

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**



**FILED**  
4-13-15  
04:59 PM

Application of SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E) For Authority To Update Marginal Costs, Cost Allocation, And Electric Rate Design. ) A1504012  
 ) Application No. 15-04-\_\_\_\_  
 ) (Filed April 13, 2015)  
 )  
\_\_\_\_\_ )

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E)  
FOR AUTHORITY TO UPDATE MARGINAL COSTS,  
COST ALLOCATION AND ELECTRIC RATE DESIGN**

Laura Earl  
101 Ash Street, San Diego, CA 92101  
Telephone: (619) 696-4287  
Facsimile: (619) 699-5027  
Email: [learl@semprautilities.com](mailto:learl@semprautilities.com)

Counsel for  
SAN DIEGO GAS & ELECTRIC COMPANY

April 13, 2015

## TABLE OF CONTENTS

<b>I.</b>	<b>OVERVIEW OF APPLICATION .....</b>	<b>1</b>
<b>II.</b>	<b>SUPPORTING TESTIMONY.....</b>	<b>2</b>
<b>III.</b>	<b>UPDATED MARGINAL COST STUDIES AND REVENUE ALLOCATIONS.....</b>	<b>4</b>
<b>IV.</b>	<b>INTRODUCTION TO NEW RATE PROPOSALS .....</b>	<b>4</b>
<b>A.</b>	<b>Proposed Changes to Standard Rates.....</b>	<b>5</b>
<b>B.</b>	<b>Proposals to Eliminate Certain Closed Rate Schedules.....</b>	<b>7</b>
<b>C.</b>	<b>Proposals to Offer New Rate Options.....</b>	<b>7</b>
	<b>1. Economic Development Rate (“EDR”).....</b>	<b>7</b>
	<b>2. Cost-Based Rate Options .....</b>	<b>7</b>
<b>V.</b>	<b>IMPACT OF PENDING PROCEEDINGS.....</b>	<b>8</b>
<b>VI.</b>	<b>STATUTORY AND PROCEDURAL REQUIREMENTS.....</b>	<b>9</b>
<b>A.</b>	<b>Category, Need for Hearings, Issues and Schedule - Rule 2.1(c) .....</b>	<b>9</b>
	<b>1. Category .....</b>	<b>9</b>
	<b>2. Need for Hearings .....</b>	<b>9</b>
	<b>3. Issues to be Considered.....</b>	<b>9</b>
	<b>4. Proposed Schedule .....</b>	<b>9</b>
<b>B.</b>	<b>Authority - Rule 2.1 .....</b>	<b>10</b>
<b>C.</b>	<b>Corporate Information and Correspondence - Rules 2.1(a) and 2.1(b) .....</b>	<b>10</b>
<b>D.</b>	<b>Organization and Qualification to Transact Business – Rule 2.2.....</b>	<b>11</b>
<b>E.</b>	<b>Balance Sheet and Income Statement – Rule 3.2(a)(1) .....</b>	<b>11</b>
<b>F.</b>	<b>Rates - Rules 3.2(a)(2) and 3.2(a)(3).....</b>	<b>11</b>
<b>G.</b>	<b>Property and Equipment - Rule 3.2(a)(4) .....</b>	<b>11</b>
<b>H.</b>	<b>Summary of Earnings - Rules 3.2(a)(5) and (6) .....</b>	<b>12</b>

<b>I.</b>	<b>Depreciation - Rule 3.2(a)(7)</b> .....	<b>12</b>
<b>J.</b>	<b>Proxy Statement - Rule 3.2(a)(8)</b> .....	<b>12</b>
<b>K.</b>	<b>Pass Through of Costs - Rule 3.2(a)(10)</b> .....	<b>12</b>
<b>L.</b>	<b>Service and Notice - Rule 1.9</b> .....	<b>13</b>
<b>VII.</b>	<b>CONCLUSION</b> .....	<b>13</b>

**APPENDICES**

Appendix A	Balance Sheet and Statement of Income and Financial Statement
Appendix B	Statement of Present and Proposed Rates
Appendix C	Cost of Property and Depreciation Reserve
Appendix D	Summary of Earnings
Appendix E	Governmental Entities Receiving Notice

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of SAN DIEGO GAS & ELECTRIC )	
COMPANY (U 902 E) For Authority To )	Application No. 15-04-____
Update Marginal Costs, Cost Allocation )	(Filed April 13, 2015)
And Electric Rate Design. )	
_____ )	

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E)  
FOR AUTHORITY TO UPDATE MARGINAL COSTS,  
COST ALLOCATION AND ELECTRIC RATE DESIGN**

Pursuant to California Public Utilities Code<sup>1</sup> § 454 and California Public Utilities Commission (“Commission” or “CPUC”) Rules 2.1-2.3 and 3.2, San Diego Gas & Electric Company (“SDG&E”) hereby submits this *Application for Authority to Update Marginal Costs, Cost Allocation and Electric Rate Design*, effective January 1, 2016 (“Application”). SDG&E submits this Application in accordance with the schedule adopted in the Commission’s Rate Case Plan set forth in Decision (“D.”) 89-01-040 (*modified by* D.07-07-004), as extended by letter dated January 27, 2015 from Commission Executive Director Timothy Sullivan.

**I. OVERVIEW OF APPLICATION**

This Application submits Phase 2 of SDG&E’s 2016 Test Year General Rate Case (“GRC”). Phase 1 of the GRC is currently being litigated in Application (“A.”) 14-11-003, filed November 14, 2014. This Application presents the traditional elements of a GRC Phase 2 type proceeding: electric marginal costs, marginal cost revenue responsibility, revenue allocation and rate design. In addition, the Application offers testimony supporting new rate design proposals as more fully described in supporting testimony.

---

<sup>1</sup> Referenced herein as “P.U. Code.”

## II. SUPPORTING TESTIMONY

In support of the Application, SDG&E attaches the testimony of the following witnesses, organized by Chapter as shown:

Chapter 1: (Caroline Winn) provides an overview of the testimony and the policy considerations supporting the proposals;

Chapter 2: (Cynthia Fang) describes electric revenue allocation and rate design, including:

- phasing in recovery of updated distribution allocation over three years (2016, 2017, 2018);
- moving recovery of programs currently recovered in Distribution rates, specifically CSI and SGIP costs, from distribution rates to Public Purpose Program (“PPP”) rates, consistent with other programs funding state policy objectives;
- moving the Monthly Service Fee (“MSF”) for business customers towards more cost-based recovery of customer costs;
- moving the recovery of distribution demand charges toward 100% non-coincident demand (“NCD”) for commercial and industrial (“C&I”) customers with distribution demand charges;
- moving the recovery of peak generation capacity costs toward more cost-based recovery through a peak demand charge for C&I customers with a commodity on-peak demand charge;
- reopen closed Schedule A-TOU to provide a meaningful cost-based time of use (“TOU”) option for small commercial customers;

- reducing the Peak Time Rebate (“PTR”) incentives in 2016 and 2017, with elimination of the PTR program in 2018;
- providing additional options for customers to better manage their energy costs;
- gradually transitioning a reduction to the California Alternate Rates for Energy (“CARE”) discount provided to non-residential CARE customers (“Expanded CARE”) in compliance with Assembly Bill (“AB”) 327 and moving the Expanded CARE rate subsidies currently embedded in rates to a single line item discount; and
- eliminating several rate schedules that will no longer be applicable as of January 1, 2016; and
- eliminating the current under/over collection requirements to retain under/over collections associated with dynamic pricing rate incentives within the customer class now that all customer classes have dynamic pricing rates.

Chapter 3: (John Baranowski) provides the basis for recovery of distribution demand costs through non-coincident demand charge structure;

Chapter 4: (William G. Saxe) describes the marginal distribution customer costs, the marginal distribution demand costs, and the cost basis for distribution revenue allocation, including a correction to implementing previously used marginal distribution demand allocation methodology;

Chapter 5: (Jeff Shaughnessy) describes SDG&E’s commodity marginal cost studies for marginal energy costs and marginal generation costs, the cost basis for commodity revenue allocation, and the basis for Competition Transition Charge (“CTC”) allocation;

Chapter 6: (Yvonne Le Mieux) describes the results of street lighting cost studies and associated proposals, including more cost-based street lighting rates and a new dimmable street lighting rate option;

Chapter 7: (Dawn Welch) describes proposals offering new Economic Development Rates (“EDRs”) and modifying language in Schedule A (in accordance with D.14-11-002);

Chapter 8: (Leslie Willoughby) describes the proposed changes in SDG&E's event day trigger threshold for its Critical Peak Pricing default ("CPP-D") rate, to align the trigger with the Smart Pricing Program ("SPP") and increase the peak-shaving benefits of the rate.

All references to testimony herein are to the foregoing.

### **III. UPDATED MARGINAL COST STUDIES AND REVENUE ALLOCATIONS**

In this Application, SDG&E presents updated marginal cost studies for Distribution and Commodity. In addition, SDG&E presents updated revenue allocations for (1) Distribution, (2) Commodity, (3) CTC, (4) PPP, which includes low income programs CARE and Energy Savings Assistance Program ("ESAP"), Energy Efficiency ("EE"), and Electric Program Investment Charge ("EPIC"), and (5) LGC. SDG&E proposes that the Commission adopt SDG&E's updated marginal cost studies and revenue allocation proposals including SDG&E's proposal to move the recovery of CSI and SGIP from Distribution to PPP rates.

### **IV. INTRODUCTION TO NEW RATE PROPOSALS**

In addition to updating marginal costs and revenue allocation, this Application introduces several new proposals, which are referenced above by witness and further described in the supporting testimony. These proposals are consistent with the CPUC's rate design principles stated in Rulemaking ("R.") 12-06-013 ("Rate Reform OIR") and California policy goals, as described in the testimony of Caroline Winn. SDG&E's residential rate reform proposals reflecting these principles are currently under consideration in R.12-06-013. In this proceeding, SDG&E proposes continuing the movement toward cost-based rates for business customers that are also consistent with the Commission's rate design principles. SDG&E has taken a balanced approach in designing its proposals to minimize impact, by proposing a gradual implementation path to conclude in SDG&E's next anticipated GRC Phase 2 ("GRC P2") for 2019.

**A. Proposed Changes to Standard Rates**

SDG&E’s rate design proposals to continue movement towards cost-based rates through the next anticipated GRC Phase 2 in 2019 are shown in the table below:<sup>2</sup>

<b>SDG&amp;E’s Proposed Changes to Standard rates</b>				
	<b>Current</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b><i>Small Commercial: Schedule A/TOU-A</i></b> <sup>3</sup>				
<i>Customer Costs</i>	MSF based on demand with residual in energy rate	Increase MSF based on demand and decrease residual in energy rate	Increase MSF based on demand and decrease residual in energy rate	Increase (double current) MSF based on demand and decrease residual in energy rate
<i>Distribution Demand</i>	Energy rate	Energy rate	Energy rate	Energy rate
<i>Generation Capacity</i>	Flat energy	TOU energy	TOU energy – increased differential	TOU energy-- increased differential
<i>Commodity Energy</i>	Flat energy	TOU energy	TOU energy-- increased differential	TOU energy-- increased differential
<b><i>M/L C&amp;I: Schedule AL-TOU</i></b>				
<i>Customer Costs</i>	MSF with residual in demand charges	Increase MSF 20% with decrease residual in demand charges	Increase MSF 20% with decrease residual in demand charges	Increase MSF 20% with decrease residual in demand charges
<i>Distribution Demand</i>	65% NCD/35% Peak	No change from current (65% NCD/35% Peak)	75% NCD/25% Peak	85% NCD/15% Peak
<i>Generation Capacity</i>	50% on-peak demand charge with residual in energy rate	No change from current (50% on-peak demand charge with residual in energy rate)	60% on-peak demand charge with reduced residual in energy rate (off-peak first then semi-peak)	70% on-peak demand charge with reduced residual in energy rate (off-peak first then semi-peak)
<i>Commodity Energy</i>	TOU energy	TOU energy	TOU energy	TOU energy
<b><i>Small Agricultural: Schedule PA (&lt;20kW)</i></b>				
<i>Customer Costs</i>	MSF with residual in energy rate	20% Increase MSF and decrease	20% Increase MSF and decrease	20% Increase MSF and decrease

<sup>2</sup> This table replicates Table CF-22 of Ms. Fang’s testimony (Chapter 2).

