b>	<b>\$ 93,918</b>	<b>\$ 92,645</b>	13

(a) The depreciation expense from Dec 2012 to Aug 2013 reflected the TO3 depreciation rates. From Sept to Dec 2013, the books reflected the TO4 settlement for transmission depreciation rates at 2.52%. During the incorporation of the settlement, SDG&E inadvertently entered an incorrect depreciation rate for FERC subaccount 355.10. The rate used was 4.25% when it should have been 4.65%. This resulted in depreciation expense being under reported in 2013 for approximately \$373k. This was not identified timely for the 2013 FERC Form 1. Since we can't make corrections to the FERC Form 1, this will be identified as an exception that will be included in the next TO4 Cycle 3 True-Up Adjustment pursuant to the protocols.

(b) The Valley Rainbow amortization expense represents Jan - Sept, 2013 and is now fully amortized.



**SDG&E**  
**TRANSMISSION FUNCTIONALIZATION STUDY**  
**DERIVATION OF TRANSMISSION RELATED**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
Balances as of 12/31/2013  
In Thousands

Line No.	Account	Description	(1) Total Transmission Accts 403, 404 & 405	(2) Distribution Accts 403-405 Expense Reclass to Transmission	(3) Transmission Accts 403-405 Expense Reclass to Generation	(4) Transmission Accts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense Accts 403-405 Sum (1) to (4)	(6) SWPL Ratemaking Adj. Expense Acct 406	(7) Total Trans Expense Ratemaking (5) + (6)	Line No.
1	182.0	Production Related to Trans Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	
2	186.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	2	
3	303.0	Intangibles	-	-	-	-	-	-	3	
4	360.0	Land and Land Rights	-	2	-	-	2	-	4	
5	361.0	Structures & Improvements	-	66	-	-	66	-	5	
6	362.0	Station Equipment	-	-	-	-	-	-	6	
7	<b>TOTAL</b>	<b>TRANSMISSION RELATED</b>	-	67	-	-	67	16	83	
8	350.0	Land & Land Rights	1,743	-	-	(10)	1,733	-	1,733	
9	352.0	Structures & Improvements	6,637	-	(51)	(911)	5,676	-	5,676	
10	353.0	Station Equipment	26,025	-	(279)	(58)	25,688	-	25,688	
11	354.0	Towers and Fixtures	15,472	-	-	-	15,472	-	15,472	
12	355.0	Poles and Fixtures	12,440	-	-	-	12,440	-	12,440	
13	356.0	OH Conductors and Device	12,703	-	-	-	12,703	-	12,703	
14	357.0	Underground Conduit	6,753	-	-	-	6,753	-	6,753	
15	358.0	UG Conductors & Devices	7,256	-	(48)	-	7,208	-	7,208	
16	359.0	Roads & Trails	3,469	-	-	-	3,469	-	3,469	
17	<b>TOTAL</b>	<b>TRANSMISSION PLANT</b>	<b>92,498</b>	-	<b>(377)</b>	<b>(978)</b>	<b>91,143</b>	-	<b>91,143</b>	
18	<b>GRAND TOTAL RECLASS TRANS PLANT</b>		<b>\$ 92,498</b>	<b>\$ 67</b>	<b>\$ (377)</b>	<b>\$ (978)</b>	<b>\$ 91,210</b>	<b>\$ 16</b>	<b>\$ 91,226</b>	

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

**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	2.13%	2.14%	4.27%	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	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	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.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION**  
**PER BOOKS - BASE PERIOD - 12/31/2013**  
**(\$1,000)**

Line No.	Description	Amount	Reference	Line No.
1	Total TO4 Cycle 2 Base Period Depreciation Expense Per Books	\$ 92,498	AJ-1, col. 1, line 11	1
2	Less Land & Land Rights Base Period Depreciation Expense per Books	<u>1,743</u>	AJ-1, col. 1, line 2	2
3	Net Transmission TO4 Cycle 2 Base Period Depreciation Expense Per Books	<u>\$ 90,755</u>	Line 1 - Line 2	3
4	TO4 Cycle 2 True-Up Transmission Depreciation Expense @ 2.52% Composite Rate (Sept - Dec 2013)	\$ 30,196	AJ-1D, page 5 of 5, col. 5, line 43)	4
5	TO3 Transmission Depreciation Expense at @ 2.65% Composite Rate (Jan - Aug 2013)	<u>60,559</u>	Line 3 - Line 4	5
6	Total Transmission TO4 Cycle 2 Base Period Depreciation Expense Per Books	<u>\$ 90,755</u>	Line 4 + Line 5	6

**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	
		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		
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	<b>0.0136</b>	<b>0.0039</b>	<b>0.0176</b>	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	288,259,141.08	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	<b>0.0221</b>	<b>0.0107</b>	<b>0.0329</b>	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	<b>0.0147</b>	<b>0.0024</b>	<b>0.0171</b>	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	<b>0.0213</b>	<b>0.0210</b>	<b>0.0423</b>	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	<b>0.0157</b>	<b>0.0105</b>	<b>0.0262</b>	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	<b>0.0168</b>	<b>0.0043</b>	<b>0.0212</b>	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-SR	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	<b>0.0196</b>	<b>0.0009</b>	<b>0.0205</b>	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	-	<b>0.0167</b>	-	<b>0.0167</b>	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		
			Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup>	Recorded Expense <sup>A</sup>	Rate	Rate	Rate			
Settlement Rates							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	<b>0.0136</b>	<b>0.0043</b>	<b>0.0179</b>	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	<b>0.0223</b>	<b>0.0114</b>	<b>0.0337</b>	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	<b>0.0147</b>	<b>0.0022</b>	<b>0.0169</b>	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	<b>0.0213</b>	<b>0.0212</b>	<b>0.0425</b>	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	<b>0.0159</b>	<b>0.0098</b>	<b>0.0257</b>	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	<b>0.0168</b>	<b>0.0049</b>	<b>0.0217</b>	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	<b>0.0196</b>	<b>0.0010</b>	<b>0.0206</b>	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	-	<b>0.0167</b>	-	<b>0.0167</b>	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>	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	Oct-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>	Rate	Rate	Rate	
						Life	Removal	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	<b>0.0136</b>	<b>0.0044</b>	<b>0.0180</b>	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. - General	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	<b>0.0223</b>	<b>0.0114</b>	<b>0.0337</b>	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	<b>0.0147</b>	<b>0.0022</b>	<b>0.0169</b>	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	<b>0.0217</b>	<b>0.0215</b>	<b>0.0432</b>	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	<b>0.0159</b>	<b>0.0089</b>	<b>0.0257</b>	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	<b>0.0168</b>	<b>0.0050</b>	<b>0.0218</b>	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-SR	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	<b>0.0195</b>	<b>0.0010</b>	<b>0.0205</b>	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	-	<b>0.0167</b>	-	<b>0.0167</b>	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>											
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	Nov-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>	Rate	Rate	Rate		
						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	<b>0.0136</b>	<b>0.0044</b>	<b>0.0180</b>	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	<b>0.0223</b>	<b>0.0115</b>	<b>0.0338</b>	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	<b>0.0147</b>	<b>0.0022</b>	<b>0.0169</b>	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	<b>0.0213</b>	<b>0.0212</b>	<b>0.0425</b>	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	<b>0.0159</b>	<b>0.0099</b>	<b>0.0257</b>	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	<b>0.0168</b>	<b>0.0050</b>	<b>0.0219</b>	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-SR	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	<b>0.0195</b>	<b>0.0010</b>	<b>0.0205</b>	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	-	<b>0.0167</b>	-	<b>0.0167</b>	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>	41
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

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			9/1/2013-12/31/2013 Total	9/1/2013- 12/31/2013 Total	9/1/2013- 12/31/2013 Total	Depr Rate	Depr Rate	Total Rate			
Settlement Rates			Mon EndDepr Base	Mon EndDepr Base	Wtd. Depr Base	Recorded Expense <sup>A</sup> Life	Recorded Expense <sup>A</sup> Removal	Life	Removal	Rate	Rate	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	Total - September to December 2013			-	-	14,355,444,395.74	21,489,047.27	8,706,781.13	0.0180	0.0072	0.0252		41
42												42	
43	TO4 Cycle 2 True-Up Total Depreciation Expense - Sept to Dec 2013						(Col. 4 + Col. 5, Line 255)	30,195,828.40					43
44												44	
45	(A) Depreciation Expense is generated through financial system												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  
Base Period - 12/31/2013 PER BOOK  
(\$1,000)**

**ELECTRIC MISCELLANEOUS INTANGIBLE PLANT**

Line No.		FERC Intangible Plant Expense	Reference From	Line No.
1	December 31, 2013 Expense	\$ 11,522	AJ8-lwp1	1

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO4 - Annual Intangible Plant Authorized Amortization Period**  
**Cycle 2, For 12 - Months Ending December 31, 2013**

<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>							
2	Account E 303.00	5-year	2007	5	1,042,224.21	(1,042,224.21)	Fully Amortized	A 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>							
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	<b>E 303.00</b>	<b>Total</b>			<b>93,153,966.22</b>	<b>(19,993,564.73)</b>	<b>11,522,375.69</b>	16
17								17
18	<b>B) COMMON INTANGIBLE PLANT</b>							
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>							
29	Account C 303.00	15-Year	1998	15	31,037,051.77	(31,037,051.77)	Fully Amortized 1	A 29
30								30
31	C 303.00	Subtotal	15-Year		31,037,051.77	(31,037,051.77)	-	31
32								32
33	<b>C 303.00</b>	<b>Total</b>			<b>216,257,971.19</b>	<b>(139,603,548.28)</b>	<b>35,059,924.77</b>	33
A	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>							
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>							
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>							
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

**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.
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
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

**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.
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
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  
BASE PERIOD - 12/31/2013 PER BOOK  
(\$1,000)**

**GENERAL PLANT**

Line No.		FERC General Plant Expense	Reference From	Line No.
1	December 31, 2013 Expense	\$ 7,657	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	Transprt'n 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	Transprtn 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  
Base Period - 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	\$ 52,067	AJ1-Cwp1	1

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

COMMON UTILITY PLANT AND EXPENSES

- Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
- Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
- Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
- Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

ACCOUNT	Ad Valorem	Depreciation
	Taxes	
	Note (1)	Note (2)
303 Misc. Intangible Plant		35,059,925
389 Land & Land Rights		
390 Structures & Improvements		12,712,923
391 Office Furniture & Equipment		16,075,380
392 Transportation Equipment		9,951
393 Stores Equipment		21,058
394 Tools, Shop & Garage Equipment		153,590
395 Laboratory Equipment		92,924
396 Power Operated Equipment		
397 Communication Equipment		7,053,145
398 Miscellaneous Equipment		292,476
Total	4,162,620 =====	71,471,372 =====

*Elc. Share*  
× 72.85% = 52,066,894

- (1) Ad Valorem Taxes on property are assessed by the State Board of Equalization and consist of one-half of the taxes from each fiscal tax year 2012-2013 and 2013-2014. Ad Valorem Taxes are assessed on the entire operating unit, therefore, assessed taxes are not available by account number. Ad Valorem Taxes are allocated based on procedures adopted by the California Public Utilities Commission.
- (2) The Common Utility Plant and Accumulated Depreciation is allocated between the Electric and Gas Departments based on labor ratios in accordance with allocation procedures proposed by the California Public Utilities Commission. These rates were revised in January 2013. Other expenses of operation, maintenance and rents for common utility plant are allocated based on labor percentage studies. Specific amounts charged to operations and maintenance are not readily available.

**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	Transprtn 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	5SQ	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>456,439,512</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**  
**STATEMENT AJ**  
**DEPRECIATION & AMORTIZATION EXPENSE**  
**BASE PERIOD - 12/31/2013**  
**(\$1,000)**

**INCENTIVE TRANSMISSION PLANT**

Line No.	Account No.	Description	(1) Incentive Transmission Expense Per Book	(2) Incentive Transmission Expense Per Ratemaking	Line No.
1	303	Intangibles	\$ -		1
2	350	Land and Land Rights	-		2
3	352	Structures and Improvements	-		3
4	353	Station Equipment	-		4
5	354	Towers and Fixtures	-		5
6	355	Poles and Fixtures	-		6
7	356	Overhead Conductors & Devices	-		7
8	357	Underground Conduit	-		8
9	358	Underground Conductors & Devices	-		9
10	359	Roads and Trails	-		10
11		Total Incentive Transmission Plant Depreciation Exp.	\$ -	\$ -	11

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT AJ  
DEPRECIATION AND AMORTIZATION EXPENSE  
Base Period - 12/31/2013 PER BOOK  
(\$1,000)**

**TRANSMISSION PLANT ABANDONED PROJECT COST**

Line No.		Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference From	Line No.
1	December 31, 2013 Expense	\$ -		1

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT AJ**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
 Base Period - 12/31/2013 PER BOOK  
 (\$1,000)

**INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST**

Line No.	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference From	Line No.
1	\$ -		1
	December 31, 2013 Expense		

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)**  
(Except amortization of acquisition adjustments)

- Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.  
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.  
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.  
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			11,522,376		11,522,376
2	Steam Production Plant	16,368,406				16,368,406
3	Nuclear Production Plant	20,131,984				20,131,984
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	19,439,995			268	19,440,263
7	Transmission Plant	90,755,184			1,743,014	92,498,198
8	Distribution Plant	166,127,207			1,618,986	167,746,193
9	Regional Transmission and Market Operation					
10	General Plant	7,656,612				7,656,612
11	Common Plant-Electric	26,525,740		25,541,155		52,066,895
12	TOTAL	347,005,128		37,063,531	3,362,268	387,430,927

See AJ-8C

**B. Basis for Amortization Charges**

**Account 404**

Amortization of Intangible plant (software) is based on the anticipated useful life of the software project.

**Account 405**

The amortization of Land Rights is based on the anticipated useful lives of the rights-of-way.

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) //	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 336 Line No.: 3 Column: b**

Nuclear Production Plant includes \$8,070,000 of nuclear decommissioning expense.  
**Schedule Page: 336 Line No.: 12 Column: f**

Reclassification of 2013 Electric Depreciation and Amortization Charges  
Depreciation and Amortization Expense Charged in Accordance with FERC Seven Factor Test  
In Accordance with Guidelines in FERC Order 888

	Depreciation Expense (Account 403)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Account 405)	Total
<u>Intangible Plant</u>	-	11,522,376	-	<u>11,522,376</u>
Steam Production	16,710,090	-	-	20,131,984
Nuclear Production	20,131,984	-	-	31,342,568
Other Production	17,895,844	-	268	17,896,112
<u>Transmission Plant</u>	89,475,560	-	1,734,216	91,209,776 <sup>Ⓛ</sup>
Distribution Plant	168,609,298	-	1,627,784	170,237,082
<u>General Plant</u>	7,656,612	-	-	<u>7,656,612</u>
<u>Common Plant-Electric</u>	26,525,740	25,541,155	-	<u>52,066,895</u>
Total Ratemaking Depreciation & Amort.	<u>347,005,128</u>	<u>37,063,531</u>	<u>3,362,268</u>	<u>387,430,927</u>

**Schedule Page: 336.2 Line No.: 40 Column: a**

Items in column (b) are 12/31/13 weighted plant balances based on 12/31/12 plant balances (Account 101) plus weighted net additions for 2013 less non-depreciables for each plant account.

Page 337.1, Cols. C-G, Lines 13-40 (Transmission-SWPL, Transmission-Sunrise and Transmission-Other): no change.

All other lines, Cols. C-G: The applied depreciation rates, estimate average service lives, remaining lives and net salvage percentages were approved for Test Year 2012 by the California Public Utilities Commission in Decision 13-05-010.

Ⓛ 91,209,776  
(see AJ-8C, line 9) 15,744 <sup>Ⓛ</sup>  
91,225,520 AJ-1, line 11, col. 2

Ⓛ Represents amortization of the capitalized diff. between CPUC and FERC's recognized in-service dates for the Southwest Powerlink. FERC said to record the diff. in acct 186 and amortize over the life of the transmission line. The amortization is included in acct 406 and is considered a ratemaking adjustment.

AJ-8A

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

STATEMENT OF INCOME

- Quarterly
- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
  - Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
  - Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
  - Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
  - If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	4,998,017,420	4,219,376,506		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	3,504,884,062	2,693,911,449		
5	Maintenance Expenses (402)	320-323	180,766,429	197,159,810		
6	Depreciation Expense (403)	336-337	391,127,929	420,356,848		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	50,192,782	41,630,371		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	15,744	15,744		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		24,782,513	1,892,694		
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	103,366,716	94,118,732		
15	Income Taxes - Federal (409.1)	262-263	7,080,834	-109,503,393		
16	- Other (409.1)	262-263	-5,861,399	31,710,570		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	1,601,919,607	978,299,079		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	1,414,360,103	643,531,138		
19	Investment Tax Credit Adj. - Net (411.4)	266	-1,630,716	-311,405		
20	(Less) Gains from Disp. of Utility Plant (411.6)		782,779			
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		4,441,501,619	3,705,749,361		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		556,515,801	513,627,145		



Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2013/Q4</u>
--	---	---------------------------------------	--

**UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)**

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	VALLEY RAINBOW PROJECT	18,926,938		407	1,419,521	
22	SYCAMORE PROJECT	1,099,143				1,099,143
23	SONGS PLANT SHUTDOWN PROJECT	302,872,910				302,872,910
24	ELECTRIC LEGACY METERS PROJECT	85,560,309		407	23,362,992	62,197,317
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48						
49	TOTAL	408,459,300			24,782,513	366,169,370



Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 230 Line No.: 21 Column: a**

The authorization to utilize Account 182.2 and to amortize the balance was provided by FERC in Docket No. ER03-601-000 issued May 2, 2003, which approved SDG&E's revised Transmission Owner Tariff (TO Tariff) to become effective October 1, 2003. Based on the terms of the TO Tariff, the amortization period will be the 10-year period beginning October 2003 and ending September 2013.

*(Applies to Valley Rainbow Project)*

**Schedule Page: 230 Line No.: 24 Column: a**

The authorization to utilize Account 182.2 and to amortize the balance was provided by the California Public Utilities Commission in Decision 13-05-10, issued May 10, 2013. This decision directed SDG&E to reclassify the remaining book value of their electromechanical meters and meter installation costs (legacy meters/installs) that were retired and replaced by Smart Meters, from PP&E (accumulated depreciation) to a regulatory asset. Based on the terms of the CPUC Decision, the amortization period will be the 6-year period beginning January 1, 2012 and ending December 31, 2017.

*(Non transmission related)*

# **San Diego Gas & Electric Company**

## **Base 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**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No.	Amounts	Reference	Line No.
1 Total Property Taxes	\$ 74,122	Stmt AK WP; Page AK-1; Line 1	1
2			2
3 Less: Other Taxes (Business license taxes)	(38)	Stmt AK WP; Page AK-1; Line 3	3
4			4
5 Net Property Taxes	\$ 74,084	Line 1 Minus Line 3	5
6		Form 1; Page 263; Line 2; Col. i	6
7 Less: SONGS Property Taxes	(5,007)	Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i	7
8			8
9 Total Property Taxes Expense	\$ 69,077	Line 5 Minus Line 7	9
10			10
11 Transmission Related Property Tax Allocation Factor	36.00%	Cost Statement AK; Pg 8 of 17; Line 25	11
12			12
13 Transmission Related Property Taxes Expense	\$ 24,868	Line 9 x Line 11	13
14			14
15			15
16 Total Payroll Taxes Expense	\$ 14,670	Form 1; Pg. 263; Lns 10;18;19;20;26 Col. i	16
17			17
18 Transmission Wages and Salaries Allocation Factor	16.48%	Statement AI; Line 19	18
19			19
20 Transmission Related Payroll Taxes Expense	\$ 2,418	Line 16 x Line 18	20

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
For 12-Months Ending - December 31, 2013  
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes <sup>1</sup>	\$ 74,122	See Footnote 1	1
2			2
3 Less: Other Taxes (Business license taxes) <sup>1</sup>	<u>(38)</u>	See Footnote 1	3
4			4
5 Net Property Taxes	\$ 74,084	Sum of Lines 1 thru 3	5
6			6
7 Less: SONGS Property Taxes <sup>2</sup>	<u>(5,007)</u>	See Footnote 2	7
8			8
9 Total Property Taxes Expense	<u>\$ 69,077</u>	Line 5 Plus Line 7	9

<sup>1</sup> The amount of property tax expense for the 12-months ending December 31, 2013 equals \$74.122 million and includes other taxes besides ad valorem tax. These other taxes consists of \$38K business license taxes.

<sup>2</sup> The amount of property tax expense for the 12-months ending December 31, 2013 for the SONGS facilities is \$5.007 million.

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AK - Workpapers  
Taxes Other Than Income Taxes  
For 12-Months Ending - December 31, 2013  
(\$1,000)

Line No.		Amount	Reference	Line No.
1	Total Payroll Taxes	\$ 14,670	Form 1; Pg. 263; Lns 10;18;19;20; Col. i	1
2				2
3	Transmission Wages and Salaries Allocation Factor	<u>16.48%</u>	Statement AI; Line 19	3
4				4
5	Transmission Related Payroll Taxes Expense	<u>\$ 2,418</u>	Line 1 x Line 3	5

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of <u>2013/Q4</u>
--	---	--	--

**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR**

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL:					
2	Ad Valorem (Note 1)	472,392	1,085,230	84,138,276	95,869,804	-10,454,709
3	Sales and Use (Note 2)	11,033		320,425	322,491	
4						
5						
6	SUBTOTAL	483,425	1,085,230	84,458,701	96,192,295	-10,454,709
7						
8	STATE:					
9	Franchise (Note 3)	134,211	30,006,844	11,257,830	46,359,452	-173,156,161
10	Unemployment (Note 4)		359,325	1,534,172	838,509	
11	Sales and Use (Note 2)	39,424		961,278	967,473	
12	Fuel Tax	11,898		-2,104	-707	
13						
14	SUBTOTAL	185,533	30,366,169	13,751,176	48,164,727	-173,156,161
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)	27,608,233		9,014,340	37,594,387	145,204,399
18	Retirement (Note 4)		712,291	27,732,389	26,330,360	
19	Unemployment (Note 4)	361,703		595,341	580,629	
20	Medicare (Note 4)		558,901	7,968,397	7,223,902	
21	Fuel Tax	-3,235		-59,469	-70,057	
22						
23						
24	SUBTOTAL	27,966,701	1,271,192	45,250,998	71,659,221	145,204,399
25						
26	Citizens Payroll Tax					
27						
28	Other - Foreign Tax					
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	28,635,659	32,722,591	143,460,875	216,016,243	-38,406,471

AS INDICATED ABOVE SOME ARE SUBMITTED AK-3 THIS PAGE TO THE FERC

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report End of 2013/Q4
--	---	--	---

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

- If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
- Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
- Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
- Report in columns (i) through (l) how the taxes were distributed. Report in column (i) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (j) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
- For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
682,642	2,572,299	74,083,921			10,054,355	2
8,967					320,425	3
						4
						5
691,609	2,572,299	74,083,921			10,374,780	6
						7
						8
108,181,906		-7,055,289			18,313,119	9
336,338		1,164,370	(A)		369,802	10
33,229		38,387			922,891	11
10,501		-2,104				12
						13
108,561,974		-5,854,636			19,605,812	14
						15
						16
	146,176,213	7,080,834			1,933,506	17
689,738		10,169,569	(B)		17,562,820	18
376,415		451,838	(C)		143,503	19
185,594		2,922,041	(D)		5,046,356	20
7,353		-42,679			-16,790	21
						22
						23
1,259,100	146,176,213	20,581,603			24,669,395	24
						25
		-37,920	(E)		37,920	26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
						41
110,512,683	148,748,512	88,772,968			54,687,907	41

Total Payroll Taxes:

(A) State:	Unemployment	\$1,164,370
(B) Federal:	Retirement	10,169,569
(C)	unemployment	451,838
(D)	Medicare	2,922,041
(E) Citizens		< 37,920 >
		<u>\$14,669,898</u>

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 2 Column: f**

A portion of property taxes paid on construction work in progress. The property tax charged during the year was reduced and capitalized to certain assets under construction.

**Schedule Page: 262 Line No.: 2 Column: i**

Amount includes Ad Valorem taxes on SONGS in the amount of \$5,007,132.

Resubmitted to properly classify property tax expense of \$410,653 associated with Citizens portion of the Border-Eastline.

**Schedule Page: 262 Line No.: 2 Column: l**

Resubmitted to properly classify property tax expense of \$410,653 associated with Citizens portion of the Border-Eastline.

**Schedule Page: 262 Line No.: 9 Column: f**

Description	Adjustment Amount	FERC 190	FERC 281	FERC 282	FERC 283
Adjustment related to Deferred Tax Study	(173,156,161)	62,597,915	4,522,094	195,657,792	(89,621,640)

Total - California Corporation Franchise Tax Adjustment	(173,156,161)	62,597,915	4,522,094	195,657,792	(89,621,640)
---	---------------	------------	-----------	-------------	--------------

**Schedule Page: 262 Line No.: 17 Column: f**

Description	Adjustment Amount	FERC 182.3	FERC 190	FERC 281	FERC 282	FERC 283
Adjustment related to Deferred Tax Study	145,204,399	(2,755,275)	(75,289,241)	679,162	(55,630,270)	(12,208,775)

Total - Federal Income Tax Adjustment	145,204,399	(2,755,275)	(75,289,241)	679,162	(55,630,270)	(12,208,775)
---	-------------	-------------	--------------	---------	--------------	--------------

**Schedule Page: 262 Line No.: 18 Column: i**

Payroll Taxes of \$37,920 associated with the Citizens Border-Eastline are included in total payroll.

**Schedule Page: 262 Line No.: 26 Column: i**

Payroll Taxes of \$37,920 associated with the Citizens Border-Eastline are deducted and moved to column (1).



Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input type="checkbox"/> An Original (2) <input checked="" type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 08/07/2014	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 262 Line No.: 26 Column: I**

Includes Payroll Taxes of \$37,920 associated with the Citizens Border-Eastline.

**Schedule Page: 262 Line No.: 33 Column: a**

Note 1:

Ad Valorem taxes are allocated based on the type of assets in each taxing jurisdiction.

**Schedule Page: 262 Line No.: 35 Column: a**

Note 2:

Sales and Use taxes are allocated based on the Common Allocation Factor.

**Schedule Page: 262 Line No.: 37 Column: a**

Note 3:

State Franchise Tax and Federal Income Tax are charged to departments based upon total taxable income generated by each department.

**Schedule Page: 262 Line No.: 39 Column: a**

Note 4:

Retirement, Unemployment and Medicare taxes are charged to departments as a percentage of total taxable labor charged.

# **San Diego Gas & Electric Company**

## **Base Period Statement - AL Working Capital Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AL - Workpapers**  
**Working Capital**

**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies <sup>a</sup>	\$ 64,658	Stmnt AL WP; Page AL-1; Line 15	1
2				2
3	Transmission Plant Allocation Factor	33.63%	Stmnt AD WP; Page AD1; Line 39	3
4				4
5	Transmission Related Materials and Supplies	\$ 21,744	Line 1 x Line 3	5
6				6
7	B. Prepayments <sup>a</sup>	\$ 39,198	Stmnt AL WP; Page AL-2; Line 15	7
8				8
9	Transmission Related Prepayments	\$ 13,182	Line 3 x Line 7	9
10				10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>			11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$ 76,171	Stmnt AH WP; Page AH1; Line 9	12
13	Transmission Related Administrative & General Expense	87,657	Stmnt AH WP; Page AH1; Line 56	13
14	CPUC Intervenor Funding Expense - Transmission	-	Stmnt AH WP; Page AH1; Line 17	14
15	Total	\$ 163,828	Sum Lines 12 thru 14	15
16				16
17	One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense	17
18				18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 20,479	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	\$ -	See Line 14 Above	22
23				23
24	One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense	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)	11.3335%	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 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 AND ELECTRIC COMPANY**  
**STATEMENT AL**  
**WORKING CAPITAL**  
**BASE PERIOD - 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	Dec-12	\$ 68,536	1
2	Jan-13	68,561	2
3	Feb	69,067	3
4	Mar	69,780	4
5	Apr	68,036	5
6	May	68,718	6
7	Jun	59,011	7
8	Jul	58,060	8
9	Aug	58,497	9
10	Sep	59,451	10
11	Oct	60,018	11
12	Nov	61,872	12
13	Dec-13	70,946	13
14	<b>Total 13 Months</b>	<b>840,553</b>	14
15	<b>13-Month Average Balance</b>	<b>\$ 64,658</b>	15

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2013/Q4
FOOTNOTE DATA			

**Schedule Page: 227 Line No.: 12 Column: c**

Reclassification of FERC Form 1 Materials & Supplies for Ratemaking

Materials and Supplies Classified In Accordance with Guidelines in FERC Order 888

	BOY 2013	EOY 2013
Total FERC 154 Plant Materials and Operating Supplies	76,238,558	80,321,003
As Assigned to Department for Ratemaking		
Electric Department	72,609,580	76,731,034
Gas Department	3,628,978	3,589,969
Less Line 5 (Construction Estimate)		
Electric Department	(4,073,506)	(5,785,324)
Gas Department	(119,972)	(145,744)
Total Allowable Materials and Supplies		
Electric Department	68,536,074	70,945,710
Gas Department	3,509,006	3,444,225
Total Allowable M&S per FERC Formula	72,045,080	74,389,935
Total 13-Month Average Electric M&S for 2013		64,657,930

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

**ACCOUNT 165 PREPAYMENTS - ELECTRIC**

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-12	\$ 40,354	1
2	Jan-13	35,433	2
3	Feb	28,022	3
4	Mar	27,924	4
5	Apr	38,227	5
6	May	28,740	6
7	Jun	17,912	7
8	Jul	46,817	8
9	Aug	54,471	9
10	Sep	55,370	10
11	Oct	48,243	11
12	Nov	43,381	12
13	Dec-13	44,685	13
14	<b>Total 13 Months</b>	<b>509,579</b>	14
15	<b>13-Month Average</b>	<b>\$ 39,198</b>	15

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 57 Column: c**  
 The 13-Month Average Electric Prepayments for 2013 is \$39,198,000.

