

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Expedited Application of SAN DIEGO GAS & ELECTRIC (U 902-E) under the Energy Resource Recovery Account ("ERRA") Trigger Mechanism

A0710	007
Application No. 07-10-	

EXPEDITED APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)

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Attorney for: SAN DIEGO GAS & ELECTRIC COMPANY

October 5, 2007

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Application No. 07-10-____

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I.

INTRODUCTION

Pursuant to the requirements of D.02-10-062 and in accordance with Rule 2.1 of the California Public Utilities Commission's ("Commission") Rules of Practice and Procedure, San Diego Gas & Electric Company ("SDG&E") respectfully submits this Expedited Application ("Application") addressing the disposition of SDG&E's Energy Resource Recovery Account ("ERRA") balance. As discussed below and in greater detail in the supporting testimony accompanying this Application, despite a projected 2007 ERRA balance overcollection, SDG&E seeks approval to (1) maintain its currently effective ERRA rates for the duration of 2007 and (2) include the projected overcollection as an offset to the 2008 ERRA revenue requirement. SDG&E's proposal will stabilize rates by avoiding a "roller-coaster" effect on ratepayer bills that would otherwise occur if rates were reduced in 2007 to account for the overcollection and then increased again in early 2008 to account for increases in revenue requirements. In a related effort to effectuate rate stability, SDG&E is requesting in its concurrently filed 2008 ERRA Revenue Requirement Application ("2008 ERRA Application") that its projected 2008 ERRA revenue requirement be implemented on an interim basis as of January 1, 2008, pending final approval by the Commission. As discussed in greater detail in the 2008 ERRA Application, this will make it possible to consolidate the 2008

ERRA revenue requirement with other required 2008 electric rate changes. Consistent with this request, SDG&E also requests that its offsetting proposal also be implemented on an interim basis as of January 1, 2008, pending final approval by the Commission. To facilitate coordinated consideration of these proposals, SDG&E requests that this Application and the concurrently filed 2008 ERRA Revenue Requirement Forecast Application be consolidated into one proceeding, resulting in a single CPUC decision.

II.

BACKGROUND

The ERRA balancing account was established to record the utility's fuel and purchased power revenues against actual recorded costs, excluding revenues collected for the California Department of Water Resources ("CDWR"). AB 57 mandated a trigger threshold for the balance in the ERRA of 5% of the electrical utility's actual recorded generation revenues for the prior calendar year.

In accordance with D.02-10-062, which implemented the provisions of AB 57, SDG&E's ERRA is subject to a trigger mechanism designed to avoid ERRA balances above the 5% threshold. The trigger mechanism requires the filing of an expedited application for approval within 60 days from the filing date when the recorded monthly ERRA balance (undercollection or overcollection) exceeds a 4% trigger point and when the balance is projected to exceed the 5% threshold.³ The application should address a projected account balance; an amortization period for the balance of not less than 90 days; and a proposed allocation of the overcollection and/or undercollection among customers for rate adjustment based on the existing allocation methodology recognized by the Commission.⁴

Pursuant to D.04-01-050, SDG&E is required to file an advice letter by April 1 of each year to establish the current year's trigger amount. In Advice Letter 1883-E⁵, SDG&E reported that its 2006 electric commodity revenue, excluding CDWR revenue, was \$617 million. Consequently, SDG&E's currently approved 4% trigger point is \$24.7 million and the 5% ERRA threshold is \$30.9 million.

¹ PUC Code Section 454.5(d)(3), initiated by Assembly Bill ("AB") 57.

 $^{^{2}}$ Id

³ D.02-10-062, mimeo., p. 64.

⁴ Id.

⁵ Advice Letter was approved by the CPUC on April 25, 2007, with an effective date of April 21, 2007.

III.