<sup>3</sup> Currently SDG&E’s standard rate schedule for small commercial customers is Schedule A. Pursuant to OP 4 of D.12-12-004, small commercial customers move to mandatory TOU rates. In accordance with the April 4, 2014 letter from the Commission’s Executive Director the standard non-commodity rate schedule for small commercial customers will be Schedule TOU-A effective November 1, 2015.

		residual in energy rate	residual in energy rate	residual in energy rate
<i>Distribution Demand</i>	Energy rate	Energy rate	Energy rate	Energy rate
<i>Generation Capacity</i>	Flat energy	TOU energy	TOU energy – increased differential	TOU energy--increased differential
<i>Commodity Energy</i>	Flat energy	TOU energy	TOU energy--increased differential	TOU energy--increased differential
<b><i>M/L Agricultural: Schedule PA(≥20kW)</i></b>				
<i>Customer Costs</i>	MSF with residual in energy rate	20% Increase MSF and decrease residual in energy rate	20% Increase MSF and decrease residual in energy rate	20% Increase MSF and decrease residual in energy rate
<i>Distribution Demand</i>	Energy rate	Energy rate	Introduction of NCD at 20% and decrease residual in energy rate	Increase of NCD to 30% and decrease residual in energy rate
<i>Generation Capacity</i>	20% on-peak demand charge with residual in energy rate	20% on-peak demand charge with residual in energy rate	30% on-peak demand charge with reduced residual in energy rate	40% on-peak demand charge with reduced residual in energy rate
<i>Commodity Energy</i>	TOU energy	TOU energy	TOU energy (off-peak first then semi-peak)	TOU energy (off-peak first then semi-peak)
<b><i>Large Agricultural: Schedule PA-T-1</i></b>				
<i>Customer Costs</i>	MSF with residual in demand charges	Increase MSF 20% with decrease residual in demand charges	Increase MSF 20% with decrease residual in demand charges	Increase MSF 20% with decrease residual in demand charges
<i>Distribution Demand</i>	100% NCD with off-peak exemption	100% NCD with off-peak exemption	100% NCD with off-peak exemption	100% NCD with off-peak exemption
<i>Generation Capacity</i>	50% on-peak demand charge with residual in energy rate	50% on-peak demand charge with residual in energy rate	60% on-peak demand charge with reduced residual in energy rate	70% on-peak demand charge with reduced residual in energy rate
<i>Commodity Energy</i>	TOU energy	TOU energy	TOU energy (off-peak first then semi-peak)	TOU energy (off-peak first then semi-peak)

## **B. Proposals to Eliminate Certain Closed Rate Schedules**

This Application also proposes eliminating the following closed rate schedules that are no longer applicable, as detailed by Ms. Fang in Chapter 2: Schedule DR-TOU, Schedule A, Schedule AY, Schedule AD, and Schedule PA.

## **C. Proposals to Offer New Rate Options**

### **1. Economic Development Rate (“EDR”)**

California Public Utilities (“PU”) Code Section 740.4(a) provides that the Commission shall authorize public utilities to engage in programs to encourage economic development. In addition, PU Code 740.4(c) defines economic development activities to include industrial and commercial expansion and relocation assistance, and business retention and recruitment. SDG&E proposes here two types of EDRs, a “Standard” EDR and an “Enhanced” EDR, similar to those which the Commission approved for Pacific Gas & Electric Company in Decision (“D.”) 13-10-019 and for Southern California Edison Company in D.15-04-006. SDG&E’s proposals are described in the testimony of Dawn Welch (Chapter 7).

### **2. Cost-Based Rate Options**

Ms. Fang (Chapter 2) describes several new cost-based rate options for business customers. For small commercial customers, SDG&E proposes a new optional rate with a larger fixed charge and a reduced volumetric rate, for the benefit of customers whose usage can vary on a month-to-month basis. SDG&E also proposes reopening Schedule A-TOU for small commercial customers with a demand of less than 40 kW, with changes to add a cost-based MSF, reduce level distribution NCD at 20% recovery; and (3) implement cost-based TOU commodity rates.

SDG&E is also proposing a fully cost-based option for M/L C&I customers with the following features: (1) a cost-based MSF; (2) distribution demand costs recovered through a NCD demand charge with an exemption for demand in the super-off peak period, and (3) an on-peak demand charge that reflects 90% of generation capacity. And for street lighting customers, SDG&E proposes a new dimmable rate option, described in the testimony of Yvonne Le Mieux (Chapter 6).

## **V. IMPACT OF PENDING PROCEEDINGS**

SDG&E has two proceedings pending before the Commission that would impact the rate design proposals presented in this Application. These pending proceedings are the residential Rate Reform OIR and SDG&E's 2015 Rate Design Window ("RDW"), A.14-01-027. Both these proceedings are awaiting draft decisions that are expected to be issued in the next few months.

The Commission initiated the Rate Reform OIR in June 2012 to examine current residential electric rate design. The issues being considered in this residential-focused rulemaking include fixed charges, changes to minimum bills, changes to the baseline quantities, tier flattening (including tier differentials and number of tiers), opt-in tariffs and pilot programs for untiered TOU rates, collection of revenue shortfall that results in cross-subsidies between customer groups, customer education and outreach, and whether default TOU rates in 2018 are permitted by law. SDG&E submitted its proposals on February 28, 2014. A decision is expected to be implemented in the summer 2015 timeframe.

SDG&E filed its RDW Application on January 31, 2014. SDG&E is primarily seeking approval to adjust TOU periods to align with peak resource and pricing shifts later in the day.

This results in more evening hours in the peak TOU period and the addition of a super off-peak period. SDG&E is seeking to implement a decision in November 2015.

These two anticipated Commission decisions will impact the proposals herein. Some of the new rate options and TOU rate offerings are predicated on the pending proposals in the Rate Reform OIR and RDW. Further, should decisions in those cases order SDG&E to include items in future rate design proceeding, SDG&E would propose those items here, in compliance with Commission directives.

## **VI. STATUTORY AND PROCEDURAL REQUIREMENTS**

### **A. Category, Need for Hearings, Issues and Schedule - Rule 2.1(c)**

#### **1. Category**

SDG&E proposes that this proceeding be categorized as “ratesetting.”

#### **2. Need for Hearings**

SDG&E believes that evidentiary hearings will be required.

#### **3. Issues to be Considered**

The issues to be considered are described in this Application and the accompanying testimony and exhibits.

#### **4. Proposed Schedule**

SDG&E proposes the following schedule:

<b><u>ACTION</u></b>	<b><u>DATE</u></b>
SDG&E files GRC Phase 2 Application	April 13, 2015
Responses/Protests	May 13, 2015
Reply to Responses/Protests	May 26, 2015
Prehearing Conference	June 1, 2015
Scoping Memo Issued	June 29, 2015

ORA and Intervenor Testimony	August 7, 2015
Concurrent Rebuttal Testimony	August 31, 2015
Evidentiary Hearings, if necessary	September 14-18, 2015
Opening Briefs	October 5, 2015
Reply Briefs	October 20, 2015
Proposed Decision	November 2015
Adopted Rate Proposals Effective	January 1, 2016

**B. Authority - Rule 2.1**

This Application is filed pursuant to P.U. Code § 454, and in compliance with the Commission's Rules of Practice and Procedure. This Application is in accordance with the schedule adopted in the Commission's Rate Case Plan set forth in D.89-01-040 (modified by D.07-07-004).

**C. Corporate Information and Correspondence - Rules 2.1(a) and 2.1(b)**

SDG&E is a corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service to portions of southern Orange County and electric and gas service throughout San Diego County. The exact legal name of the Applicant is San Diego Gas & Electric Company. The location of Applicant's principal place of business is 8306 Century Park Court, San Diego, California. SDG&E's counsel in this matter is Laura M. Earl.

Correspondence or communications regarding this Application should be addressed to:

Laura Earl  
San Diego Gas & Electric Company  
101 Ash Street, San Diego, CA 92101  
619/696-4287 (telephone)  
619/699-5027 (facsimile)  
learl@semprautilities.com

With copies to:

Jamie York  
Regulatory Case Manager  
San Diego Gas & Electric Company  
8330 Century Park Court, San Diego, CA 92123  
858/654-1739 (Telephone)  
858/654-1788 (Facsimile)  
jyork@semprautilities.com

**D. Organization and Qualification to Transact Business – Rule 2.2**

A certified copy of SDG&E's Restated Articles of Incorporation, as last amended, presently in effect and certified by the California Secretary of State, was previously filed with the Commission on September 10, 2014, in connection with SDG&E's Application No. A.14-09-009, and is incorporated herein by reference.

**E. Balance Sheet and Income Statement – Rule 3.2(a)(1)**

SDG&E's Balance Sheet, Income Statement and Financial Statement for the nine-month period ending September 30, 2014 are included in Appendix A.

**F. Rates - Rules 3.2(a)(2) and 3.2(a)(3)**

The rate impacts for SDG&E that will result from this Application are described in detail in Cynthia Fang's testimony (Chapter 2) supporting this Application. A Statement of SDG&E's Present and Proposed Rates is included in Appendix B.

**G. Property and Equipment - Rule 3.2(a)(4)**

A general description of SDG&E's property and equipment was previously filed with the Commission on October 5, 2001, in connection with SDG&E's Application No. A.01-10-005 and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the nine-month period ending September 30, 2014 is attached as Appendix C.

**H. Summary of Earnings - Rules 3.2(a)(5) and (6)**

SDG&E's Summary of Earnings for the nine-month period ending September 30, 2014 is included in Appendix D.

**I. Depreciation - Rule 3.2(a)(7)**

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis, at rates based on the estimated useful lives of plant properties. For federal income tax accrual purposes, SDG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954, and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems, on tax property additions after 1954 and prior to 1981. For financial reporting and rate-fixing purposes, "flow through accounting" has been adopted for such properties. For tax property additions in years 1981 through 1986, SDG&E has computed its tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SDG&E has computed its tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, has normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

**J. Proxy Statement - Rule 3.2(a)(8)**

A copy of the most recent Proxy Statement, dated March 20, 2014, as sent to all shareholders of SDG&E's parent company, Sempra Energy, was mailed to the Commission on May 12, 2014, and is incorporated herein by reference.

**K. Pass Through of Costs - Rule 3.2(a)(10)**

This Application reflects and passes through to customers cost and revenue requirement requests for increased costs to SDG&E for services or commodities furnished by it, as described herein.

**L. Service and Notice - Rule 1.9**

This Application will initiate a new proceeding. As such, there is currently no official service list in effect. Instead, SDG&E is serving this Application on all parties to A.14-11-003/A.14-11-004, SDG&E's most recent GRC proceeding; A.13-12-013, SDG&E's most recent Rate Design Window (RDW) proceeding; A.11-10-002, SDG&E's prior GRC Phase 2 proceeding, and the Commission's residential rate reform rulemaking, R.12-06-013. Within twenty days of filing, SDG&E will mail notice of this Application to the State of California and to cities and counties served by SDG&E (in accordance with the service list provided in Appendix E), and SDG&E will post the notice in their offices and publish the notice in newspapers of general circulation in each county in their service territory. In addition, within forty-five days of filing, SDG&E will include notices with the regular bills mailed to all customers affected by the proposed rate changes.

**VII. CONCLUSION**

SAN DIEGO GAS & ELECTRIC COMPANY requests that the Commission 1) authorize the various rate design and revenue allocation proposals described above; 2) authorize SDG&E to implement the rates as proposed herein; and 3) grant such additional relief as the Commission believes is just and reasonable.