AL-2A

# **San Diego Gas & Electric Company**

## **Base Period 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)**  
**Base Period 12 - Months Ending December 31, 2013**  
**(\$1,000)**

Line No	13 Months Average Balance	Reference	Line No
1 Incentive Transmission Construction Work In Progress <sup>a</sup>	\$ -	Stmt AM WP; Page AM-1; Line 15	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**  
**STATEMENT AM**  
**COST OF PLANT**  
**BASE PERIOD - 12/31/2013 PER BOOK**  
**(\$1,000)**

**INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS**

Line No.	Month	(1) Total Incentive Transmission CWIP Per Book	Reference From	(2) Incentive Transmission CWIP Adjusted Book	Reference From	Line No.
1	Dec-12	\$ -		\$ -		1
2	Jan-13	-		-		2
3	Feb	-		-		3
4	Mar	-		-		4
5	Apr	-		-		5
6	May	-		-		6
7	Jun	-		-		7
8	Jul	-		-		8
9	Aug	-		-		9
10	Sep	-		-		10
11	Oct	-		-		11
12	Nov	-		-		12
13	Dec-13	-		-		13
14	<b>Total 13 Months</b>	-		-		14
15	<b>13 - Month Average Balance</b>	\$ -		\$ -		15

# **San Diego Gas & Electric Company**

## **Base Period 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**  
**Base Period 12 - Months 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>\$ 2,333</u>	Stmt AQ WP; Page AQ-1; Line 1	1

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AQ  
Federal Income Tax Deductions, Other Than Interest  
For 12-Months Ending - December 31, 2013  
(\$1,000)

Line No.	Amount	Reference	Line No.
1 South Georgia Income Tax Adjusment	\$ 2,333	Note 1	1

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

# **San Diego Gas & Electric Company**

## **Base Period Statement - AR Federal Income Tax Adjustments Workpapers**

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AR - Workpapers

Federal Tax Adjustments

Base Period 12 - Months Ending December 31, 2013

(\$1,000)

<u>Line No.</u>		<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	Transmission Related Amortization of Investment Tax Credits	\$ (265)	Form 1; Page 450.1; Sch. Pg 266; Line 8; Col f	1
2				2
3	Transmission Related Amortization of Excess Deferred Tax Liabilities	(305)	Form 1; Page 450.1; Sch. Pg 234; Line 2; Col c	3
4				4
5	Total	<u>\$ (570)</u>	Sum Lines 1; 3	5

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 266 Line No.: 8 Column: f**

Transmission related amortization of investment tax credits allocated to current year income is \$264,763.

AR-1



Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 234 Line No.: 2 Column: c**

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$305,000.

# **San Diego Gas & Electric Company**

## **Base Period Statement - AU Revenue Credits Workpapers**

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

**SAN DIEGO GAS AND ELECTRIC COMPANY**

**Statement AU - Workpapers**

**Revenue Credits**

**Base Period 12 - Months Ending December 31, 2013**

**(\$1,000)**

Line No.		Amounts	Reference	Line No.
1	(451) Miscellaneous Service Revenues	\$ -	Stmt AU WP; Page AU-1; Line 1	1
2				2
3	(453) Sales of Water and Water Power	-	Stmt AU WP; Page AU-1; Line 4	3
4				4
5	(454) Rent from Electric Property	568	Stmt AU WP; Page AU-2; Line 4; Col. (m)	5
6				6
7	(455) Interdepartmental Rents	-	Stmt AU WP; Page AU-1; Line 7	7
8				8
9	(456) Other Electric Revenues	3,273	Stmt AU WP; Page AU-2; Line 22; Col. (m)	9
10				10
11	Transmission Related Revenue Credits	<u>\$ 3,841</u>	Sum Lines 1 thru 9	11
12				12
13	(411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	13

SAN DIEGO GAS AND ELECTRIC COMPANY  
Statement AU  
Revenue Credits  
For 12-Months Ending December 31, 2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 (451) Miscellaneous Service Revenues	<u>\$ -</u>	Note 1	1
2			2
3			3
4 (453) Sales of Water and Water Power	<u>\$ -</u>	Note 1	4
5			5
6			6
7 (455) Interdepartmental Rents	<u>\$ -</u>	Note 1	7

<sup>1</sup> None of the above items apply to SDG&E's TO4 Cycle 2 filing. However, as one or more of these items apply, the applicable data field will be filled.

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

Line No	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-13	(b) Feb-13	(c) Mar-13	(d) Apr-13	(e) May-13	(f) Jun-13	(g) Jul-13
1	4371049	454	Rents	\$ (33,699)	\$ (25,485)	\$ (26,805)	\$ (27,743)	\$ (28,937)	\$ (24,824)	\$ (25,698)
2	4371050	454	Rent - Electric Property	(12,516)	(12,551)	(12,551)	(12,550)	(12,551)	(12,550)	(13,632)
3										
4			<b>Total Rent from Electric Property</b>	<b>(46,215)</b>	<b>(38,036)</b>	<b>(39,356)</b>	<b>(40,293)</b>	<b>(41,488)</b>	<b>(37,374)</b>	<b>(39,330)</b>
5										
6	4371016	456	Generation Interconnection	(317,582)	-	-	-	-	(1,159)	(1,159)
7	4371040	456	Revenue Enhancement	(1)	(47,076)	(47,074)	(62,969)	-	24,407	(3,494)
8	4371055	456	Shared Asset Revenue	(74,993)	(72,997)	(72,041)	(86,961)	(86,222)	(67,602)	(134,203)
9	4371058	456	Elec Trans Joint Pole Activity	(5,431)	(608)	(20,454)	(27)	-	(208)	5,325
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,438)	(1,439)	(1,438)	(1,439)	(1,439)	(1,439)
11	4371065	456	Trans Revenue Trsfr to Gen	-	-	-	-	-	-	-
12	4371067	456	Trans Revenue Trsfr to Dist	-	-	-	-	-	-	-
13	4371070	456	Trans Revenue Trsfr from Dist	-	-	-	-	-	-	-
14	4371076	456	Environmental Lab - Elec Tran	(12,760)	(397)	(1,151)	(770)	(99)	(1,264)	(621)
15	4371082	456	Other Elec Rev-SDGE Gen	(162,304)	-	-	(104,000)	-	-	-
16	4371806	456	Elec-Trans Fees/Rev	(1,000)	(10,000)	-	-	-	-	(81,000)
17										
18			Total Other Electric Revenues - Before Citizens Adj	(575,510)	(132,516)	(142,159)	(256,165)	(87,760)	(47,265)	(216,591)
19										
20		456	Elec-Trans Rev - Citizens (see wp AU-2A)	-	-	-	-	-	-	-
21										
22			<b>Total Other Electric Revenues</b>	<b>(575,510)</b>	<b>(132,516)</b>	<b>(142,159)</b>	<b>(256,165)</b>	<b>(87,760)</b>	<b>(47,265)</b>	<b>(216,591)</b>
23										
24	<b>Total Miscellaneous Revenue</b>			<b>\$ (621,725)</b>	<b>\$ (170,552)</b>	<b>\$ (181,515)</b>	<b>\$ (296,458)</b>	<b>\$ (129,248)</b>	<b>\$ (84,639)</b>	<b>\$ (255,921)</b>

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

Line No	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-13	(i) Sep-13	(j) Oct-13	(k) Nov-13	(l) Dec-13	(m) Total	Line No
1	4371049	454	Rents	\$ (25,768)	\$ (120,432)	\$ (26,126)	\$ (24,295)	\$ (26,125)	\$ (415,937)	1
2	4371050	454	Rent - Electric Property	(12,551)	(12,551)	(12,550)	(12,569)	(12,951)	(152,073)	2
3										3
4			<b>Total Rent from Electric Property</b>	<b>(38,319)</b>	<b>(132,983)</b>	<b>(38,676)</b>	<b>(36,864)</b>	<b>(39,076)</b>	<b>(568,010)</b>	4
5										5
6	4371016	456	Generation Interconnection	(1,159)	(118,663)	(33,425)	(6,375)	(3,017)	(482,539)	6
7	4371040	456	Revenue Enhancement	(13,944)	(1,637)	(1,703)	(27)	-	(153,518)	7
8	4371055	456	Shared Asset Revenue	(97,379)	(325,215)	(35,242)	(95,469)	(231,214)	(1,379,538)	8
9	4371058	456	Elec Trans Joint Pole Activity	(3,892)	-	(13,648)	-	-	(38,943)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,438)	(1,439)	(1,438)	(1,439)	(1,438)	(17,263)	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	(364)	(346)	-	(2,193)	(1,618)	(21,583)	14
15	4371082	456	Other Elec Rev-SDGE Gen	-	104,000	-	-	-	(162,304)	15
16	4371806	456	Elec-Trans Fees/Rev	-	(20,000)	-	-	-	(112,000)	16
17										17
18			Total Other Electric Revenues - Before Citizens Adj	(118,176)	(363,300)	(85,456)	(105,503)	(651,287)	(2,781,688)	18
19										19
20		456	Elec-Trans Rev - Citizens (see wp AU-2A)	-	-	-	-	(490,891)	(490,891)	20
21										21
22			<b>Total Other Electric Revenues</b>	<b>(118,176)</b>	<b>(363,300)</b>	<b>(85,456)</b>	<b>(105,503)</b>	<b>(1,142,178)</b>	<b>(3,272,579)</b>	22
23										23
24	<b>Total Miscellaneous Revenue</b>			<b>\$ (156,495)</b>	<b>\$ (496,283)</b>	<b>\$ (124,132)</b>	<b>\$ (142,367)</b>	<b>\$ (1,181,254)</b>	<b>\$ (3,840,589)</b>	24

**SAN DIEGO GAS AND ELECTRIC COMPANY**  
**Statement AU**  
**Revenue Credits - Citizens Ratemaking Adjustment**  
**12 Months Ending December 31, 2013**

Ln No.	Citizen's General/Common, Working Capital, and Franchise Fee	A	B	C = A + B	Ln No.
		Jan - Jun 2013 Billing Invoice	Jul - Dec 2013 Billing Invoice	Total 2013 Billing	
1	Transmission Related General & Common Plant Carry Charge Rate	\$ 335,196	\$ 45,162	\$ 380,357	1
2	Transmission Related Working Capital Revenue Carry Charge Rate	70,454	21,883	92,337	2
3	Franchise Fees Rate Charge	15,777	2,420	18,196	3
4	Total Non - Direct O&M Costs <sup>1</sup>	<u>\$ 421,427</u>	<u>\$ 69,464</u>	<u>\$ 490,891</u>	4

<sup>1</sup> Amount shown in Column C, Line 4 reflects the amount that will be treated as a credit in SDG&E's Transmission Cost of Service pursuant to Appendix X Citizens O&M Formula Rate Filing, Docket No. ER12-1417-000, dated March 30, 2012.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

**ELECTRIC OPERATING REVENUES (Account 400)**

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,282,884,244	1,241,708,153
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	1,080,924,843	1,018,076,033
5	Large (or Ind.) (See Instr. 4)	256,796,676	249,492,862
6	(444) Public Street and Highway Lighting	12,439,646	12,909,950
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	2,633,045,409	2,522,186,998
11	(447) Sales for Resale	764,736,294	520,727,003
12	TOTAL Sales of Electricity	3,397,781,703	3,042,914,001
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	3,397,781,703	3,042,914,001
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	72,198,467	69,846,709
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	3,214,635	10,372,648
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	725,463,605	563,909,011
22	(456.1) Revenues from Transmission of Electricity of Others	267,800,078	64,242,288
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	1,068,676,785	708,370,656
27	TOTAL Electric Operating Revenues	4,466,458,488	3,751,284,657



Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2013/Q4
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 17 Column: b**

Description

San Diego Franchise Fee Surcharge	\$66,623,601
Service Establishment	2,394,190
Collection Charge	1,607,560
Late Payment Charge	478,336
Mover Services Charge	326,700
Other*	768,080
	\$72,198,467 <sup>(A)</sup>

\*Individual balances are less than \$250,000

**Schedule Page: 300 Line No.: 19 Column: b**

Includes Transmission revenue credits of \$568,010.

**Schedule Page: 300 Line No.: 21 Column: b**

Description

Direct Access	\$150,963,318
Balancing Accounts	313,978,540
Cap and Trade Revenues	59,175,875
Litigation & Settlements	185,029,657
Sunrise Fire Mitigation	(3,050,294)
Re-Allocation of Department Overheads	2,882,226
Reserves	(7,244,000)
CIAC Income Tax	5,595,177
Shared Assets	9,316,269
PUC Reimbursement	4,539,298
Government Turnkey	1,245,405
Joint Pole Activity	1,265,287
Generation Trans. Interconnection Rev.	482,539
Electric Service Credits	(253,609)
Sale Right of Way	312,878
Other*	1,225,039
	\$725,463,605

\* Individual balances are less than \$250,000

Includes Transmission revenues credits of \$2,781,688.

<sup>(A)</sup> All the amounts in the \$72.198M with the exception of Franchise Fee is related with Distribution. Therefore, these amounts are not applicable to transmission statement AU.  
The Franchise Fee, however, is partly related to transmission and is collected as part of DTRR.

# **San Diego Gas & Electric Company**

## **Base Period 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**  
**Base Period 12 - Months 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
Offer of Settlement in FERC Docket No. ER13-941-001			
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

<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**  
**Base Period 12 - Months 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**  
**Base Period 12 - Months 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-1; Line 7	8
9	\$ -	Statement BK1; Page 2; Line 31	9
10	35%	Stmnt AV WP; Page AV2; Line 10	10
11			11
12	#DIV/0!	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	#DIV/0!	Line 12 Above	21
22	8.84%	Stmnt AV WP; Page AV2; Line 22	22
23			23
24	#DIV/0!	State Income Tax Expense	24
25			25
26			26
27	#DIV/0!	Sum Lines 12; 24	27
28			28
29	2.2200%	Stmnt AV WP; Page AV1; Line 52	29
30			30
31	#DIV/0! <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 AND ELECTRIC COMPANY  
Statement AV  
Cost of Capital and Fair Rate of Return  
For 12-Months Ending December 31, 2013  
(\$1,000)

Line No.	Amounts	Reference	Line No.
1 Incentive Return on Common Equity	<u>\$ -</u>	Note 1	1
2			2
3			3
4 Non-Incentive Equity AFUDC Component of Transmission Expense	<u>\$ 4,175</u>	Workpaper Page AV-1A	4
5			5
6			6
7 Incentive Equity AFUDC Component of Transmission Expense	<u>\$ -</u>	Note 1	7

<sup>1</sup> None of the above items apply to SDG&E's TO4 Cycle 2 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					
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 <sup>1</sup>			(149)	31
32					32
33	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise. <sup>2</sup>			\$ 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:					
<b>Col. A</b> - 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).					
<b>Col. B</b> - reflects the total AFUDC in plant additions that went into service in each year as indicated.					
<b>Col. C</b> - represents the AFUDC equity embedded in Col. B for each year.					
<b>Col. D</b> - 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 total AFUDC Equity shown on line 29, Column D, inadvertently included all of the Sunrise deprecation expense of AFUDC Equity related with SDG&E's Citizens' leased portion of their 30 mile section of the Sunrise Power Linke 500 kv line. To correct for this, line 31 shows the Citizens portion of AFUDC equity in depreciation expense that is excluded from the total AFUDC equity in depreciation expense. The amount excluded is an estimated amount based upon taking the ratio of Citizens' leased amount equal to approximately \$85.2 M and dividing this amount by the total Sunrise capital costs, which includes the Citizens' leased amount. This ratio of approximately 5% was multiplied by the annual Sunrise AFUDC Equity in depreciation expense to arrive at the estimated amount shown on line 31. See Work Paper No. AV - 1B for the derivation of the Citizens' carve out shown on line 31.				
<sup>2</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.				

**San Diego Gas & Electric Company**  
**TO4-Cycle 2 Annual Transmission Formula Filing**  
**Transmission Depreciation Expense on AFUDC Equity**  
**Base Period Ending December 31, 2013**

1	<b>Citizens' Allocation Ratio Calculation:</b>				1
2					2
3	Citizen's Lease of Sunrise Power Link			\$ 85,194,000	3
4					4
5	Total Sunrise Power Link Spend Less 350, 108.4 and O&M			\$ 1,684,952,033	5
6					6
7	Citizen's / Total Sunrise Power Link Spend Less 350, 108.4 and O&M			5.0562%	7
8					8
9					9
10	<b>2013 - Base Period Total:</b>				10
11	Year	Sunrise Depr Exp on AFUDC Equity	Citizens' Sunsiere Ratio	Depr Exp on AFUDC Equity Assoc with Citizen's	11
12	2010	\$ 1,487.45	5.0562%	\$ 75.21	12
13					13
14	2011	\$ 22,272.69	5.0562%	\$ 1,126.14	14
15					15
16	2012	\$ 2,916,065.39	5.0562%	\$ 147,441.16	16
17					17
18	2013	\$ 15,311.47	5.0562%	\$ 774.17	18
19					19
20	Total Sunrise Depr Exp on AFUDC Equity	\$ 2,955,136.99			20
21					21
22	Total Depr Exp on AFUDC Equity Assoc with Citizen's			\$ 149,416.68	22
23					23
24					24



Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2013/Q4
--	---	---------------------------------------	---

**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	291,458,395	291,458,395
3	Preferred Stock Issued (204)	250-251	0	78,475,400
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		591,282,978	592,222,753
7	Other Paid-In Capital (208-211)	253	479,665,368	479,665,368
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	24,605,640	25,688,571
11	Retained Earnings (215, 215.1, 216)	118-119	3,300,924,471	2,896,569,733
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-9,009,678	-10,831,646
16	Total Proprietary Capital (lines 2 through 15)		4,629,715,894	4,301,871,432
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,926,855,000	3,536,905,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	123,900,000	253,720,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		10,952,642	11,669,077
24	Total Long-Term Debt (lines 18 through 23)		4,039,802,358	3,778,955,923
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		634,379,996	668,952,173
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		38,653,439	43,491,417
29	Accumulated Provision for Pensions and Benefits (228.3)		135,501,413	345,366,219
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		136,162,828	144,829,773
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		911,318,616	739,340,718
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,856,016,292	1,941,980,300
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		58,999,787	0
38	Accounts Payable (232)		441,747,572	340,380,894
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		39,566,489	19,466,063
41	Customer Deposits (235)		70,778,483	60,233,827
42	Taxes Accrued (236)	262-263	110,512,683	28,635,659
43	Interest Accrued (237)		44,272,115	40,066,965
44	Dividends Declared (238)		0	1,204,917
45	Matured Long-Term Debt (239)		0	0

The above circled items are referenced in statement AV.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

STATEMENT OF INCOME FOR THE YEAR (continued)

Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
			Current Year (c)	Previous Year (d)		
27	Net Utility Operating Income (Carried forward from page 114)		556,515,801	513,627,145		
28	Other Income and Deductions					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues From Merchandising, Jobbing and Contract Work (415)					
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)					
33	Revenues From Nonutility Operations (417)		1,607			
34	(Less) Expenses of Nonutility Operations (417.1)			2,368		
35	Nonoperating Rental Income (418)		382,789	381,780		
36	Equity in Earnings of Subsidiary Companies (418.1)	119				
37	Interest and Dividend Income (419)		5,546,985	4,450,485		
38	Allowance for Other Funds Used During Construction (419.1)		39,702,349	71,482,989		
39	Miscellaneous Nonoperating Income (421)		-306,181	810,196		
40	Gain on Disposition of Property (421.1)					
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		45,327,549	77,123,082		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)		250,048	250,048		
45	Donations (426.1)		5,325,799	5,291,649		
46	Life Insurance (426.2)		-4,730,197	-4,098,436		
47	Penalties (426.3)		166,000	59,170		
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,549,081	1,986,063		
49	Other Deductions (426.5)		650,791	830,218		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		3,211,522	4,318,712		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other Than Income Taxes (408.2)	262-263	588,389	516,291		
53	Income Taxes-Federal (409.2)	262-263	1,933,506	-33,181		
54	Income Taxes-Other (409.2)	262-263	17,119,228	-17,104,237		
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	81,385,757	12,051,118		
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	96,521,141	61,729,390		
57	Investment Tax Credit Adj.-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		4,505,739	-66,299,399		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		37,610,288	139,103,769		
61	Interest Charges					
62	Interest on Long-Term Debt (427)		186,465,052	178,353,306		
63	Amort. of Debt Disc. and Expense (428)		3,084,227	2,879,259		
64	Amortization of Loss on Reaquired Debt (428.1)		2,537,052	3,306,379		
65	(Less) Amort. of Premium on Debt-Credit (429)					
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)					
67	Interest on Debt to Assoc. Companies (430)			2,851		
68	Other Interest Expense (431)		7,483,574	8,985,083		
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		16,474,904	29,748,262		
70	Net Interest Charges (Total of lines 62 thru 69)		183,095,001	163,778,616		
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		411,031,088	488,952,298		
72	Extraordinary Items					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262-263				
77	Extraordinary Items After Taxes (line 75 less line 76)					
78	Net Income (Total of line 71 and 77)		411,031,088	488,952,298		

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2013/Q4
--	---	---------------------------------------	---

**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		2,896,569,733	2,412,437,103
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4		207	939,775	
5		214	-1,082,931	
6		204	-2,918,442	
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)		-3,061,598	
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		411,031,088	488,952,298
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24			-3,614,752	( 4,819,668)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-3,614,752	( 4,819,668)
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		3,300,924,471	2,896,569,733
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

# San Diego Gas & Electric Company

## Base Period Statement – BB Allocation Demand and Capability Data Workpaper

**SDG&E Load Research Data: 2007-2011**

**Sum of 12 Coincident Peaks By Customer Class**

<b>Customer Class</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>5-Year Average</b>
<b><u>KW</u></b>						
Residential	15,053,564	16,484,543	15,850,027	16,014,623	15,237,336	<b>15,728,019</b>
Small Commercial	4,534,122	4,742,243	4,378,609	3,977,373	4,242,652	<b>4,375,000</b>
Med & Large Comm/Ind	18,811,717	19,103,405	18,293,083	17,942,666	17,885,622	<b>18,407,299</b>
Lighting	<u>163,884</u>	<u>134,715</u>	<u>139,195</u>	<u>163,704</u>	<u>127,130</u>	<b><u>145,726</u></b>
Total System	38,563,287	40,464,906	38,660,914	38,098,366	37,492,740	<b>38,656,044</b>
<b><u>% of Total System</u></b>						
Residential	39.0%	40.7%	41.0%	42.0%	40.6%	<b>40.7%</b>
Small Commercial	11.8%	11.7%	11.3%	10.4%	11.3%	<b>11.3%</b>
Med & Large Comm/Ind	48.8%	47.2%	47.3%	47.1%	47.7%	<b>47.6%</b>
Lighting	<u>0.4%</u>	<u>0.3%</u>	<u>0.4%</u>	<u>0.4%</u>	<u>0.3%</u>	<b><u>0.4%</u></b>
Total System	100.0%	100.0%	100.0%	100.0%	100.0%	<b>100.0%</b>

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

<b>Customer Class</b>	<b>5-Year Average</b>
<b><u>KW</u></b>	
Med & Large Comm/Ind	
Secondary	<b>13,184,740</b>
Primary	<b>3,275,281</b>
Transmission	<b><u>1,330,750</u></b>
Subtotal	<b>17,790,770</b>
Standby	
Secondary	<b>38,012</b>
Primary	<b>360,436</b>
Transmission	<b><u>218,081</u></b>
Subtotal	<b>616,529</b>
Total	<b>18,407,299</b>

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

# San Diego Gas & Electric Company

## Base Period Statement – BD Allocation Energy and Supporting Data Workpaper

**Statement - BD**

**SAN DIEGO GAS & ELECTRIC COMPANY**

**Allocation Energy and Supporting Data**

**January 1, 2015 - December 31, 2015**

**Sales Forecast**

		(a)	(b)	(c) = (a) - (b)	(d) = (c) x Line 15	
Line		Total	Sale for Resale	Retail Energy	Energy Sales	Line
No.	Rate Effective Period	MWh Sales	(City of Escondido)	@ Meter Level	@ Transmission Level	No.
1	January-15	1,725,846	3	1,725,842	1,795,888	1
2	February-15	1,603,071	3	1,603,068	1,668,131	2
3	March-15	1,563,226	3	1,563,223	1,626,669	3
4	April-15	1,514,253	3	1,514,250	1,575,708	4
5	May-15	1,544,754	3	1,544,751	1,607,447	5
6	June-15	1,616,793	3	1,616,790	1,682,410	6
7	July-15	1,785,145	3	1,785,142	1,857,594	7
8	August-15	1,780,030	3	1,780,027	1,852,272	8
9	September-15	1,942,544	3	1,942,541	2,021,381	9
10	October-15	1,698,799	3	1,698,796	1,767,744	10
11	November-15	1,616,986	3	1,616,983	1,682,610	11
12	December-15	1,670,345	3	1,670,342	1,738,135	12
13		20,061,791	37	20,061,754	20,875,990	13
14	Retail Sales Forecast @ Meter Level			20,061,754	Col. C; Line 13	14
15	Adjustment Factor (See Statement BB)	38,656,044	40,224,957	1.04059	Column B/Column A	15
16	Retail Sales Forecast @ Transmission Level			20,875,990	20,875,990	16

**San Diego Gas & Electric**  
**FERC Forecast Period: January 2015 - December 2015**

<b>SDG&amp;E: System Delivery Determinants</b>													
<b>Customer Class Deliveries (MWh)</b>	<b>Jan-15</b>	<b>Feb-15</b>	<b>Mar-15</b>	<b>Apr-15</b>	<b>May-15</b>	<b>Jun-15</b>	<b>Jul-15</b>	<b>Aug-15</b>	<b>Sep-15</b>	<b>Oct-15</b>	<b>Nov-15</b>	<b>Dec-15</b>	<b>Total</b>
Residential	729,926	638,937	611,731	559,979	553,684	581,798	667,872	684,171	758,524	633,907	595,885	678,987	7,695,401
Small Commercial	165,486	158,902	157,006	153,411	157,871	166,711	182,550	181,014	195,377	173,502	162,177	162,528	2,016,536
Med. & Large Comm./Ind. (AD + PA-T-1)	17,557	17,446	17,440	19,293	22,770	25,980	28,553	27,607	29,148	25,135	21,838	18,862	271,628
Med. & Large Comm./Ind. (AY + AL + DGR)	741,628	725,591	718,633	716,756	741,382	776,715	833,549	818,079	883,913	798,693	762,428	737,323	9,254,692
Med. & Large Comm./Ind. (A6)	63,255	54,600	50,824	57,408	61,599	57,864	64,790	61,711	67,751	60,046	67,026	64,732	731,606
Lighting	7,990	7,592	7,588	7,404	7,444	7,722	7,828	7,445	7,828	7,512	7,628	7,909	91,891
Sale for Resale	3.25	3.07	3.09	3.01	3.04	3.15	3.20	3.02	3.18	3.03	3.06	3.18	37.27
<b>Total System</b>	<b>1,725,846</b>	<b>1,603,071</b>	<b>1,563,226</b>	<b>1,514,253</b>	<b>1,544,754</b>	<b>1,616,793</b>	<b>1,785,145</b>	<b>1,780,030</b>	<b>1,942,544</b>	<b>1,698,799</b>	<b>1,616,986</b>	<b>1,670,345</b>	<b>20,061,791</b>
<b>Med. &amp; Large Comm./Ind. Rate Schedule Billing Determinants</b>													
<b>Schedules AD / PA-T-1:</b>													
<b>Total Deliveries (MWh)</b>	17,557	17,446	17,440	19,293	22,770	25,980	28,553	27,607	29,148	25,135	21,838	18,862	271,628
<b>Total Deliveries (%)</b>													
% @ Secondary Service	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%	88.96%
% @ Primary Service	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%	11.04%
% @ 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%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Total Deliveries (MWh)</b>													
MWh @ Secondary Service	15,619	15,520	15,515	17,163	20,256	23,112	25,401	24,559	25,930	22,360	19,427	16,780	241,641
MWh @ Primary Service	1,938	1,926	1,925	2,130	2,514	2,868	3,152	3,048	3,218	2,775	2,411	2,082	29,988
MWh @ Transmission Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	17,557	17,446	17,440	19,293	22,770	25,980	28,553	27,607	29,148	25,135	21,838	18,862	271,628
<b>Non-Coincident Demand (%)</b>													
% @ Secondary Service	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%	0.3706%
% @ Primary Service	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%	0.4587%
% @ Transmission Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>Non-Coincident Demand (MW)</b>													
MW @ Secondary Service	57.884	57.516	57.499	63.605	75.070	85.652	94.135	91.016	96.095	82.867	71.996	62.185	895.520
MW @ Primary Service	8.891	8.835	8.832	9.770	11.531	13.156	14.459	13.980	14.760	12.729	11.059	9.552	137.554
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
	66.775	66.350	66.331	73.375	86.601	98.809	108.594	104.996	110.856	95.596	83.055	71.737	1,033.074