SUMMARY OF TESTIMONY

This Application is supported by the testimony of SDG&E witness, Lisa Browy, Regulatory Accounts Analyst. Ms. Browy's testimony describes SDG&E's ERRA trigger mechanism as well as SDG&E's recorded ERRA balance as of August 31, 2007 and projected balance as of December 31, 2007. Ms. Browy further describes how SDG&E's current ERRA balance exceeds (via an overcollection) both the 4% trigger and the 5% threshold mandated by AB 57. Ms. Browy also explains how SDG&E's proposal to offset the 2008 revenue requirement with the 2007 overcollection will partially offset the rate increase for customers in 2008, thereby avoiding a rate decrease this year (to amortize the overcollection) followed by a significant rate increase next year.

IV.

SUMMARY OF APPLICATION

This Application requests Commission action on the following issues.

- SDG&E has an overcollected ERRA balance at August 31, 2007 that exceeds the ERRA trigger level of 4%. It is projected that the overcollection will increase to approximately \$56 million by the end of 2007, exceeding the 5% threshold. Rather than change rates now, SDG&E requests that the Commission approve its proposal to include the projected year-end overcollection as an offset to the 2008 ERRA revenue requirement. SDG&E's proposal will stabilize rates by preventing the rate volatility that would result from reducing rates in late 2007, due to a projected ERRA overcollection, only to have them increase again in early 2008 as a result of the increase in SDG&E's ERRA revenue requirement. Consistent with its concurrently filed 2008 ERRA Application, SDG&E also requests that its offsetting proposal be implemented on an interim basis as of January 1, 2008, pending final approval by the Commission. Following a final decision by the CPUC (expected within the first quarter of 2008), adjustments can be implemented, via an advice letter filing, to account for actual 2007 results.
- SDG&E also requests that this Application and the concurrently filed 2008 ERRA
 Application be consolidated into a single proceeding, resulting in a single
 Commission decision.

V.

IMPACT ON RATES AND REVENUES

If the Commission agrees to take the foregoing action, SDG&E concludes that there is no current need to adjust rates or to order refunds at this time. Although SDG&E is not seeking a rate change here, out of an abundance of caution, SDG&E is following the Rule 3.2 public notice provisions of the Commission's Rules of Practice and Procedure because the approvals requested herein, in combination with the approvals sought in the 2008 ERRA Application, could potentially lead to a future change in SDG&E's electric commodity rates.

VI.

STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1

This Application is filed pursuant to Sections 454, 454.5 and 701 of the California Public Utilities Code; the Commission's Orders and Rules of Practice and Procedure; and as directed by Decisions 02-10-062, 02-12-074 and 04-01-050.

Applicant SDG&E is a corporation organized and existing under the laws of the State of California. It is a gas and electric corporation subject to the jurisdiction of the Commission and is engaged in the business of providing public utility electric service to portions of Orange County and gas and electric 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 8330 Century Park Court, San Diego, California, 92123. SDG&E's attorney in this matter is John A. Pacheco. Mr. Pacheco's address, telephone/facsimile numbers and e-mail address follow:

John A. Pacheco Senior Counsel Sempra Energy 101 Ash Street, HQ12 San Diego, CA 92101-3017 619-699-5130 (Telephone) 619-699-5027 (Facsimile) jpacheco@sempra.com (E-mail)

Correspondence or communications regarding this Application should be addressed to Gina Dixon, Regulatory Case Manager, with a copy to John A. Pacheco.

Gina Dixon Regulatory Case Manager San Diego Gas & Electric Company 8330 Century Park Court San Diego, CA 92123 858-654-1782 (Telephone) 858-654-1788 (Facsimile)

gdixon@semprautilities.com (E-mail)

Rule 2.1(c) of the procedural rules requires that applications state the proposed category for the proceeding, the need for hearing, the issues to be considered, and a proposed schedule.