Respectfully submitted,

/s/ Laura Earl

Laura Earl

*Counsel for*

SAN DIEGO GAS & ELECTRIC COMPANY

101 Ash Street, San Diego, CA 92101

Telephone: (619) 696-4287

Facsimile: (619) 699-5027

learl@semprautilities.com

April 13, 2015



## **APPENDIX A**

# **BALANCE SHEET AND INCOME STATEMENT AND FINANCIAL STATEMENT**

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
SEPTEMBER 30, 2014**

	<b>2014</b>
<b>1. UTILITY PLANT</b>	
101 UTILITY PLANT IN SERVICE	\$13,265,270,702
102 UTILITY PLANT PURCHASED OR SOLD	-
104 UTILITY PLANT LEASED TO OTHERS	85,194,000
105 PLANT HELD FOR FUTURE USE	13,092,995
106 COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107 CONSTRUCTION WORK IN PROGRESS	850,382,133
108 ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,186,909,599)
111 ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(410,449,684)
114 ELEC PLANT ACQUISITION ADJ	3,750,722
115 ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(687,632)
118 OTHER UTILITY PLANT	924,585,477
119 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(259,751,909)
120 NUCLEAR FUEL - NET	-
	-
TOTAL NET UTILITY PLANT	10,284,477,205
<b>2. OTHER PROPERTY AND INVESTMENTS</b>	
121 NONUTILITY PROPERTY	5,947,314
122 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(364,300)
123 INVESTMENTS IN SUBSIDIARY COMPANIES	-
124 OTHER INVESTMENTS	-
125 SINKING FUNDS	-
128 OTHER SPECIAL FUNDS	1,086,913,134
	1,086,913,134
TOTAL OTHER PROPERTY AND INVESTMENTS	1,092,496,148

Data from SPL as of November 20, 2014

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
SEPTEMBER 30, 2014**

<b>3. CURRENT AND ACCRUED ASSETS</b>		2014
131	CASH	8,179,251
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	8,600,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	325,835,707
143	OTHER ACCOUNTS RECEIVABLE	27,346,788
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,306,398)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	1,037,349
151	FUEL STOCK	5,915,837
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	60,643,228
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	119,762,814
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	355,489
165	PREPAYMENTS	187,946,741
171	INTEREST AND DIVIDENDS RECEIVABLE	379,618
173	ACCRUED UTILITY REVENUES	66,408,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	3,140,584
175	DERIVATIVE INSTRUMENT ASSETS	122,719,561
	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	<b>934,965,069</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	33,866,452
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,415,826,388
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	5,408,508
184	CLEARING ACCOUNTS	773,515
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	69,070,258
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	12,678,902
190	ACCUMULATED DEFERRED INCOME TAXES	546,020,438
	<b>TOTAL DEFERRED DEBITS</b>	<b>4,083,644,461</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>16,395,582,883</b>

Data from SPL as of November 20, 2014

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**SEPTEMBER 30, 2014**

**5. PROPRIETARY CAPITAL**

		2014
201	COMMON STOCK ISSUED	(\$291,458,395)
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	(591,282,978)
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	(479,665,369)
214	CAPITAL STOCK EXPENSE	24,605,640
216	UNAPPROPRIATED RETAINED EARNINGS	(3,680,171,669)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	7,425,619
	TOTAL PROPRIETARY CAPITAL	(5,010,547,152)

**6. LONG-TERM DEBT**

221	BONDS	(3,912,505,000)
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	(223,900,000)
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	10,483,578
	TOTAL LONG-TERM DEBT	(4,125,921,422)

**7. OTHER NONCURRENT LIABILITIES**

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(665,589,287)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(30,799,317)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(123,587,487)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230	ASSET RETIREMENT OBLIGATIONS	(870,397,986)
	TOTAL OTHER NONCURRENT LIABILITIES	(1,690,374,077)

Data from SPL as of November 20, 2014

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**SEPTEMBER 30, 2014**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		<b>2014</b>
231	NOTES PAYABLE	0
232	ACCOUNTS PAYABLE	(426,187,421)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(36,331,647)
235	CUSTOMER DEPOSITS	(68,765,920)
236	TAXES ACCRUED	(142,413,013)
237	INTEREST ACCRUED	(56,002,581)
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	(5,069,005)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(300,676,506)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(36,787,838)
244	DERIVATIVE INSTRUMENT LIABILITIES	(149,662,867)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>		<b>(1,221,896,798)</b>
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(36,637,985)
253	OTHER DEFERRED CREDITS	(364,727,768)
254	OTHER REGULATORY LIABILITIES	(1,317,940,681)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(21,820,437)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,855,909,283)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(749,807,280)
<b>TOTAL DEFERRED CREDITS</b>		<b>(4,346,843,434)</b>
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>(\$16,395,582,883)</b>

Data from SPL as of November 20, 2014

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**NINE MONTHS ENDED SEPTEMBER 30, 2014**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$3,888,295,041
401	OPERATING EXPENSES	\$2,604,800,533	
402	MAINTENANCE EXPENSES	112,891,857	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	373,934,327	
408.1	TAXES OTHER THAN INCOME TAXES	82,987,508	
409.1	INCOME TAXES	26,163,303	
410.1	PROVISION FOR DEFERRED INCOME TAXES	675,397,703	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(482,264,895)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,040,336)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>3,391,870,000</u>
	NET OPERATING INCOME		496,425,041

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	1,578	
417.1	EXPENSES OF NONUTILITY OPERATIONS	-	
418	NONOPERATING RENTAL INCOME	297,497	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	5,399,961	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	25,944,284	
421	MISCELLANEOUS NONOPERATING INCOME	371,195	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>32,014,515</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	8,038,828	
	TOTAL OTHER INCOME DEDUCTIONS	<u>8,226,364</u>	
408.2	TAXES OTHER THAN INCOME TAXES	496,329	
409.2	INCOME TAXES	(1,789,345)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	8,312,662	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(6,478,028)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>541,618</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>23,246,533</u>
	INCOME BEFORE INTEREST CHARGES		519,671,574
	NET INTEREST CHARGES*		<u>140,424,376</u>
	NET INCOME		<u><u>\$379,247,198</u></u>

*\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$10,362,273)*

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
NINE MONTHS ENDED SEPTEMBER 30, 2014**

---

**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,300,924,471
NET INCOME (FROM PRECEDING PAGE)	379,247,198
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	0
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u>\$3,680,171,669</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**September 30, 2014**

(a) Amounts and Kinds of Stock Authorized:  
Common Stock 255,000,000 shares Without Par Value

Amounts and Kinds of Stock Outstanding:  
**COMMON STOCK** 116,583,358 shares 291,458,395

(b) Brief Description of Mortgage:  
Full information as to this item is given in Application Nos. 08-07-029, 10-10-023 and 12-03-005 to which references are hereby made.

(c) Number and Amount of Bonds Authorized and Issued:

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2013
<u>First Mortgage Bonds:</u>				
6.80% Series KK, due 2013	12-01-91	14,400,000	0	979,200
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.85% Series RR, due 2021	06-29-93	60,000,000	0	2,876,250
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,373
5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,350,000
5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,250
5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,410,000
5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,936
4.00% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	2,900,000
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-15-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
1.65% Series EEE, due 2018	09-21-06	161,240,000	161,240,000	2,571,778
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000	0
<u>Unsecured Bonds:</u>				
5.30% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.50% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.90% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**September 30, 2014**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2013</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$15,949

Amounts and Rates of Dividends Declared:

The amounts and rates of dividends during the past five fiscal years are as follows:

<u>Preferred Stock</u>	<u>Shares Outstanding</u>	<u>Dividends Declared</u>				
	<u>12-31-13</u>	2009	2010	2011	2012	2013
5.0%		\$375,000	\$375,000	\$375,000	\$375,000	\$281,250
4.50%		270,000	270,000	270,000	270,000	202,500
4.40%		286,000	286,000	286,000	286,000	214,500
4.60%		343,868	343,868	343,868	343,868	257,901
\$ 1.7625		0	0	0	0	0
\$ 1.70		2,380,000	2,380,000	2,380,000	2,380,000	1,785,000
\$ 1.82		1,164,800	1,164,800	1,164,800	1,164,800	873,600
	<u>0</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$3,614,751</u>

Common Stock

Dividend to Parent	\$150,000,000 [1]	\$0	\$0	\$0	\$0
--------------------	-------------------	-----	-----	-----	-----

A balance sheet and a statement of income and retained earnings of Applicant for the nine months ended September 30, 2014 are attached hereto.

[1] San Diego Gas & Electric Company dividend to parent.

**APPENDIX B**

**STATEMENT OF PRESENT  
AND PROPOSED RATES**

## APPENDIX B

### ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

If the CPUC approves SDG&E's request, a typical residential customer living in the inland climate zone and using 500 kWh per month will see a monthly winter bill increase beginning in January 2016 of \$0.41, or 0.4%. A typical monthly electric bill will increase from \$104.63 to \$105.04 from current to 2016, and \$106.31 for 2017, and \$107.57 for 2018. The dollar amounts and percentages shown do not necessarily reflect the exact changes you may see in your bill. Changes in individual bills will depend on how much energy each customer uses. The following chart shows the changes to class average electric rates resulting from SDG&E's proposals for 2016, 2017, and 2018.

Customer Class	2015 Rates Effective 2/1/2015	Proposed Rates Effective 1/1/2016	2015 to 2016 Change		Proposed Rates Effective 1/1/2017	2015 to 2017 Change		Proposed Rates Effective 1/1/2018	2015 to 2018 Change	
			\$	%		\$	%		\$	%
Residential	22.012	21.724	-0.288	-1.31%	21.997	-0.015	-0.07%	22.271	0.259	1.18%
Small Commercial	24.393	24.029	-0.364	-1.49%	24.011	-0.382	-1.57%	23.993	-0.400	-1.64%
Medium & Large Commercial & Industrial	19.453	21.325	1.872	9.62%	21.135	1.682	8.65%	20.944	1.491	7.66%
Agriculture	17.558	18.477	0.919	5.23%	18.064	0.506	2.88%	17.652	0.094	0.54%
Lighting	18.016	21.334	3.318	18.42%	21.128	3.112	17.27%	20.921	2.905	16.12%
System Total	20.849	21.692	0.843	4.04%	21.693	0.844	4.05%	21.694	0.845	4.05%



**TABLE OF CONTENTS**

Sheet 1

The following sheets contain all the effective rates and rules affecting rates, service and information relating thereto, in effect on the date indicated herein.

	<u>Cal. P.U.C. Sheet No</u>
TITLE PAGE.....	16015-E
TABLE OF CONTENTS.....	26189, 26157, 26155, 26190, 26124, 26141, 26158-E 25296, 25490, 25297, 25226, 26191, 25433-E
<b>PRELIMINARY STATEMENT:</b>	
I. General Information.....	8274, 26126, 22140-E
<b>II. <u>Balancing Accounts</u></b>	
Description/Listing of Accounts	19402, 26147-E
California Alternate Rates for Energy (CARE) Balancing Account.....	21639, 21640-E
Rewards and Penalties Balancing Account (RPBA).....	21643, 22802-E
Transition Cost Balancing Account (TCBA).....	22803, 19411, 22804, 22805, 19414-E
Post-1997 Electric Energy Efficiency Balancing Account (PEEEBA).....	19415, 19416-E
Research, Development and Demonstration (RD&D) Balancing Account.....	19417, 19418-E
Renewables Balancing Account (RBA).....	19419, 19420-E
Tree Trimming Balancing Account (TTBA).....	19421, 19422-E
Baseline Balancing Account (BBA).....	21377, 19424-E
EI Paso Turned-Back Capacity Balancing Account (EPTCBA).....	19425-E
Energy Resource Recovery Account (ERRA).....	25716, 25567, 25568, 25717, 25570, 25571-E
Low-Income Energy Efficiency Balancing Account (LIEEBA).....	19431, 19432-E
Non-Fuel Generation Balancing Account (NGBA).....	25572-75-E
Electric Procurement Energy Efficiency Balancing Account (EPEEBA).....	19438-E
Common Area Balancing Account (CABA).....	19439-E
Nuclear Decommissioning Adjustment Mechanism (NDAM).....	22811-E
Pension Balancing Account (PBA).....	19441, 19442-E
Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA).....	19443, 19444-E
Community Choice Aggregation Implementation Balancing Account (CCAIBA).....	19445-E

T  
T

(Continued)