<b>Schedules AL-TOU / AY-TOU / DG-R:</b>	<b>Jan-15</b>	<b>Feb-15</b>	<b>Mar-15</b>	<b>Apr-15</b>	<b>May-15</b>	<b>Jun-15</b>	<b>Jul-15</b>	<b>Aug-15</b>	<b>Sep-15</b>	<b>Oct-15</b>	<b>Nov-15</b>	<b>Dec-15</b>	<b>Total</b>
<b>Total Deliveries (MWh)</b>	741,628	725,591	718,633	716,756	741,382	776,715	833,549	818,079	883,913	798,693	762,428	737,323	9,254,692
<b>Total Deliveries (%)</b>													
% @ Secondary Service	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%	79.48%
% @ Primary Service	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%	18.99%
% @ Transmission Service	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%	1.53%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Total Deliveries (MWh)</b>													
MWh @ Secondary Service	589,446	576,700	571,170	569,678	589,251	617,333	662,505	650,209	702,534	634,801	605,978	586,025	7,355,629
MWh @ Primary Service	140,835	137,790	136,468	136,112	140,789	147,498	158,291	155,353	167,855	151,672	144,785	140,018	1,757,466
MWh @ Transmission Service	11,347	11,102	10,995	10,966	11,343	11,884	12,753	12,517	13,524	12,220	11,665	11,281	141,597
	741,628	725,591	718,633	716,756	741,382	776,715	833,549	818,079	883,913	798,693	762,428	737,323	9,254,692
<b>Non-Coincident Demand (%)</b>													
% @ Secondary Service	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%	0.2754%
% @ Primary Service	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%	0.2226%
% @ Transmission Service	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%	0.1919%
<b>Non-Coincident Demand (MW)</b>													
MW @ Secondary Service	1,623.335	1,588.231	1,573.002	1,568.893	1,622.797	1,700.136	1,824.538	1,790.675	1,934.780	1,748.243	1,668.863	1,613.912	20,257.402
MW @ Primary Service	313.499	306.720	303.779	302.985	313.395	328.331	352.356	345.816	373.646	337.621	322.292	311.679	3,912.119
MW @ Transmission Service	21.775	21.304	21.100	21.044	21.768	22.805	24.474	24.019	25.952	23.450	22.385	21.648	271.724
	1,958.609	1,916.254	1,897.880	1,892.922	1,957.959	2,051.272	2,201.367	2,160.511	2,334.377	2,109.314	2,013.540	1,947.239	24,441.246
<b>On-Peak Demand (%)</b>													
% @ Secondary Service	0.2255%	0.2255%	0.2255%	0.2255%	0.2512%	0.2512%	0.2512%	0.2512%	0.2512%	0.2512%	0.2255%	0.2255%	0.2390%
% @ Primary Service	0.2068%	0.2068%	0.2068%	0.2068%	0.2272%	0.2272%	0.2272%	0.2272%	0.2272%	0.2272%	0.2068%	0.2068%	0.2175%
% @ Transmission Service	0.3132%	0.3132%	0.3132%	0.3132%	0.3092%	0.3092%	0.3092%	0.3092%	0.3092%	0.3092%	0.3132%	0.3132%	0.3111%
<b>On-Peak Demand (MW)</b>													
MW @ Secondary Service	1,329.201	1,300.457	1,287.988	1,284.623	1,480.198	1,550.741	1,664.212	1,633.325	1,764.766	1,594.621	1,366.480	1,321.485	17,578.098
MW @ Primary Service	291.247	284.949	282.217	281.480	319.872	335.116	359.637	352.962	381.367	344.598	299.416	289.557	3,822.417
MW @ Transmission Service	35.539	34.770	34.437	34.347	35.073	36.745	39.433	38.701	41.816	37.784	36.535	35.332	440.512
	1,655.987	1,620.177	1,604.641	1,600.450	1,835.143	1,922.602	2,063.282	2,024.989	2,187.949	1,977.004	1,702.431	1,646.374	21,841.027

<b>Schedule A6-TOU:</b>	<b>Jan-15</b>	<b>Feb-15</b>	<b>Mar-15</b>	<b>Apr-15</b>	<b>May-15</b>	<b>Jun-15</b>	<b>Jul-15</b>	<b>Aug-15</b>	<b>Sep-15</b>	<b>Oct-15</b>	<b>Nov-15</b>	<b>Dec-15</b>	<b>Total</b>
<b>Total Deliveries (MWh)</b>	63,255	54,600	50,824	57,408	61,599	57,864	64,790	61,711	67,751	60,046	67,026	64,732	731,606
<b>Total Deliveries (%)</b>													
% @ Secondary Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% @ Primary Service	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%	13.88%
% @ Transmission Service	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%	86.12%
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Total Deliveries (MWh)</b>													
MWh @ Secondary Service	0	0	0	0	0	0	0	0	0	0	0	0	0
MWh @ Primary Service	8,780	7,578	7,054	7,968	8,550	8,031	8,993	8,566	9,404	8,334	9,303	8,985	101,547
MWh @ Transmission Service	54,475	47,022	43,770	49,439	53,049	49,832	55,797	53,146	58,347	51,712	57,723	55,747	630,059
	63,255	54,600	50,824	57,408	61,599	57,864	64,790	61,711	67,751	60,046	67,026	64,732	731,606
<b>Non-Coincident Demand (%)</b>													
% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% @ Primary Service	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%	0.2104%
% @ Transmission Service	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%	0.1830%
<b>Non-Coincident Demand (MW)</b>													
MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MW @ Primary Service	18.473	15.945	14.843	16.765	17.989	16.898	18.921	18.022	19.786	17.536	19.574	18.904	213.655
MW @ Transmission Service	99.689	86.049	80.099	90.474	97.080	91.193	102.109	97.257	106.775	94.632	105.633	102.018	1,153.008
	118.162	101.995	94.942	107.239	115.069	108.091	121.030	115.279	126.560	112.168	125.207	120.922	1,366.663
<b>Coincident Peak Demand (%)</b>													
% @ Secondary Service	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
% @ Primary Service	0.1365%	0.1365%	0.1365%	0.1365%	0.1687%	0.1687%	0.1687%	0.1687%	0.1687%	0.1687%	0.1365%	0.1365%	0.1530%
% @ Transmission Service	0.1423%	0.1423%	0.1423%	0.1423%	0.1478%	0.1478%	0.1478%	0.1478%	0.1478%	0.1478%	0.1423%	0.1423%	0.1451%
<b>Coincident Peak Demand (MW)</b>													
MW @ Secondary Service	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
MW @ Primary Service	11.984	10.345	9.629	10.877	14.424	13.549	15.171	14.450	15.864	14.060	12.699	12.264	155.316
MW @ Transmission Service	77.518	66.912	62.285	70.352	78.407	73.652	82.468	78.550	86.237	76.430	82.140	79.328	914.277
	89.502	77.256	71.914	81.229	92.830	87.201	97.639	93.000	102.101	90.490	94.838	91.593	1,069.594
<b>Schedule S: Standby Determinants:</b>	<b>Jan-15</b>	<b>Feb-15</b>	<b>Mar-15</b>	<b>Apr-15</b>	<b>May-15</b>	<b>Jun-15</b>	<b>Jul-15</b>	<b>Aug-15</b>	<b>Sep-15</b>	<b>Oct-15</b>	<b>Nov-15</b>	<b>Dec-15</b>	<b>Total</b>
<b>Contracted Standby Demand (MW)</b>													
MW @ Secondary Service	9.949	9.949	9.949	9.949	9.949	9.949	9.949	9.949	9.949	9.949	9.949	9.949	119.388
MW @ Primary Service	99.945	99.945	99.945	99.945	99.945	99.945	99.945	99.945	99.945	99.945	99.945	99.945	1,199.340
MW @ Transmission Service	60.563	60.563	60.563	60.563	60.563	60.563	60.563	60.563	60.563	60.563	60.563	60.563	726.756
	170.457	170.457	170.457	170.457	170.457	170.457	170.457	170.457	170.457	170.457	170.457	170.457	2,045.484

# **San Diego Gas & Electric Company**

## **High Voltage- Low Voltage Summary of Plant Allocation Study**

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

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

Line No.		Column A	Column B	Column C	Line No.
		\$'s in TRANSMISSION Total	VOLTAGE < 200 kv	VOLTAGE > 200 kv	
1	IMPERIAL VALLEY SUBSTATION 500>230KV	\$ 157,298	\$ -	\$ 157,298	1
2	SUNCREST SUBSTATION 500>230KV	195,194	-	195,194	2
3	SAN ONOFRE 230KV SUBSTATION	17,915	-	17,915	3
4	MIGUEL 500/230/138/69KV SUBSTATION	101,998	8,535	93,463	4
5	SYCAMORE CANYON 230/69KV SUBSTATION	66,123	29,443	36,680	5
6	ESCONDIDO 230/138/69/12KV SUBSTATION	31,570	14,527	17,043	6
7	OLD TOWN 230KV SUBSTATION	5,627	62	5,565	7
8	OLD TOWN 69/12/4KV SUBSTATION	10,904	10,904	-	8
9	MISSION 230KV SUBSTATION	11,696	141	11,555	9
10	MISSION 138/69/12KV SUBSTATION	19,497	19,497	-	10
11	TALEGA 230/138KV SUBSTATION (230 PORTION ONLY)	4,078	-	4,078	11
12	TALEGA 230/138 KV SUBSTATION	44,231	39,382	4,849	12
13	PENASQUITOS 230KV SUBSTATION	35,537	581	34,956	13
14	PENASQUITOS 138/69KV SUBSTATION	26,696	26,696	-	14
15	ENCINA 230KV SUBSTATION	38,125	-	38,125	15
16	ENCINA PP 138/12KV SUBSTATION	7,788	7,788	-	16
17	NO GILA 500KV SUBSTATION	10,336	-	10,336	17
18	PALO VERDE 500KV SUBSTATION	5,326	-	5,326	18
19	SAN LUIS REY 230/69/12KV SUBSTATION	48,027	15,654	32,373	19
20	PALOMAR ENERGY 230KV SWITCHYARD	10,040	-	10,040	20
21	PALA 230KV SUBSTATION	172	-	172	21
22	OTAY MESA 230KV SWITCHYARD	14,181	-	14,181	22
23	SILVERGATE 230/69KV SUBSTATION	72,878	22,592	50,286	23
24	DESERT STAR ENERGY CENTER	17,216	-	17,216	24
25	TOTAL LV SUBSTATIONS	256,797	256,797	-	25
26					26
27	TOTAL SUBSTATIONS	\$ 1,209,250	\$ 452,599	\$ 756,651	27
28					28
29	TRANSMISSION TOWERS and LAND	2,574,699	768,636	1,806,063	29
30					30
31	TOTAL TRANSMISSION PLANT (a)	\$ 3,783,949	\$ 1,221,235	\$ 2,562,714	31
32					32
33	PERCENTAGES	100.00%	32.27%	67.73%	33
34					34
35			Col. B, Line 31 / Col. A, Line 31	Col. C, Line 31 / Col. A, Line 31	35

(a) Ties to Statement AD Workpapers, AD-7, Col. 2, Line 13, that is, Line 31 Col. A shown above ties to the ratemaking plant in service.

# **San Diego Gas & Electric Company**

## **TO4 – Cycle 2**

### **Summary of Net Weighted Forecast Plant Additions**

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

**San Diego Gas & Electric Company**  
**Summary of HV-LV Splits for Forecast Plant Additions**  
**24-Month Forecast Period (January 1, 2014 - December 31, 2015)**  
**(\$1,000)**

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	Reference	Line No.
		Gross HV	Gross LV	Unweighted Total	Net Wtd-HV	Net Wtd-LV	Weighted Total		
	<b>Non-Incentive Projects:</b>								
1	Forecast Period - Transmission Plant Additions	\$ 341,814	\$ 580,655	\$ 922,469	\$ 263,837	\$ 501,751	\$ 765,588	See Note 1 Below	1
2									2
3	Forecast Period - Transmission Related General; Common; and Electric Misc. Intangible Plant	19,009	11,586	30,595	12,477	7,605	20,082	See Note 2 Below	3
4									4
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$ 360,823	\$ 592,241	\$ 953,064	\$ 276,314	\$ 509,356	\$ 785,670	Sum Lines 1 thru 3	5
6									6
7	<b>Incentive Projects:</b>								7
8	Forecast Period - Incentive Transmission Plant Additions	-	-	-	-	-	-	See Note 3 Below	8
9									9
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Note 4 Below	10
11									11
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Note 5 Below	12
13									13
14	Sub-Total Incentive Projects Forecast Plant Additions	-	-	-	-	-	-	Sum Lines 8 thru 12	14
15									15
16	Total	\$ 360,823	\$ 592,241	\$ 953,064	\$ 276,314	\$ 509,356	\$ 785,670	Sum Lines 5; 14	16
17									17
18								HV = Line 16; Col (d) / Line 16; Col (f)	18
19	HV-LV Ratio (Weighted Transmission Forecast Plant Additions)				35.17%	64.83%	100.00%	LV = Line 16; Col (e) / Line 16; Col (f)	19

- 1 See Summary of Weighted Transmission Plant Additions Workpapers; Page 2; Line 25
- 2 See Summary of Weighted Transmission Related General; Common; & Electric Misc. Intangible Plant Additions Workpapers; Page 3; Line 25
- 3 See Summary of Weighted Incentive Transmission Plant Additions Workpapers; Page 4; Line 25
- 4 See Summary of Weighted Incentive CWIP for the Period After the Base Period and Before the Effective Period Workpapers; Page 5; Line 25
- 5 See Summary of Weighted Incentive CWIP for the Period During the Rate Effective Period Workpapers; Page 6; Line 25

**San Diego Gas & Electric Company**  
**Derivation of Weighted Plant Additions**  
**24-Month Forecast Period (January 1, 2014 - December 31, 2015)**  
**Summary of Weighted Transmission Plant Additions**  
**(\$1,000)**

Line No	Date	Gross Forecast Plant Additions <sup>1</sup>			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-14	2,180	3,970	6,150	10	18	28	2,170	3,952	6,122	1.00000	2,170	3,952	6,122	1
2	Feb-14	2,614	845	3,459	12	4	16	2,602	841	3,443	1.00000	2,602	841	3,443	2
3	Mar-14	832	1,760	2,592	4	8	12	828	1,752	2,580	1.00000	828	1,752	2,580	3
4	Apr-14	211	2,695	2,906	1	12	13	210	2,683	2,893	1.00000	210	2,683	2,893	4
5	May-14	625	4,855	5,480	3	22	25	622	4,833	5,455	1.00000	622	4,833	5,455	5
6	Jun-14	57,715	112,962	170,677	259	506	765	57,456	112,456	169,912	1.00000	57,456	112,456	169,912	6
7	Jul-14	14,392	33,751	48,143	64	151	215	14,328	33,600	47,928	1.00000	14,328	33,600	47,928	7
8	Aug-14	31,815	3,923	35,738	143	18	161	31,672	3,905	35,577	1.00000	31,672	3,905	35,577	8
9	Sep-14	665	1,992	2,657	3	9	12	662	1,983	2,645	1.00000	662	1,983	2,645	9
10	Oct-14	973	52,725	53,698	4	236	240	969	52,489	53,458	1.00000	969	52,489	53,458	10
11	Nov-14	83,766	131,870	215,636	375	591	966	83,391	131,279	214,670	1.00000	83,391	131,279	214,670	11
12	Dec-14	35,199	16,736	51,935	158	75	233	35,041	16,661	51,702	1.00000	35,041	16,661	51,702	12
13	Jan-15	542	74,596	75,138	2	334	336	540	74,262	74,802	1.00000	540	74,262	74,802	13
14	Feb-15	440	2,131	2,571	2	10	12	438	2,121	2,559	0.91667	402	1,944	2,346	14
15	Mar-15	732	30,680	31,412	3	137	140	729	30,543	31,272	0.83333	608	25,453	26,061	15
16	Apr-15	706	3,877	4,583	3	17	20	703	3,860	4,563	0.75000	527	2,895	3,422	16
17	May-15	833	2,188	3,021	4	10	14	829	2,178	3,007	0.66667	553	1,452	2,005	17
18	Jun-15	1,699	14,228	15,927	8	64	72	1,691	14,164	15,855	0.58333	986	8,262	9,248	18
19	Jul-15	10,708	3,416	14,124	48	15	63	10,660	3,401	14,061	0.50000	5,330	1,701	7,031	19
20	Aug-15	454	2,262	2,716	2	10	12	452	2,252	2,704	0.41667	188	938	1,126	20
21	Sep-15	21,061	2,285	23,346	94	10	104	20,967	2,275	23,242	0.33333	6,989	758	7,747	21
22	Oct-15	69,998	66,777	136,775	314	299	613	69,684	66,478	136,162	0.25000	17,421	16,620	34,041	22
23	Nov-15	463	2,306	2,769	2	10	12	461	2,296	2,757	0.16667	77	383	460	23
24	Dec-15	3,191	7,825	11,016	14	35	49	3,177	7,790	10,967	0.08333	265	649	914	24
25	<b>Total</b>	<b>\$ 341,814</b>	<b>\$ 580,655</b>	<b>\$ 922,469</b>	<b>\$ 1,532</b>	<b>\$ 2,601</b>	<b>\$ 4,133</b>	<b>\$ 340,282</b>	<b>\$ 578,054</b>	<b>\$ 918,336</b>		<b>\$ 263,837</b>	<b>\$ 501,751</b>	<b>\$ 765,588</b>	25
26		37.05%	62.95%	100.00%	37.07%	62.93%	100.00%	37.05%	62.95%	100.00%		34.46%	65.54%	100.00%	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

  

<b>Calculated Retirement Rate Check:</b>	<b>0.448%</b>
<b>Retirement Rate (Formula):</b>	<b>0.448%</b>
<b>Retirement Rate (Manual Input):</b>	<b>0.448%</b>

  

Summary of Transmission Plant Additions:				HV	LV	Unweighted	Wtd-HV	Wtd-LV	Wtd-Total
Net - Electric Transmission Plant				\$ 340,282	\$ 578,054	\$ 918,336	\$ 263,837	\$ 501,751	\$ 765,588
Total				\$ 340,282	\$ 578,054	\$ 918,336	\$ 263,837	\$ 501,751	\$ 765,588
Total				37.05%	62.95%	100.00%	34.46%	65.54%	100.00%

<sup>1</sup> The HV-LV Gross Forecast Plant Additions from January 2014 through December 2015 comes from the Forecast Transmission Capital Additions Work Papers.

**San Diego Gas & Electric Company**  
**Derivation of Weighted Plant Additions**  
**24-Month Forecast Period (January 1, 2014 - December 31, 2015)**  
**Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions**  
**(\$1,000)**

Line No	Date	Gross Forecast Plant Additions <sup>1</sup>			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-14	\$ 53	\$ 32	\$ 85	\$ -	\$ -	\$ -	\$ 53	\$ 32	\$ 85	1.00000	\$ 53	\$ 32	\$ 85	1
2	Feb-14	17	10	27	-	-	-	17	10	27	1.00000	17	10	27	2
3	Mar-14	22	14	36	-	-	-	22	14	36	1.00000	22	14	36	3
4	Apr-14	9	5	14	-	-	-	9	5	14	1.00000	9	5	14	4
5	May-14	549	335	884	2	2	4	547	333	880	1.00000	547	333	880	5
6	Jun-14	274	167	441	1	1	2	273	166	439	1.00000	273	166	439	6
7	Jul-14	838	511	1,349	4	2	6	834	509	1,343	1.00000	834	509	1,343	7
8	Aug-14	865	527	1,392	4	2	6	861	525	1,386	1.00000	861	525	1,386	8
9	Sep-14	713	434	1,147	3	2	5	710	432	1,142	1.00000	710	432	1,142	9
10	Oct-14	827	504	1,331	4	2	6	823	502	1,325	1.00000	823	502	1,325	10
11	Nov-14	1,642	1,001	2,643	7	5	12	1,635	996	2,631	1.00000	1,635	996	2,631	11
12	Dec-14	3,046	1,857	4,903	14	8	22	3,032	1,849	4,881	1.00000	3,032	1,849	4,881	12
13	Jan-15	11	7	18	-	-	-	11	7	18	1.00000	11	7	18	13
14	Feb-15	183	112	295	1	1	2	182	111	293	0.91667	167	102	269	14
15	Mar-15	553	337	890	2	2	4	551	335	886	0.83333	459	279	738	15
16	Apr-15	1,359	828	2,187	6	4	10	1,353	824	2,177	0.75000	1,015	618	1,633	16
17	May-15	48	29	77	-	-	-	48	29	77	0.66667	32	19	51	17
18	Jun-15	72	44	116	-	-	-	72	44	116	0.58333	42	26	68	18
19	Jul-15	2,121	1,293	3,414	10	6	16	2,111	1,287	3,398	0.50000	1,056	644	1,700	19
20	Aug-15	114	69	183	1	-	1	113	69	182	0.41667	47	29	76	20
21	Sep-15	1,309	799	2,108	6	4	10	1,303	795	2,098	0.33333	434	265	699	21
22	Oct-15	117	71	188	1	-	1	116	71	187	0.25000	29	18	47	22
23	Nov-15	178	108	286	1	-	1	177	108	285	0.16667	30	18	48	23
24	Dec-15	4,089	2,492	6,581	18	11	29	4,071	2,481	6,552	0.08333	339	207	546	24
25	<b>Total</b>	<b>\$ 19,009</b>	<b>\$ 11,586</b>	<b>\$ 30,595</b>	<b>\$ 85</b>	<b>\$ 52</b>	<b>\$ 137</b>	<b>\$ 18,924</b>	<b>\$ 11,534</b>	<b>\$ 30,457</b>		<b>\$ 12,477</b>	<b>\$ 7,605</b>	<b>\$ 20,082</b>	25
26		62.13%	37.87%	100.00%	62.04%	37.96%	100.00%	62.13%	37.87%	100.00%		62.13%	37.87%	100.00%	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

  

	<b>Calculated Retirement Rate Check:</b> <span style="border: 1px solid black; padding: 2px;">0.448%</span>
	<b>Retirement Rate (Formula):</b> <span style="border: 1px solid black; padding: 2px;">0.448%</span>
	<b>Retirement Rate (Manual Input):</b> <span style="border: 1px solid black; padding: 2px;">0.448%</span>

  

	<b>Summary of Transmission Related General &amp; Common Plant Additions:</b>																																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th>HV</th><th>LV</th><th>Unweighted</th></tr> <tr><td>\$ 18,924</td><td>\$ 11,534</td><td>\$ 30,457</td></tr> <tr><td>-</td><td>-</td><td>-</td></tr> <tr><td><b>Total</b></td><td><b>\$ 18,924</b></td><td><b>\$ 11,534</b></td></tr> <tr><td><b>Total</b></td><td><b>62.13%</b></td><td><b>37.87%</b></td></tr> </table>	HV	LV	Unweighted	\$ 18,924	\$ 11,534	\$ 30,457	-	-	-	<b>Total</b>	<b>\$ 18,924</b>	<b>\$ 11,534</b>	<b>Total</b>	<b>62.13%</b>	<b>37.87%</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th>Wtd-HV</th><th>Wtd-LV</th><th>Wtd-Total</th></tr> <tr><td>\$ 12,477</td><td>\$ 7,605</td><td>\$ 20,082</td></tr> <tr><td>-</td><td>-</td><td>-</td></tr> <tr><td><b>Total</b></td><td><b>\$ 12,477</b></td><td><b>\$ 7,605</b></td></tr> <tr><td><b>Total</b></td><td><b>62.13%</b></td><td><b>37.87%</b></td></tr> </table>	Wtd-HV	Wtd-LV	Wtd-Total	\$ 12,477	\$ 7,605	\$ 20,082	-	-	-	<b>Total</b>	<b>\$ 12,477</b>	<b>\$ 7,605</b>	<b>Total</b>	<b>62.13%</b>	<b>37.87%</b>	
HV	LV	Unweighted																															
\$ 18,924	\$ 11,534	\$ 30,457																															
-	-	-																															
<b>Total</b>	<b>\$ 18,924</b>	<b>\$ 11,534</b>																															
<b>Total</b>	<b>62.13%</b>	<b>37.87%</b>																															
Wtd-HV	Wtd-LV	Wtd-Total																															
\$ 12,477	\$ 7,605	\$ 20,082																															
-	-	-																															
<b>Total</b>	<b>\$ 12,477</b>	<b>\$ 7,605</b>																															
<b>Total</b>	<b>62.13%</b>	<b>37.87%</b>																															

<sup>1</sup> The HV-LV Gross Forecast Plant Additions information from January 2014 through December 2015 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers, Pages 1 of 6 through Pages 5 of 6, lines 53 and 54.