SDG&E proposes that this Application be treated as a "ratesetting" proceeding. The issues to be considered are described in this Application and the accompanying testimony. SDG&E believes that most, if not all, issues can be resolved without hearings. Moreover, consistent with SDG&E's request (in its concurrently filed 2008 ERRA Application) that its projected 2008 ERRA revenue requirement be implemented on an interim basis as of January 1, 2008 (pending final approval by the Commission), the schedule should allow for an interim decision by December 31, 2008. Accordingly, SDG&E suggests the following procedural schedule (which is the same schedule proposed for the concurrently filed 2008 ERRA Application):

Application filed: October 5, 2007

Protests (if any): 30 days after notice of Application in Daily Calendar

(approx. November 9)

Reply to Protests: 10 days after protests due (approx. November 19)

Pre-hearing Conf.: November 28, 2007

ORA & Intervener

Testimony: December 20, 2008

Interim Decision: by December 31, 2008

Concurrent Rebuttal: January 4, 2008 Proposed Decision: March 18, 2008

Decision: by end of April 2008

B. Rule 2.2

A certified copy of SDG&E's Restated Articles of Incorporation as last amended and certified by the California Secretary of State, was filed with the Commission on December 4, 1997, in connection with SDG&E's Application 97-12-012, and is incorporated herein by reference.

C. Rule 3.2

1. Rule 3.2 (a)

SDG&E's financial statement, balance sheet and income statement are included with the Application as Attachment A.

A summary of earnings for the six month period ending June 30, 2007 is included in Attachment B to this Application.

SDG&E's most recent Proxy Statement was submitted with SDG&E's Application 07-05-007, filed May 8, 2007, and is incorporated herein by reference.

A general description of SDG&E's property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve is attached as Attachment C.

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.

2. Rule 3.2 (b)-Notice of Application

In compliance with Rule 3.2 (b) of the Commission's Rules of Practice and Procedure, SDG&E will, within ten days after filing this Application, mail a notice to the state of California and to the cities and counties in its service territory and to all those persons listed in Attachment D. Also within ten days, SDG&E will post in its offices and publish in newspapers of general circulation in each county in its service territory notice of this Application. Within 45 days of the filing of this Application, SDG&E will provide such notice to all of its customers along with the regular bills sent to these customers that will generally describe the proposed revenue requirement changes addressed in this Application.

D. Service

This is a new application. No service list has yet been established. Accordingly, SDG&E will serve this Application and related testimony and exhibits on parties on the service list for A.06-10-007 (SDG&E's 2007 ERRA revenue requirement proceeding) and R.06-02-013. Hard copies will be sent by overnight mail to the assigned Commissioner and assigned Administrative Law Judges in R.06-02-013.

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VII.

CONCLUSION

WHEREFORE, for the reasons set forth in this Application, SDG&E respectfully requests the Commission consider this Application on an expedited basis and:

- 1. approve SDG&E's proposal to maintain is currently effective ERRA rates for the duration of 2007, and include the projected 2007 overcollected ERRA balance as an offset to the 2008 ERRA revenue requirement; and
- 2. approve SDG&E's request that this Application and the concurrently filed 2008 ERRA Application be consolidated into one proceeding, resulting in a single CPUC decision.

Respectfully submitted,

By: /s/ John A. Pacheco

John A. Pacheco

Attorney for:

SAN DIEGO GAS & ELECTRIC COMPANY

101 Ash Street

San Diego, CA 92101

Telephone: (619) 699-5130 Facsimile: (619) 699-5027 E-mail: jpacheco@sempra.com

SAN DIEGO GAS A ELECTRAC COMPANY

Lee Schavrien

San Diego Gas & Electric Company

Senor Vice President – Regulatory Affairs

DATED at San Diego, California, this 5th day of October, 2007.

OFFICER VERIFICATION

Lee Schavrien declares the following:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing Expedited Application of SAN DIEGO GAS & ELECTRIC (U-902-E) under the Energy Resource Recovery Account ("ERRA") Trigger Mechanism are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on October 5, 2007 at San Diego, California.