1C7

Advice Ltr. No. 2719-E

Decision No. \_\_\_\_\_

Issued by  
**Lee Schavrien**  
Senior Vice President

Date Filed Mar 26, 2015

Effective Mar 26, 2015

Resolution No. \_\_\_\_\_



**TABLE OF CONTENTS**

**II. Balancing Accounts (Continued)**

Electric Distribution Fixed Cost Account (EDFCA).....	22812, 22813, 2116-E	
Rate Design Settlement Component Account (RDSCA).....	24217-E	
California Solar Initiative Balancing Account (CSIBA).....	21843, 21844, 21845-E	
SONGS O&M Balancing Account (SONGSBA).....	25576, 25577-E	
Advanced Metering Infrastructure Balancing Account (AIMBA)	22393, 22394, 22395-E	
Research, Development & Demonstration Expense Acct (RDDEA)	23583-E	
On-Bill Financing Balancing Account (OBFBA)	22061-E	
Solar Energy Project Balancing Account (SEPBA).....	22078-E	
Electric Program Investment Charge Balancing Acct (EPICBA)...	22991, 22992-E	
Tax Equity Investment Balancing Account (TEIBA)	22797-E	
California Energy Systems 21 <sup>st</sup> Century Balancing Acct (CES-21BA)	23337-E	
Dynamic Pricing Balancing Account (DPBA).....	23410-E	
Greenhouse Gas Revenue Balancing Account (GHGRBA).	23426-E	
Energy Storage Balancing Account (ESBA).....	23788, 23789-E	
Local Generation Balancing Account (LGBA).....	23615-E	
Smart Meter Opt-Out Balancing Account (SMOBA).....	26148, 26149-E	N

**III. Memorandum Accounts**

Description/Listing of Accounts	26142, 26150-E	T
Catastrophic Event Memorandum Account (CEMA).....	19453, 19454, 22814-E	
Generation Divestiture Transaction Costs Memo Acct (GDTCSMA)...	19458-E	
Streamlining Residual Account (SRA).....	20137, 20138-E	
Nuclear Claims Memorandum Account (NCMA).....	19465-E	
Real-Time Energy Metering Memorandum Account (RTEMMA).....	19472-E	
Net Energy Metering Memorandum Account (NEMMA).....	19473-E	
Interval Metering Program Memorandum Account (IMPMA)....	19474-E	
Self-Generation Program Memorandum Acct (SGPMA).....	19530, 19531-E	
Bond Payment Memorandum Account (BPMA).....	19481-E	
Direct Access Cost Responsibility Surcharge Memo Acct (DACRSMA)	19576, 19577, 19578-E	
Advanced Metering & Demand Response Memo Acct (AMDRMA)	22815, 20873, 20874, 22816, 22817-E	
Procurement Transaction Auditing Memo Account (PTAMA).....	19492-E	
Reliability Costs Memorandum Account (RCMA).....	19493-E	
Litigation Cost Memorandum Account (LCMA).....	20893-E	
Community Choice Aggregation Surcharge Memo Account (CCASMA)	19988-E	
Independent Evaluator Memorandum Account (IEMA)	22548-E	
Community Choice Aggregation Procurement Memo Acct (CCAPMA)	19703-E	
CSI Performance-Based Incentive Memorandum Account (CSIPMA)	19681-E	
Renewables Portfolio Standard Cost Memorandum Account (RPSCMA)	24939-E	
Market Redesign Technology Upgrade Memo Account (MRTUMA)...	22549-E	
Gain/Loss On Sale Memorandum Account (GLOSMA).....	20157-E	
Non-Residential Sub-metering Memo Account (NRSMA)...	20474-E	
Long Term Procurement Plan Technical Assistance Memo Acct (LTAMA)	20640-E	

(Continued)



**TABLE OF CONTENTS**

Sheet 3

**III. Memorandum Accounts (Continued)**

Energy Efficiency 2009-2011 Memorandum Acct (EEMA)	20910-E
Fire Hazard Prevention Memorandum Account (FHPMA)...	23771, 23772-E
Wildfire Expense Memorandum Account (WEMA).....	21959-E
Dynamic Pricing Memorandum Account (DPMA).....	22248-E
Smart Grid Memorandum Account (SGMA).....	21476-E
Disconnect Memorandum Account (DMA).....	22210-E
El Dorado Transition Cost Memorandum Account (EDTCMA)	22408-E
Environmental Fee Memorandum Account (EFMA)...	22098-E
General Rate Case Memorandum Account (GRCMA)	22511-E
Energy Savings Assistance Programs Memo Acct (ESAPMA)	23032-E
Sutter Energy Center Memorandum Account (SECMA)....	22847-E
Greenhouse Gas Admin Costs Memo Account (GHGACMA)	26134-E
Greenhouse Gas Customer Outreach and Education Memorandum Account (GHGCOEMA).....	23428-E
Alternative Fuel Vehicle Memorandum Account (AFVMA).....	24572-E
Residential Disconnect Memorandum Account (RDMA).....	25227-E
Mitsubishi Net Litigation Memorandum Account (MNLMA)....	25578, 25579-E
Nuclear Fuel Cancellation Incentive Memo Account (NFCMA).	25580-E
NEIL Net Litigation Memorandum Account (NNLMA).....	25581, 25582-E
SONGS 2&3 Permanent Closure Non-Investment Relates Expense (SPCEMA).....	25583-E
Deductible Tax Repairs Benefits Memorandum Account (DTRBMA).....	26143-E

**IV. Electric Distribution and Gas Performance**

23820, 21378, 20738, 20739, 20868, 20869-E

**V. SONGS 2&3 Procedures**

17006, 17007-E

**VI. Miscellaneous**

Listing of Accounts	20158-E
Income Tax Component of Contributions and Advances Provision (ITCCAP).....	25788, 19501, 19502-E
Hazardous Substance Cleanup Cost Account (HSCCA)	19503, 19504, 25384, 19506-19513-E
Competition Transition Charge Responsibility (CTCR)	19514-E
Public Purpose Programs Adjustment Mechanism (PPPAM)	20610, 19516-E
Gain/Loss On Sale Mechanism (GLOSM)	20159, 20160, 20161, 20162, 20163-E

**VII. Cost of Capital Mechanism (CCM).....**

23463-E

**INDEX OF RATE AREA MAPS**

Map 1 - Territory Served.....	15228-E
Map 1-A - Territory Served.....	4916-E
Map 1-B - Territory Served.....	7295-E
Map 1-C - Territory Served.....	9135-E
Map 1-D - Territory Served.....	9136-E

(Continued)



**TABLE OF CONTENTS**

Sheet 4

SCHEDULE OF RATES

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>
<u>Residential Rates</u>		
DR	Domestic Service .....	26050, 25051, 26052, 25898, 24222, 24223-E
DR-TOU	Domestic Time-of-Use Service.....	26053, 26054, 26055, 26056, 26057, 25904-E 25535, 25536-E
TOU-DR	Residential – Time of Use Service	26058 26059, 26060, 26061, 26057, 25542-E
DR-SES	Domestic Households with a Solar Energy System	26062, 24333, 25906, 24335-E
E-CARE	California Alternate Rates for Energy .....	25907, 24870, 24871, 23934, 23935, 23936-E
DM	Multi-Family Service .....	26063, 26064, 26065, 24240, 24241, 24242-E
DS	Submetered Multi-Family Service.....	26066, 26067, 26068, 24914, 24247, 24248-E 24249, 24250-E
DT	Submetered Multi-Family Service Mobilehome Park	26069, 26070, 26071, 24918, 24455, 24256-E 24257, 24258, 24259-E
DT-RV	Submetered Service – Recreational Vehicle Parks and Residential Marinas .....	26072, 26073, 26074, 25922, 24455, 24458-E 24266, 24267-E
EV-TOU	Domestic Time-of-Use for Electric Vehicle Charging	26075, 24269, 24270-E
EV-TOU-2	Domestic Time-of-Use for Households With Electric Vehicles .....	26076, 24271, 24272, 24274-E
DE	Domestic Service to Utility Employee.....	20017-E
FERA	Family Electric Rate Assistance.....	22335, 17102-E
PEVSP	Plug-In Electric Vehicle Submetering Pilot .....	25237, 26183, 26184, 26185, 26186-E
E-SMOP	Electric Smart Meter Opt-Out Program.....	26151, 26152-E
<u>Commercial/Industrial Rates</u>		
A	General Service.....	26077, 25927, 24280-E
TOU-A	General Service – Time of Use Service.....	26078, 24928, 24373, 25256-E
A-TC	Traffic Control Service.....	26079, 24282, 24283-E
AD	General Service - Demand Metered .....	26080, 20500, 21772-E
A-TOU	General Service - Small - Time Metered .....	26081, 24286, 20503, 21773-E
AL-TOU	General Service - Time Metered .....	25932, 26082, 26083, 25431, 20508, 21434-E 21774-E
AY-TOU	General Service – Time Metered – Optional .....	25935, 26084, 25433, 21776-E
A6-TOU	General Service - Time Metered .....	26085, 26086, 25435, 20521, 21777-E
DG-R	Distributed Generation Renewable – Time Metered	25939, 25940, 26087, 25437, 21059, 21060-E, 21061-E
OL-TOU	Outdoor Lighting – Time Metered .....	26088, 24302, 21448, 21449-E

(Continued)



**TABLE OF CONTENTS**

Sheet 5

<u>SCHEDULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>	
	<u>Lighting Rates</u>		
LS-1	Lighting - Street and Highway – Utility-Owned Installations .....	26089, 26090, 26091, 12626, 12627, 12628-E 21439-E	T
LS-2	Lighting - Street and Highway – Customer-Owned Installations .....	26092, 26093, 26094, 26095, 26096, 22362-E 22363, 22364-E	T
LS-3	Lighting - Street and Highway - Customer-Owned Installations .....	26097, 14943, 21441-E	T
OL-1	Outdoor Area Lighting Service .....	26098, 20280, 21442-E	T
OL-2	Outdoor Area Lighting Service Metered – Customer- Owned Installation .....	26099, 21444, 21445-E	T
DWL	Residential Walkway Lighting.....	25954, 21450-E	
	<u>Miscellaneous</u>		
PA	Power – Agricultural .....	26100, 20539, 21451-E	T
PA-T-1	Power – Agricultural – Optional Time-of-Use .....	26102, 25958, 25772, 25773, 25774, 25775-E	T
TOU-PA	Power - Agricultural Time of Use Service .....	26101, 25454, 24377, 24378-E	T
S	Standby Service .....	25959, 18256, 21453-E	
S-I	Standby Service – Interruptible .....	17678, 6085, 6317-E	
SE	Service Establishment Charge .....	18651, 11594-E	
DA	Transportation of Electric Power for Direct Access Customers .....	17679, 14953, 14954, 21894, 15111, 16976-E 21454, 21895-E	
NDA	UDC Meter Services for Non-Direct Access Customers .....	17892, 11850, 11851, 21455, 16427-E	
E-Depart	Departing Load Nonbypassable ND & PPP Charges .....	18385-E, 18386-E	
BIP	Base Interruptible Program .....	22951, 22952, 23042, 22954, 22955-E	
OBMC	Optional Binding Mandatory Curtailment Plan.....	14625, 15198, 14627, 21948-21951-E	
PEVSP	Plug-in Electric Vehicle Submetering Pilot (Phase I) .....	25237, 25378, 25239, 25379, 25241-E	
SLRP	Scheduled Load Reduction Program .....	14584, 22957, 22958, 14587, 18367-E	
RBRP	Rolling Blackout Reduction Program.....	18259, 18260, 20546, 18262-E	
DBP	Demand Bidding Program.....	25218, 23478, 23479, 25219-E	
DBP-DA	Demand Bidding - Day Ahead (US Navy).....	25220, 25221, 23630, 23631-E	
NEM	Net Energy Metering .....	25272, 25273, 25274, 25275, 25276, 25277-E 25278, 25279, 25280, 25281, 25282, 25283-E 25284, 25285, 25286, 25287, 25288, 25289-E	
NEM-FC	Net Energy Metering for Fuel Cell Customer Generators.....	24910, 23437, 23438, 23439, 23440, 23441-E 23442, 23442-E	
E-PUC	Surcharge to Fund Public Utilities Commission Reimbursement Fee.....	15214-E	
DWR-BC	Department of Water Resources Bond Charge.....	25960-E	
DA-CRS	Direct Access Cost Responsibility Surcharge.....	26103, 25591, 21814, 21815-E	T
CGDL-CRS	Customer Generation Departing Load Cost Responsibility Surcharge.....	19581, 19582, 18583, 18584, 18391-E	
CCA	Transportation of Electric Power, For Community Choice Aggregation Customers.....	17894, 17895, 17896, 17897-E	
CCA-CRS	Community Choice Aggregation Cost Responsibility Surcharge.....	26104, 21817-E	T
CCA-INFO	Information Release to Community Choice Providers.....	22783, 17858, 22784, 17860-E	
CBP	Capacity Bidding Program .....	25207, 25781, 25209, 25210, 25211, 25212-E 25213, 25214, 25215, 25216, 25217-E	
UM	Unmetered Electric Service .....	26105, 19337, 19338-E	T