San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additons  
 24-Month Forecast Period (January 1, 2014 - December 31, 2015)  
 Summary of Weighted Incentive Transmission Plant Additions  
 (\$1,000)

Line No	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.		
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total			
1	Jan-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	1		
2	Feb-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2		
3	Mar-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3		
4	Apr-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4		
5	May-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5		
6	Jun-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6		
7	Jul-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7		
8	Aug-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8		
9	Sep-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9		
10	Oct-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10		
11	Nov-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11		
12	Dec-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12		
13	Jan-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13		
14	Feb-15	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14		
15	Mar-15	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15		
16	Apr-15	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16		
17	May-15	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17		
18	Jun-15	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18		
19	Jul-15	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19		
20	Aug-15	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20		
21	Sep-15	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21		
22	Oct-15	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22		
23	Nov-15	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23		
24	Dec-15	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24		
25	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25		
26		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	26		
27															27		
28		Calculated Retirement Rate Check: <span style="border: 1px solid black; padding: 2px;">#DIV/0!</span>													28		
29															29		
30		Retirement Rate (Formula): <span style="border: 1px solid black; padding: 2px;">0.448%</span>													30		
31		Retirement Rate (Manual Input): <span style="border: 1px solid black; padding: 2px;">0.448%</span>													31		
32															32		
33															33		
34		Summary of Transmission Plant Additions:						HV	LV	Unweighted							34
35		Net - Electric Transmission Plant						\$ -	\$ -	\$ -							35
36																	36
37		Total						\$ -	\$ -	\$ -							37
38																	38
39		Total						#DIV/0!	#DIV/0!	#DIV/0!							39
40																	40
41																	41

San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additions  
 24-Month Forecast Period (January 1, 2014 - December 31, 2015)  
 Summary of Weighted Incentive Transmission CWIP  
 For the Period After the Base Period and Before the Effective Period  
 (\$1,000)

Line No	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.	
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total		
1	Jan-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	1	
2	Feb-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2	
3	Mar-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3	
4	Apr-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4	
5	May-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5	
6	Jun-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6	
7	Jul-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7	
8	Aug-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8	
9	Sep-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9	
10	Oct-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10	
11	Nov-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11	
12	Dec-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12	
13	Jan-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13	
14	Feb-15	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14	
15	Mar-15	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15	
16	Apr-15	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16	
17	May-15	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17	
18	Jun-15	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18	
19	Jul-15	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19	
20	Aug-15	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20	
21	Sep-15	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21	
22	Oct-15	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22	
23	Nov-15	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23	
24	Dec-15	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24	
25	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25	
26		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	26	
27															27	
28		Calculated Retirement Rate Check: <span style="border: 1px solid black; padding: 2px;">#DIV/0!</span>													28	
29															29	
30		Retirement Rate (Formula): <span style="border: 1px solid black; padding: 2px;">0.448%</span>													30	
31		Retirement Rate (Manual Input): <span style="border: 1px solid black; padding: 2px;">0.448%</span>													31	
32															32	
33		3													33	
34		Summary of Transmission Plant Additions:												34		
35		Net - Electric Transmission Plant														35
36															36	
37															37	
38															38	
39															39	
40															40	
41															41	

San Diego Gas & Electric Company  
 Derivation of Weighted Plant Additions  
 24-Month Forecast Period (January 1, 2014 - December 31, 2015)  
 Summary of Weighted Incentive Transmission CWIP  
 For the Period During the Rate Effective Period  
 (\$1,000)

Line No	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.		
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total			
1	Jan-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	1		
2	Feb-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2		
3	Mar-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3		
4	Apr-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4		
5	May-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5		
6	Jun-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6		
7	Jul-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7		
8	Aug-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8		
9	Sep-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9		
10	Oct-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10		
11	Nov-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11		
12	Dec-14	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12		
13	Jan-15	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13		
14	Feb-15	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14		
15	Mar-15	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15		
16	Apr-15	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16		
17	May-15	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17		
18	Jun-15	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18		
19	Jul-15	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19		
20	Aug-15	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20		
21	Sep-15	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21		
22	Oct-15	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22		
23	Nov-15	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23		
24	Dec-15	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24		
25	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	25		
26		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	26		
27															27		
28		Calculated Retirement Rate Check: <span style="border: 1px solid black; padding: 2px;">#DIV/0!</span>													28		
29															29		
30		Retirement Rate (Formula): <span style="border: 1px solid black; padding: 2px;">0.448%</span>													30		
31		Retirement Rate (Manual Input): <span style="border: 1px solid black; padding: 2px;">0.448%</span>													31		
32															32		
33															33		
34		Summary of Transmission Plant Additions:						HV	LV	Unweighted							34
35		Net - Electric Transmission Plant						\$ -	\$ -	\$ -							35
36		Total						\$ -	\$ -	\$ -							36
37		Total						#DIV/0!	#DIV/0!	#DIV/0!							37
38		Total						#DIV/0!	#DIV/0!	#DIV/0!							38
39		Total						#DIV/0!	#DIV/0!	#DIV/0!							39
40		Total						#DIV/0!	#DIV/0!	#DIV/0!							40
41		Total						#DIV/0!	#DIV/0!	#DIV/0!							41

# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

## **Forecast of Transmission Capital Additions Workpapers**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 2**

\$ In Thousands (000's)

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	Engineering Audit Report Reference	2014 Plant Additions						Line No.
						Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	
1	<b>BLANKET BUDGET PROJECTS</b>											1
2	Electric Transmission Line Reliability Projects		100	12-mo. Avg W/O Life		345	1,152	938	657	143	887	2
3	Transmission Substation Reliability		103	12-mo. Avg W/O Life			2	10	6	424	72	3
4	Renewal of Transmission Line Easements		104	Jan-14, Jul-14, Aug-14, Dec-14		23						4
5	Transmission Infrastructure Improvements		1145	18-mo. Avg W/O Life		2		1	197	3	502	5
6	Electric Transmission System Automation		3171	12-mo. Avg W/O Life						7	108	6
7	Fiber Optic for Relay Protection & Telecommunication		7144	12-mo. Avg W/O Life		5			572	4	187	7
8	Substation Security		8162	18-mo. Avg W/O Life		5,111	(318)		3		133	8
9	Condition Based Maintenance		9144	Dec-14								9
10	Synchronized Phasor Measurement		10138	May-14, Dec-14, Dec-15						356		10
11	Dynamic Line Ratings		11147	Mar-14				971				11
12	Composite Core Conductor		12130	Oct-14								12
13	ARC Detection		12131	Dec-14								13
14	Aerial Marking for Safety		12159	18-mo. Avg W/O Life				490	4	39	35	14
15	CBM-Gas Circuit Breakers		13139	Feb-15 thru Dec-15								15
16	Transmission Ceramic Insulator Replacement		99128	May-14, Jan-15, Jul-15						125		16
17												17
18	<b>TRANSMISSION LINE PROJECTS</b>											18
19	TL6913 Poway - Pomerado	69kV	9138	May-14, Jul-14, Aug-14, Sep-14						891		19
20	TL676 Mission to Mesa Heights Reconductor	69kV	9153	Oct-15	Page 7							20
21	TL6952 Reconductor Penasquitos to North City West	69kV	9155	May-14, Jun-14						120	(20)	21
22	TL6956 Escondido - Ash TL	69kV	9160	May-14, Aug-14, Jan-15						257		22
23	TL13821 Fanita Junction	138kV	9166	Oct-15	Pages 8-10							23
24	Ramona Transmission Reliability	69kV	10140	May-14, Aug-14						315		24
25	TL670 Mission to Clairemont Reconductor	69kV	11127	May-14, Apr-15						742		25
26	Laguna Niguel- TL 13835 & 13837 Underground Conversion	138kV	11142	May-14						373		26
27	TL694A Melrose Loop-in	69kV	11151	May-14, Mar-15	Pages 5 - 6					160		27
28	TL613 Cable Replacement	69kV	12126	Jun-14, Jul-14, Aug-14							9,699	28
29	Friars Substation Reliability Enhancement	138kV	12155	Jan-15								29
30	TL600 Reliability Pole Replacements	69kV	12156	Jun-15								30
31	Emergency Spare Transmission Material	230kV	12160	Feb-14, Apr-14			2,405		43			31
32	Renewal of Right Of Way #45555 (aka Bayfront R.O.W)- Private	230/138kV	13138	Dec-14								32
33	Renewal of Right Of Way #45555 (aka Bayfront R.O.W)- Railroad	230/138kV	14134	Dec-14								33
34	TL13815 Transmission Bridge Structure	138kV	14125	Jul-15								34
35	Helicopter Access for Transmission Structures (HATS)	500/230kV	TBD	Sep-15								35
36	PICO Loop-In Project	138kV	12127	Jun-14, Jul-14							527	36
37												37
38	<b>SUBSTATION PROJECTS</b>											38
39	Pt. Loma Substation Rebuild	69kV	1269	Jun-15								39
40	Mira Sorrento Substation	69kV	2252	Jan-15	Page 11							40
41	Emergency Equipment	500/230/138/69kV	6254	May-14, Dec-14, Dec-15						377		41
42	69kV Capacitor Additions	69kV	9168	May-14, Jun-14, Aug-14, Dec-14						62	4,490	42
43	69 /138kV Breaker Upgrades	138/69kV	9170	Jun-15, Dec-15								43
44	Poseidon - Cannon Substation Modification	138kV	9276	Jan-15								44
45	Los Coches Substation Rebuild	138/69kV	10135	Oct-15								45
46	Basilone Substation	69kV	11257	Jun-14, Jul-14, Aug-14, Jan-15							69	46
47	Sunnyside Substation Rebuild	69kV	12125	Jun-15								47
48	Sycamore Canyon- add 69kV Reactor Banks	69kV	12157	Oct-14								48
49	Station F Substation Improvements	69kV	13126	Aug-14								49
50	Miguel Bank 80 Replacement	500/230kV	13127	Dec-14								50
51	Series Capacitor ECO Substation	500kV	13129	Aug-14								51
52	Talega Synchronous Condensers	230kV	13131	Oct-15	Page 12							52
53	Shunt Reactor on Suncrest	500kV	13133	Aug-14, Sep-14, Dec-14								53
54	Talega Bank 50 Replacement	138/69kV	13134	Jun-14, Jul-14, Aug-14, Dec-15	Page 11						1,990	54
55	Wabash Substation Rebuild	69kV	13136	Jan-15								55
56	Artesian Substation Land Purchase	230/69kV	14128	Dec-14								56
57	SONGS 230kV Switchyard Station Power	230kV	14129	Jun-15								57
58	I.V. Substation Operational Reliability & Security	500/230kV	14132	Dec-14, Dec-15								58

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 2**  
**\$ In Thousands (000's)**

Line No.	Project Name	Budget Code	2014 Plant Additions						2015 Plant Additions						Line No.	
			Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15		
1	<b>BLANKET BUDGET PROJECTS</b>															1
2	Electric Transmission Line Reliability Projects	100	942	993	1,040	1,084	1,124	1,160	1,203	1,241	1,277	1,310	1,340	1,368	2	
3	Transmission Substation Reliability	103	79	85	91	96	97	94	91	96	101	106	110	114	3	
4	Renewal of Transmission Line Easements	104	2,291	13				571							4	
5	Transmission Infrastructure Improvements	1145	491	469	459	448	453	436	425	415	405	396	387	379	5	
6	Electric Transmission System Automation	3171	108	109	110	107	103	97	97	97	97	97	97	97	6	
7	Fiber Optic for Relay Protection & Telecommunication	7144	198	207	216	224	232	239	233	231	230	233	240	246	7	
8	Substation Security	8162	133	146	167	186	205	214	214	215	215	215	216	222	8	
9	Condition Based Maintenance	9144						2,380							9	
10	Synchronized Phasor Measurement	10138						1,538							10	
11	Dynamic Line Ratings	11147													11	
12	Composite Core Conductor	12130				4,838									12	
13	ARC Detection	12131						604							13	
14	Aerial Marking for Safety	12159	35	37	38	41	42	44	44	45	45	45	46	46	14	
15	CBM-Gas Circuit Breakers	13139								180	180	180	180	180	15	
16	Transmission Ceramic Insulator Replacement	99128							97						16	
17															17	
18	<b>TRANSMISSION LINE PROJECTS</b>															18
19	TL6913 Poway - Pomerado	9138	1,928	125	93										19	
20	TL676 Mission to Mesa Heights Reconductor	9153													20	
21	TL6952 Reconductor Penasquitos to North City West	9155													21	
22	TL6956 Escondido - Ash TL	9160		13					4,398						22	
23	TL13821 Fanita Junction	9166													23	
24	Ramona Transmission Reliability	10140		6											24	
25	TL670 Mission to Clairemont Reconductor	11127										1,725			25	
26	Laguna Niguel- TL 13835 & 13837 Underground Conversion	11142													26	
27	TL694A Melrose Loop-In	11151									28,034				27	
28	TL613 Cable Replacement	12126	469	210											28	
29	Friars Substation Reliability Enhancement	12155							3,871						29	
30	TL600 Reliability Pole Replacements	12156												2,210	30	
31	Emergency Spare Transmission Material	12160													31	
32	Renewal of Right Of Way #45555 (aka Bayfront R.O.W)- Private	13138						4,000							32	
33	Renewal of Right Of Way #45555 (aka Bayfront R.O.W)- Railroad	14134						20,500							33	
34	TL13815 Transmission Bridge Structure	14125													34	
35	Helicopter Access for Transmission Structures (HATS)	TBD													35	
36	PICO Loop-In Project	12127	104												36	
37															37	
38	<b>SUBSTATION PROJECTS</b>															38
39	Pt. Loma Substation Rebuild	1269												3,167	39	
40	Mira Sorrento Substation	2252							19,865						40	
41	Emergency Equipment	6254						3,311							41	
42	69kV Capacitor Additions	9168		2				495							42	
43	69 /138kV Breaker Upgrades	9170											1,872		43	
44	Poseidon - Cannon Substation Modification	9276							12,791						44	
45	Los Coches Substation Rebuild	10135													45	
46	Basilone Substation	11257	4	71					770						46	
47	Sunnyside Substation Rebuild	12125											4,769		47	
48	Sycamore Canyon- add 69kV Reactor Banks	12157				4,280									48	
49	Station F Substation Improvements	13126		1,379											49	
50	Miguel Bank 80 Replacement	13127						1,172							50	
51	Series Capacitor ECO Substation	13129		14,961											51	
52	Talega Synchronous Condensers	13131													52	
53	Shunt Reactor on Suncrest	13133		4,551	200			2,900							53	
54	Talega Bank 50 Replacement	13134	69	3											54	
55	Wabash Substation Rebuild	13136							4,496						55	
56	Artesian Substation Land Purchase	14128						3,850							56	
57	SONGS 230kV Switchyard Station Power	14129											1,257		57	
58	I.V. Substation Operational Reliability & Security	14132						2,978							58	

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 2**

\$ In Thousands (000's)

Line No.	Project Name	Voltage	Budget Code	2015 Plant Additions						Total Plant Additions	High Voltage 200kV	Low Voltage	Line No.
				Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15				
1	<b>BLANKET BUDGET PROJECTS</b>											1	
2	Electric Transmission Line Reliability Projects		100	1,394	1,418	1,440	1,460	1,479	1,496	\$ 26,894	15%	85%	2
3	Transmission Substation Reliability		103	118	121	124	127	121	116	\$ 2,400	15%	85%	3
4	Renewal of Transmission Line Easements		104							\$ 2,898	17%	83%	4
5	Transmission Infrastructure Improvements		1145	371	364	357	350	338	324	\$ 7,973	15%	85%	5
6	Electric Transmission System Automation		3171	97	97	97	97	97	97	\$ 1,913	13%	87%	6
7	Fiber Optic for Relay Protection & Telecommunication		7144	251	256	261	266	270	274	\$ 5,077	10%	90%	7
8	Substation Security		8162	227	233	238	237	236	236	\$ 8,682	37%	63%	8
9	Condition Based Maintenance		9144							\$ 2,380	47%	53%	9
10	Synchronized Phasor Measurement		10138						1,538	\$ 3,432	80%	20%	10
11	Dynamic Line Ratings		11147							\$ 971	25%	75%	11
12	Composite Core Conductor		12130							\$ 4,838	0%	100%	12
13	ARC Detection		12131							\$ 604	0%	100%	13
14	Aerial Marking for Safety		12159	46	47	47	47	47	48	\$ 1,360	95%	5%	14
15	CBM-Gas Circuit Breakers		13139	180	180	180	180	180	180	\$ 1,980	0%	100%	15
16	Transmission Ceramic Insulator Replacement		99128	102						\$ 324	90%	10%	16
17										\$ 71,726	<b>SUBTOTAL</b>		17
18	<b>TRANSMISSION LINE PROJECTS</b>											18	
19	TL6913 Poway - Pomerado	69kV	9138							\$ 3,037	0%	100%	19
20	TL676 Mission to Mesa Heights Reconductor	69kV	9153				8,125			\$ 8,125	0%	100%	20
21	TL6952 Reconductor Penasquitos to North City West	69kV	9155							\$ 100	0%	100%	21
22	TL6956 Escondido - Ash TL	69kV	9160							\$ 4,668	0%	100%	22
23	TL13821 Fanita Junction	138kV	9166				34,756			\$ 34,756	0%	100%	23
24	Ramona Transmission Reliability	69kV	10140							\$ 321	0%	100%	24
25	TL670 Mission to Clairemont Reconductor	69kV	11127							\$ 2,467	0%	100%	25
26	Laguna Niguel- TL 13835 & 13837 Underground Conversion	138kV	11142							\$ 373	0%	100%	26
27	TL694A Melrose Loop-in	69kV	11151							\$ 28,194	0%	100%	27
28	TL613 Cable Replacement	69kV	12126							\$ 10,378	0%	100%	28
29	Friars Substation Reliability Enhancement	138kV	12155							\$ 3,871	0%	100%	29
30	TL600 Reliability Pole Replacements	69kV	12156							\$ 2,210	0%	100%	30
31	Emergency Spare Transmission Material	230kV	12160							\$ 2,448	100%	0%	31
32	Renewal of Right Of Way #45555 (aka Bayfront R.O.W)- Private	230/138kV	13138							\$ 4,000	81%	19%	32
33	Renewal of Right Of Way #45555 (aka Bayfront R.O.W)- Railroad	230/138kV	14134							\$ 20,500	81%	19%	33
34	TL13815 Transmission Bridge Structure	138kV	14125	1,151						\$ 1,151	0%	100%	34
35	Helicopter Access for Transmission Structures (HATS)	500/230kV	TBD			4,580				\$ 4,580	100%	0%	35
36	PICO Loop-In Project	138kV	12127							\$ 631	0%	100%	36
37										\$ 131,810	<b>SUBTOTAL</b>		37
38	<b>SUBSTATION PROJECTS</b>											38	
39	Pt. Loma Substation Rebuild	69kV	1269							\$ 3,167	0%	100%	39
40	Mira Sorrento Substation	69kV	2252							\$ 19,865	0%	100%	40
41	Emergency Equipment	500/230/138/69kV	6254						3,311	\$ 6,999	15%	85%	41
42	69kV Capacitor Additions	69kV	9168							\$ 5,049	0%	100%	42
43	69 /138kV Breaker Upgrades	138/69kV	9170						1,873	\$ 3,745	0%	100%	43
44	Poseidon - Cannon Substation Modification	138kV	9276							\$ 12,791	0%	100%	44
45	Los Coches Substation Rebuild	138/69kV	10135				21,594			\$ 21,594	0%	100%	45
46	Basilone Substation	69kV	11257							\$ 914	0%	100%	46
47	Sunnyside Substation Rebuild	69kV	12125							\$ 4,769	0%	100%	47
48	Sycamore Canyon- add 69kV Reactor Banks	69kV	12157							\$ 4,280	0%	100%	48
49	Station F Substation Improvements	69kV	13126							\$ 1,379	0%	100%	49
50	Miguel Bank 80 Replacement	500/230kV	13127							\$ 1,172	100%	0%	50
51	Series Capacitor ECO Substation	500kV	13129							\$ 14,961	100%	0%	51
52	Talega Synchronous Condensers	230kV	13131				69,536			\$ 69,536	100%	0%	52
53	Shunt Reactor on Suncrest	500kV	13133							\$ 7,651	100%	0%	53
54	Talega Bank 50 Replacement	138/69kV	13134						523	\$ 2,585	0%	100%	54
55	Wabash Substation Rebuild	69kV	13136							\$ 4,496	0%	100%	55
56	Artesian Substation Land Purchase	230/69kV	14128							\$ 3,850	50%	50%	56
57	SONGS 230kV Switchyard Station Power	230kV	14129							\$ 1,257	100%	0%	57
58	I.V. Substation Operational Reliability & Security	500/230kV	14132						1,001	\$ 3,979	100%	0%	58
59										\$ 194,039	<b>SUBTOTAL</b>		59

**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 2**

\$ In Thousands (000's)

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	Engineering Audit Report Reference	2014 Plant Additions						Line No.	
						Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14		
60	<b>WOOD TO STEEL PROJECTS</b>												60
61	TL637 Wood to Steel Pole Replacement	69kV	9125	Oct-14									61
62	TL6914 Wood to Steel Pole Replacement	69kV	9136	Jan-15									62
63	TL13846 Wood to Steel Pole Replacement (aka TL13812, TL13833)	138kV	10150	Apr-14, May-14, Jun-14				1,473	35	1,660			63
64	TL664 & TL668 Wood to Steel Pole Replacement	69kV	11133	Oct-14									64
65	Miguel Getaways- TL 628 & TL643 Wood to Steel	69kV	12147	May-14, Aug-14					887				65
66	TL690C ( Camp Pendleton ) Wood to Steel	69kV	8257	Jul-14									66
67													67
68	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>												68
69	ECO	138/230/500kV	7139	Various Months		13	92	101	(60)	76	149,932		69
70	I.V. Bank 82	230 / 500kV	8163	Jan-14 - Mar-14, Aug-14		114	119	(57)					70
71	Q337- Borrego Solar	69kV	10134	Jan-14 - Apr-14		19	7	138	11				71
72	Q468- Agua Caliente	500kV	10142	Aug-14									72
73	Desert Star/Merchant	230kV	12140	Sep-15									73
74	Q574- Pio Pico Energy Center	230kV	12158	Jul-15									74
75	Q583- Copper Mountain Solar 2	230kV	13135	Sep-15									75
76	Q608- I.V. West	230kV	13140	Dec-14									76
77	Q32- Tule Wind	230kV	TBD	Sep-15									77
78	Q159A- ESJ Wind	230kV	TBD	Nov-14									78
79	Q429- Wistaria Ranch Solar	230kV	TBD	Apr-15									79
80	Q855- Copper Mountain Solar 4	230kV	TBD	Sep-15									80
81	Q653ED- LanEast Solar Farm	69 / 230 kV	TBD	Mar-15									81
82	Q789- Rugged Solar Farm	138 / 230 kV	TBD	Jul-15									82
83	Q794- Tierra del Sol Solar Farm	138 / 230 kV	TBD	May-15									83
84	Q845- Tierra del Sol Solar II Farm	230kV	TBD	Jul-15									84
85	Q510- IV South	230kV	11149	Jul-14, Aug-14									85
86	O442- Centinela	230kV	11150	Jun-14, Jul-14, Aug-14							406		86
87													87
88	<b>SUNRISE POWERLINK PROJECT:</b>												88
89	Sunnise	138 / 230 kV	4138	Jan-14, May-14, Oct-14		518				84			89
90													90
91													91
92					<b>Grand Total:</b>	<b>\$6,150</b>	<b>\$3,459</b>	<b>\$2,592</b>	<b>\$2,906</b>	<b>\$5,480</b>	<b>\$170,677</b>		92
93					<b>High Voltage:</b>	2,180	2,614	832	211	625	57,715		93
94					<b>Low Voltage:</b>	3,970	845	1,760	2,695	4,855	112,962		94
95					<b>Total:</b>	<b>\$ 6,150</b>	<b>\$ 3,459</b>	<b>\$ 2,592</b>	<b>\$ 2,906</b>	<b>\$ 5,480</b>	<b>\$ 170,677</b>		95
96					<b>Weighted</b>								96
97					<b>High Voltage</b>	\$ 2,180	\$ 2,614	\$ 832	\$ 211	\$ 625	\$ 57,715		97
98					<b>Low Voltage</b>	\$ 3,970	\$ 845	\$ 1,760	\$ 2,695	\$ 4,855	\$ 112,962		98
99					<b>Total</b>	<b>\$ 6,150</b>	<b>\$ 3,459</b>	<b>\$ 2,592</b>	<b>\$ 2,906</b>	<b>\$ 5,480</b>	<b>\$ 170,677</b>		99



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 2**  
**\$ In Thousands (000's)**

Line No.	Project Name	Budget Code	2014 Plant Additions						2015 Plant Additions						Line No.
			Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	
60	<b>WOOD TO STEEL PROJECTS</b>														60
61	TL637 Wood to Steel Pole Replacement	9125				39,794									61
62	TL6914 Wood to Steel Pole Replacement	9136							26,439						62
63	TL13846 Wood to Steel Pole Replacement (aka TL13812, TL13833)	10150													63
64	TL664 & TL668 Wood to Steel Pole Replacement	11133				990									64
65	Miguel Getaways- TL 628 & TL643 Wood to Steel	12147		87											65
66	TL690C ( Camp Pendleton ) Wood to Steel	8257	4,520												66
67															67
68	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>														68
69	ECO	7139	37,279	524	242	1,440	209,706	3,753	104	51	54				69
70	I.V. Bank 82	8163		(41)											70
71	Q337- Borrego Solar	10134													71
72	Q468- Agua Caliente	10142		14,295											72
73	Desert Star/Merchant	12140													73
74	Q574- Pio Pico Energy Center	12158													74
75	Q583- Copper Mountain Solar 2	13135													75
76	Q608- I.V. West	13140						1,599							76
77	Q32- Tule Wind	TBD													77
78	Q159A- ESJ Wind	TBD					3,674								78
79	Q429- Wistaria Ranch Solar	TBD										275			79
80	Q855- Copper Mountain Solar 4	TBD													80
81	Q653ED- LanEast Solar Farm	TBD									773				81
82	Q789- Rugged Solar Farm	TBD													82
83	Q794- Tierra del Sol Solar Farm	TBD											405		83
84	Q845- Tierra del Sol Solar II Farm	TBD													84
85	Q510- IV South	11149	(57)	(787)											85
86	Q442- Centinela	11150	(450)	(1,721)											86
87															87
88	<b>SUNRISE POWERLINK PROJECT:</b>														88
89	Sunrise	4138				170									89
90															90
91															91
92		<b>Grand Total:</b>	<b>\$48,143</b>	<b>\$35,738</b>	<b>\$2,657</b>	<b>\$53,698</b>	<b>\$215,636</b>	<b>\$51,935</b>	<b>\$75,138</b>	<b>\$2,571</b>	<b>\$31,412</b>	<b>\$4,583</b>	<b>\$3,021</b>	<b>\$15,928</b>	92
93		<b>High Voltage:</b>	14,392	31,815	665	973	83,766	35,199	542	440	732	706	833	1,699	93
94		<b>Low Voltage:</b>	33,751	3,923	1,992	52,725	131,870	16,736	74,596	2,131	30,680	3,877	2,188	14,228	94
95		<b>Total:</b>	<b>\$ 48,143</b>	<b>\$ 35,738</b>	<b>\$ 2,657</b>	<b>\$ 53,698</b>	<b>\$ 215,636</b>	<b>\$ 51,935</b>	<b>\$ 75,138</b>	<b>\$ 2,571</b>	<b>\$ 31,412</b>	<b>\$ 4,583</b>	<b>\$ 3,021</b>	<b>\$ 15,928</b>	95
96		<b>Weighted</b>													96
97		<b>High Voltage</b>	\$ 14,392	\$ 31,815	\$ 665	\$ 973	\$ 83,766	\$ 35,199	\$ 542	\$ 403	\$ 610	\$ 529	\$ 555	\$ 991	97
98		<b>Low Voltage</b>	\$ 33,751	\$ 3,923	\$ 1,992	\$ 52,725	\$ 131,870	\$ 16,736	\$ 74,596	\$ 1,954	\$ 25,566	\$ 2,908	\$ 1,459	\$ 8,300	98
99		<b>Total</b>	<b>\$ 48,143</b>	<b>\$ 35,738</b>	<b>\$ 2,657</b>	<b>\$ 53,698</b>	<b>\$ 215,636</b>	<b>\$ 51,935</b>	<b>\$ 75,138</b>	<b>\$ 2,357</b>	<b>\$ 26,176</b>	<b>\$ 3,437</b>	<b>\$ 2,014</b>	<b>\$ 9,291</b>	99
100															100

**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 2**

\$ In Thousands (000's)

Line No.	Project Name	Budget Code	2015 Plant Additions					Total Plant Additions	High Voltage 200kV	Low Voltage	Line No.	
			Jul-15	Aug-15	Sep-15	Oct-15	Nov-15					Dec-15
60	<b>WOOD TO STEEL PROJECTS</b>										60	
61	TL637 Wood to Steel Pole Replacement	9125						\$ 39,794	0%	100%	61	
62	TL6914 Wood to Steel Pole Replacement	9136						\$ 26,439	0%	100%	62	
63	TL13846 Wood to Steel Pole Replacement (akaTL13812,TL13833)	10150						\$ 3,168	0%	100%	63	
64	TL664 & TL668 Wood to Steel Pole Replacement	11133						\$ 990	0%	100%	64	
65	Miguel Getaways- TL 628 & TL643 Wood to Steel	12147						\$ 974	0%	100%	65	
66	TL690C ( Camp Pendleton ) Wood to Steel	8257						\$ 4,520	0%	100%	66	
67								\$ 75,885	<b>SUBTOTAL</b>		67	
68	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>										68	
69	ECO	7139						\$ 403,307	38%	62%	69	
70	I.V. Bank 82	8163						\$ 135	100%	0%	70	
71	Q337- Borrego Solar	10134						\$ 175	0%	100%	71	
72	Q468- Agua Caliente	10142						\$ 14,295	100%	0%	72	
73	Desert Star/Merchant	12140			14,111			\$ 14,111	100%	0%	73	
74	Q574- Pio Pico Energy Center	12158	9,224					\$ 9,224	100%	0%	74	
75	Q583- Copper Mountain Solar 2	13135			1,132			\$ 1,132	100%	0%	75	
76	Q608- I.V. West	13140						\$ 1,599	100%	0%	76	
77	Q32- Tule Wind	TBD			200			\$ 200	100%	0%	77	
78	Q159A- ESJ Wind	TBD						\$ 3,674	100%	0%	78	
79	Q429- Wistaria Ranch Solar	TBD						\$ 275	100%	0%	79	
80	Q855- Copper Mountain Solar 4	TBD			579			\$ 579	100%	0%	80	
81	Q653ED- LanEast Solar Farm	TBD						\$ 773	37%	63%	81	
82	Q789- Rugged Solar Farm	TBD	592					\$ 592	97%	3%	82	
83	Q794- Tierra del Sol Solar Farm	TBD						\$ 405	98%	2%	83	
84	Q845- Tierra del Sol Solar II Farm	TBD	370					\$ 370	100%	0%	84	
85	Q510- IV South	11149						\$ (844)	100%	0%	85	
86	Q442- Centinela	11150						\$ (1,765)	100%	0%	86	
87								\$ 448,237	<b>SUBTOTAL</b>		87	
88	<b>SUNRISE POWERLINK PROJECT:</b>										88	
89	Sunrise	4138						\$ 772	22%	78%	89	
90								\$ -			90	
91								\$ 772	<b>SUBTOTAL</b>		91	
92		<b>Grand Total:</b>	<b>\$14,124</b>	<b>\$2,716</b>	<b>\$23,346</b>	<b>\$136,775</b>	<b>\$2,769</b>	<b>\$11,016</b>	<b>\$ 922,469</b>	<b>Gross</b>		92
93		<b>High Voltage:</b>	10,708	454	21,061	69,998	463	3,191	\$ 341,813	<b>High Voltage</b>	37%	93
94		<b>Low Voltage:</b>	3,416	2,262	2,285	66,777	2,306	7,825	\$ 580,656	<b>Low Voltage</b>	63%	94
95		<b>Total:</b>	<b>\$ 14,124</b>	<b>\$ 2,716</b>	<b>\$ 23,346</b>	<b>\$ 136,775</b>	<b>\$ 2,769</b>	<b>\$ 11,016</b>	<b>\$ 922,469</b>	<b>Total</b>	100%	95
96		<b>Weighted</b>								<b>Weighted</b>		96
97		<b>High Voltage</b>	\$ 5,354	\$ 189	\$ 7,020	\$ 17,500	\$ 77	\$ 266	\$ 265,023	<b>High Voltage</b>	34%	97
98		<b>Low Voltage</b>	\$ 1,708	\$ 943	\$ 762	\$ 16,694	\$ 385	\$ 651	\$ 504,010	<b>Low Voltage</b>	66%	98
99		<b>Total</b>	<b>\$ 7,062</b>	<b>\$ 1,132</b>	<b>\$ 7,782</b>	<b>\$ 34,194</b>	<b>\$ 462</b>	<b>\$ 917</b>	<b>\$ 769,033</b>	<b>Total</b>	100%	99

SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO4 CYCLE 2

Line No.	1 Project Name	2 Voltage	3 Budget Code	4 ISO Approval Status	5 Reference / Comments	Line No.
1	<b>BLANKET BUDGET PROJECTS:</b>					1
2	Electric Transmission Line Reliability Projects		100	N/A	See Note (1) below	2
3	Transmission Substation Reliability		103	N/A	See Note (1) below	3
4	Renewal of Transmission Line Easements		104	N/A	See Note (1) below	4
5	Transmission Infrastructure Improvements		1145	N/A	See Note (1) below	5
6	Electric Transmission System Automation		3171	N/A	See Note (1) below	6
7	Fiber Optic for Relay Protection & Telecommunication		7144	N/A	See Note (1) below	7
8	Substation Security		8162	N/A	See Note (1) below	8
9	Condition Based Maintenance		9144	N/A	See Note (1) below	9
10	Synchronized Phasor Measurement		10138	N/A	See Note (1) below	10
11	Dynamic Line Ratings		11147	N/A	See Note (1) below	11
12	Composite Core Conductor		12130	N/A	See Note (1) below	12
13	ARC Detection		12131	N/A	See Note (1) below	13
14	Aerial Marking for Safety		12159	N/A	See Note (1) below	14
15	CBM Gas Circuit Breakers		13139	N/A	See Note (1) below	15
16	Transmission Ceramic Insulator Replacement		99128	N/A	See Note (1) below	16
17,18	<b>TRANSMISSION LINE PROJECTS:</b>					17,18
19	TL6913 Poway - Pomerado	69kV	9138	Yes	2011 - 2012 Transmission Plan - Pg 423, No. 105, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	19
20	TL676 Mission to Mesa Heights Reconductor	69kV	9153	Yes	2012 - 2013 Transmission Plan - Pg 363, No. 7, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	20
21	TL6952 Reconductor Penasquitos to North City West	69kV	9155	Yes	2010 Transmission Plan- Pg 264, No.27, Table 6-3	21
22	TL6956 Escondido - Ash TL	69kV	9160	Yes	2011 - 2012 Transmission Plan - Pg 423, No. 107, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	22
23	TL13821 Fanita Junction	138kV	9166	Yes	2011 - 2012 Transmission Plan - Pg 424, No. 114, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	23
24	Ramona Transmission Reliability	69kV	10140	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	24
25	TL670 Mission to Clairemont Reconductor	69kV	11127	Yes	2012 - 2013 Transmission Plan - Pg 363, No. 6, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	25
26	Laguna Niguel- TL 13835 & 13837 Underground Conversion	138kV	11142	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	26
27	TL694A Meirise Loop-in	69kV	11151	Yes	2012 - 2013 Transmission Plan - Pg 364, No. 15, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	27
28	TL613 Cable Replacement	69kV	12126	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Aging Infrastructure )	28
29	Friars Substation Reliability Enhancement	138kV	12155	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	29
30	TL600 Reliability Pole Replacements	69kV	12156	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	30
31	Emergency Spare Transmission Material	230kV	12160	N/A	N/A	31
32	Renewal of Right Of Way #45555 ( aka Bayfront R.O.W ) Privates	230/138kV	13138	N/A	N/A	32
33	Renewal of Right Of Way #45555 ( aka Bayfront R.O.W ) Union Pacific	230/138kV	14134	N/A	N/A	33
34	TL13815 Transmission Bridge Structure	138kV	14125	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	34
35	Helicopter Access for Transmission Structures (HATS)	500/230kV	TBD	N/A	No ISO Transmission Reliability Upgrades Needed ( Helicopter Landing Areas for Maintenance and Code Compliance )	35
36	PICO Loop-In Project	138kV	12127	Yes	Submitted to the CAISO as an "Information Only" project not requiring CAISO approval	36
37,38	<b>SUBSTATION PROJECTS:</b>					37,38
39	Pt. Loma Substation Rebuild	69kV	1269	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Aging Infrastructure )	39
40	Mira Sorrento Substation	69kV	2252	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Distribution Expansion )	40
41	Emergency Equipment	500/230/138/69kV	6254	N/A	No ISO Transmission Reliability Upgrades Needed ( Mobile Equipment to assist with repair of facilities )	41
42	69kV Capacitor Additions	69kV	9168	Yes	2011 - 2012 Transmission Plan - Pg 423, No. 106, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	42
43	69 /138kV Breaker Upgrades	138/69kV	9170	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	43
44	Poseidon - Cannon Substation Modification	138kV	9276	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Distribution Expansion )	44
45	Los Coches Substation Rebuild	138/69kV	10135	Yes	Banks 50 & 51 upgrade approved. See 2011 - 2012 Transmission Plan - Pg 424, No.120 &121, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	45
46	Basilone Substation	69kV	11257	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Distribution Expansion )	46
47	Sunnyside Substation Rebuild	69kV	12125	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Aging Infrastructure )	47
48	Sycamore Canyon- add 69kV Reactor Banks	69kV	12157	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	48
49	Station F Substation Improvements	69kV	13126	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Aging Infrastructure )	49
50	Miguel Bank 80 Replacement	500/230kV	13127	N/A	No ISO Transmission Reliability Upgrades Needed ( Replace Equipment that Failed )	50
51	Series Capacitor ECO Substation	500kV	13129	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by SDG&E Reliability Criteria )	51
52	Talega Synchronous Condensers	230kV	13131	Yes	2013 - 2014 Transmission Plan - Pg 287 No. 5, Table 7.1-2 Status of Previously Approved projects costing \$50M or more	52
53	Shunt Reactor at Suncrest	500kV	13133	Yes	Approved through ISO LGIA process.	53
54	Talega Bank 50 Replacement	138/69kV	13134	Yes	2012 - 2013 Transmission Plan - Pg 363, No. 10, Table 7.1-1 Status of Previously Approved projects costing less than \$50M	54
55	Wabash Substation Rebuild	69kV	13136	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Aging Infrastructure )	55
56	Artesian Substation Land Purchase	230/69kV	14128	N/A	N/A	56
57	SONGS 230kV Switchyard Station Power	230kV	14129	N/A	No ISO Transmission Reliability Upgrades Needed ( Required to serve substation due to SONGS shut down )	57
58	I.V. Substation Operational Reliability & Security	500/230kV	14132	N/A	No ISO Transmission Reliability Upgrades Needed ( Driven by Aging Infrastructure and SDG&E Reliability Criteria )	58

**Notes**

(1) Blanket Budgets are capital projects that are necessary to maintain SDG&E's existing system and, therefore, do not generally require ISO approval.

**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO4 CYCLE 2**

1	2	3	4	5	Line No.	
Line No.	Project Name	Voltage	Budget Code	ISO Approval Status	Reference / Comments	Line No.
59,60	<b>WOOD TO STEEL PROJECTS:</b>					59,60
61	TL637 Wood to Steel Pole Replacement	69kV	9125	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	61
62	TL6914 Wood to Steel Pole Replacement	69kV	9136	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	62
63	TL13833 Wood to Steel Pole Replacement	138kV	10150	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	63
64	TL664 & 668 Wood to Steel Pole Replacement	69kV	11133	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	64
65	Miquel Gateways- TL 628 & TL643 Wood to Steel	69kV	12147	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	65
66	TL690C ( Camp Pendleton ) Wood to Steel	69kV	8257	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	66
67,68	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>					67,68
69	ECO- East County Substation	500/230/138 kV	7139	Yes	Approved through ISO LGIA process.	69
70	I.V. Bank 82	500/230kV	8163	Yes	Approved through ISO LGIA process.	70
71	Q337- Borrego Solar	69kV	10134	Yes	Approved through ISO LGIA process.	71
72	Q468- Aqua Caliente	500kV	10142	Yes	Approved through ISO LGIA process.	72
73	Desert Star / Merchant Transmission	230kV	12140	Yes	Approved through ISO LGIA process.	73
74	Q574- Pio Pico Energy Center	230kV	12158	Yes	Approved through ISO LGIA process.	74
75	Q583- Copper Mountain Solar 2	230kV	13135	Yes	Approved through ISO LGIA process.	75
76	Q608- I.V. West	230kV	13140	Yes	Approved through ISO LGIA process.	76
77	Q32- Tule Wind	230kV	TBD	Yes	Approved through ISO LGIA process.	77
78	Q159A- ESJ Wind	230kV	TBD	Yes	Approved through ISO LGIA process.	78
79	Q429- Wistaria Ranch Solar	230kV	TBD	Yes	Studies Completed, LGIA is in process	79
80	Q855- Copper Mountain Solar 4	230kV	TBD	Yes	Studies Completed, LGIA is in process	80
81	Q653ED- LanEast Solar Farm	230/69 kV	TBD	Yes	Studies Completed, SGIA is in process	81
82	Q789- Rugged Solar Farm	230/138 kV	TBD	Yes	Studies Completed, LGIA is in process	82
83	Q794- Tierra del Sol Solar Farm	230/138 kV	TBD	Yes	Studies Completed, LGIA is in process	83
84	Q895- Tierra del Sol Solar II Farm	230kV	TBD	Yes	Studies Completed, SGIA is in process	84
85	Q510- IV South	230kV	11149	Yes	Approved through ISO LGIA process.	85
86	Q442- Centinela	230kV	11150	Yes	Approved through ISO LGIA process.	86
87,88	<b>SUNRISE PROJECTS:</b>					87,88
89	Sunrise Powerlink Project	230/138 kV	4138	Yes	2011-2012 Transmission Plan- Pg. 425, Table 7.1-2. No.9 Status of previously approved projects costing \$50M or more.	89

**Notes**

(1) Blanket Budgets are capital projects that are necessary to maintain SDG&E's existing system and, therefore, do not generally require ISO approval.

SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO4, CYCLE 2

Line No.	1 Project Name	2 Voltage	3 Budget Code	4		6 Comments	Line No.
				CPUC Authorization CPCN, PTC, Exempt or N/A See Note (1)	5 Filing Status See Note (2)		
<b>1 BLANKET BUDGET PROJECTS:</b>							
2	Electric Transmission Line Reliability Projects		100	See Note (3)	See Note (3)	Assessed on specific project basis	2
3	Transmission Substation Reliability		103	See Note (3)	See Note (3)	Assessed on specific project basis	3
4	Renewal of Transmission Line Easements		104	See Note (3)	See Note (3)	Assessed on specific project basis	4
5	Transmission Infrastructure Improvements		1145	See Note (3)	See Note (3)	Assessed on specific project basis	5
6	Electric Transmission System Automation		3171	See Note (3)	See Note (3)	Assessed on specific project basis	6
7	Fiber Optic for Relav Protection & Telecommunication		7144	See Note (3)	See Note (3)	Assessed on specific project basis	7
8	Substation Security		8162	See Note (3)	See Note (3)	Assessed on specific project basis	8
9	Condition Based Maintenance		9144	See Note (3)	See Note (3)	Assessed on specific project basis	9
10	Synchrnized Phasor Measurement		10138	See Note (3)	See Note (3)	Assessed on specific project basis	10
11	Dvnamic Line Ratings		11147	See Note (3)	See Note (3)	Assessed on specific project basis	11
12	Composite Core Conductor		12130	See Note (3)	See Note (3)	Assessed on specific project basis	12
13	ARC Detection		12131	See Note (3)	See Note (3)	Assessed on specific project basis	13
14	Aerial Marking for Safety		12159	See Note (3)	See Note (3)	Assessed on specific project basis	14
15	CBM Gas Circuit Breakers		13139	See Note (3)	See Note (3)	Assessed on specific project basis	15
16	Transmission Ceramic Insulator Replacement		99128	See Note (3)	See Note (3)	Assessed on specific project basis	16
<b>17,18 TRANSMISSION LINE PROJECTS:</b>							
19	TL6913 Poway - Pomerado	69kV	9138	Exempt	Effective	Advice Letter 2395-E	19
20	TL679 Mission to Mesa Heights Reconductor	69kV	9153	Exempt	Effective		20
21	TL6952 Reconductor Penasquitos to North City West	69kV	9155	Exempt	Effective		21
22	TL6956 Escondido - Ash TL	69kV	9160	Exempt	Effective	Advice Letter 2338-E	22
23	TL13821 Fanita Junction	138kV	9166	Exempt	Effective	Advice Letter 2433-E	23
24	Ramona Transmission Reliability	69kV	10140	Exempt	Effective	Advice Letter 2355-E	24
25	TL670 Mission to Clairemont Reconductor	69kV	11127	Exempt	Effective		25
26	Laguna Niquel- TL 13835 & 13837 Underground Conversion	138kV	11142	Exempt	Effective	Advice Letter 2326-E	26
27	TL694A Melrose Loop-in	69kV	11151	Exempt	Effective	Advice Letter 2490-E	27
28	TL613 Cable Replacement	69kV	12126	Exempt	Effective		28
29	Friars Substation Reliability Enhancement	138kV	12155	Exempt	Effective		29
30	TL600 Reliability Pole Replacements	69kV	12156	Exempt	Forecast		30
31	Emergency Spare Transmission Material	230kV	12160	N/A	N/A		31
32	Renewal of Right Of Way #45555 ( aka Bavfront R.O.W ) Privates	230/138kV	13138	N/A	N/A		32
33	Renewal of Right Of Way #45555 ( aka Bavfront R.O.W ) Union Pacific	230/138kV	14134	N/A	N/A		33
34	TL13815 Transmission Bridge Structure	138kV	14125	Exempt	Forecast		34
35	Helicopter Access for Transmission Structures (HATS)	500/230kV	TBD	Exempt	Forecast		35
36	PICO Loop-in Project	138kV	12127	Exempt	Effective		36
<b>37,38 SUBSTATION PROJECTS:</b>							
39	Pt. Loma Substation Rebuild	69kV	1269	Exempt	Effective		39
40	Mira Sorrento Substation	69kV	2282	PTC	Effective	Application A.11-10-015. . Approved by D.12-12-0	40
41	Emergency Equipment	500/230/138/69kV	8254	N/A	N/A		41
42	69kV Capacitor Additions	69kV	9168	Exempt	Effective		42
43	69 /138kV Breaker Upgrades	138/69kV	9170	Exempt	Effective		43
44	Poseidon - Cannon Substation Modification	138kV	9276	Exempt	Effective		44
45	Los Coches Substation Rebuild	138/69kV	10135	Exempt	Effective		45
46	Basilone Substation	69kV	11257	Exempt	Effective	Advice Letter 2364-E	46
47	Sunnyside Substation Rebuild	69kV	12125	Exempt	Effective		47
48	Sycamore Canvon- add 69kV Reactor Banks	69kV	12157	Exempt	Effective		48
49	Station F Substation Improvements	69kV	13126	Exempt	Effective		49
50	Miquel Bank 80 Replacement	500/230kV	13127	Exempt	Effective		50
51	Series Capacitor ECO Substation	500kV	13129	Exempt	Effective		51
52	Talega Synchronous Condensers	230kV	13131	Exempt	Effective		52
53	Shunt Reactor at Suncrest	500kV	13133	Exempt	Effective		53
54	Talega Bank 50 Replacement	138/69kV	13134	Exempt	Effective		54
55	Wabash Substation Rebuild	69kV	13136	Exempt	Effective		55
56	Artesian Substation Land Purchase	230/69kV	14128	N/A	N/A	Land Purchase Only	56
57	SONGS 230kV Switchyard Station Power	230kV	14129	Exempt	Forecast		57
58	I.V. Substation Operational Reliability & Security	500/230kV	14132	Exempt	Forecast		58

**Notes**

- (1) The term "Exempt" means the project is exempt from a Permit to Construct (PTC) or CPCN
- (2) CPUC Approval Status is categorized as Effective, Pending or Forecast. Each category is defined as follows:  
 Effective - GO 131-D Approval Obtained  
 Pending - under CPUC Review  
 Forecast - subject to Internal Determination  
 N/A - Not Applicable
- (3) Due to the numerous small transmission projects and the varying CPUC licensing requirements included in each blanket budget, no single determination will apply. Instead, each project within a blanket budget will be assessed individually and applicable licensing requirements will be followed.

**SAN DIEGO GAS & ELECTRIC COMPANY  
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO4, CYCLE 2**

Line No.	1 Project Name	2 Voltage	3 Budget Code	4 CPUC Authorization CPCN, PTC, Exempt or N/A See Note (1)	5 Filing Status See Note (2)	6 Comments	Line No.
59,60	<b>WOOD TO STEEL PROJECTS:</b>						59,60
61	TL637 Wood to Steel Pole Replacement	69kV	9125	PTC	Effective	A.13-03-003. Approved by D.14-02-004	61
62	TL6914 Wood to Steel Pole Replacement	69kV	9136	Exempt	Effective	Advice Letter 2432-E.	62
63	TL13846 Wood to Steel Pole Replacement (aka TL13812, TL13833)	138kV	10150	Exempt	Effective		63
64	TL664 & 668 Wood to Steel Pole Replacement	69kV	11133	Exempt	Effective		64
65	Miguel Getaways- TL 628 & TL643 Wood to Steel	69kV	12147	Exempt	Effective		65
66	TL690C ( Camp Pendleton ) Wood to Steel	69kV	12127	Exempt	Effective		66
67,68	<b>NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS</b>						67,68
69	ECO- East County Substation	500/230/138 kV	7139	PTC	Effective	PTC Approved- June 21, 2012 ( A.09-08-003 )	69
70	I.V. Bank 82	500/230kV	8163	Exempt	Effective		70
71	Q337- Borrego Solar	69kV	10134	Exempt	Effective		71
72	Q468- Aqua Caliente	500kV	10142	N/A	N/A	Interconnection is located in Arizona	72
73	Desert Star / Merchant Transmission	230kV	12140	N/A	N/A	Interconnection is located in Nevada	73
74	Q574- Pio Pico Energy Center	230kV	12158	Exempt	Effective		74
75	Q583- Copper Mountain Solar 2	230kV	13135	N/A	N/A	Interconnection is located in Nevada	75
76	Q608- I.V. West	230kV	13140	Exempt	Effective		76
77	Q32- Tule Wind	230kV	TBD	Exempt	Forecast		77
78	Q159A- ESJ Wind	230kV	TBD	Exempt	Forecast		78
79	Q429- Wistaria Ranch Solar	230kV	TBD	Exempt	Forecast		79
80	Q855- Copper Mountain Solar 4	230kV	TBD	N/A	N/A	Interconnection is located in Nevada	80
81	Q653ED- LanEast Solar Farm	230 / 69 kV	TBD	Exempt	Forecast		81
82	Q789- Rugged Solar Farm	230 / 138 kV	TBD	Exempt	Forecast		82
83	Q794- Tierra del Sol Solar Farm	230 / 138 kV	TBD	Exempt	Forecast		83
84	Q895- Tierra del Sol Solar II Farm	230kV	TBD	Exempt	Forecast		84
85	Q510- IV South	230kV	11149	N/A	N/A		85
86	Q442- Centinela	230kV	11150	N/A	N/A		86
87,88	<b>SUNRISE PROJECT:</b>						87,88
89	Sunrise Powerlink Project	230/138 kV	4138	CPCN	Effective	A, 05-12-014, Approved by D.08-12-058	89

**Notes**

- (1) The term "Exempt" means the project is exempt from a Permit to Construct (PTC) or CPCN
- (2) CPUC Approval Status is categorized as Effective, Pending or Forecast. Each category is defined as follows:  
 Effective - GO 131-D Approval Obtained  
 Pending - under CPUC Review  
 Forecast - subject to Internal Determination  
 N/A - Not Applicable
- (3) Due to the numerous small transmission projects and the varying CPUC licensing requirements included in each blanket budget, no single determination will apply. Instead, each project within a blanket budget will be assessed individually and applicable licensing requirements will be followed.

# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

**Large Transmission  
Plant Additions Workpapers**

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

**SDG&E's TO4 Cycle 2 Transmission Plant Additions**  
**For 24-Month Forecast Period: January 2014 through December 2015**  
**Reflects Costs and Benefits Related with Large Transmission Plant Additions**

**A. Summary**

The following is a list of large transmission plant additions (in excess of \$5 million) that will be placed into service during SDG&E's TO4 Cycle 2 Forecast Period (January 2014 through December 2015). Shown for each project are the in-service month, approval status, total cost, cost weighted for the number of months the project will be in service during the TO4 Cycle 2 rate-effective period (January 2015 through December 2015), and an explanation of the benefits of the project for SDG&E's retail and ISO wholesale customers.

Cost Totals (\$000s): Project Costs                      Weighted Costs  
   \$767,569                                      \$656,911

**B. Projects**

(\$000s)

**Transmission Line Projects**

**1. Reconductor TL676**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
9153	\$ 8,125	\$2,031	Oct 2015	Yes	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system in the Clairemont Mesa area by mitigating forecast Category B and C contingencies by upgrading the conductor and related equipment on TL676. This project is part of a series of upgrades that includes 69 kV lines TL663 and TL670. This project was reviewed and approved by the California Independent System operator (CAISO).

**2. Reconfigure TL 13821 – Fanita Junction**

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
9166	\$34,756	\$ 8,689	Oct 2015	Yes	Advice Letter 2433-E (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast NERC Category B and C contingencies by the following: increasing the outlet capability at Sycamore Canyon substation by converting a three-terminal line into two, two terminal lines (SX-Carton Hills and SX-Santee) and converting the Sycamore Canyon 138 kV bus from a ring bus to a breaker-and-a-half configuration. TL13821 is currently configured as a three-terminal line, and has experienced congestion due to forecast Category B post-contingency overloads in the past.



## Transmission Line Projects- Continued

### 3. TL694A Melrose Loop-In

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
11151	\$ 28,194	\$23,522	May 2014 Mar 2015	Yes	Advice Letter 2490-E (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast NERC Category B post-contingency overloads on TL680 by looping the existing TL694 into Melrose substation. This will also increase the number of sources supplying Melrose substation from two to four. This project was reviewed and approved by the California Independent System operator (CAISO).

### 4. TL613 Cable Replacement

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12126	\$ 10,378	\$10,378	Jun 2014 Jul 2014 Aug 2014	No	Exempt (Effective)	This project will improve the reliability of the transmission system in Point Loma by replacing aging infrastructure.

### 5. Bayfront Right of Way Renewal ( ROW 45555- Union Pacific )

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14134	\$ 20,500	\$20,500	Dec 2014	N/A	N/A	Ownership of land ensures service access to the transmission facilities located in this corridor. Acquiring fee ownership of the land avoids the annual lease payments associated with the licensing process of various easement contracts.

## Substation Projects

### 6. New Mira Sorrento Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
2252	\$19,865	\$ 19,865	Jan 2015	N/A	PTC approved	Construction of this new 69/12kV distribution substation will have an initial capacity of 60MVA and an ultimate capacity of 120MVA to serve the growing customer load in this area. Project includes installation of six new 12kV circuits to offload existing Torrey Pines, Genesee, Mesa Rim, and Eastgate substations to prevent overload conditions.

### 7. Emergency Equipment

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
06254	\$ 6,999	\$ 3,964	May 2014 Dec 2014 Dec 2015	N/A	N/A	Having spare equipment for specific identified long lead items will enable SDG&E to respond to equipment failures in a timely fashion. Having equipment on hand with the “as built” manufacturer drawings will also help enable accurate designs.

### 8. 69kV Capacitor Additions

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09168	\$ 5,049	\$ 5,049	May 2014 Jun 2014 Aug 2014 Dec 2014	N/A	Exempt (Effective)	These 69kV capacitors will improve the transmission voltage in the back country thereby improving the overall reliability to customers.

## Substation Projects Continued

### 9. Poseidon Cannon Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
9276	\$12,791	\$12,791	Jan 2015	N/A	N/A	Existing Cannon substation expanded to add an additional 56 MVA of capacity and install four new 12kV underground distribution circuits into the Poseidon Seawater Desalination plant under a special contract with the plant owner.

### 10. Los Coches Rebuild

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
10135	\$21,594	\$ 5,399	Oct-2015	Yes, Banks 50 & 51 approved	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast Category B contingencies on Los Coches transformer banks 50 and 51, by replacing the banks with larger units. The rebuilt substation will also provide increased reliability through seismic upgrades, operational flexibility, and future capacity and will mitigate the reliability and loading issues.

### 11. Series Capacitor ECO Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13129	\$14,961	\$14,961	Aug 2014	Yes, via the LGIA Process	Exempt (Effective)	The series capacitor increases system stability. It also improves the transmission capacity into the service territory by reducing voltage losses along SWPL.

### 12. Talega Synchronous Condensers

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13131	\$69,536	\$ 28,973	Aug 2015	Yes	Exempt (Effective)	This is a CAISO approved project to add +450/-240MVAR of dynamic reactive voltage support to the 230kV transmission system at the existing Talega Substation.

### Substation Projects Continued

#### 13. Shunt Reactor on Suncrest

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13133	\$7,651	\$ 7,651	Aug 2014 Sep 2014 Dec 2014	Yes	N/A	Installing a 500kV reactor will reduce the need for the Suncrest transformer 12kV tertiary reactors to be in-service at all times. This will give operators the equipment needed to control voltages and operate the grid more efficiently. This project also reduces the risk of a NERC and/or CAISO transmission planning standard violation.

### Wood to Steel Projects

#### 14. Wood to Steel Pole Replacement TL637

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09125	\$39,794	\$39,794	Oct 2014	N/A	PTC approved	This project improves the reliability of this existing 69kV tie-line from Santa Ysabel to Creelman substations by replacing existing wood poles with steel poles in fire and wind prone areas.

#### 15. Wood to Steel Pole Replacement TL6914

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
09136	\$ 26,439	\$26,439	Jan 2015	N/A	Advice Letter 2432-E (Effective)	This project improves the reliability of this 69kV existing tie-line from Loveland to Los Coches substations by replacing existing wood poles with steel poles in fire and wind prone areas.

## Network Upgrades to Accommodate Generator Interconnections

### 16. ECO- East County Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
07139	\$403,307	\$403,294	Jan 2014 through Mar 2015	Yes, via the LGIA Process	PTC approved	The proposed ECO Substation Project will provide an interconnection hub for renewable generation along SDG&E's existing Southwest Powerlink (SWPL) 500-kilovolt (kV) transmission line. In addition to accommodating the region's planned renewable generation, the project will also provide a second source for the southeastern 69 kV transmission system that avoids the vulnerability of common structure outages, which would increase the reliability of electrical service for Boulevard, Jacumba, and surrounding communities. The second source provided by the ECO project will allow for faster restoration during forced outages, and will greatly reduce the impacts of scheduled maintenance outages. The proposed project will provide interconnection capability at three voltage levels (500, 230, and 138 kV), which will provide renewable generators the option to connect at a voltage level that is appropriately sized for their project. Without the flexibility for interconnection that the ECO project provides, integrating renewable generation projects would be much more costly for SDG&E ratepayers.

### 17. Desert Star / Merchant Switchyard

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12140	\$ 14,111	\$4,704	Sep 2015	Yes, via the LGIA process	N/A	The project will enable the 480 MW Desert Star Combined Cycle plant to be fully dispatched into the California ISO territory. It also allows for 419.25 MW to be counted towards the Resource Adequacy (RA) capacity requirement for SDG&E to meet its obligation.