Lee Schavrien

San Diego Gas & Electric Company

Senior Vice President – Regulatory Affairs

CERTIFICATE OF SERVICE

I hereby certify that, pursuant to the Commission's Rules of Practice and Procedure, I have this day served a true and correct copy of the foregoing **EXPEDITED APPLICATION OF SAN DIEGO GAS & ELECTRIC (U-902-E) under the Energy Resource Recovery Account ("ERRA") Trigger Mechanism** to each party of named in the official service list for proceeding A.06-10-007 and R.06-02-013 by electronic mail. Those parties without an email address were served by placing copies in properly addressed and sealed envelopes and depositing such envelopes in the United States Mail with first-class postage prepaid.

Copies were also sent via Federal Express to Commissioner Michael R. Peevey and the Assigned Administrative Law Judge's Carol A. Brown and David K. Fukutome.

Executed this 5th day of October 2007, at San Diego, California.

<u>/s/ Deanna M. Gutierrez</u> Deanna M. Gutierrez

APPENDIX A

San Diego Gas & Electric Company Financial Statement, Balance Sheet, and Income Sheet

SAN DIEGO GAS & ELECTRIC COMPANY FINANCIAL STATEMENT JUNE 30, 2007

(a) Amounts and Kinds of Stock Authorized: Preferred Stock Preferred Stock Preferred Stock Common Stock	1,375,000 shares 10,000,000 shares Amount of shares not specified 255,000,000 shares	Par Value \$27,500,000 Without Par Value \$80,000,000 Without Par Value
Amounts and Kinds of Stock Outstanding: PREFERRED STOCK		
5.0% 4.50% 4.40% 4.60% \$1.7625 \$1.70 \$1.82 COMMON STOCK	375,000 shares 300,000 shares 325,000 shares 373,770 shares 550,000 shares 1,400,000 shares 640,000 shares shares 116,583,358 shares	\$7,500,000 6,000,000 6,500,000 7,475,400 13,750,000 35,000,000 16,000,000 291,458,395

(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application Nos. 93-09-069, 04-01-009 AND 06-05-015, to which references are hereby made.

(c)

Brief Description of Mortgage:

Full information as to this item is given in Application No. 06-05-015 to which reference is hereby made.

Number and Amount of Bonds Authorized and Issued:

Nominal Par Value

(d)

	Nominal	Par Value		
	Date of	Authorized		Interest Paid
First Mortgage Bonds:	Issue	and Issued	Outstanding	in 2006
6.8% Series KK, due 2015	12-01-91	14,400,000	14,400,000	979,200
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.9% Series PP, due 2018	04-29-93	70,795,000	0	3,413,801
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
5.9% Series SS, due 2018	07-29-93	92,945,000	0	4,645,959
2.539% Series VV, due 2034	06-17-04	43,615,000	43,615,000	913,556
2.539% Series WW, due 2034	06-17-04	40,000,000	40,000,000	837,548
2.516% Series XX, due 2034	06-17-04	35,000,000	35,000,000	724,406
2.832% Series YY, due 2034	06-17-04	24,000,000	24,000,000	584,727
2.832% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	780,278
2.8275% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	2,057,658
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-17-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD. due 2026	06-08-06	250,000,000	250,000,000	8,750,000
Var Series EEE, due 2018	09-21-06	161,240,000	161,240,000	1,521,702
Unsecured Bonds:				
5.9% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
5.3% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.5% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.9% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000

SAN DIEGO GAS & ELECTRIC COMPANY FINANCIAL STATEMENT **JUNE 30, 2007**

	Date of	Date of	Interest		Interest Paid
Other Indebtedness:	<u>Issue</u>	<u>Maturity</u>	<u>Rate</u>	<u>Outstanding</u>	<u> 2006</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$998,278

Amounts and Rates of Dividends Declared:

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

	Shares _		Di	vidends Declare	d	
Preferred Stock	Outstanding 12-31-06	2002	2003	2004	2005	2006 -
5.0%	375,000	\$375,000	\$375,000	\$375.000	\$375,000	\$375,000
4.50%	300,000	270,000	270,000	270,000	270,000	270,000
4.40%	325,000	286,000	286,000	286,000	286,000	286,000
4.60%	373,770	343,868	343,868	343,868	343,868	343.868
\$ 1.7625	650,000	1,762,500	1.674.375	1,498,125	1,321,875	1.145.625
\$ 1.70	1,400,000	2,380,000	2,380,000	2,380,000	2,380,000	2,380,000
\$ 1.82	640,000	1.164.800	1,164,800	1,164,800	1,164,800	1,164,800
	4,063,770	\$6,582,168	\$6,494,043	\$6,317,793	\$6,141,543	\$5,965,293 [2

Common Stock Amount

\$150,000,000 \$200,000,000 \$200,000,000

\$75,000,000 \$0 [1]

A balance sheet and a statement of income and retained earnings of Applicant for the six months ended June 30, 2007, are attached hereto.

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

^[2] Includes \$1,145,625 of interest expense related to redeemable preferred stock.

SAN DIEGO GAS & ELECTRIC COMPANY BALANCE SHEET ASSETS AND OTHER DEBITS JUNE 30, 2007

	1. UTILITY PLANT	2007
101	UTILITY PLANT IN SERVICE	\$8,181,190,356
102	UTILITY PLANT PURCHASED OR SOLD	· · · · · · · · · · · · · · · · · · ·
105	PLANT HELD FOR FUTURE USE	4,418,573
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	*
107 108	CONSTRUCTION WORK IN PROGRESS	169,782,113
111	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(3,796,302,686)
118	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT OTHER UTILITY PLANT	(200,532,727)
119	ACCUMULATED PROVISION FOR DEPRECIATION AND	496,560,626
	AMORTIZATION OF OTHER UTILITY PLANT	(407 507 040)
120	NUCLEAR FUEL - NET	(127,587,912) 27,920,119
	TOTAL NET UTILITY PLANT	4,755,448,462
	2. OTHER PROPERTY AND INVESTMENTS	
121 122	NONUTILITY PROPERTY	3,674,767
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	//
123	INVESTMENTS IN SUBSIDIARY COMPANIES	(423,949)
124	OTHER INVESTMENTS	3,290,000
125	SINKING FUNDS	
128	OTHER SPECIAL FUNDS	728,763,479
	TOTAL OTHER PROPERTY AND INVESTMENTS	735,304,297

SAN DIEGO GAS & ELECTRIC COMPANY BALANCE SHEET ASSETS AND OTHER DEBITS JUNE 30, 2007

		
	3. CURRENT AND ACCRUED ASSETS	2007
		2007
131	CASH	12,418,251
132 134		-
135	- · · · · - · - · - · · · · · · · · · ·	~~ ~~~~
136	· · · · · · · · · · · · · · · · · · ·	75,800
141	NOTES RECEIVABLE	27,514
142	CUSTOMER ACCOUNTS RECEIVABLE	147,069,411
143	OTHER ACCOUNTS RECEIVABLE	31 430 679
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNT	S (2,151,920)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	17,073
146 151	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	38,752,965
152	FUEL STOCK FUEL STOCK EXPENSE UNDISTRIBUTED	
154	PLANT MATERIALS AND OPERATING SUPPLIES	
156	OTHER MATERIALS AND SUPPLIES	57,344,903
163	STORES EXPENSE UNDISTRIBUTED	92
164	GAS STORED	47,718,789
165	PREPAYMENTS	15,148,549
171	INTEREST AND DIVIDENDS RECEIVABLE	
173	ACCRUED UTILITY REVENUES	41,741,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	18,065,771
175	DERIVATIVE INSTRUMENT ASSETS	28,383,619
	TOTAL CURRENT AND ACCRUED ASSETS	436,042,496
	4. DEFERRED DEBITS	
181	UNAMORTIZED DEBT EXPENSE	18,894,498
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,168,375,209
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	41,354,554
184	CLEARING ACCOUNTS	20,334
185	TEMPORARY FACILITIES	***
186	MISCELLANEOUS DEFERRED DEBITS	4,432,382
188 189	RESEARCH AND DEVELOPMENT UNAMORTIZED LOSS ON REACQUIRED DEBT	
190	ACCUMULATED DEFERRED INCOME TAXES	36,368,979
100	NOOGWOLATED DETERNED INCOME TAXES	203,328,396
	TOTAL DEFERRED DEBITS	1,472,774,352
	TOTAL ASSETS AND OTHER DEBITS	\$7,399,569,607