(Continued)



**TABLE OF CONTENTS**

Sheet 6

SCHEDULE OF RATES

<u>SCHEDULE NUMBER</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO</u>
<u>Miscellaneous</u>		
WATER	Water Agency Tariff for Eligible Renewables.....	20287, 19337, 19338-E 20429, 20430-E
PTR	Peak Time Rebate .....	24102, 22926, 23475, 23476-E
CRE	Customer Renewable Energy.....	20882, 20883-E
NEM-V	Virtual Net Metering for Multi-Tenant and Meter Properties.....	23222, 22934, 23333, 23334, 23965-E 23966, 23967-E
VNM-A	Virtual Net Metering for Multi-Family Affordable Housing.....	22385, 22402, 22403, 22404, 22405-E
RES-BCT	Renewable Energy Self-Generation Bill Credit Transfer.....	22582, 25424, 22584, 22585, 222586-E
ECO	Energy Credit Option.....	21280, 21281, 21282, 21283-E
SPSS	Station Power Self Supply.....	21625, 21626, 21627, 21628-E
CHP	Combined Heat and Power.....	22625, 22626-E
GHG-ARR	Greenhouse Gas Allowance Rate Return.....	24543, 25267-E
<u>Commodity Rates</u>		
EECC	Electric Energy Commodity Cost .....	26106, 26107, 26108, 26109, 26110-E 26111, 26112, 26113, 26114, 24384-E 24469, 24386-E
EECC-TOU-A-P	Electric Commodity Cost – Time of Use Plus	26116, 25456, 24394, 24395, 24396-E
EECC-TOU-PA-P	Electric Commodity Cost – Time of Use Plus	26117, 25457, 24399, 24400, 24401-E
EECC-TBS	Electric Energy Commodity Cost – Transitional Bundled Service.....	22903, 22904, 16432, 19750-E
EECC-CPP-D	Electric Energy Commodity Cost – Critical Peak Pricing Default.....	26118, 26119, 25458, 25514, 25515-E 25516, 25517, 22929-E
EECC-CPP-D-AG	Electric Commodity Cost, Critical Peak Pricing Default Agricultural	26120, 26121, 25459, 25518, 25519-E 25520, 25521, 24349-E
LIST OF CONTRACTS AND DEVIATIONS.....		14296, 5488, 5489, 6205, 6206, 5492-E 16311, 22320, 5495, 6208, 6209, 8845-E 6109, 5902, 5750, 8808, 8809, 6011-E 8001, 8891, 24064, 22533-E

T  
T  
T  
T  
T  
T

(Continued)



**TABLE OF CONTENTS**

Sheet 7

<u>RULE NO.</u>	<u>SERVICE</u>	<u>CAL. P.U.C. SHEET NO.</u>
1	Definitions .....	20584, 20585, 23310, 23700, 20588, 17687, 22066, 18413-E 14854, 24475, 19394, 24671, 24476, 22068-E
2	Description of Service .....	15591-15600, 15601, 15602, 15603, 20415-E
3	Applications for Service .....	15484, 15485-E
4	Contracts .....	15488, 15489, 15490-E
5	Special Information Available for Customers .....	20644, 20645-E
6	Establishment & Re-establishment of Credit.....	20223, 25228-E
7	Deposits .....	25229, 20228-E
8	Notices .....	17405-E
9	Rendering and Payment of Bills.....	25230, 20141, 20142, 20143-E
10	Disputed Bills .....	19756-E
11	Discontinuance of Service .....	25231, 25232, 25233, 19693, 25248, 19695 –19697, 22793-E
12	Rates and Optional Rates.....	19399-E
13	Temporary Service .....	19757-E
14	Shortage of Electric Supply/Interruption of Dlrvy .....	4794-E
15	Distribution Line Extensions.....	19758, 11221, 11222, 22237, 13202, 13203, 20417, 12777-E 17074, 17075, 17076, 22238, 22239, 20420-E
16	Service Extensions .....	11233, 22794, 10501, 11235, 11236, 13238-E 11238, 11239, 11240, 19759, 11242, 11243, 11244, 11245-E
17	Meter Reading .....	26153, 20343-E
18	Meter Tests and Adjustment of Bills .....	16585, 22130, 22131-E
19	Supply to Separate Premises and Resale .....	18704, 20591, 20925, 22515-E
20	Replacement of Overhead With Underground Electric Facilities.....	25251, 15505, 15506, 15507, 15508-E
21	Interconnection Standards for Non-Utility Owned Generation .....	25989, 24943, 25990-25992, 24947-24948, 25993, 24950-24953-E 25994-26003, 24964-24971, 26004, 24973, 25414, 24975, 25415-E 24977-25028, 26005-26009, 25034-25036, 26010-26036-E 26037-26047
21.1	Final Standard Offer 4 Qualifying Facilities.....	7966-7976, 7977-7986, 7989-E
22	Special Service Charges.....	8713, 8714-E
23	Competition Transition Charge Responsibility .....	19760, 15189, 15190, 15191, 15192, 15123, 10623, 10624-E 10625, 12720, 12721, 12722, 12723, 12724-E
25	Direct Access Rules.....	22714, 23311, 21669-21671, 23312, 21673, 23313, 22715-16-E 23775-23780, 21683-21691, 23316, 21693, 11915, 20294, 20295-E 11918-11920, 20296, 11922-11924, 20297, 11926, 20298- E 11928-11930-E
25.1	Switching Exemptions.....	23413, 22644, 22727, 22646, 21889, 21699, 21700, 22728-E 23317, 23318, 21704, 23414, 23415, 23416-E
25.2	Direct Access Qualified Nonprofit Charitable Org .....	19818-E
27	Community Choice Aggregation.....	19763-19770, 20299, 21898, 19773-76, 21899, 21900, 21901-E 19780, 19781, 22824, 22825, 19784-91, 20300, 22826, 19794-98-E
27.2	Community Choice Aggregation Open Season ...	19799, 19800, 20466, 20467-E
28	Provision of Utility Right-of-Way Information.	14167, 14168, 14169, 14170, 14171-E
29	Third-Party Marketers for BIP	22966, 22967, 22968, 22969, 22970, 22971, 22972, 22973-E
30	Capacity Bidding Program	19658, 19659, 19660, 19661, 19662, 19663-E
31	Participating Load Pilot	21265, 21266, 21267, 21268, 21269, 21270-E
31.1	Demand Response Wholesale Market Pilot.....	22041, 22042, 22043, 22044, 22045, 22046-E
32	Direct Participation Demand Response	24708, 24709, 24710, 24711, 24712, 24748, 24714, 24715, 24716-E 24717, 24749, 24750, 24720-24724, 24751, 24752, 24727-24733-E
33	Privacy & Security – Energy Use Data.....	23298, 23299, 23300, 23301, 23302, 23303, 23304, 23305-E
40	On-Bill Financing Program	20937-E
41	Demand Response Multiple Program Participation	21501, 21502, 21503, 21504, 21505, 21506-E
43	On-Bill Repayment Pilots	23975, 23976, 23977, 23978, 23979, 23980, 23981-E
44	Mobilehome Park Utility Upgrade Program.....	20554, 20555, 20556, 20557, 25472- 25475-E

(Continued)



**TABLE OF CONTENTS**

Sheet 8

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements &amp; Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
101-663A	10-68	Agreement - Bills/Deposits.....	2497-E
101-4152G	6-69	Sign Up Notice for Service.....	1768-E
106-1202	6-96	Contract for Special Facilities.....	9118-E
106-1502C	5-71	Contract for Agricultural Power Service.....	1919-E
106-1959A	5-71	Absolving Service Agreement, _____ Service from Temporary Facilities.....	1921-E
106-2759L	4-91	Agreement for Replacement of Overhead with Underground Facilities.....	7063-E
106-3559	- - -	Assessment District Agreement.....	6162-E
106-3559/1	- - -	Assessment District Agreement.....	6202-E
106-3859	01-01	Request for Service at Secondary/Primary Substation Level Rates.....	14102-E
106-3959	6-96	Contract for Special Facilities Refund.....	9120-E
106-4059	6-96	Contract for Buyout Special Facilities.....	9121-E
106-5140A	10-72	Agreement for _____ Service.....	2573-E
106-15140	5-71	Agreement for Temporary Service.....	1920-E
106-21600	11-14	Agreement for the Purchase of Electrical Energy.....	25563-E
106-36140	11-73	Agreement for Street Lighting - Schedule LS-1.....	2575-E
106-37140	11-73	Agreement for Street Lighting - Schedule LS2-A.....	2576-E
106-38140	11-73	Agreement for Street Lighting - Schedule LS2-B.....	2577-E
106-13140	6-95	General Street Lighting Contract.....	8785-E
106-14140A	1-79	Street Lighting Contract, Supplement.....	3593-E
106-2059A	6-69	Contract for Outdoor Area Lighting Service.....	1773-E
106-23140	9-72	Contract for Residential Walkway Lighting Service.....	2581-E
106-35140E	11-85	Underground Electric General Conditions.....	5547-E
106-39140	9/14	Contract for Unmetered Service Agreement for Energy Use Adjustments for network Controlled Dimmable Streetlights.....	25464-E
106-43140	11-85	Overhead Line Extension General Conditions.....	5548-E
106-44140	1-08	Agreement for Extension and Construction of _____ .....	20421-E
65502	5-04	Statement Of Applicant's Contract Anticipated Cost For Applicant Installation Project.....	17139-E
107-00559	3-98	Proposal to Purchase and Agreement for Transfer of Ownership of Distribution Systems.....	11076-E
116-2001	12-11	Combined Heat & Power System Contract less than 20 MW	22627-E
116-0501	12-11	Combined Heat & Power System Contract less than 5 MW	22628-E
116-0502	06-12	Combined Heat & Power System Contract less than 500kW	22997-E
117-2159B	- - -	Standard Offer for Power Purchase and Interconnection - Qualifying Facilities Under 100 Kw.....	5113-E
117-2160	07-14	Generating Facility Interconnection Agreement (NEM/Non- NEM Generating Facility Export).....	25290-E
117-2160-A	05-14	Generating Facility Interconnection Agreement (NEM/Non- NEM Generating Facility Export) Federal Government Only..	24924-E
117-2259	8-95	Electronic Data Interchange (EDI) and Funds Transfer Agreement.....	8802-E
118-159	7-91	Group Load Curtailment Demonstration Program - Curtailment Agreement .....	7153-E
118-00228	7-98	Agreement for Illuminated Transit Shelters.....	11455-E

N

(Continued)