## Network Upgrades to Accommodate Generator Interconnections Continued

### 18. Q574-Pio Pico

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12158	\$9,224	\$4,612	Jul 2015	Yes, via the LGIA process	Exempt (Effective)	Interconnection of the proposed 300 MW Pio Pico Energy Center project at the existing 230kV Otay Mesa Switchyard. Also requires installing series reactors in existing Otay Mesa Switchyard for reliability purposes.

### 19. Q468-Agua Caliente

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
10142	\$14,295	\$14,295	Aug 2014	Yes, via the LGIA process	N/A	The new Hoodoo Wash switchyard was constructed to enable interconnection of the Agua Caliente photovoltaic project. The Agua Caliente project utilizes a renewable resource and will help meet the California state RPS goal.

# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

## **Summary of Common, General & Electric Intangible Forecast Plant Additions Workpapers**

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

**San Diego Gas and Electric Company**  
**TO4 Cycle 2**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2014 - December 2015**

Line No.	Ref. No.	Description	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14
1		<b>SECTION 1:</b>						
2		<b>Summary of General, Common and IT Plant Forecast:</b>						
3	A	Common Plant Additions - (Facilities)	\$ 693,923	\$ 174,339	\$ 44,698	\$ 6,751	\$ -	\$ 103,247
4	A	Common Plant Additions - (Smart Meters)	11,043	52,056	254,796	43,547	25,311	39,844
5	A	Common Plant Additions - (Smart Grid)	-	-	-	-	-	-
6	A	Common Plant Additions - (IT)	-	-	1,389	63,248	3,813,004	3,077,597
7	B	General Plant Additions (East County Substation Proj - primarily Communication Eqpt)	-	-	-	-	-	-
8	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	-	-	-	-	-
9	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	-	2,565,583	-
10	B	Electric Intangible Plant Additions (Various IT Software)	-	-	-	-	-	333,588
11								
12		<b>Total</b>	<b>\$ 704,966</b>	<b>\$ 226,395</b>	<b>\$ 300,883</b>	<b>\$ 113,546</b>	<b>\$ 6,403,898</b>	<b>\$ 3,554,276</b>
13								
14		<b>SECTION 2:</b>						
15	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 704,966</b>	<b>\$ 226,395</b>	<b>\$ 300,883</b>	<b>\$ 113,546</b>	<b>\$ 3,838,315</b>	<b>\$ 3,220,688</b>
16								
17		Common Plant Allocation Factor (Common Allocation Ratio Method)	72.85%	72.85%	72.85%	72.85%	72.85%	72.85%
18								
19		Common Plant (Facilities, Smart Meter, Smart Grid & IT) - Electric Only	\$ 513,567	\$ 164,929	\$ 219,193	\$ 82,718	\$ 2,796,213	\$ 2,346,271
20								
21								
22	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,565,583</b>	<b>\$ 333,588</b>
23								
24								
25	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 513,567</b>	<b>\$ 164,929</b>	<b>\$ 219,193</b>	<b>\$ 82,718</b>	<b>\$ 5,361,796</b>	<b>\$ 2,679,859</b>
26								
27		Transmission Salaries & Wages Ratio (Statement AI)	16.48%	16.48%	16.48%	16.48%	16.48%	16.48%
28								
29	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 84,636</b>	<b>\$ 27,180</b>	<b>\$ 36,123</b>	<b>\$ 13,632</b>	<b>\$ 883,624</b>	<b>\$ 441,641</b>
30								
31	E	<b>SECTION 3:</b>						
32		<b>HV/LV Transmission Plant Balance @ Dec 31, 2013</b>						
33		HV (\$1,000)	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714
34		LV (\$1,000)	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235
35		<b>Total</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>
36								
37		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
38		HV (\$1,000)	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837
39		LV (\$1,000)	501,751	501,751	501,751	501,751	501,751	501,751
40		<b>Total</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>
41								
42		<b>Total HV/LV @ Dec 31, 2013 Balance + Weighted Forecast Plant Additions</b>						
43		<b>Additions</b>						
44		HV (\$1,000)	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551
45		LV (\$1,000)	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986
46		<b>Total</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>
47		<b>HV/LV Allocation % = Dec 31, 2013 Balance + Forecast Plant Additions</b>						
48		HV %	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%
49		LV %	37.87%	37.87%	37.87%	37.87%	37.87%	37.87%
50		<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
51	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
52		High Voltage \$	\$ 52,584	\$ 16,887	\$ 22,443	\$ 8,470	\$ 548,996	\$ 274,392
53		Low Voltage \$	32,052	10,293	13,680	5,162	334,628	167,249
54		<b>Total</b>	<b>\$ 84,636</b>	<b>\$ 27,180</b>	<b>\$ 36,123</b>	<b>\$ 13,632</b>	<b>\$ 883,624</b>	<b>\$ 441,641</b>
55								



**San Diego Gas and Electric Company**  
**TO4 Cycle 2**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2014 - December 2015**

Line No.	Ref. No.	Description	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1		<b>SECTION 1:</b>						
2		<b>Summary of General, Common and IT Plant Forecast:</b>						
3	A	Common Plant Additions - (Facilities)	\$ 3,307,391	\$ 2,200,143	\$ 151,230	\$ 2,644,013	\$ 994,522	\$ 2,926,858
4	A	Common Plant Additions - (Smart Meters)	-	-	-	-	-	2,500,000
5	A	Common Plant Additions - (Smart Grid)	-	20,000	31,000	31,000	331,000	4,186,000
6	A	Common Plant Additions - (IT)	-	8,510,727	7,721,377	8,409,959	3,963,710	31,224,442
7	B	General Plant Additions (East County Substation Proj - primarily Communication Eqpt)	5,373,582	-	-	-	9,374,732	-
8	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	-	-	-	-	-
9	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	-	2,811,726	-
10	B	Electric Intangible Plant Additions (Various IT Software)	397,225	630,421	1,203,971	-	-	-
11								
12		<b>Total</b>	<b>\$ 9,078,198</b>	<b>\$ 11,361,291</b>	<b>\$ 9,107,578</b>	<b>\$ 11,084,971</b>	<b>\$ 17,475,690</b>	<b>\$ 40,837,300</b>
13								
14		<b>SECTION 2:</b>						
15	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 3,307,391</b>	<b>\$ 10,730,870</b>	<b>\$ 7,903,607</b>	<b>\$ 11,084,971</b>	<b>\$ 5,289,232</b>	<b>\$ 40,837,300</b>
16								
17		Common Plant Allocation Factor (Common Allocation Ratio Method)	72.85%	72.85%	72.85%	72.85%	72.85%	72.85%
18								
19		<b>Common Plant (Facilities, Smart Meter, Smart Grid &amp; IT) - Electric Only</b>	<b>\$ 2,409,434</b>	<b>\$ 7,817,439</b>	<b>\$ 5,757,777</b>	<b>\$ 8,075,401</b>	<b>\$ 3,853,206</b>	<b>\$ 29,749,973</b>
20								
21								
22	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 10)</b>	<b>\$ 5,770,807</b>	<b>\$ 630,421</b>	<b>\$ 1,203,971</b>	<b>\$ -</b>	<b>\$ 12,186,458</b>	<b>\$ -</b>
23								
24								
25	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 8,180,241</b>	<b>\$ 8,447,860</b>	<b>\$ 6,961,748</b>	<b>\$ 8,075,401</b>	<b>\$ 16,039,664</b>	<b>\$ 29,749,973</b>
26								
27		Transmission Salaries & Wages Ratio (Statement AI)	16.48%	16.48%	16.48%	16.48%	16.48%	16.48%
28								
29	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 1,348,104</b>	<b>\$ 1,392,207</b>	<b>\$ 1,147,296</b>	<b>\$ 1,330,826</b>	<b>\$ 2,643,337</b>	<b>\$ 4,902,796</b>
30								
31	E	<b>SECTION 3:</b>						
32		<b>HV/LV Transmission Plant Balance @ Dec 31, 2013</b>						
33		HV (\$1,000)	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714
34		LV (\$1,000)	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235
35		<b>Total</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>
36								
37		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
38		HV (\$1,000)	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837
39		LV (\$1,000)	501,751	501,751	501,751	501,751	501,751	501,751
40		<b>Total</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>
41								
42		<b>Total HV/LV @ Dec 31, 2013 Balance + Weighted Forecast Plant Additions</b>						
43		HV (\$1,000)	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551
44		LV (\$1,000)	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986
45		<b>Total</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>
46		<b>HV/LV Allocation % = Dec 31, 2013 Balance + Forecast Plant Additions</b>						
47		HV %	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%
48		LV %	37.87%	37.87%	37.87%	37.87%	37.87%	37.87%
49		<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
50								
51	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
52		High Voltage \$	\$ 837,577	\$ 864,978	\$ 712,815	\$ 826,842	\$ 1,642,305	\$ 3,046,107
53		Low Voltage \$	510,527	527,229	434,481	503,984	1,001,032	1,856,689
54		<b>Total</b>	<b>\$ 1,348,104</b>	<b>\$ 1,392,207</b>	<b>\$ 1,147,296</b>	<b>\$ 1,330,826</b>	<b>\$ 2,643,337</b>	<b>\$ 4,902,796</b>
55								

**San Diego Gas and Electric Company**  
**TO4 Cycle 2**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2014 - December 2015**

Line No.	Ref. No.	Description	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
1		<b>SECTION 1:</b>						
2		<b>Summary of General, Common and IT Plant Forecast:</b>						
3	A	Common Plant Additions - (Facilities)	\$ 122,910	\$ 122,910	\$ 245,820	\$ 430,185	\$ 614,550	\$ 921,825
4	A	Common Plant Additions - (Smart Meters)	-	-	-	-	-	-
5	A	Common Plant Additions - (Smart Grid)	31,000	2,331,000	31,000	2,331,000	31,000	42,000
6	A	Common Plant Additions - (IT)	-	-	7,137,952	15,454,706	-	-
7	B	General Plant Additions (East County Substation Proj - primarily Communication Eqpt)	-	-	-	-	-	-
8	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	-	-	-	-	-
9	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	-	-	-
10	B	Electric Intangible Plant Additions (Various IT Software)	-	-	-	-	-	-
11								
12		<b>Total</b>	<b>\$ 153,910</b>	<b>\$ 2,453,910</b>	<b>\$ 7,414,772</b>	<b>\$ 18,215,891</b>	<b>\$ 645,550</b>	<b>\$ 963,825</b>
13								
14		<b>SECTION 2:</b>						
15	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 153,910</b>	<b>\$ 2,453,910</b>	<b>\$ 7,414,772</b>	<b>\$ 18,215,891</b>	<b>\$ 645,550</b>	<b>\$ 963,825</b>
16								
17		Common Plant Allocation Factor (Common Allocation Ratio Method)	72.85%	72.85%	72.85%	72.85%	72.85%	72.85%
18								
19		Common Plant (Facilities, Smart Meter, Smart Grid & IT) - Electric Only	\$ 112,123	\$ 1,787,673	\$ 5,401,661	\$ 13,270,276	\$ 470,283	\$ 702,147
20								
21								
22	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
23								
24								
25	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 112,123</b>	<b>\$ 1,787,673</b>	<b>\$ 5,401,661</b>	<b>\$ 13,270,276</b>	<b>\$ 470,283</b>	<b>\$ 702,147</b>
26								
27		Transmission Salaries & Wages Ratio (Statement AI)	16.48%	16.48%	16.48%	16.48%	16.48%	16.48%
28								
29	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 18,478</b>	<b>\$ 294,609</b>	<b>\$ 890,194</b>	<b>\$ 2,186,941</b>	<b>\$ 77,503</b>	<b>\$ 115,714</b>
30								
31	E	<b>SECTION 3:</b>						
32		<b>HV/LV Transmission Plant Balance @ Dec 31, 2013</b>						
33		HV (\$1,000)	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714
34		LV (\$1,000)	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235
35		<b>Total</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>
36								
37		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
38		HV (\$1,000)	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837
39		LV (\$1,000)	501,751	501,751	501,751	501,751	501,751	501,751
40		<b>Total</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>
41								
42		<b>Total HV/LV @ Dec 31, 2013 Balance + Weighted Forecast Plant Additions</b>						
43		HV (\$1,000)	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551
44		LV (\$1,000)	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986
45		<b>Total</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>
46								
47		<b>HV/LV Allocation % = Dec 31, 2013 Balance + Forecast Plant Additions</b>						
48		HV %	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%
49		LV %	37.87%	37.87%	37.87%	37.87%	37.87%	37.87%
50		<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
51	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
52		High Voltage \$	\$ 11,480	\$ 183,041	\$ 553,078	\$ 1,358,746	\$ 48,153	\$ 71,893
53		Low Voltage \$	6,998	111,568	337,116	828,195	29,350	43,821
54		<b>Total</b>	<b>\$ 18,478</b>	<b>\$ 294,609</b>	<b>\$ 890,194</b>	<b>\$ 2,186,941</b>	<b>\$ 77,503</b>	<b>\$ 115,714</b>
55								

**San Diego Gas and Electric Company**  
**TO4 Cycle 2**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2014 - December 2015**

Line No.	Ref. No.	Description	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1		<b>SECTION 1:</b>						
2		<b>Summary of General, Common and IT Plant Forecast:</b>						
3	A	Common Plant Additions - (Facilities)	\$ 1,044,735	\$ 1,106,190	\$ 1,229,100	\$ 1,536,375	\$ 2,150,925	\$ 35,967,492
4	A	Common Plant Additions - (Smart Meters)	-	-	-	-	-	-
5	A	Common Plant Additions - (Smart Grid)	1,642,000	42,000	32,000	32,000	232,000	7,977,000
6	A	Common Plant Additions - (IT)	25,753,271	-	16,293,658	-	-	-
7	B	General Plant Additions (East County Substation Proj - primarily Communication Eqpt)	-	-	-	-	-	-
8	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	-	273,659	-	-	-	-
9	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	-	-	-	-	-	-
10	B	Electric Intangible Plant Additions (Various IT Software)	-	-	-	-	-	7,920,328
11								
12		<b>Total</b>	<b>\$ 28,440,006</b>	<b>\$ 1,421,849</b>	<b>\$ 17,554,758</b>	<b>\$ 1,568,375</b>	<b>\$ 2,382,925</b>	<b>\$ 51,864,820</b>
13								
14		<b>SECTION 2:</b>						
15	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	<b>\$ 28,440,006</b>	<b>\$ 1,148,190</b>	<b>\$ 17,554,758</b>	<b>\$ 1,568,375</b>	<b>\$ 2,382,925</b>	<b>\$ 43,944,492</b>
16		Common Plant Allocation Factor (Common Allocation Ratio Method)	72.85%	72.85%	72.85%	72.85%	72.85%	72.85%
17								
18		Common Plant (Facilities, Smart Meter, Smart Grid & IT) - Electric Only	\$ 20,718,544	\$ 836,456	\$ 12,788,641	\$ 1,142,561	\$ 1,735,961	\$ 32,013,563
19								
20								
21								
22	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 10)</b>	<b>\$ -</b>	<b>\$ 273,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,920,328</b>
23								
24								
25	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	<b>\$ 20,718,544</b>	<b>\$ 1,110,115</b>	<b>\$ 12,788,641</b>	<b>\$ 1,142,561</b>	<b>\$ 1,735,961</b>	<b>\$ 39,933,891</b>
26		Transmission Salaries & Wages Ratio (Statement A1)	16.48%	16.48%	16.48%	16.48%	16.48%	16.48%
27								
28								
29	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	<b>\$ 3,414,416</b>	<b>\$ 182,947</b>	<b>\$ 2,107,568</b>	<b>\$ 188,294</b>	<b>\$ 286,086</b>	<b>\$ 6,581,105</b>
30								
31	E	<b>SECTION 3:</b>						
32		<b>HV/LV Transmission Plant Balance @ Dec 31, 2013</b>						
33		HV (\$1,000)	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714	\$ 2,562,714
34		LV (\$1,000)	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235	1,221,235
35		<b>Total</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>	<b>\$ 3,783,949</b>
36								
37		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>						
38		HV (\$1,000)	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837	\$ 263,837
39		LV (\$1,000)	501,751	501,751	501,751	501,751	501,751	501,751
40		<b>Total</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>	<b>\$ 765,588</b>
41								
42		<b>Total HV/LV @ Dec 31, 2013 Balance + Weighted Forecast Plant Additions</b>						
43		HV (\$1,000)	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551	\$ 2,826,551
44		LV (\$1,000)	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986	1,722,986
45		<b>Total</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>	<b>\$ 4,549,537</b>
46		<b>HV/LV Allocation % = Dec 31, 2013 Balance + Forecast Plant Additions</b>						
47		HV %	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%
48		LV %	37.87%	37.87%	37.87%	37.87%	37.87%	37.87%
49		<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
50								
51	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>						
52		High Voltage \$	\$ 2,121,377	\$ 113,665	\$ 1,309,432	\$ 116,987	\$ 177,745	\$ 4,088,841
53		Low Voltage \$	1,293,039	69,282	798,136	71,307	108,341	2,492,264
54		<b>Total</b>	<b>\$ 3,414,416</b>	<b>\$ 182,947</b>	<b>\$ 2,107,568</b>	<b>\$ 188,294</b>	<b>\$ 286,086</b>	<b>\$ 6,581,105</b>
55								

**San Diego Gas and Electric Company**  
**TO4 Cycle 2**  
**Summary of Common, General, and Electric Intangible Forecast Plant Additions**  
**January 2014 - December 2015**

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		<b>SECTION 1:</b>			1
2		<b>Summary of General, Common and IT Plant Forecast:</b>			2
3	A	Common Plant Additions - (Facilities)	\$ 58,740,132	Common Facilities Line 73	3
4	A	Common Plant Additions - (Smart Meters)	2,926,597	Smart Meter IT Line 3	4
5	A	Common Plant Additions - (Smart Grid)	19,353,000	Smart Grid Line 18	5
6	A	Common Plant Additions - (IT)	131,425,038	IT Capital Common Line 46	6
7	B	General Plant Additions (East County Substation Proj - primarily Communication Eqpt)	14,748,314	Amount of ECO forecast assigned to General Plant	7
8	B	General Plant Additions (Talega Synchronous Condensers - primarily Communication Eqpt)	273,659	Amount of Talega forecast assigned to General Plant	8
9	B	Electric Intangible Plant Additions (Smart Pricing Program IT Software)	5,377,309	SPP IT Line 3	9
10	B	Electric Intangible Plant Additions (Various IT Software)	10,485,533	IT Capital Electric Line 54	10
11					11
12		<b>Total</b>	<b>\$ 243,329,583</b>	Sum Lines 3 thru 10	12
13					13
14		<b>SECTION 2:</b>			14
15	A	<b>Total Common Plant Forecast (Lines 3 to 6)</b>	\$ 212,444,768	Sum Lines 3 to 6	15
16					16
17		Common Plant Allocation Factor (Common Allocation Ratio Method)	72.85%	Apr 2013 to Mar 2014 Common Alloc. Calc.	17
18					18
19		<b>Common Plant (Facilities, Smart Meter, Smart Grid &amp; IT) - Electric Only</b>	\$ 154,766,010	Line 15 x Line 17	19
20					20
21					21
22	B	<b>Total General and Electric Intangible Plant Forecast (Lines 7 to 10)</b>	\$ 30,884,815	Sum Lines 7 to 10	22
23					23
24					24
25	C	<b>Total - Common, General, &amp; Electric Intangible Plant Forecast (Sections A &amp; B)</b>	\$ 185,650,825	Line 19 + Line 22	25
26					26
27		Transmission Salaries & Wages Ratio (Statement AI)	16.48%	Statement AI; Line 19	27
28					28
29	D	<b>Total Transmission Related - Common, General, &amp; Electric Intangible Plant Forecast</b>	\$ 30,595,257	Line 25 x Line 27	29
30					30
31	E	<b>SECTION 3:</b>			31
32		<b>HV/LV Transmission Plant Balance @ Dec 31, 2013</b>			32
33		HV (\$1,000)	\$ 2,562,714	Vol. 1 W/P Tab HV-LV Alloc. Study; Page 1; Col C; Line 31	33
34		LV (\$1,000)	1,221,235	Vol. 1 W/P Tab HV-LV Alloc. Study; Page 1; Col B; Line 31	34
35		<b>Total</b>	<b>\$ 3,783,949</b>	Line 33 + Line 34	35
36					36
37		<b>HV/LV Transmission Weighted Forecast Plant Additions</b>			37
38		HV (\$1,000)	\$ 263,837	Vol. 1 W/P; Summary of Wtd Trans. Plant Add; Page 1; Line 1	38
39		LV (\$1,000)	501,751	Vol. 1 W/P; Summary of Wtd Trans. Plant Add; Page 1; Line 1	39
40		<b>Total</b>	<b>\$ 765,588</b>	Line 38+ Line 39	40
41					41
42		<b>Total HV/LV @ Dec 31, 2013 Balance + Weighted Forecast Plant Additions</b>			42
43		HV (\$1,000)	\$ 2,826,551	Line 33+ Line 38	43
44		LV (\$1,000)	1,722,986	Line 34+ Line 39	44
45		<b>Total</b>	<b>\$ 4,549,537</b>	Line 43+ Line 44	45
46		<b>HV/LV Allocation % = Dec 31, 2013 Balance + Forecast Plant Additions</b>			46
47		HV %	62.13%	Line 43 / Line 45	47
48		LV %	37.87%	Line 44 / Line 45	48
49		<b>Total</b>	<b>100.00%</b>	Line 47 + Line 48	49
50					50
51	F	<b>Allocated Common, General &amp; Electric Intangible Plant Forecast (Unweighted)</b>			51
52		High Voltage \$	\$ 19,008,834	Line 29 x Line 47	52
53		Low Voltage \$	11,586,423	Line 29 x Line 48	53
54		<b>Total</b>	<b>\$ 30,595,257</b>	Line 52 + Line 53	54
55					55

**San Diego Gas and Electric Company**  
**Summary of Common, General and Electric Intangible Forecast Plant Additions**  
**TO4 - Cycle 2**  
**January 2014 - December 2015**

**Notes:**

**SECTION 1** shows the forecast for common, general, and electric intangible plant that conforms to workpapers as indicated in the reference column.

**SECTION 2** segregates the costs in Section 1 into common that gets allocated between gas and electric, and general and electric miscellaneous intangible plant components. The combined total for all the common electric share, general, and electric miscellaneous intangible plant are allocated per transmission labor ratio. The overall transmission related common, general, and electric intangible total plant forecast is allocated between High and Low Voltage in Section 3.

**SECTION 3** reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2013 plus the weighted forecast transmission plant additions from January 2014 - December 2015. The ratios developed on Lines 47 and 48 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

## **Common Forecast Plant Additions (Facilities) Workpapers**

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

**San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015**

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
1	701	2013-001114	32nd St Gas Regulator Station Roof Replacement	Jan-14	\$ 14,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703	2013-000028	Mtn Empire Earthen Retaining Wall Improvements	Jan-14	62,754	-	-	-	-	-	-	-
3	703	2013-000031	Miramar Scrap Metal Bin Covers	Jan-14	215,128	-	-	-	-	-	-	-
4	703	2013-001113	Mission Control Drought Tolerant Landscape and Irrigation	Jan-14	17,001	-	-	-	-	-	-	-
5	708	2013-000019	Mission Telecom Redundant Generator	Jan-14	24,111	-	-	-	-	-	-	-
6	709	2012-000185	CP6 Seminar Room AV Upgrade	Jan-14	42,600	-	-	-	-	-	-	-
7	709	2013-000013	CP6 Restroom Improvements	Jan-14	34,440	-	-	-	-	-	-	-
8	13745	2013-000036	Alpine Way Tenant Improvements	Jan-14	177,066	-	-	-	-	-	-	-
9	13748	2013-000014	OCCO Crew Room Construction	Jan-14	105,873	-	-	-	-	-	-	-
10	703	2013-001141	CP6 Parking Structure Repair	Feb-14	-	3,426	-	-	-	-	-	-
11	707	2012-000187	Eastern C&O Security & Gate Installation	Feb-14	-	170,913	-	-	-	-	-	-
12	708	2013-000026	Northcoast NGV Fueling Stn Upgrade	Mar-14	-	-	22,412	-	-	-	-	-
13	8735	2013-000005	RBDC Bldg Expansion & Chiller Plant	Mar-14	-	-	6,272	-	-	-	-	-
14	8735	2013-000006	RBDC Generator Plant Installation	Mar-14	-	-	16,014	-	-	-	-	-
15	705	2014-000008	CP33 Dishwasher Replacement	Apr-14	-	-	-	6,751	-	-	-	-
16	703	2013-000016	San Diego EIC Fall Protection Improvements	Jun-14	-	-	-	-	-	4,620	-	-
17	705	2013-001200	Palomar EV Charging Station Installation	Jun-14	-	-	-	-	-	9,351	-	-
18	708	2013-001137	CP6 MDF Room UPS replacement	Jun-14	-	-	-	-	-	89,276	-	-
19	703	2013-001156	Miramar Fuel Tanker Containment Installation	Jul-14	-	-	-	-	-	-	330,711	-
20	703	2013-001158	Metro Fuel Tanker Containment Installation	Jul-14	-	-	-	-	-	-	319,906	-
21	705	2013-001201	RBDC EV Station Installation	Jul-14	-	-	-	-	-	-	2,328	-
22	14752	2013-001116	CP Annex Building Improvement	Jul-14	-	-	-	-	-	-	2,654,445	-
23	703	2013-000064	RBDC Sprinkler Improvement	Aug-14	-	-	-	-	-	-	-	87,100
24	703	2013-001157	Beach Cities Fuel Tanker Containment	Aug-14	-	-	-	-	-	-	-	300,622
25	13749	2103-000018	Mission Control Generator Improvements	Aug-14	-	-	-	-	-	-	-	1,812,421

**San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015**

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
26	701	2011-000128	Ramona Bldg A & B Roof Replacement	Sep-14	-	-	-	-	-	-	-	-
27	708	2011-000124	Northeast Package Unit Replacement	Sep-14	-	-	-	-	-	-	-	-
28	701	2013-001189	Mtn Empire HVAC Replacement	Oct-14	-	-	-	-	-	-	-	-
29	701	2011-000125	OCCO Warehouse Roof Replacement	Oct-14	-	-	-	-	-	-	-	-
30	708	2011-000146	Metro Bldg C Package Unit Replacement	Oct-14	-	-	-	-	-	-	-	-
31	708	2013-001175	CP6 Cafeteria HVAC Improvement	Oct-14	-	-	-	-	-	-	-	-
32	709	2013-001136	Escondido BO Lobby Improvements	Oct-14	-	-	-	-	-	-	-	-
33	709	2013-001170	Eastern DO Wellness Room Remodel	Oct-14	-	-	-	-	-	-	-	-
34	709	2013-001171	Southbay DO Wellness Room Remodel	Oct-14	-	-	-	-	-	-	-	-
35	709	2014-000001	CP 33 Presidents Office and Executive Conference Room Improvement	Oct-14	-	-	-	-	-	-	-	-
36	14755	2013-000035	RBDC PDU & CRAC Additions – Server Room # 2 (ADP)	Oct-14	-	-	-	-	-	-	-	-
37	701	2013-001165	RBDC Secondary Pedestrian Gate Installation	Nov-14	-	-	-	-	-	-	-	-
38	708	2014-000019	Mission Control UPS Improvement	Nov-14	-	-	-	-	-	-	-	-
39	709	2012-000140	Southbay BO Lobby Refresh	Nov-14	-	-	-	-	-	-	-	-
40	13748	2014-000023	OCCO ADA Site Improvements	Nov-14	-	-	-	-	-	-	-	-
41	703	2012-000156	Miramar Fire Duct Detector System Installation	Dec-14	-	-	-	-	-	-	-	-
42	707	2012-000148	Ramona C&O Security Upgrade	Dec-14	-	-	-	-	-	-	-	-
43	708	2013-001187	Mission Facilities Fire Panel Replacements	Dec-14	-	-	-	-	-	-	-	-
44	709	2009-000138	CP6 Carpet Replacement	Dec-14	-	-	-	-	-	-	-	-
45	709	2012-000136	Market Creek BO Lobby Improvements	Dec-14	-	-	-	-	-	-	-	-
46	709	2013-001159	Kearny Offsite Warehouse Suite A T1	Dec-14	-	-	-	-	-	-	-	-
47	700	2013-000010	Substation Landscaping/Fencing Blanket	Dec-15	-	-	-	-	-	-	-	-
48	703	2013-001000	Mission Site Mitigation	Dec-15	-	-	-	-	-	-	-	-
49	703	2013-001181	Miguel Substation Improvements	Dec-15	-	-	-	-	-	-	-	-
50	703	2013-001182	Montiel Right-of-Way Property Improvements	Dec-15	-	-	-	-	-	-	-	-