SAN DIEGO GAS & ELECTRIC COMPANY BALANCE SHEET LIABILITIES AND OTHER CREDITS JUNE 30, 2007

	5. PROPRIETARY CAPITAL	
		2007
201 204 207 210 211 214 216 219	COMMON STOCK ISSUED PREFERRED STOCK ISSUED PREMIUM ON CAPITAL STOCK GAIN ON RETIRED CAPITAL STOCK MISCELLANEOUS PAID-IN CAPITAL CAPITAL STOCK EXPENSE UNAPPROPRIATED RETAINED EARNINGS ACCUMULATED OTHER COMPREHENSIVE INCOME TOTAL PROPRIETARY CAPITAL	\$291,458,395 78,475,400 592,222,753 - 279,618,042 (25,990,045) 909,077,868 (14,286,252) 2,110,576,161
	6. LONG-TERM DEBT	
221 223	BONDS ADVANCES FROM ASSOCIATED COMPANIES	1,386,905,000
224 225	OTHER LONG-TERM DEBT UNAMORTIZED PREMIUM ON LONG-TERM DEBT	267,470,000
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	(2,168,264)
	TOTAL LONG-TERM DEBT	1,652,206,736
	7. OTHER NONCURRENT LIABILITIES	
227 228.2 228.3 228.4 230	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	28,403,698 2,621,000 1,215,943.00 534,435,801
	TOTAL OTHER NONCURRENT LIABILITIES	566,676,442

SAN DIEGO GAS & ELECTRIC COMPANY BALANCE SHEET LIABILITIES AND OTHER CREDITS JUNE 30, 2007

8. CURRENT AND ACCRUED LIABILITES				
		2007		
231 232 233 234 235 236 237 238 241 242 243 244 245	NOTES PAYABLE ACCOUNTS PAYABLE NOTES PAYABLE TO ASSOCIATED COMPANIES ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES CUSTOMER DEPOSITS TAXES ACCRUED INTEREST ACCRUED DIVIDENDS DECLARED TAX COLLECTIONS PAYABLE MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES OBLIGATIONS UNDER CAPITAL LEASES - CURRENT DERIVATIVE INSTRUMENT LIABILITIES DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	30,000,000 218,450,958 26,206,873 11,223,436 49,655,886 3,614,751 11,176,871 1,204,917 1,604,877 152,135,902		
	TOTAL CURRENT AND ACCRUED LIABILITIES	892,856,328		
	9. DEFERRED CREDITS			
252 253 254 255 257 281 282 283	CUSTOMER ADVANCES FOR CONSTRUCTION OTHER DEFERRED CREDITS OTHER REGULATORY LIABILITIES ACCUMULATED DEFERRED INVESTMENT TAX CREDITS UNAMORTIZED GAIN ON REACQUIRED DEBT ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED ACCUMULATED DEFERRED INCOME TAXES - PROPERTY ACCUMULATED DEFERRED INCOME TAXES - OTHER	25,789,901 411,989,553 1,061,647,754 29,956,361 - 5,201,256 498,243,354 144,425,761		
	TOTAL DEFERRED CREDITS	2,177,253,940		
	TOTAL LIABILITIES AND OTHER CREDITS	\$7,399,569,607		