**TABLE OF CONTENTS**

Sheet 9

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements &amp; Contracts</u>	<u>Sheet No.</u>
118-459	07-91	Group Load Curtailment Demonstration Program - Peak Capacity Agreement.....	7154-E
118-228	01-11	Operating Entity Agreement for Illuminated Transit Shelters.....	22224-E
118-1228	01-11	Agreement for Illuminated Transit Shelters	22225-E
124-363	- - -	Declaration of Eligibility for Lifeline Rates.....	2857-E
124-463	07-07	Continuity of Service Agreement.....	20126-E
124-463/1	07-07	Continuity of Service Agreement Change Request.....	20127-E
124-1000	09-07	Community Choice Aggregator (CCA) Service Agreement.....	20301-E
124-1010	10-12	Community Choice Aggregator Non-Disclosure Agreement.....	23228-E
124-1020	03-12	Declaration by Mayor or Chief County Administrator Regarding Investigation, Pursuit or Implementation of Community Choice Aggregation.....	22786-E
124-5152F	08-73	Application for Gas/Electric Service.....	2496-E
132-150	03-14	Medical Baseline Allowance Application.....	24575-E
132-150/1	07-02	Medical Baseline Allowance Self-Certification.....	23637-E
132-01199	02-99	Historical Energy Usage Information Release (English).....	11886-E
132-01199/1	02-99	Historical Energy Usage Information Release (Spanish).....	11887-E
132-1259C	06-74	Contract for Special Electric Facilities.....	2580-E
-----		Contract for Electric Service - Agua Caliente – Canebrake.....	1233-E
132-2059C		Resident's Air Conditioner Cycling Agreement.....	4677-E
132-6263	06-07	On-Bill Financing Loan Agreement.....	21100-E
132-6263/1	06-07	On-Bill Financing Loan Agreement for Self Installers.....	21101-E
132-6263/2	11-12	On-Bill Financing Loan Agreement for CA State Government Customers	23268-E
132-6264	10-14	Authorization to Add Charges to Utility Bill.....	25487-E
132-20101	12-10	Affidavit for Small Business Customer.....	22132-E
135-00061	12-00	Voluntary Rate Stabilization Program Contract for Fixed Price Electric Energy with True-up.....	14001-E
135-559	07-87	Power Line Analysis and/or Engineering Study Agreement.....	5978-E
135-659	10-92	Annual Certification Form - Master Metered Accounts.....	7542-E
139-0001	02-07	Energy Payment Deferral Plan for Citrus & Agricultural Growers...	19981-E
142-00012	02-03	Scheduled Load Reduction Program Contract.....	16102-E
142-140	08-93	Request for Service on Schedule LR.....	7912-E
142-259	07-87	Contract for Service, Schedule S-I (Standby Service - Interruptible).....	5975-E
142-359A	07-87	Contract for Service, Schedule S (Standby Service).....	5974-E
142-459		Agreement for Standby Service.....	6507-E
142-732	05-14	Application and Statement of Eligibility for the California Alternate Rates for Energy (CARE) Program.....	25491-E
142-732/1	05-14	Residential Rate Assistance Application (IVR/System-Gen).....	25492-E
142-732/2	05-14	Sub-metered Household Application and Statement of Eligibility for California Alternate Rates for Energy (CARE) Program.....	25493-E
142-732/3	05-14	CARE Program Recertification Application & Statement of Eligibility	25494-E
142-732/4	05-14	CARE/FERA Program Renewal – Application & Statement of Eligibility for Sub-metered Customers.....	25495-E
142-732/5	05-14	CARE Post Enrollment Verification.....	25496-E
142-732/6	05-14	Residential Rate Assistance Application (Vietnamese).....	25497-E
142-732/8	05-14	Residential Rate Assistance Application (Direct Mail).....	25498-E
142-732/10	05-14	Residential Rate Assistance Application (Mandarin Chinese).....	25499-E
142-732/11	05-14	Residential Rate Assistance Application (Arabic).....	25500-E
142-732/12	05-14	Residential Rate Assistance Application (Armenian).....	25501-E
142-732/13	05-14	Residential Rate Assistance Application (Farsi).....	25502-E
142-732/14	05-14	Residential Rate Assistance Application (Hmong).....	25503-E
142-732/15	05-14	Residential Rate Assistance Application (Khmer).....	25504-E
142-00832	05-14	Application for CARE for Qualified Nonprofit Group Living Facilities	24892-E

T  
T  
  
T  
T  
  
T  
T  
T  
T  
T  
T  
T  
T

(Continued)



**TABLE OF CONTENTS**

Sheet 10

SAMPLE FORMS

Form No.	Date	Applications, Agreements & Contracts	Sheet No.
142-732/16	05-14	Residential Rate Assistance Application (Korean).....	25505-E
142-732/17	05-14	Residential Rate Assistance Application (Russian).....	25506-E
142-732/18	05-14	Residential Rate Assistance Application (Tagalog).....	25507-E
142-732/19	05-14	Residential Rate Assistance Application (Thai).....	25508-E
142-740	05-14	Residential Rate Assistance Application (Easy/App)	25509-E
142-959	06-96	Standard Form Contract for Service New Job Incentive Rate Service.....	9129-E
142-1059	06-96	Standard Form Contract for Service New Job Connection Credit.....	9130-E
142-1159	03-94	Standard Form Contract - Use of Rule 20A Conversion Funds to Fund New Job Connection Credit.....	8103-E
142-1359	05-95	Request for Contract Minimum Demand.....	8716-E
142-1459	05-95	Agreement for Contact Closure Service.....	8717-E
142-1559	05-95	Request for Conjunctive Billing.....	8718-E
142-1659	05-95	Standard Form Contract - Credits for Reductions in Overhead to Underground Conversion Funding Levels.....	8719-E
142-01959	01-01	Consent Agreement.....	14172-E
142-02559	01-98	Contract to Permit Billing of Customer on Schedule AV-1 Prior to Installation of all Metering and Equipment Required to Provide a Contract Closure in Compliance With Special Condition 12 of Schedule AV-1.....	11023-E
142-02760	12-12	Interconnection Agreement for Net Energy Metering Solar or Wind Electric Generating Facilities for Other than Residential or Small Commercial of 10 Kilowatts or Less.....	22735-E
142-02760.5	07-14	Interconnection Agreement for Virtual Net Metering (VNM) Photovoltaic Electric Generating Facilities.....	16697-E
142-02762	01-13	Fuel Cell Generating Facility NEM and Interconnection Agreement.....	23444-E
142-02763	10-12	NEM/VNM-A Inspection Report.....	23234-E
142-02765	01-15	NEM Application & Interconnection Agreement for Customers with Solar and/or Wind Electric Generating Facilities of 30 kW or Less.....	25981-E
142-02766	01-15	NEM Application & Interconnection Agreement for Solar and/or Wind Electric Generating Facilities Greater than 30 kW or up to 1000 kW.....	25982-E
142-02768	02-09	Photovoltaic Generation Allocation Request Form.....	21148-E
142-02769	07-14	NEM Aggregation Form.....	25293-E
142-02770	12-12	Generation Credit Allocation Request Form.....	23288-E
142-02771	06-14	Rule 21 Generator Interconnection Agreement (GIA).....	25064-E
142-02772	06-14	Rule 21 Detailed Study Agreement.....	25065-E
142-3201	- - -	Residential Hotel Application for Residential Rates.....	5380-E
142-3242		Agreement for Exemption from Income Tax Component on Contributions and Refundable Advances.....	6041-E
142-4032	05-14	Application for California Alternate Rates for Energy (CARE) Program for Qualified Agricultural Employee Housing Facilities.....	24893-E
142-4035	06-05	Application for California Alternate Rates for Energy (CARE) Program for Migrant Farm Worker Housing Centers.....	18415-E
142-05200	09-12	Generator Interconnection Agreement for Fast Track Process.....	23216-E
142-05201	09-12	Exporting Generating Facility Interconnection Request.....	23217-E
142-05202	01-01	Generating Facility Interconnection Application Agreement....	14152-E
142-05203	06-14	Generating Facility Interconnection Application.....	25066-E
142-05204	06-14	Rule 21 Pre-Application Report Request.....	25067-E
142-05205	07-02	Optional Binding Mandatory Curtailment Plan Contract.....	17729-E
142-05207	04-06	Base Interruptible Program Contract.....	23043-E
142-05209	04-01	No Insurance Declaration.....	15476-E
142-05210	06-04	Rolling Blackout Reduction Program Contract.....	18273-E
142-05211	06-04	Bill Protection Application.....	18273-E
142-05212	07-03	Demand Bidding Program Non-Disclosure Agreement.....	17152-E
142-05215	04-06	Third Party Marketer Agreement for BIP.....	22975-E

(Continued)



**TABLE OF CONTENTS**

Sheet 11

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements and Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
142-05216	04-06	Notice to Add, Change or Terminate Third Party Marketer for BIP	22976-E
142-05218	07-14	Demand Bidding Program Contract.....	25222-E
142-05218-N	07-14	Demand Bidding Program Day Ahead (Navy Only) Contract.....	25223-E
142-05300	10-06	Capacity Bidding Program Customer Contract.....	19664-E
142-05301	10-06	Aggregator Agreement for Capacity Bidding Program (CBP).....	22977-E
142-05302	10-06	Notice to Add, Change, or Terminate Aggregator for Capacity Bidding Program.....	19666-E
142-05303	10-06	Notice by Aggregator to Add or Delete Customer.....	19667-E
142-05213	07-03	Technical Assistance Incentive Application.....	16568-E
142-05219	11-12	Technical Incentive Program Application.....	23264-E
142-05219/1	11-12	Technical Incentive Program Agreement.....	23265-E
142-0541	06-02	Customer Generation Agreement.....	15384-E
142-0542	10-12	Generating Facility Interconnection Agreement..... (3 <sup>rd</sup> Party Inadvertent Export)	23237-E
142-0543	10-12	Generating Facility Interconnection Agreement..... (3 <sup>rd</sup> Party Non-Exporting)	23238-E
142-0544	10-12	Generating Facility Interconnection Agreement..... (Inadvertent Export)	23239-E
142-0545	06-06	Generating Facility Interconnection Agreement (Continuous Export)...	19323-E
142-0546	05-10	Generation Bill Credit Transfer Allocation Request Form.....	21852-E
142-0600	06-13	Joint IOU Standard Form Re-Mat Power Purchase Agreement.....	23603-E
142-0610	06-13	SDG&E's Final Standard Form Re-Mat PPA	23604-E
143-359		Resident's Agreement for Water Heater Switch Credit.....	3542-E
143-00212		Service Agreement between the Customer and SDG&E for Optional UDC Meter Services.....	11854-E
143-359		Resident's Agreement for Water Heater Switch Credit.....	3542-E
143-459		Resident's Agreement for Air Conditioner or Water Heater Switch.....	3543-E
143-559		Owner's Agreement for Air Conditioner or Water Heater Switch Payment.....	3544-E
143-659		Owner's Agreement for Air Conditioner or Water Heater Switch.....	3545-E
143-759	12-97	Owner's Agreement for Air Conditioner Switch Payment.....	3699-E
143-859	1-99	Occupant's Agreement for Air Conditioner Switch Payment....	3700-E
143-01212		Letter of Understanding between the Customer's Authorized Meter Supplier and SDG&E for Optional UDC Meter Services.....	11855-E
143-1459B	12-97	Thermal Energy Storage Agreement.....	5505-E
143-01759	12-97	Meter Data and Communications Request.....	11004-E
143-01859	2-99	Energy Service Provider Service Agreement.....	10572-E
143-01959	8-98	Request for the Hourly PX Rate Option Service Agreement....	11005-E
143-01959/1	2-99	Request for the Hourly PX Rate Option (Spanish).....	11888-E
143-02059	12-99	Direct Access Service Request (DASR).....	13196-E
143-02159	12-97	Termination of Direct Access (English).....	11889-E
143-02159/1	12-97	Termination of Direct Access (Spanish).....	11890-E
143-2259	12-97	Departing Load Competition Transition Charge Agreement.....	10629-E
143-02359	12-97	Customer Request for SDG&E to Perform Telecommunication Service.....	11007-E
143-02459	12-97	ESP Request for SDG&E to Perform ESP Meter Services.....	11008-E
143-02659	3-98	ESP Request to Receive Meter Installation/Maintenance Charges	11175-E
143-02759	04-10	Direct Access Customer Relocation Declaration.....	23417-E
143-02760	12-12	Six Month Notice to Return to Direct Access Service.....	23319-E
143-02761	01-12	Six Month Notice to Return to Bundled Portfolio Service....	22730-E
143-02762	02-13	Direct Access Customer Assignment Affidavit.....	23432-E
143-02763	04-10	Notice of Intent to Transfer to DA During OEW.....	21709-E

(Continued)