**San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015**

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	
51	705	2013-001162	Various EV Charging Stations Installation	Dec-15	-	-	-	-	-	-	-	-	
52	708	2011-000145	Metro Bldg C Emergency Generator Replacement	Dec-15	-	-	-	-	-	-	-	-	
53	708	2012-000110	Northcoast Generator Replacement	Dec-15	-	-	-	-	-	-	-	-	
54	708	2012-000111	Northeast Generator Replacement	Dec-15	-	-	-	-	-	-	-	-	
55	708	2013-001188	Metro GODO Generator Replacement	Dec-15	-	-	-	-	-	-	-	-	
56	708	2013-001190	Beach Cities NGV Station (private):	Dec-15	-	-	-	-	-	-	-	-	
57	709	2011-000132	CP3-1 & 3-2 Common Area Refurbish	Dec-15	-	-	-	-	-	-	-	-	
58	709	2014-000027	CP33 Executive Lounge and Videowall	Dec-15	-	-	-	-	-	-	-	-	
59	710	2013-001192	Kearny Master Plan Phase 1	Dec-15	-	-	-	-	-	-	-	-	
60	8735	2010-000165	RBDC UPS Expansion	Dec-15	-	-	-	-	-	-	-	-	
61	8735	2012-000173	RBDC CRAC Replacements – Master Plan Phase 4	Dec-15	-	-	-	-	-	-	-	-	
62	13746	2013-000048	Archibus Land Services Module Installation	Dec-15	-	-	-	-	-	-	-	-	
63	14751	2013-000007	CP1 Refresh	Dec-15	-	-	-	-	-	-	-	-	
64	14753	2011-000004	CP6 Customer Call Center TI	Dec-15	-	-	-	-	-	-	-	-	
65	14754	2012-000172	Mission Master plan Phase 1A	Dec-15	-	-	-	-	-	-	-	-	
66	14756	2009-000343	CP Site Improvements and Landscaping	Dec-15	-	-	-	-	-	-	-	-	
67	701	Program Blanket	Misc. Structures and Improvements	Monthly	-	-	-	-	-	-	-	-	
68	703	Program Blanket	Safety & Environmental	Monthly	-	-	-	-	-	-	-	-	
69	705	Program Blanket	Misc Equipment	Monthly	-	-	-	-	-	-	-	-	
70	707	Program Blanket	Security	Monthly	-	-	-	-	-	-	-	-	
71	708	Program Blanket	Building Infrastructure	Monthly	-	-	-	-	-	-	-	-	
72	710	Program Blanket	Business Unit Expansions	Monthly	-	-	-	-	-	-	-	-	
73	<b>TOTAL COMMON PLANT - FACILITIES</b>					<b>\$ 693,923</b>	<b>\$ 174,339</b>	<b>\$ 44,698</b>	<b>\$ 6,751</b>	<b>\$ -</b>	<b>\$ 103,247</b>	<b>\$ 3,307,391</b>	<b>\$ 2,200,143</b>

San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015

Line No	Budget Code	Archibus ID	Description	In Service Date	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15
1	701	2013-001114	32nd St Gas Regulator Station Roof Replacement	Jan-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703	2013-000028	Mtn Empire Earthen Retaining Wall Improvements	Jan-14	-	-	-	-	-	-	-	-
3	703	2013-000031	Miramar Scrap Metal Bin Covers	Jan-14	-	-	-	-	-	-	-	-
4	703	2013-001113	Mission Control Drought Tolerant Landscape and Irrigation	Jan-14	-	-	-	-	-	-	-	-
5	708	2013-000019	Mission Telecom Redundant Generator	Jan-14	-	-	-	-	-	-	-	-
6	709	2012-000185	CP6 Seminar Room AV Upgrade	Jan-14	-	-	-	-	-	-	-	-
7	709	2013-000013	CP6 Restroom Improvements	Jan-14	-	-	-	-	-	-	-	-
8	13745	2013-000036	Alpine Way Tenant Improvements	Jan-14	-	-	-	-	-	-	-	-
9	13748	2013-000014	OCCO Crew Room Construction	Jan-14	-	-	-	-	-	-	-	-
10	703	2013-001141	CP6 Parking Structure Repair	Feb-14	-	-	-	-	-	-	-	-
11	707	2012-000187	Eastern C&O Security & Gate Installation	Feb-14	-	-	-	-	-	-	-	-
12	708	2013-000026	Northcoast NGV Fueling Stn Upgrade	Mar-14	-	-	-	-	-	-	-	-
13	8735	2013-000005	RBDC Bldg Expansion & Chiller Plant	Mar-14	-	-	-	-	-	-	-	-
14	8735	2013-000006	RBDC Generator Plant Installation	Mar-14	-	-	-	-	-	-	-	-
15	705	2014-000008	CP33 Dishwasher Replacement	Apr-14	-	-	-	-	-	-	-	-
16	703	2013-000016	San Diego EIC Fall Protection Improvements	Jun-14	-	-	-	-	-	-	-	-
17	705	2013-001200	Palomar EV Charging Station Installation	Jun-14	-	-	-	-	-	-	-	-
18	708	2013-001137	CP6 MDF Room UPS replacement	Jun-14	-	-	-	-	-	-	-	-
19	703	2013-001156	Miramar Fuel Tanker Containment Installation	Jul-14	-	-	-	-	-	-	-	-
20	703	2013-001158	Metro Fuel Tanker Containment Installation	Jul-14	-	-	-	-	-	-	-	-
21	705	2013-001201	RBDC EV Station Installation	Jul-14	-	-	-	-	-	-	-	-
22	14752	2013-001116	CP Annex Building Improvement	Jul-14	-	-	-	-	-	-	-	-
23	703	2013-000064	RBDC Sprinkler Improvement	Aug-14	-	-	-	-	-	-	-	-
24	703	2013-001157	Beach Cities Fuel Tanker Containment	Aug-14	-	-	-	-	-	-	-	-
25	13749	2103-000018	Mission Control Generator Improvements	Aug-14	-	-	-	-	-	-	-	-

San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015

Line No	Budget Code	Archibus ID	Description	In Service Date	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15
26	701	2011-000128	Ramona Bldg A & B Roof Replacement	Sep-14	89,460	-	-	-	-	-	-	-
27	708	2011-000124	Northeast Package Unit Replacement	Sep-14	61,770	-	-	-	-	-	-	-
28	701	2013-001189	Mtn Empire HVAC Replacement	Oct-14	-	26,625	-	-	-	-	-	-
29	701	2011-000125	OCCO Warehouse Roof Replacement	Oct-14	-	230,040	-	-	-	-	-	-
30	708	2011-000146	Metro Bldg C Package Unit Replacement	Oct-14	-	44,664	-	-	-	-	-	-
31	708	2013-001175	CP6 Cafeteria HVAC Improvement	Oct-14	-	100,749	-	-	-	-	-	-
32	709	2013-001136	Escondido BO Lobby Improvements	Oct-14	-	133,761	-	-	-	-	-	-
33	709	2013-001170	Eastern DO Wellness Room Remodel	Oct-14	-	82,005	-	-	-	-	-	-
34	709	2013-001171	Southbay DO Wellness Room Remodel	Oct-14	-	1,234	-	-	-	-	-	-
35	709	2014-000001	CP 33 Presidents Office and Executive Conference Room Improvemen	Oct-14	-	346,237	-	-	-	-	-	-
36	14755	2013-000035	RBDC PDU & CRAC Additions – Server Room # 2 (ADP)	Oct-14	-	1,678,697	-	-	-	-	-	-
37	701	2013-001165	RBDC Secondary Pedestrian Gate Installation	Nov-14	-	-	31,950	-	-	-	-	-
38	708	2014-000019	Mission Control UPS Improvement	Nov-14	-	-	159,427	-	-	-	-	-
39	709	2012-000140	Southbay BO Lobby Refresh	Nov-14	-	-	489,900	-	-	-	-	-
40	13748	2014-000023	OCCO ADA Site Improvements	Nov-14	-	-	313,245	-	-	-	-	-
41	703	2012-000156	Miramar Fire Duct Detector System Installation	Dec-14	-	-	-	35,424	-	-	-	-
42	707	2012-000148	Ramona C&O Security Upgrade	Dec-14	-	-	-	246,015	-	-	-	-
43	708	2013-001187	Mission Facilities Fire Panel Replacements	Dec-14	-	-	-	85,200	-	-	-	-
44	709	2009-000138	CP6 Carpet Replacement	Dec-14	-	-	-	777,450	-	-	-	-
45	709	2012-000136	Market Creek BO Lobby Improvements	Dec-14	-	-	-	292,875	-	-	-	-
46	709	2013-001159	Kearny Offsite Warehouse Suite A TI	Dec-14	-	-	-	1,489,894	-	-	-	-
47	700	2013-000010	Substation Landscaping/Fencing Blanket	Dec-15	-	-	-	-	-	-	-	-
48	703	2013-001000	Mission Site Mitigation	Dec-15	-	-	-	-	-	-	-	-
49	703	2013-001181	Miguel Substation Improvements	Dec-15	-	-	-	-	-	-	-	-
50	703	2013-001182	Montiel Right-of-Way Property Improvements	Dec-15	-	-	-	-	-	-	-	-

**San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015**

Line No	Budget Code	Archibus ID	Description	In Service Date	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15
51	705	2013-001162	Various EV Charging Stations Installation	Dec-15	-	-	-	-	-	-	-	-
52	708	2011-000145	Metro Bldg C Emergency Generator Replacement	Dec-15	-	-	-	-	-	-	-	-
53	708	2012-000110	Northcoast Generator Replacement	Dec-15	-	-	-	-	-	-	-	-
54	708	2012-000111	Northeast Generator Replacement	Dec-15	-	-	-	-	-	-	-	-
55	708	2013-001188	Metro GODO Generator Replacement	Dec-15	-	-	-	-	-	-	-	-
56	708	2013-001190	Beach Cities NGV Station (private):	Dec-15	-	-	-	-	-	-	-	-
57	709	2011-000132	CP3-1 & 3-2 Common Area Refurbish	Dec-15	-	-	-	-	-	-	-	-
58	709	2014-000027	CP33 Executive Lounge and Videowall	Dec-15	-	-	-	-	-	-	-	-
59	710	2013-001192	Kearny Master Plan Phase 1	Dec-15	-	-	-	-	-	-	-	-
60	8735	2010-000165	RBDC UPS Expansion	Dec-15	-	-	-	-	-	-	-	-
61	8735	2012-000173	RBDC CRAC Replacements – Master Plan Phase 4	Dec-15	-	-	-	-	-	-	-	-
62	13746	2013-000048	Archibus Land Services Module Installation	Dec-15	-	-	-	-	-	-	-	-
63	14751	2013-000007	CP1 Refresh	Dec-15	-	-	-	-	-	-	-	-
64	14753	2011-000004	CP6 Customer Call Center TI	Dec-15	-	-	-	-	-	-	-	-
65	14754	2012-000172	Mission Master plan Phase 1A	Dec-15	-	-	-	-	-	-	-	-
66	14756	2009-000343	CP Site Improvements and Landscaping	Dec-15	-	-	-	-	-	-	-	-
67	701	Program Blanket	Misc. Structures and Improvements	Monthly	-	-	-	-	16,060	16,060	32,120	56,210
68	703	Program Blanket	Safety & Environmental	Monthly	-	-	-	-	5,500	5,500	11,000	19,250
69	705	Program Blanket	Misc Equipment	Monthly	-	-	-	-	1,000	1,000	2,000	3,500
70	707	Program Blanket	Security	Monthly	-	-	-	-	4,000	4,000	8,000	14,000
71	708	Program Blanket	Building Infrastructure	Monthly	-	-	-	-	16,350	16,350	32,700	57,225
72	710	Program Blanket	Business Unit Expansions	Monthly	-	-	-	-	80,000	80,000	160,000	280,000
73	<b>TOTAL COMMON PLANT - FACILITIES</b>				<b>\$ 151,230</b>	<b>\$ 2,644,013</b>	<b>\$ 994,522</b>	<b>\$ 2,926,858</b>	<b>\$ 122,910</b>	<b>\$ 122,910</b>	<b>\$ 245,820</b>	<b>\$ 430,185</b>

**San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015**

Line No	Budget Code	Archibus ID	Description	In Service Date	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
1	701	2013-001114	32nd St Gas Regulator Station Roof Replacement	Jan-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,950	1
2	703	2013-000028	Mtn Empire Earthen Retaining Wall Improvements	Jan-14	-	-	-	-	-	-	-	-	62,754	2
3	703	2013-000031	Miramar Scrap Metal Bin Covers	Jan-14	-	-	-	-	-	-	-	-	215,128	3
4	703	2013-001113	Mission Control Drought Tolerant Landscape and Irrigation	Jan-14	-	-	-	-	-	-	-	-	17,001	4
5	708	2013-000019	Mission Telecom Redundant Generator	Jan-14	-	-	-	-	-	-	-	-	24,111	5
6	709	2012-000185	CP6 Seminar Room AV Upgrade	Jan-14	-	-	-	-	-	-	-	-	42,600	6
7	709	2013-000013	CP6 Restroom Improvements	Jan-14	-	-	-	-	-	-	-	-	34,440	7
8	13745	2013-000036	Alpine Way Tenant Improvements	Jan-14	-	-	-	-	-	-	-	-	177,066	8
9	13748	2013-000014	OCCO Crew Room Construction	Jan-14	-	-	-	-	-	-	-	-	105,873	9
10	703	2013-001141	CP6 Parking Structure Repair	Feb-14	-	-	-	-	-	-	-	-	3,426	10
11	707	2012-000187	Eastern C&O Security & Gate Installation	Feb-14	-	-	-	-	-	-	-	-	170,913	11
12	708	2013-000026	Northcoast NGV Fueling Stn Upgrade	Mar-14	-	-	-	-	-	-	-	-	22,412	12
13	8735	2013-000005	RBDC Bldg Expansion & Chiller Plant	Mar-14	-	-	-	-	-	-	-	-	6,272	13
14	8735	2013-000006	RBDC Generator Plant Installation	Mar-14	-	-	-	-	-	-	-	-	16,014	14
15	705	2014-000008	CP33 Dishwasher Replacement	Apr-14	-	-	-	-	-	-	-	-	6,751	15
16	703	2013-000016	San Diego EIC Fall Protection Improvements	Jun-14	-	-	-	-	-	-	-	-	4,620	16
17	705	2013-001200	Palomar EV Charging Station Installation	Jun-14	-	-	-	-	-	-	-	-	9,351	17
18	708	2013-001137	CP6 MDF Room UPS replacement	Jun-14	-	-	-	-	-	-	-	-	89,276	18
19	703	2013-001156	Miramar Fuel Tanker Containment Installation	Jul-14	-	-	-	-	-	-	-	-	330,711	19
20	703	2013-001158	Metro Fuel Tanker Containment Installation	Jul-14	-	-	-	-	-	-	-	-	319,906	20
21	705	2013-001201	RBDC EV Station Installation	Jul-14	-	-	-	-	-	-	-	-	2,328	21
22	14752	2013-001116	CP Annex Building Improvement	Jul-14	-	-	-	-	-	-	-	-	2,654,445	22
23	703	2013-000064	RBDC Sprinkler Improvement	Aug-14	-	-	-	-	-	-	-	-	87,100	23
24	703	2013-001157	Beach Cities Fuel Tanker Containment	Aug-14	-	-	-	-	-	-	-	-	300,622	24
25	13749	2103-000018	Mission Control Generator Improvements	Aug-14	-	-	-	-	-	-	-	-	1,812,421	25

San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015

Line No	Budget Code	Archibus ID	Description	In Service Date	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
26	701	2011-000128	Ramona Bldg A & B Roof Replacement	Sep-14	-	-	-	-	-	-	-	-	89,460	26
27	708	2011-000124	Northeast Package Unit Replacement	Sep-14	-	-	-	-	-	-	-	-	61,770	27
28	701	2013-001189	Mtn Empire HVAC Replacement	Oct-14	-	-	-	-	-	-	-	-	26,625	28
29	701	2011-000125	OCCO Warehouse Roof Replacement	Oct-14	-	-	-	-	-	-	-	-	230,040	29
30	708	2011-000146	Metro Bldg C Package Unit Replacement	Oct-14	-	-	-	-	-	-	-	-	44,664	30
31	708	2013-001175	CP6 Cafeteria HVAC Improvement	Oct-14	-	-	-	-	-	-	-	-	100,749	31
32	709	2013-001136	Escondido BO Lobby Improvements	Oct-14	-	-	-	-	-	-	-	-	133,761	32
33	709	2013-001170	Eastern DO Wellness Room Remodel	Oct-14	-	-	-	-	-	-	-	-	82,005	33
34	709	2013-001171	Southbay DO Wellness Room Remodel	Oct-14	-	-	-	-	-	-	-	-	1,234	34
35	709	2014-000001	CP 33 Presidents Office and Executive Conference Room Improvemen	Oct-14	-	-	-	-	-	-	-	-	346,237	35
36	14755	2013-000035	RBDC PDU & CRAC Additions – Server Room # 2 (ADP)	Oct-14	-	-	-	-	-	-	-	-	1,678,697	36
37	701	2013-001165	RBDC Secondary Pedestrian Gate Installation	Nov-14	-	-	-	-	-	-	-	-	31,950	37
38	708	2014-000019	Mission Control UPS Improvement	Nov-14	-	-	-	-	-	-	-	-	159,427	38
39	709	2012-000140	Southbay BO Lobby Refresh	Nov-14	-	-	-	-	-	-	-	-	489,900	39
40	13748	2014-000023	OCCO ADA Site Improvements	Nov-14	-	-	-	-	-	-	-	-	313,245	40
41	703	2012-000156	Miramar Fire Duct Detector System Installation	Dec-14	-	-	-	-	-	-	-	-	35,424	41
42	707	2012-000148	Ramona C&O Security Upgrade	Dec-14	-	-	-	-	-	-	-	-	246,015	42
43	708	2013-001187	Mission Facilities Fire Panel Replacements	Dec-14	-	-	-	-	-	-	-	-	85,200	43
44	709	2009-000138	CP6 Carpet Replacement	Dec-14	-	-	-	-	-	-	-	-	777,450	44
45	709	2012-000136	Market Creek BO Lobby Improvements	Dec-14	-	-	-	-	-	-	-	-	292,875	45
46	709	2013-001159	Kearny Offsite Warehouse Suite A TI	Dec-14	-	-	-	-	-	-	-	-	1,489,894	46
47	700	2013-000010	Substation Landscaping/Fencing Blanket	Dec-15	-	-	-	-	-	-	-	510,203	510,203	47
48	703	2013-001000	Mission Site Mitigation	Dec-15	-	-	-	-	-	-	-	72,065	72,065	48
49	703	2013-001181	Miguel Substation Improvements	Dec-15	-	-	-	-	-	-	-	606,500	606,500	49
50	703	2013-001182	Montiel Right-of-Way Property Improvements	Dec-15	-	-	-	-	-	-	-	606,500	606,500	50

**San Diego Gas and Electric Company  
Common Plant Additions (Facilities)  
January 2014 - December 2015**

Line No	Budget Code	Archibus ID	Description	In Service Date	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
51	705	2013-001162	Various EV Charging Stations Installation	Dec-15	-	-	-	-	-	-	-	2,958,500	2,958,500	51
52	708	2011-000145	Metro Bldg C Emergency Generator Replacement	Dec-15	-	-	-	-	-	-	-	109,776	109,776	52
53	708	2012-000110	Northcoast Generator Replacement	Dec-15	-	-	-	-	-	-	-	194,956	194,956	53
54	708	2012-000111	Northeast Generator Replacement	Dec-15	-	-	-	-	-	-	-	209,100	209,100	54
55	708	2013-001188	Metro GODO Generator Replacement	Dec-15	-	-	-	-	-	-	-	991,250	991,250	55
56	708	2013-001190	Beach Cities NGV Station (private):	Dec-15	-	-	-	-	-	-	-	307,495	307,495	56
57	709	2011-000132	CP3-1 & 3-2 Common Area Refurbish	Dec-15	-	-	-	-	-	-	-	5,508,125	5,508,125	57
58	709	2014-000027	CP33 Executive Lounge and Videowall	Dec-15	-	-	-	-	-	-	-	1,315,000	1,315,000	58
59	710	2013-001192	Kearny Master Plan Phase 1	Dec-15	-	-	-	-	-	-	-	1,476,598	1,476,598	59
60	8735	2010-000165	RBDC UPS Expansion	Dec-15	-	-	-	-	-	-	-	500,000	500,000	60
61	8735	2012-000173	RBDC CRAC Replacements – Master Plan Phase 4	Dec-15	-	-	-	-	-	-	-	2,301,246	2,301,246	61
62	13746	2013-000048	Archibus Land Services Module Installation	Dec-15	-	-	-	-	-	-	-	2,054,336	2,054,336	62
63	14751	2013-000007	CP1 Refresh	Dec-15	-	-	-	-	-	-	-	2,106,500	2,106,500	63
64	14753	2011-000004	CP6 Customer Call Center TI	Dec-15	-	-	-	-	-	-	-	1,656,500	1,656,500	64
65	14754	2012-000172	Mission Master plan Phase 1A	Dec-15	-	-	-	-	-	-	-	2,972,750	2,972,750	65
66	14756	2009-000343	CP Site Improvements and Landscaping	Dec-15	-	-	-	-	-	-	-	6,744,617	6,744,617	66
67	701	Program Blanket	Misc. Structures and Improvements	Monthly	80,300	120,450	136,510	144,540	160,600	200,750	281,050	361,350	1,606,000	67
68	703	Program Blanket	Safety & Environmental	Monthly	27,500	41,250	46,750	49,500	55,000	68,750	96,250	123,750	550,000	68
69	705	Program Blanket	Misc Equipment	Monthly	5,000	7,500	8,500	9,000	10,000	12,500	17,500	22,500	100,000	69
70	707	Program Blanket	Security	Monthly	20,000	30,000	34,000	36,000	40,000	50,000	70,000	90,000	400,000	70
71	708	Program Blanket	Building Infrastructure	Monthly	81,750	122,625	138,975	147,150	163,500	204,375	286,125	367,875	1,635,000	71
72	710	Program Blanket	Business Unit Expansions	Monthly	400,000	600,000	680,000	720,000	800,000	1,000,000	1,400,000	1,800,000	8,000,000	72
73	<b>TOTAL COMMON PLANT - FACILITIES</b>				<b>\$ 614,550</b>	<b>\$ 921,825</b>	<b>\$ 1,044,735</b>	<b>\$ 1,106,190</b>	<b>\$ 1,229,100</b>	<b>\$ 1,536,375</b>	<b>\$ 2,150,925</b>	<b>\$ 35,967,492</b>	<b>\$ 58,740,132</b>	73

# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

## **Smart Meters IT Forecast Plant Additions Workpapers**

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



San Diego Gas and Electric Company  
 Smart Meters IT Additions  
 January 2014 - December 2015

Line No	Smart Meters IT Plant Additions	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1	Software	Dec-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
2	Communications	Monthly	11,043	52,056	254,796	43,547	25,311	39,844	-	-	-	-	-	-
3	<b>TOTAL SMART METERS - IT COMMON</b>		<b>\$ 11,043</b>	<b>\$ 52,056</b>	<b>\$ 254,796</b>	<b>\$ 43,547</b>	<b>\$ 25,311</b>	<b>\$ 39,844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>

San Diego Gas and Electric Company  
 Smart Meters IT Additions  
 January 2014 - December 2015

Line No	Smart Meters IT Plant Additions	In Service Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
1	Software	Dec-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	1
2	Communications	Monthly	-	-	-	-	-	-	-	-	-	-	-	-	426,597	2
3	<b>TOTAL SMART METERS - IT COMMON</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 2,926,597</b>	3

# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

## **Smart Grid Common Forecast Plant Additions Workpapers**

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

San Diego Gas and Electric Company  
 Smart Grid Common Plant Additions  
 January 2014 - December 2015

Line No	Budget Code	Project Name	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14
1	14242	ESBA Non-Balanced	Nov-14; Dec-14; Feb-15; Apr-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	14860	Smart Grid Network Anamoly Detection	Dec-14	-	-	-	-	-	-	-	-	-
3	12244	Integrated Test Facility	Dec-14	-	-	-	-	-	-	-	-	-
4	13844	DIIS Phase 2	Dec-14	-	-	-	-	-	-	-	-	-
5	10875	Security Compliance HDWR	Dec-14	-	-	-	-	-	-	-	-	-
6	13256	Distributed Energy Resource Management (DERMS)	Dec-14; Apr-15	-	-	-	-	-	-	-	-	-
7	13857	ADMS Phase 2	Feb-15; Dec-15	-	-	-	-	-	-	-	-	-
8	12249	PV Power Prediction	Jul-15	-	-	-	-	-	-	-	-	-
9	14858	Substation Advanced Analytics	Jul-15	-	-	-	-	-	-	-	-	-
10	13254	Smart Community	Nov-15	-	-	-	-	-	-	-	-	-
11	10138	Synchrophasors	Dec-15	-	-	-	-	-	-	-	-	-
12	14243	Borrego Springs Microgrid 2.0	Dec-15	-	-	-	-	-	-	-	-	-
13	14859	Smart Grid Analytics	Dec-15	-	-	-	-	-	-	-	-	-
14	12129	Automated Fault Location <sup>1</sup>	Monthly	-	-	-	-	-	-	-	-	11,000
15	11249	SCADA Capacitors <sup>1</sup>	Monthly	-	-	-	-	-	-	-	10,000	10,000
16	11267	SCADA Expansion D <sup>1</sup>	Monthly	-	-	-	-	-	-	-	-	-
17	12247	Smart Isolation and Reclosing <sup>1</sup>	Monthly	-	-	-	-	-	-	-	10,000	10,000
18		<b>TOTAL SMART GRID - COMMON PLANT ADDITIONS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 31,000</b>

<sup>1</sup> Monies were just made available in the second part of 2014 as they were not the highest priority at the beginning of the year.

San Diego Gas and Electric Company  
Smart Grid Common Plant Additions  
January 2014 - December 2015

Line No	Budget Code	Project Name	In Service Date	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15
1	14242	ESBA Non-Balanced	Nov-14; Dec-14; Feb-15; Apr-15	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
2	14860	Smart Grid Network Anomaly Detection	Dec-14	-	-	840,000	-	-	-	-	-
3	12244	Integrated Test Facility	Dec-14	-	-	300,000	-	-	-	-	-
4	13844	DIIS Phase 2	Dec-14	-	-	357,000	-	-	-	-	-
5	10875	Security Compliance HDWR	Dec-14	-	-	358,000	-	-	-	-	-
6	13256	Distributed Energy Resource Management (DERMS)	Dec-14; Apr-15	-	-	2,000,000	-	-	-	2,000,000	-
7	13857	ADMS Phase 2	Feb-15; Dec-15	-	-	-	-	2,000,000	-	-	-
8	12249	PV Power Prediction	Jul-15	-	-	-	-	-	-	-	-
9	14858	Substation Advanced Analytics	Jul-15	-	-	-	-	-	-	-	-
10	13254	Smart Community	Nov-15	-	-	-	-	-	-	-	-
11	10138	Synchrophasors	Dec-15	-	-	-	-	-	-	-	-
12	14243	Borrego Springs Microgrid 2.0	Dec-15	-	-	-	-	-	-	-	-
13	14859	Smart Grid Analytics	Dec-15	-	-	-	-	-	-	-	-
14	12129	Automated Fault Location <sup>1</sup>	Monthly	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
15	11249	SCADA Capacitors <sup>1</sup>	Monthly	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
16	11267	SCADA Expansion D <sup>1</sup>	Monthly	-	-	-	-	-	-	-	-
17	12247	Smart Isolation and Reclosing <sup>1</sup>	Monthly	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
18		<b>TOTAL SMART GRID - COMMON PLANT ADDITIONS</b>		<b>\$ 31,000</b>	<b>\$ 331,000</b>	<b>\$ 4,186,000</b>	<b>\$ 31,000</b>	<b>\$ 2,331,000</b>	<b>\$ 31,000</b>	<b>\$ 2,331,000</b>	<b>\$ 31,000</b>

<sup>1</sup> Monies were just made available in the second part of 2014 as they were not the highest priority at the beginning of the year.