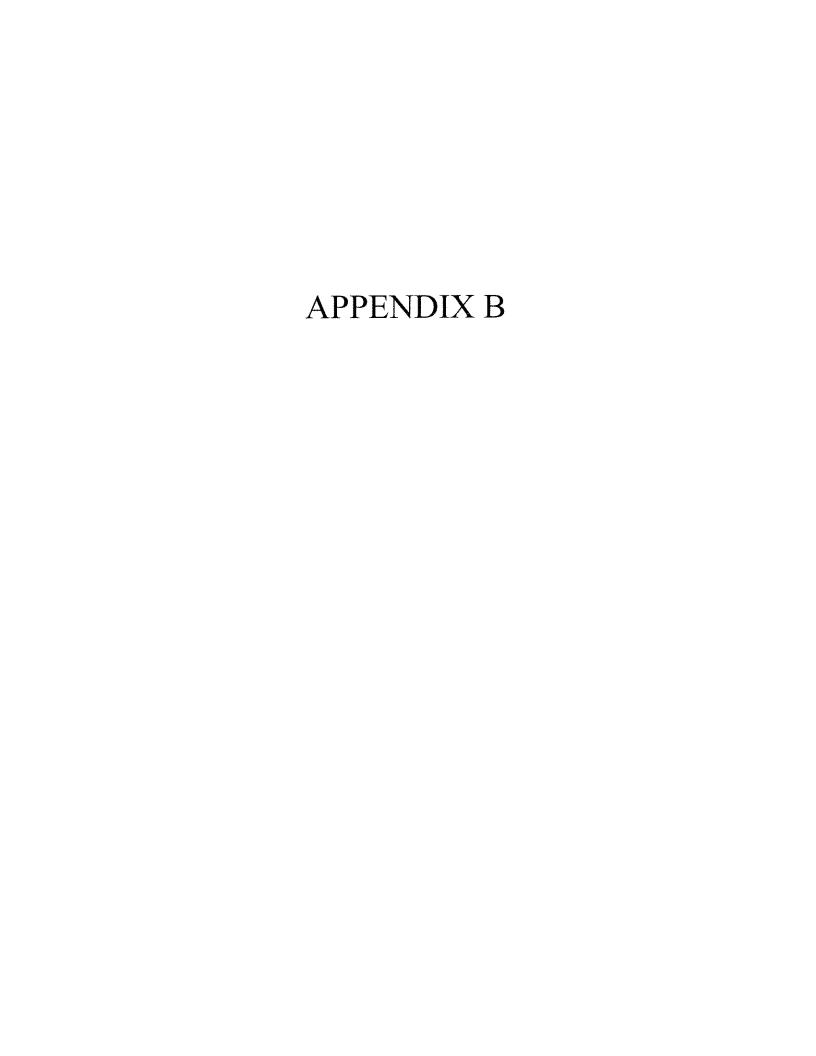
SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS SIX MONTHS ENDED JUNE 30, 2007