T  
T



**TABLE OF CONTENTS**

Sheet 12

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>	<u>Applications, Agreements and Contracts</u>	<u>Cal. P.U.C. Sheet No.</u>
143-02764	02-13	Direct Access Customer Replacement Declaration.....	23701-E
144-0810	03-08	Critical Peak Pricing (CPP) Opt-Out Form.....	20594-E
144-0811	03-09	Capacity Reservation Election.....	21133-E
144-0812	08-13	Event Notification Form.....	23703-E
144-0813	08-13	Future Communications Contact Information Form.....	23704-E
144-0820	02-14	CISR-DRP.....	24431-E
144-0821	02-14	DRP Service Agreement.....	24432-E
165-1000	06-09	Participating Load Pilot Customer Contract.....	21271-E
165-1000/1	06-10	Demand Response Wholesale Market Pilot Customer Contract.....	22047-E
165-1001	06-09	Aggregator Agreement for Participating Load Pilot.....	21272-E
165-1001/1	06-10	Aggregator Agreement for Demand Response Wholesale Market Pilot....	22048-E
165-1002	06-09	Notice to Add, Change or Terminate Aggregator for PLP.....	21273-E
165-1002/1	06-10	Notice to Add, Change or Terminate Aggregator for DRWMP.....	22049-E
165-1003	06-09	Notice by Aggregator to Add or Delete Customers for PLP.....	21274-E
165-1003/1	06-10	Notice by Aggregator to Add or Delete Customers for DRWMP.....	22050-E
175-1000	07-09	Customer Energy Network – Terms and Conditions.....	21298-E
182-1000	11-13	Renewable Energy Credits Compensation Agreement.....	23970-E
183-1000	07-14	PEV Submetering Pilot (Phase I) Customer Enrollment Agreement.....	26187-E
183-2000	07-14	Submeter MDMA Registration Agreement.....	26188-E
189-1000	11-14	Mobilehome Park Utility Upgrade Agreement.....	25558-E
189-2000	11-14	Mobilehome Park Utility Upgrade Application.....	25559-E
<u>Deposits, Receipts and Guarantees</u>			
144-0812	03-09	Critical Peak Pricing - Event Notification Information Form .....	21134-E
144-0813	03-09	Critical Peak Pricing - Future Communications Contact Information Form .....	21135-E
155-100	03-06	Application and Contract for Unmetered Service.....	19128-E
160-1000	10-12	Public Agency and Wastewater Agency Agreement.....	23240-E
160-2000	10-12	Customer Renewable Energy Agreement.....	23241-E
101-00197	09-08	Payment Receipt for Meter Deposit .....	11197-E
101-363	04-98	Guarantor's Statement .....	20604-E
101-1652B	04-08	Receipt of Payment.....	2501-E
103-1750-E	03-68	Return of Customer Deposit.....	2500-E
<u>Bills and Statements</u>			
108-01214	03-14	Residential Meter Re-Read Verification .....	24576-E
110-00432	03-14	Form of Bill - General, Domestic, Power, and Lighting Service - Opening, Closing, and Regular Monthly Statements.....	25174-E
110-00432/2	03-14	Form of Bill - Pink Past Due Format.....	24578-E
<u>Collection Notices</u>			
101-00751	08-14	Final Notice Before Disconnect (MDTs).....	25419-E
101-00752	04-11	Final Notice Before Disconnect (delivered) .....	22324-E
101-00753	03-14	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11 .....	24579-E
101-00753/1	04-11	Urgent Notice Payment Request Security Deposit to Establish Credit.....	22325-E
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.....	18084-E
101-00753/3	04-11	Urgent Notice Payment Request for Past Due Security Deposit.....	22326-E
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill .....	22327-E
101-00753/5	02-04	Urgent Notice Payment Request for Returned Payment.....	16948-E

(Continued)

12C7

Issued by

Date Filed

Mar 26, 2015

Advice Ltr. No. 2719-E

**Lee Schavrien**

Effective

Mar 26, 2015

Senior Vice President

Decision No. \_\_\_\_\_

Resolution No. \_\_\_\_\_

T  
T



**TABLE OF CONTENTS**

Sheet 13

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>		<u>Cal. P.U.C. Sheet No.</u>
<u>Collection Notices (Continued)</u>			
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill.....	16949-E
101-00753/7	02-04	Urgent - Sign Up Notice for Service.....	16950-E
101-00753/8	02-04	Reminder Notice – Payment Request for Past Due Bill .....	16951-E
101-00753/9	02-04	Closing Bill Transfer Notification .....	16952-E
101-00753/10	03-14	Payment Agreement Confirmation .....	24580-E
101-00753/11	02-04	ESP Reminder Notice – Payment Request for Past Due Bill .....	16954-E
101-00754	03-14	Final Notice Before Disconnection (mailed), Notice of Past Due	24581-E
101-01071	04-11	Closing Bill, and Notice of Past Due Closing Bill Final Notice.....	22330-E
101-01072	08-14	Notice of Disconnect (delivered).....	25420-E
101-01073	05-14	Notice of Shut-off (Mailed).....	24851-E
101-02171	05-10	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units) .....	21885-E
101-02172	03-14	Notice of Disconnect (MDTs).....	24582-E
101-2452G	02-04	Notice to Tenants - Request for Termination of Gas and Electric Service Customer Payment Notification.....	16959-E
<u>Operation Notices</u>			
101-2371	11-95	No Access Notice.....	8826-E
101-3052B	3-69	Temporary "After Hour" Turn On Notice .....	2512-E
101-15152B	3-69	Door Knob Meter Reading	2515-E
107-04212	4-99	Card.....	
		Notice of Temporary Electric Service Interruption	12055-E
115-00363/2	9-00	(English & Spanish).....	13905-E
115-002363	9-00	Sorry We Missed	13906-E
115-7152A		You.....	3694-E
124-70A		Electric Meter Test.....	2514-E
		Access Problem Notice.....	
		No Service Tag.....	

T

## **APPENDIX C**

### **COST OF PROPERTY AND DEPRECIATION RESERVE**

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF SEPTEMBER 30, 2014**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	127,516,141.93	33,898,145.85
	<b>TOTAL INTANGIBLE PLANT</b>	<b>127,738,983.29</b>	<b>34,101,046.15</b>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	94,085,697.51	34,790,069.71
312	Boiler Plant Equipment	166,507,440.76	59,528,992.29
314	Turbogenerator Units	131,066,744.63	39,247,753.27
315	Accessory Electric Equipment	82,076,227.97	28,377,956.52
316	Miscellaneous Power Plant Equipment	40,942,766.51	7,552,023.72
	Steam Production Decommissioning	0.00	0.00
	<b>TOTAL STEAM PRODUCTION</b>	<b>529,205,395.67</b>	<b>169,543,313.80</b>
320.1	Land	0.00	0.00
320.2	Land Rights	283,677.11	283,677.11
321	Structures and Improvements	277,056,869.05	271,035,015.47
322	Boiler Plant Equipment	594,340,599.48	414,490,986.47
323	Turbogenerator Units	144,904,256.04	137,460,463.10
324	Accessory Electric Equipment	173,367,620.53	168,082,213.69
325	Miscellaneous Power Plant Equipment	316,741,905.66	243,619,477.31
101	SONGS PLANT CLOSURE GROSS PLANT-	(342,736,872.47)	(71,013,778.34)
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>1,163,958,055.40</b>	<b>1,163,958,054.81</b>
340.1	Land	143,475.87	0.00
340.2	Land Rights	56,032.61	4,306.51
341	Structures and Improvements	22,703,423.92	5,033,784.18
342	Fuel Holders, Producers & Accessories	20,348,101.38	5,733,153.23
343	Prime Movers	83,912,588.36	25,844,689.26
344	Generators	335,592,339.05	104,367,428.88
345	Accessory Electric Equipment	32,506,374.56	9,552,360.18
346	Miscellaneous Power Plant Equipment	24,160,286.03	10,859,450.90
	<b>TOTAL OTHER PRODUCTION</b>	<b>519,422,621.78</b>	<b>161,395,173.14</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>2,212,586,072.85</b>	<b>1,494,896,541.75</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	41,012,520.66	0.00
350.2	Land Rights	152,405,035.47	16,153,850.09
352	Structures and Improvements	357,199,704.57	48,250,442.63
353	Station Equipment	1,123,658,169.32	199,272,486.16
354	Towers and Fixtures	846,122,326.99	125,957,137.02
355	Poles and Fixtures	308,510,965.20	67,043,111.85
356	Overhead Conductors and Devices	496,754,019.12	197,221,962.96
357	Underground Conduit	255,457,596.10	36,636,154.25
358	Underground Conductors and Devices	287,368,103.41	37,927,315.16
359	Roads and Trails	265,263,253.52	17,288,840.47
101	SONGS PLANT CLOSURE GROSS PLANT-	<u>(5,943,752.68)</u>	<u>(5,943,752.68)</u>
	TOTAL TRANSMISSION	<u>4,127,807,941.68</u>	<u>739,807,547.91</u>
360.1	Land	16,176,227.80	0.00
360.2	Land Rights	81,460,425.89	36,502,530.48
361	Structures and Improvements	4,014,064.63	1,739,746.33
362	Station Equipment	449,269,959.70	121,408,315.61
363	Storage Battery Equipment	6,892,564.47	620,300.29
364	Poles, Towers and Fixtures	582,544,712.67	248,041,094.77
365	Overhead Conductors and Devices	460,690,966.72	178,068,014.76
366	Underground Conduit	1,051,839,731.88	412,929,705.11
367	Underground Conductors and Devices	1,361,423,574.20	812,520,352.77
368.1	Line Transformers	530,271,342.42	103,721,987.34
368.2	Protective Devices and Capacitors	21,335,893.29	(4,805,748.60)
369.1	Services Overhead	129,419,280.41	121,052,766.52
369.2	Services Underground	322,377,712.17	226,877,256.51
370.1	Meters	189,823,586.60	50,733,838.29
370.2	Meter Installations	55,015,952.49	12,429,583.68
371	Installations on Customers' Premises	7,010,597.78	10,820,402.04
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	<u>26,375,801.79</u>	<u>19,163,684.32</u>
	TOTAL DISTRIBUTION PLANT	<u>5,295,942,394.91</u>	<u>2,351,823,830.22</u>
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	32,224,388.56	22,390,930.46
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	7,740.70
393	Stores Equipment	15,720.46	15,227.49
394.1	Portable Tools	22,371,863.28	7,067,417.10
394.2	Shop Equipment	341,135.67	223,202.53
395	Laboratory Equipment	2,240,574.26	69,150.83
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	220,729,200.86	80,789,206.55
398	Miscellaneous Equipment	<u>1,498,093.95</u>	<u>389,419.67</u>
	TOTAL GENERAL PLANT	<u>286,851,794.18</u>	<u>111,119,681.21</u>
101	TOTAL ELECTRIC PLANT	<u>12,050,927,186.91</u>	<u>4,731,748,647.24</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	86,104.20	
303	Miscellaneous Intangible Plant	0.00	0.00
	TOTAL INTANGIBLE PLANT	86,104.20	0.00
360.1	Land	0.00	0.00
361	Structures and Improvements	43,992.02	43,992.02
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,052,614.24	881,977.89
	TOTAL STORAGE PLANT	2,096,606.26	925,969.91
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	2,218,048.05	1,297,329.17
366	Structures and Improvements	11,710,305.17	9,885,994.97
367	Mains	182,939,877.87	64,289,357.04
368	Compressor Station Equipment	83,537,457.65	65,805,072.56
369	Measuring and Regulating Equipment	19,991,929.34	15,637,441.47
371	Other Equipment	0.00	0.00
	TOTAL TRANSMISSION PLANT	305,046,761.83	156,915,195.21
374.1	Land	102,187.24	0.00
374.2	Land Rights	8,159,510.86	6,453,551.42
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	600,626,266.53	340,601,118.25
378	Measuring & Regulating Station Equipment	17,490,287.24	7,175,773.91
380	Distribution Services	248,923,877.04	288,572,418.53
381	Meters and Regulators	152,135,710.58	46,397,274.64
382	Meter and Regulator Installations	89,572,748.29	30,967,554.26
385	Ind. Measuring & Regulating Station Equipm	1,516,810.70	1,112,362.22
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	5,223,271.51	4,800,609.64
	TOTAL DISTRIBUTION PLANT	1,123,794,116.90	726,141,915.97