San Diego Gas and Electric Company  
Smart Grid Common Plant Additions  
January 2014 - December 2015

Line No	Budget Code	Project Name	In Service Date	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
1	14242	ESBA Non-Balanced	Nov-14; Dec-14; Feb-15; Apr-15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	1
2	14860	Smart Grid Network Anamoly Detection	Dec-14	-	-	-	-	-	-	-	840,000	2
3	12244	Integrated Test Facility	Dec-14	-	-	-	-	-	-	-	300,000	3
4	13844	DIIS Phase 2	Dec-14	-	-	-	-	-	-	-	357,000	4
5	10875	Security Compliance HDWR	Dec-14	-	-	-	-	-	-	-	358,000	5
6	13256	Distributed Energy Resource Management (DERMS)	Dec-14; Apr-15	-	-	-	-	-	-	-	4,000,000	6
7	13857	ADMS Phase 2	Feb-15; Dec-15	-	-	-	-	-	-	2,000,000	4,000,000	7
8	12249	PV Power Prediction	Jul-15	-	900,000	-	-	-	-	-	900,000	8
9	14858	Substation Advanced Analytics	Jul-15	-	700,000	-	-	-	-	-	700,000	9
10	13254	Smart Community	Nov-15	-	-	-	-	-	200,000	-	200,000	10
11	10138	Synchrophasors	Dec-15	-	-	-	-	-	-	3,610,000	3,610,000	11
12	14243	Borrego Springs Microgrid 2.0	Dec-15	-	-	-	-	-	-	885,000	885,000	12
13	14859	Smart Grid Analytics	Dec-15	-	-	-	-	-	-	1,450,000	1,450,000	13
14	12129	Automated Fault Location <sup>1</sup>	Monthly	11,000	11,000	11,000	11,000	11,000	11,000	11,000	176,000	14
15	11249	SCADA Capacitors <sup>1</sup>	Monthly	10,000	10,000	10,000	10,000	10,000	10,000	10,000	170,000	15
16	11267	SCADA Expansion D <sup>1</sup>	Monthly	11,000	11,000	11,000	11,000	11,000	11,000	11,000	77,000	16
17	12247	Smart Isolation and Reclosing <sup>1</sup>	Monthly	10,000	10,000	10,000	-	-	-	-	130,000	17
18		<b>TOTAL SMART GRID - COMMON PLANT ADDITIONS</b>		<b>\$ 42,000</b>	<b>\$ 1,642,000</b>	<b>\$ 42,000</b>	<b>\$ 32,000</b>	<b>\$ 32,000</b>	<b>\$ 232,000</b>	<b>\$ 7,977,000</b>	<b>\$ 19,353,000</b>	18

<sup>1</sup> Monies were just made available in the second part of 2014 as they were not the highest priority at the beginning of the year.

# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

## **Common and Electric Intangible IT Forecast Plant Additions Workpapers**

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

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2014 - December 2015

Line No	Project ID	Project Name	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
		<b>COMMON IT PROJECTS</b>									
1	T11015	SDGE NETWRK & TELEPHNY EXCP REM	Mar-14	\$ -	\$ -	\$ 1,389	\$ -	\$ -	\$ -	\$ -	\$ -
2	T12039	2012 ESS MDT	Apr-14	-	-	-	63,248	-	-	-	-
3	T10021	CONTACT AND CAMPAIGN MANAGEMENT	May-14	-	-	-	-	48,632	-	-	-
4	T13005	SMART PRICING CHANGE ORDER	May-14	-	-	-	-	202,678	-	-	-
5	T13008	SDG&E CI SMALL CAP	May-14	-	-	-	-	132,172	-	-	-
6	T13011	SDG&E MDT REPLACEMENT	May-14	-	-	-	-	3,428,436	-	-	-
7	T13030	IPS EOL PROJECT-PALOMAR-SDGE	May-14	-	-	-	-	1,087	-	-	-
8	T12032	EPS PH 2	Jun-14	-	-	-	-	-	29,775	-	-
9	T12038	SERVICE ORDER ROUTING TECH(SORT) SYS RPL	Jun-14	-	-	-	-	-	4,166	-	-
10	T13013	SMART METER OPERATIONS CENTER 2 (SMOC2)	Jun-14	-	-	-	-	-	2,537,312	-	-
11	T13024	SORT CUSTOMER SERVICE FIELD MDT REFRESH	Jun-14	-	-	-	-	-	506,344	-	-
12	T13006	PMR2	Aug-14	-	-	-	-	-	-	-	2,739,222
13	T11014	MYACCOUNT ADD E2E ENV	Aug-14	-	-	-	-	-	-	-	249,159
14	T13014	SDGE LAND MOBILE RADIO	Aug-14	-	-	-	-	-	-	-	5,166,627
15	T14005	GENERATION IS INFRASTRUCTURE	Aug-14	-	-	-	-	-	-	-	355,719
16	T13007	POLE LOADING CALCULATION REPOSITORY	Sep-14	-	-	-	-	-	-	-	-
17	T13009	SMART ENERGY ADVISOR DESKTOP	Sep-14	-	-	-	-	-	-	-	-
18	T13016	IT FINANCIAL OUTLOOK MODEL (IP)	Sep-14	-	-	-	-	-	-	-	-
19	T13022	ELECTRIC GIS 2013 ENHANCEMENTS	Sep-14	-	-	-	-	-	-	-	-
20	T10018	SDG&E WINDOWS 7 PLATFORM REPLACEMENT	Oct-14	-	-	-	-	-	-	-	-



**San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2014 - December 2015**

Line No	Project ID	Project Name	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
21	T13003	GRC PHASE 2	Oct-14	-	-	-	-	-	-	-	-
22	T13010	CUSTOMER ANALYTICS SYSTEM	Oct-14	-	-	-	-	-	-	-	-
23	T13017	CISCO DATA RETENTION	Oct-14	-	-	-	-	-	-	-	-
24	T11013	SCG MY ACCOUNT ACCESSIBILITY	Nov-14	-	-	-	-	-	-	-	-
25	T13018	SDGE WEB LOGIC INTEGRATION	Nov-14	-	-	-	-	-	-	-	-
26	T13026	REDUCE YOUR USE OPT IN	Nov-14	-	-	-	-	-	-	-	-
27	T14004	SDGE SCADA LOG MANAGEMENT	Nov-14	-	-	-	-	-	-	-	-
28	T12052	SDG&E GRID COMMUNICATIONS SYSTEMS	Dec-14	-	-	-	-	-	-	-	-
29	T13012	NET ENERGY METERING ENHANCEMENT	Dec-14	-	-	-	-	-	-	-	-
30	T14018	EFP OPERATIONS AND ANALYTICS	Dec-14	-	-	-	-	-	-	-	-
31	T14019	EFP 2014/2015 CAISO MANDATES	Dec-14	-	-	-	-	-	-	-	-
32	T14023	SDGE IVR 2014	Dec-14	-	-	-	-	-	-	-	-
33	T14034	2014 SDGE CI SMALL CAP	Dec-14	-	-	-	-	-	-	-	-
34	T14036	SDGE DOWNTOWN SCADA	Dec-14	-	-	-	-	-	-	-	-
35	TMP-33	ELECTRIC GIS 2014 ENHANCEMENTS	Dec-14	-	-	-	-	-	-	-	-
36	T11018	SDGE WAN REBUILD PHASE IV	Mar-15	-	-	-	-	-	-	-	-
37	T12040	CAISO 2012 INITIATIVES	Mar-15	-	-	-	-	-	-	-	-
38	T13027	E&FP SPRING 2014 CAISO MANDATES	Mar-15	-	-	-	-	-	-	-	-
39	T14017	SEAD PHASE II	Mar-15	-	-	-	-	-	-	-	-
40	T12051	SDG&E MY ACCOUNT ACCESSIBILITY	Apr-15	-	-	-	-	-	-	-	-

**San Diego Gas and Electric Company**  
**Common and Electric Intangible IT Plant Additions**  
**January 2014 - December 2015**

Line No	Project ID	Project Name	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
41	T13031	SMOC EXCEPTION MANAGEMENT (SMOC-EM)	Apr-15	-	-	-	-	-	-	-	-
42	T14001	SDGE CPD ENHANCEMENTS PHASE 1	Jul-15	-	-	-	-	-	-	-	-
43	T13021	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Sep-15	-	-	-	-	-	-	-	-
44	TOTAL COMMON IT PROJECTS			\$ -	\$ -	\$ 1,389	\$ 63,248	\$ 3,813,004	\$ 3,077,597	\$ -	\$ 8,510,727
45	LESS BALANCED PORTION OF SOCAL GAS			-	-	-	-	-	-	-	-
46	<b>NET COMMON IT PROJECTS</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,389</b>	<b>\$ 63,248</b>	<b>\$ 3,813,004</b>	<b>\$ 3,077,597</b>	<b>\$ -</b>	<b>\$ 8,510,727</b>
47	<u><b>ELECTRIC ONLY PROJECTS</b></u>										
48	T12803	ELECTRIC GRID OPS 2012	Jun-14	-	-	-	-	-	175,264	-	-
49	T13803	ELECTRIC GRID OPS 2013	Jun-14	-	-	-	-	-	158,325	-	-
50	T14803	2014 ELECTRIC GRID OPS	Jul-14	-	-	-	-	-	-	397,225	-
51	T13028	2013 NERC CIP ACTIVE DRCTRY	Aug-14	-	-	-	-	-	-	-	630,421
52	T13025	DOCUMENTUM	Sep-14	-	-	-	-	-	-	-	-
53	T13004	TRANS & SUBSTN INTEGRATION (TSPI)	Dec-15	-	-	-	-	-	-	-	-
54	TOTAL ELECTRIC ONLY IT PROJECTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 333,588	\$ 397,225	\$ 630,421
55	GRAND TOTAL IT PROJECTS			\$ -	\$ -	\$ 1,389	\$ 63,248	\$ 3,813,004	\$ 3,411,185	\$ 397,225	\$ 9,141,148

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2014 - December 2015

Line No	Project ID	Project Name	In Service Date	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15
<b>COMMON IT PROJECTS</b>												
1	T11015	SDGE NETWRK & TELEPHNY EXCP REM	Mar-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	T12039	2012 ESS MDT	Apr-14	-	-	-	-	-	-	-	-	-
3	T10021	CONTACT AND CAMPAIGN MANAGEMENT	May-14	-	-	-	-	-	-	-	-	-
4	T13005	SMART PRICING CHANGE ORDER	May-14	-	-	-	-	-	-	-	-	-
5	T13008	SDG&E CI SMALL CAP	May-14	-	-	-	-	-	-	-	-	-
6	T13011	SDG&E MDT REPLACEMENT	May-14	-	-	-	-	-	-	-	-	-
7	T13030	IPS EOL PROJECT-PALOMAR-SDGE	May-14	-	-	-	-	-	-	-	-	-
8	T12032	EPS PH 2	Jun-14	-	-	-	-	-	-	-	-	-
9	T12038	SERVICE ORDER ROUTING TECH(SORT) SYS RPL	Jun-14	-	-	-	-	-	-	-	-	-
10	T13013	SMART METER OPERATIONS CENTER 2 (SMOC2)	Jun-14	-	-	-	-	-	-	-	-	-
11	T13024	SORT CUSTOMER SERVICE FIELD MDT REFRESH	Jun-14	-	-	-	-	-	-	-	-	-
12	T13006	PMR2	Aug-14	-	-	-	-	-	-	-	-	-
13	T11014	MYACCOUNT ADD E2E ENV	Aug-14	-	-	-	-	-	-	-	-	-
14	T13014	SDGE LAND MOBILE RADIO	Aug-14	-	-	-	-	-	-	-	-	-
15	T14005	GENERATION IS INFRASTRUCTURE	Aug-14	-	-	-	-	-	-	-	-	-
16	T13007	POLE LOADING CALCULATION REPOSITORY	Sep-14	929,764	-	-	-	-	-	-	-	-
17	T13009	SMART ENERGY ADVISOR DESKTOP	Sep-14	3,958,797	-	-	-	-	-	-	-	-
18	T13016	IT FINANCIAL OUTLOOK MODEL (IP)	Sep-14	1,382,385	-	-	-	-	-	-	-	-
19	T13022	ELECTRIC GIS 2013 ENHANCEMENTS	Sep-14	1,450,431	-	-	-	-	-	-	-	-
20	T10018	SDG&E WINDOWS 7 PLATFORM REPLACEMENT	Oct-14	-	334,032	-	-	-	-	-	-	-

**San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2014 - December 2015**

Line No	Project ID	Project Name	In Service Date	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15
21	T13003	GRC PHASE 2	Oct-14	-	2,429,876	-	-	-	-	-	-	-
22	T13010	CUSTOMER ANALYTICS SYSTEM	Oct-14	-	5,045,390	-	-	-	-	-	-	-
23	T13017	CISCO DATA RETENTION	Oct-14	-	600,661	-	-	-	-	-	-	-
24	T11013	SCG MY ACCOUNT ACCESSIBILITY	Nov-14	-	-	72,996	-	-	-	-	-	-
25	T13018	SDGE WEB LOGIC INTEGRATION	Nov-14	-	-	825,053	-	-	-	-	-	-
26	T13026	REDUCE YOUR USE OPT IN	Nov-14	-	-	2,265,661	-	-	-	-	-	-
27	T14004	SDGE SCADA LOG MANAGEMENT	Nov-14	-	-	800,000	-	-	-	-	-	-
28	T12052	SDG&E GRID COMMUNICATIONS SYSTEMS	Dec-14	-	-	-	45,546,505	-	-	-	-	-
29	T13012	NET ENERGY METERING ENHANCEMENT	Dec-14	-	-	-	769,893	-	-	-	-	-
30	T14018	EFP OPERATIONS AND ANALYTICS	Dec-14	-	-	-	200,000	-	-	-	-	-
31	T14019	EFP 2014/2015 CAISO MANDATES	Dec-14	-	-	-	765,603	-	-	-	-	-
32	T14023	SDGE IVR 2014	Dec-14	-	-	-	687,150	-	-	-	-	-
33	T14034	2014 SDGE CI SMALL CAP	Dec-14	-	-	-	413,211	-	-	-	-	-
34	T14036	SDGE DOWNTOWN SCADA	Dec-14	-	-	-	2,528,053	-	-	-	-	-
35	TMP-33	ELECTRIC GIS 2014 ENHANCEMENTS	Dec-14	-	-	-	892,765	-	-	-	-	-
36	T11018	SDGE WAN REBUILD PHASE IV	Mar-15	-	-	-	-	-	-	895,310	-	-
37	T12040	CAISO 2012 INITIATIVES	Mar-15	-	-	-	-	-	-	1,819,322	-	-
38	T13027	E&FP SPRING 2014 CAISO MANDATES	Mar-15	-	-	-	-	-	-	1,418,454	-	-
39	T14017	SEAD PHASE II	Mar-15	-	-	-	-	-	-	3,004,866	-	-
40	T12051	SDG&E MY ACCOUNT ACCESSIBILITY	Apr-15	-	-	-	-	-	-	-	11,062,459	-

San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2014 - December 2015

Line No	Project ID	Project Name	In Service Date	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15
41	T13031	SMOC EXCEPTION MANAGEMENT (SMOC-EM)	Apr-15	-	-	-	-	-	-	-	4,392,246	-
42	T14001	SDGE CPD ENHANCEMENTS PHASE 1	Jul-15	-	-	-	-	-	-	-	-	-
43	T13021	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Sep-15	-	-	-	-	-	-	-	-	-
44	TOTAL COMMON IT PROJECTS			\$ 7,721,377	\$ 8,409,959	\$ 3,963,710	\$ 51,803,181	\$ -	\$ -	\$ 7,137,952	\$ 15,454,706	\$ -
45	LESS BALANCED PORTION OF SOCAL GAS			-	-	-	(20,578,739)	-	-	-	-	-
46	<b>NET COMMON IT PROJECTS</b>			<b>\$ 7,721,377</b>	<b>\$ 8,409,959</b>	<b>\$ 3,963,710</b>	<b>\$ 31,224,442</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,137,952</b>	<b>\$ 15,454,706</b>	<b>\$ -</b>
47	<b><u>ELECTRIC ONLY PROJECTS</u></b>											
48	T12803	ELECTRIC GRID OPS 2012	Jun-14	-	-	-	-	-	-	-	-	-
49	T13803	ELECTRIC GRID OPS 2013	Jun-14	-	-	-	-	-	-	-	-	-
50	T14803	2014 ELECTRIC GRID OPS	Jul-14	-	-	-	-	-	-	-	-	-
51	T13028	2013 NERC CIP ACTIVE DRCTRY	Aug-14	-	-	-	-	-	-	-	-	-
52	T13025	DOCUMENTUM	Sep-14	1,203,971	-	-	-	-	-	-	-	-
53	T13004	TRANS & SUBSTN INTEGRATION (TSPI)	Dec-15	-	-	-	-	-	-	-	-	-
54	<b>TOTAL ELECTRIC ONLY IT PROJECTS</b>			<b>\$ 1,203,971</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
55	<b>GRAND TOTAL IT PROJECTS</b>			<b>\$ 8,925,348</b>	<b>\$ 8,409,959</b>	<b>\$ 3,963,710</b>	<b>\$ 31,224,442</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,137,952</b>	<b>\$ 15,454,706</b>	<b>\$ -</b>

**San Diego Gas and Electric Company**  
**Common and Electric Intangible IT Plant Additions**  
**January 2014 - December 2015**

Line No	Project ID	Project Name	In Service Date	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
<b>COMMON IT PROJECTS</b>												
1	T11015	SDGE NETWRK & TELEPHNY EXCP REM	Mar-14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,389	1
2	T12039	2012 ESS MDT	Apr-14	-	-	-	-	-	-	-	63,248	2
3	T10021	CONTACT AND CAMPAIGN MANAGEMENT	May-14	-	-	-	-	-	-	-	48,632	3
4	T13005	SMART PRICING CHANGE ORDER	May-14	-	-	-	-	-	-	-	202,678	4
5	T13008	SDG&E CI SMALL CAP	May-14	-	-	-	-	-	-	-	132,172	5
6	T13011	SDG&E MDT REPLACEMENT	May-14	-	-	-	-	-	-	-	3,428,436	6
7	T13030	IPS EOL PROJECT-PALOMAR-SDGE	May-14	-	-	-	-	-	-	-	1,087	7
8	T12032	EPS PH 2	Jun-14	-	-	-	-	-	-	-	29,775	8
9	T12038	SERVICE ORDER ROUTING TECH(SORT) SYS RPL	Jun-14	-	-	-	-	-	-	-	4,166	9
10	T13013	SMART METER OPERATIONS CENTER 2 (SMOC2)	Jun-14	-	-	-	-	-	-	-	2,537,312	10
11	T13024	SORT CUSTOMER SERVICE FIELD MDT REFRESH	Jun-14	-	-	-	-	-	-	-	506,344	11
12	T13006	PMR2	Aug-14	-	-	-	-	-	-	-	2,739,222	12
13	T11014	MYACCOUNT ADD E2E ENV	Aug-14	-	-	-	-	-	-	-	249,159	13
14	T13014	SDGE LAND MOBILE RADIO	Aug-14	-	-	-	-	-	-	-	5,166,627	14
15	T14005	GENERATION IS INFRASTRUCTURE	Aug-14	-	-	-	-	-	-	-	355,719	15
16	T13007	POLE LOADING CALCULATION REPOSITORY	Sep-14	-	-	-	-	-	-	-	929,764	16
17	T13009	SMART ENERGY ADVISOR DESKTOP	Sep-14	-	-	-	-	-	-	-	3,958,797	17
18	T13016	IT FINANCIAL OUTLOOK MODEL (IP)	Sep-14	-	-	-	-	-	-	-	1,382,385	18
19	T13022	ELECTRIC GIS 2013 ENHANCEMENTS	Sep-14	-	-	-	-	-	-	-	1,450,431	19
20	T10018	SDG&E WINDOWS 7 PLATFORM REPLACEMENT	Oct-14	-	-	-	-	-	-	-	334,032	20

**San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2014 - December 2015**

Line No	Project ID	Project Name	In Service Date	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
21	T13003	GRC PHASE 2	Oct-14	-	-	-	-	-	-	-	2,429,876	21
22	T13010	CUSTOMER ANALYTICS SYSTEM	Oct-14	-	-	-	-	-	-	-	5,045,390	22
23	T13017	CISCO DATA RETENTION	Oct-14	-	-	-	-	-	-	-	600,661	23
24	T11013	SCG MY ACCOUNT ACCESSIBILITY	Nov-14	-	-	-	-	-	-	-	72,996	24
25	T13018	SDGE WEB LOGIC INTEGRATION	Nov-14	-	-	-	-	-	-	-	825,053	25
26	T13026	REDUCE YOUR USE OPT IN	Nov-14	-	-	-	-	-	-	-	2,265,661	26
27	T14004	SDGE SCADA LOG MANAGEMENT	Nov-14	-	-	-	-	-	-	-	800,000	27
28	T12052	SDG&E GRID COMMUNICATIONS SYSTEMS	Dec-14	-	-	-	-	-	-	-	45,546,505	28
29	T13012	NET ENERGY METERING ENHANCEMENT	Dec-14	-	-	-	-	-	-	-	769,893	29
30	T14018	EFP OPERATIONS AND ANALYTICS	Dec-14	-	-	-	-	-	-	-	200,000	30
31	T14019	EFP 2014/2015 CAISO MANDATES	Dec-14	-	-	-	-	-	-	-	765,603	31
32	T14023	SDGE IVR 2014	Dec-14	-	-	-	-	-	-	-	687,150	32
33	T14034	2014 SDGE CI SMALL CAP	Dec-14	-	-	-	-	-	-	-	413,211	33
34	T14036	SDGE DOWNTOWN SCADA	Dec-14	-	-	-	-	-	-	-	2,528,053	34
35	TMP-33	ELECTRIC GIS 2014 ENHANCEMENTS	Dec-14	-	-	-	-	-	-	-	892,765	35
36	T11018	SDGE WAN REBUILD PHASE IV	Mar-15	-	-	-	-	-	-	-	895,310	36
37	T12040	CAISO 2012 INITIATIVES	Mar-15	-	-	-	-	-	-	-	1,819,322	37
38	T13027	E&FP SPRING 2014 CAISO MANDATES	Mar-15	-	-	-	-	-	-	-	1,418,454	38
39	T14017	SEAD PHASE II	Mar-15	-	-	-	-	-	-	-	3,004,866	39
40	T12051	SDG&E MY ACCOUNT ACCESSIBILITY	Apr-15	-	-	-	-	-	-	-	11,062,459	40

**San Diego Gas and Electric Company  
Common and Electric Intangible IT Plant Additions  
January 2014 - December 2015**

Line No	Project ID	Project Name	In Service Date	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
41	T13031	SMOC EXCEPTION MANAGEMENT (SMOC-EM)	Apr-15	-	-	-	-	-	-	-	4,392,246	41
42	T14001	SDGE CPD ENHANCEMENTS PHASE 1	Jul-15	-	25,753,271	-	-	-	-	-	25,753,271	42
43	T13021	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Sep-15	-	-	-	16,293,658	-	-	-	16,293,658	43
44	TOTAL COMMON IT PROJECTS			\$ -	\$ 25,753,271	\$ -	\$ 16,293,658	\$ -	\$ -	\$ -	\$ 152,003,777	44
45	LESS BALANCED PORTION OF SOCAL GAS			-	-	-	-	-	-	-	(20,578,739)	45
46	<b>NET COMMON IT PROJECTS</b>			<b>\$ -</b>	<b>\$ 25,753,271</b>	<b>\$ -</b>	<b>\$ 16,293,658</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 131,425,038</b>	46
47	<u><b>ELECTRIC ONLY PROJECTS</b></u>											47
48	T12803	ELECTRIC GRID OPS 2012	Jun-14	-	-	-	-	-	-	-	175,264	48
49	T13803	ELECTRIC GRID OPS 2013	Jun-14	-	-	-	-	-	-	-	158,325	49
50	T14803	2014 ELECTRIC GRID OPS	Jul-14	-	-	-	-	-	-	-	397,225	50
51	T13028	2013 NERC CIP ACTIVE DRCTRY	Aug-14	-	-	-	-	-	-	-	630,421	51
52	T13025	DOCUMENTUM	Sep-14	-	-	-	-	-	-	-	1,203,971	52
53	T13004	TRANS & SUBSTN INTEGRATION (TSPI)	Dec-15	-	-	-	-	-	-	7,920,328	7,920,328	53
54	TOTAL ELECTRIC ONLY IT PROJECTS			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,920,328	\$ 10,485,533	54
55	<b>GRAND TOTAL IT PROJECTS</b>			<b>\$ -</b>	<b>\$ 25,753,271</b>	<b>\$ -</b>	<b>\$ 16,293,658</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,920,328</b>	<b>\$ 141,910,572</b>	55



# **San Diego Gas & Electric Company**

**TO4 – Cycle 2**

## **Smart Pricing Program (SPP) Electric Intangible IT Forecast Plant Additions Workpapers**

---

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

San Diego Gas and Electric Company  
 Smart Pricing Program (SPP) IT Additions  
 January 2014 - December 2015

Line No	Smart Pricing Program (SPP) IT Plant Additions	In Service Date	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14
1	SPP - Stage 2b - Software <sup>1</sup>	May-14					\$ 2,565,583			
2	SPP - Stage 2d - Software <sup>2</sup>	Nov-14								
3	<b>TOTAL SPP - ELECTRIC INTANGIBLE PLANT</b>		\$ -	\$ -	\$ -	\$ -	\$ 2,565,583	\$ -	\$ -	\$ -

- <sup>1</sup> Stage 2b consists of implementing changes for the new SPP rates and rate changes within ACLARA on line tool to support the GRC Phase II decision.
- <sup>2</sup> Stage 2d consists of new scope items presented through SPP's change control process that are important to the success of SPP.

**San Diego Gas and Electric Company  
Smart Pricing Program (SPP) IT Additions  
January 2014 - December 2015**

Line No	Smart Pricing Program (SPP) IT Plant Additions	In Service Date	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15
1	SPP - Stage 2b - Software <sup>1</sup>	May-14								
2	SPP - Stage 2d - Software <sup>2</sup>	Nov-14			\$ 2,811,726					
3	<b>TOTAL SPP - ELECTRIC INTANGIBLE PLANT</b>		\$ -	\$ -	\$ 2,811,726	\$ -	\$ -	\$ -	\$ -	\$ -

<sup>1</sup> Stage 2b consists of implementing changes for the new SPP rates and rate changes within ACLARA on line tool to support the GRC Phase II decision.

<sup>2</sup> Stage 2d consists of new scope items presented through SPP's change control process that are important to the success of SPP.

San Diego Gas and Electric Company  
 Smart Pricing Program (SPP) IT Additions  
 January 2014 - December 2015

Line No	Smart Pricing Program (SPP) IT Plant Additions	In Service Date	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total	Line No
1	SPP - Stage 2b - Software <sup>1</sup>	May-14									\$ 2,565,583	1
2	SPP - Stage 2d - Software <sup>2</sup>	Nov-14									2,811,726	2
3	<b>TOTAL SPP - ELECTRIC INTANGIBLE PLANT</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,377,309	3

<sup>1</sup> Stage 2b consists of implementing changes for the new SPP rates and rate changes within ACLARA on line tool to support the GRC Phase II decision.

<sup>2</sup> Stage 2d consists of new scope items presented through SPP's change control process that are important to the success of SPP.

**Summary of Primary Sunrise  
Expenses in the  
TO4 Cycle 2 Base Period (2013)**

	SDG&E						
	<b>Summary of Primary Sunrise Expenses in the TO4 Cycle 2 Base Period (2013)</b>						
	<b>(Does not include expenses in the 4-month TU Cost of Service or the 17-month TO3 Final TU Cost Adjustment)</b>						
					Transmission		
					2013 Base		
					Period		
Ln					Costs		Ln
No.					(\$Millions)		No.
1							1
2	<b>A. Plant as of Dec 31, 2013</b>						2
3	Total Sunrise Capital Expenditures as of Dec 31, 2013				\$	1,766.6	3
4							4
5	Removal Costs				\$	(4.0)	5
6							6
7	Less Citizens Lease amount				\$	(85.2)	7
8							8
9	Less Sunrise Communication Equipment						9
10	recorded in General Plant Communication Equipment				\$	(14.0)	10
11							11
12	Sunrise plant embedded in total transmission plant				\$	1,663.4	Sum L 3 thru 10
13							13
14	Sunrise Communication equipment in general plant						14
15	allocated to transmission (1)				\$	2.3	15
16							16
17	<b>Total Sunrise plant in Cycle 2 transmission service</b>				\$	<b>1,665.7</b>	L 12 -15
18							18
19	<b>B. Other primary annual transmission expenses</b>						19
20	Sunrise maintenance post construction environmental permitting costs					10.3	20
21	Sunrise maintenance post construction on going environmental costs					9.2	21
22	Total Sunrise post construction environmental costs					19.5	L 20+21
23							23
24	Fire mitigation expense in 2013 (2)				\$	3.1	24
25							25
26	Sunrise annual depreciation expense				\$	35.1	26
27							27
28	Approximate Sunrise property taxes				\$	11.0	28
29							29
30	<b>Annual Sunrise expenses</b>				\$	<b>68.7</b>	Sum L 22 thru 28
31							31
32	Footnote.						
33	(1) Sunrise Communication Equipment recorded in						
34	General Plant				\$	14.0	34
35	2013 Base Period transmission labor ratio					16.48%	35
36	Communication Equipment allocated to transmission				\$	2.3	36
37							37
38	(2) In Dec 2012 a fire mitigation charge of \$3.1 M was recorded to transmission						
39	O&M and is embedded in the 17-month TO3 Final TU cost of service which is						
40	part of the TO4 Cycle 2 filing						