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	74,500.55	74,500.68
394.1	Portable Tools	7,908,416.53	3,533,355.12
394.2	Shop Equipment	76,864.06	41,520.76
395	Laboratory Equipment	283,093.66	265,818.29
396	Power Operated Equipment	162,284.40	140,775.23
397	Communication Equipment	2,649,798.75	864,666.61
398	Miscellaneous Equipment	198,324.54	85,471.92
	TOTAL GENERAL PLANT	11,353,282.49	5,031,611.61
101	TOTAL GAS PLANT	1,442,376,871.68	889,014,692.70
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	242,465,445.60	160,825,108.81
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,168,914.56	0.00
389.2	Land Rights	1,080,961.15	27,775.74
390	Structures and Improvements	299,817,337.36	126,837,963.49
391.1	Office Furniture and Equipment - Other	25,689,409.87	11,992,942.53
391.2	Office Furniture and Equipment - Computer E	84,559,435.04	58,060,048.53
392.1	Transportation Equipment - Autos	273,263.97	(338,930.17)
392.2	Transportation Equipment - Trailers	33,369.38	21,585.28
393	Stores Equipment	79,141.34	55,370.79
394.1	Portable Tools	1,232,026.51	244,725.05
394.2	Shop Equipment	222,948.16	136,851.10
394.3	Garage Equipment	1,056,076.39	68,560.43
395	Laboratory Equipment	2,090,236.56	905,420.00
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	130,463,619.62	59,938,612.10
398	Miscellaneous Equipment	2,481,413.83	1,390,267.42
118.1	TOTAL COMMON PLANT	798,713,599.34	419,973,322.00
	TOTAL ELECTRIC PLANT	12,050,927,186.91	4,731,748,647.24
	TOTAL GAS PLANT	1,442,376,871.68	889,100,796.90
	TOTAL COMMON PLANT	798,713,599.34	419,973,322.00
101 & 118.1	TOTAL	14,292,017,657.93	6,040,822,766.14
101	PLANT IN SERV-SONGS FULLY RECOVER	(1,163,958,055.43)	(1,163,958,055.43)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	(3,185,074.00)	0.00

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(2,094,664.96)	(2,094,664.96)
		<u>(2,094,664.96)</u>	<u>(2,094,664.96)</u>
101	Accrual for Retirements		
	Electric	(5,670,929.45)	(5,670,929.45)
	Gas	(66,894.14)	(66,894.14)
		<u>(5,737,823.59)</u>	<u>(5,737,823.59)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(5,737,823.59)</u>	<u>(5,737,823.59)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0.00</u>	<u>0.00</u>
104	Electric	85,194,000.02	7,435,486.46
	Gas	0.00	0.00
		<u>85,194,000.02</u>	<u>7,435,486.46</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000.02</u>	<u>7,435,486.46</u>
105	Plant Held for Future Use		
	Electric	13,092,995.37	0.00
	Gas	0.00	0.00
		<u>13,092,995.37</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>13,092,995.37</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	770,421,642.02	
	Gas	81,379,464.14	
	Common	125,022,915.69	
		<u>976,824,021.85</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>976,824,021.85</u>	<u>0.00</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	976,759,315.31
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	976,759,315.31
101.1	ELECTRIC CAPITAL LEASES	837,939,281.00	137,272,439.00
118.1	COMMON CAPITAL LEASE	19,150,085.19	17,679,124.20
		857,089,366.19	154,951,563.20
120	NUCLEAR FUEL FABRICATION	62,963,775.37	40,861,208.00
120	SONGS PLANT CLOSURE-NUCLEAR FUEL	(62,963,775.37)	(40,861,208.00)
143	FAS 143 ASSETS - Legal Obligation	267,997,174.00	(911,097,810.82)
	SONGS Plant Closure - FAS 143 contra	(266,617,323.00)	(61,166,058.00)
	FIN 47 ASSETS - Non-Legal Obligation	67,384,474.15	26,900,088.59
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,313,209,265.35)
	TOTAL FAS 143	68,764,325.15	(2,258,573,045.58)
	UTILITY PLANT TOTAL	15,118,006,748.53	3,749,605,541.55

**APPENDIX D**

**SUMMARY OF EARNINGS**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
NINE MONTHS ENDED SEPTEMBER 30, 2014  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$3,888
2	Operating Expenses	<u>3,392</u>
3	Net Operating Income	<u><u>\$496</u></u>
4	Weighted Average Rate Base	\$7,102
5	Rate of Return*	7.79%

\*Authorized Cost of Capital

## **APPENDIX E**

# **GOVERNMENTAL ENTITIES RECEIVING NOTICE**

State of California  
Attorney General's Office  
P.O. Box 944255  
Sacramento, CA 94244-2550

Naval Facilities Engineering  
Command  
Navy Rate Intervention  
1314 Harwood Street SE  
Washing Navy Yard, DC 20374

City of Carlsbad  
Attn. City Attorney  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-19589

City of Chula Vista  
Attn. City Attorney  
276 Fourth Ave  
Chula Vista, Ca 91910-2631

City of Dana Point  
Attn. City Attorney  
33282 Golden Lantern  
Dana Point, CA 92629

City of Del Mar  
Attn. City Clerk  
1050 Camino Del Mar  
Del Mar, CA 92014

City of Encinitas  
Attn. City Attorney  
505 S. Vulcan Ave.  
Encinitas, CA 92024

City of Escondido  
Attn. City Attorney  
201 N. Broadway  
Escondido, CA 92025

City of Imperial Beach  
Attn. City Clerk  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Beach  
Attn. City Clerk  
505 Forest Ave  
Laguna Beach, CA 92651

State of California  
Attn. Director Dept of General  
Services  
PO Box 989052  
West Sacramento, CA 95798-9052

Alpine County  
Attn. County Clerk  
99 Water Street, P.O. Box 158  
Markleeville, CA 96120

City of Carlsbad  
Attn. Office of the County Clerk  
1200 Carlsbad Village Drive  
Carlsbad, CA 92008-19589

City of Coronado  
Attn. Office of the City Clerk  
1825 Strand Way  
Coronado, CA 92118

City of Dana Point  
Attn. City Clerk  
33282 Golden Lantern  
Dana Point, CA 92629

City of El Cajon  
Attn. City Clerk  
200 Civic Way  
El Cajon, CA 92020

City of Encinitas  
Attn. City Clerk  
505 S. Vulcan Ave.  
Encinitas, CA 92024

City of Fallbrook  
Chamber of Commerce  
Attn. City Clerk  
111 S. Main Avenue  
Fallbrook, CA 92028

City of Imperial Beach  
Attn. City Attorney  
825 Imperial Beach Blvd  
Imperial Beach, CA 92032

City of Laguna Beach  
Attn. City Attorney  
505 Forest Ave  
Laguna Beach, CA 92651

United States Government  
General Services Administration  
300 N. Los Angeles  
Los Angeles, CA 90012

Borrego Springs Chamber of  
Commerce Attn. City Clerk  
786 Palm Canyon Dr  
PO Box 420  
Borrego Springs CA 92004-0420

City of Chula Vista  
Attn: Office of the City Clerk  
276 Fourth Avenue  
Chula Vista, California 91910-2631

City of Coronado  
Attn. City Attorney  
1825 Strand Way  
Coronado, CA 92118

City of Del Mar  
Attn. City Attorney  
1050 Camino Del Mar  
Del Mar, CA 92014

City of El Cajon  
Attn. City Attorney  
200 Civic Way  
El Cajon, CA 92020

City of Escondido  
Attn. City Clerk  
201 N. Broadway  
Escondido, CA 92025

City of Fallbrook  
Chamber of Commerce  
Attn. City Attorney  
111 S. Main Avenue  
Fallbrook, CA 92028

Julian Chamber of Commerce  
P.O. Box 1866  
2129 Main Street  
Julian, CA

City of Laguna Niguel  
Attn. City Attorney  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

City of Laguna Niguel  
Attn. City Clerk  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

City of Lakeside  
Attn. City Clerk  
9924 Vine Street  
Lakeside CA 92040

City of La Mesa  
Attn. City Attorney  
8130 Allison Avenue  
La Mesa, CA 91941

City of La Mesa  
Attn. City Clerk  
8130 Allison Avenue  
La Mesa, CA 91941

City of Lemon Grove  
Attn. City Clerk  
3232 Main St.  
Lemon Grove, CA 92045

City of Lemon Grove  
Attn. City Attorney  
3232 Main St.  
Lemon Grove, CA 92045

City of Mission Viejo  
Attn: City Clerk  
200 Civic Center  
Mission Viejo, CA 92691

City of Mission Viejo  
Attn: City Attorney  
200 Civic Center  
Mission Viejo, CA 92691

City of National City  
Attn. City Clerk  
1243 National City Blvd  
National City, CA 92050

City of National City  
Attn. City Attorney  
1243 National City Blvd  
National City, CA 92050

City of Oceanside  
Attn. City Clerk  
300 N. Coast Highway  
Oceanside, CA 92054-2885

City of Oceanside  
Attn. City Attorney  
300 N. Coast Highway  
Oceanside, CA 92054-2885

County of Orange  
Attn. County Counsel  
P.O. Box 1379  
Santa Ana, CA 92702

County of Orange  
Attn. County Clerk  
12 Civic Center Plaza, Room 101  
Santa Ana, CA 92701

City of Poway  
Attn. City Clerk  
P.O. Box 789  
Poway, CA 92064

City of Poway  
Attn. City Attorney  
P.O. Box 789  
Poway, CA 92064

City of Ramona  
Attn. City Clerk  
960 Main Street  
Ramona, CA 92065

City of Ramona  
Attn. City Attorney  
960 Main Street  
Ramona, CA 92065

City of Rancho San Diego - Jamul  
Attn. City Clerk  
3855 Avocado Blvd.  
Suite 230  
La Mesa, CA 91941

City of San Clemente  
Attn. City Clerk  
100 Avenida Presidio  
San Clemente, CA 92672

City of San Clemente  
Attn. City Attorney  
100 Avenida Presidio  
San Clemente, CA 92672

City of San Diego  
Attn. Mayor  
202 C Street, 11<sup>th</sup> Floor  
San Diego, CA 92101

County of San Diego  
Attn. County Clerk  
P.O. Box 121750  
San Diego, CA 92101

City of San Diego  
Attn. City Attorney  
1200 Third Ave.  
Suite 1620  
San Diego, CA 92101

County of San Diego  
Attn. County Counsel  
1600 Pacific Hwy  
San Diego, CA 92101

City of San Diego  
Attn. City Clerk  
202 C Street, 2<sup>nd</sup> Floor  
San Diego, CA 92101

City of San Marcos  
Attn. City Clerk  
1 Civic Center Dr.  
San Marcos, CA 92069

City of San Marcos  
Attn. City Attorney  
1 Civic Center Dr.  
San Marcos, CA 92069

City of Santee  
Attn. City Clerk  
10601 Magnolia Avenue  
Santee, CA 92071

City of Santee  
Attn. City Attorney  
10601 Magnolia Avenue  
Santee, CA 92071

City of Solana Beach  
Attn. City Attorney  
635 S. Highway 101  
Solana Beach, CA 92075

Spring Valley Chamber of  
Commerce  
Attn. City Clerk  
3322 Sweetwater Springs Blvd,  
Ste. 202  
Spring Valley, CA 91977-3142

Valley Center Chamber of  
Commerce  
Attn. City Clerk  
P.O. Box 8  
Valley Center, CA 92082

City of Vista  
Attn. City Attorney  
200 Civic Center Drive, Bldg. K  
Vista, CA 92084

City of Vista  
Attn. City Clerk  
200 Civic Center Drive  
Vista, CA 92084

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656

**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of SAN DIEGO GAS & ELECTRIC )	
COMPANY (U 902 E) For Authority To )	Application No. 11-10-____
Update Marginal Costs, Cost Allocation, )	(Filed October 3, 2011)
And Electric Rate Design. )	
_____ )	

**NOTICE OF AVAILABILITY OF THE  
APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E)  
FOR AUTHORITY TO UPDATE MARGINAL COSTS, COST ALLOCATION AND  
ELECTRIC RATE DESIGN AND SUPPORTING EXHIBITS**

*PLEASE TAKE NOTICE THAT* on April 13, 2015, San Diego Gas & Electric Company (SDG&E) filed its *Application For Authority To Update Marginal Costs, Cost Allocation And Electric Rate Design*. The Application consists of the application itself, and all of the attachments required by the Commission's Rules of Practice and Procedure. Because the entire Application and supporting Exhibits are composed of over fifty pages, pursuant to Rule 1.9(d) of the Commission's Rules of Practice and Procedure, the Application the supporting testimony can be accessed and downloaded, as of 5:00 p.m., April 13, 2015, at the following internet address:

<http://www.sdge.com/regulatory/cpuc.shtml>

SDG&E will, upon request, provide a paper copy of the entire Application, supporting Exhibits, or any part thereof. Supporting workpapers will also be available upon request. To expedite service of the requested materials, SDG&E asks that requests be submitted in writing to:

Jamie York  
Regulatory Case Manager  
San Diego Gas & Electric Company  
8330 Century Park Court, San Diego, CA 92123  
858/654-1739 (Telephone)  
858/654-1788 (Facsimile)  
jyork@semprautilities.com