	1. UTILITY OPERATING INCOME		
400 401 402 403-7 408.1 409.1 410.1 411.1 411.4 411.6	OPERATING REVENUES OPERATING EXPENSES MAINTENANCE EXPENSES DEPRECIATION AND AMORTIZATION EXPENSES TAXES OTHER THAN INCOME TAXES INCOME TAXES PROVISION FOR DEFERRED INCOME TAXES PROVISION FOR DEFERRED INCOME TAXES PROVISION FOR DEFERRED INCOME TAXES OF TAXES OF TAXES PROVISION FOR DEFERRED INCOME TAXES OF TAX	\$923,717,515 63,274,706 150,419,713 30,616,756 100,408,564 7,154,157 (31,634,924) (1,326,148) (1,875,781)	\$1,396,351,878
	TOTAL OPERATING REVENUE DEDUCTIONS	•	1,240,754,558
	NET OPERATING INCOME		155,597,320
	2. OTHER INCOME AND DEDUCTIONS		
415 417.1 418 418.1 419 419.1 421 421.1	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK EXPENSES OF NONUTILITY OPERATIONS NONOPERATING RENTAL INCOME EQUITY IN EARNINGS OF SUBSIDIARIES INTEREST AND DIVIDEND INCOME ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION MISCELLANEOUS NONOPERATING INCOME GAIN ON DISPOSITION OF PROPERTY	(266,872) 226,237 - 6,166,705 8,084,866 1,581,766	
	TOTAL OTHER INCOME	15,792,702	
421.2 426	LOSS ON DISPOSITION OF PROPERTY MISCELLANEOUS OTHER INCOME DEDUCTIONS TOTAL OTHER INCOME DEDUCTIONS	413,924 413,924	
408.2 409.2 410.2 411.2	TAXES OTHER THAN INCOME TAXES INCOME TAXES PROVISION FOR DEFERRED INCOME TAXES PROVISION FOR DEFERRED INCOME TAXES - CREDIT	171,384 (3,144,227) 1,409,741	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(1,563,102)	
	TOTAL OTHER INCOME AND DEDUCTIONS		17,769,728
	INCOME BEFORE INTEREST CHARGES NET INTEREST CHARGES*		173,367,048 57,646,784
	NET INCOME	***************************************	\$115,720,264

^{*}NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (3,168,266)

SAN DIEGO GAS & ELECTRIC COMPANY STATEMENT OF INCOME AND RETAINED EARNINGS SIX MONTHS ENDED JUNE 30, 2007

3. RETAINED EARNINGS	
RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$797,169,413
NET INCOME (FROM PRECEDING PAGE)	115,720,264
DIVIDEND TO PARENT COMPANY	•
DIVIDENDS DECLARED - PREFERRED STOCK	(2,409,834)
OTHER RETAINED EARNINGS ADJUSTMENTS	(1,401,975)
RETAINED EARNINGS AT END OF PERIOD	\$909,077,868



San Diego Gas & Electric Company Summary of Earnings

SAN DIEGO GAS & ELECTRIC COMPANY SUMMARY OF EARNINGS SIX MONTHS ENDED JUNE 30, 2007 (DOLLARS IN MILLIONS)

Line No.	<u>ltem</u>	<u>Amount</u>
1	Operating Revenue	\$1,396
2	Operating Expenses	1,241
3	Net Operating Income	\$155
4	Weighted Average Rate Base	\$3,712
5	Rate of Return*	8.23%
	*Authorized Cost of Capital	

APPENDIX C

San Diego Gas & Electric Company Statement of Original Cost and Depreciation Reserve

SAN DIEGO GAS & ELECTRIC COMPANY

COST OF PROPERTY AND DEPRECIATION RESERVE APPLICABLE THERETC AS OF JUNE 30, 2007

No.	Account	Original <u>Cost</u>	Reserve for Depreciation and <u>Amortization</u>
ELECT	RIC DEPARTMENT		
302 303	Franchises and Consents Misc. Intangible Plant	\$ 222,841 25,836,039	\$ 202,900 20,179,692
	TOTAL INTANGIBLE PLANT	26,058,880	20,382,592
310.1 310.2 311 312 314 315 316	Land Land Rights Structures and Improvements Boiler Plant Equipment Turbogenerator Units Accessory Electric Equipment Miscellaneous Power Plant Equipment Steam Production Decommissioning	14,526,518 0 40,136,917 115,453,260 97,699,133 33,364,110 18,885,119	46,518 0 9,199,880 12,952,909 11,285,519 3,470,097 1,001,105
	TOTAL STEAM PRODUCTION	320,065,057	37,956,028
320.1 320.2 321 322 323 324 325 107	Land Land Rights Structures and Improvements Boiler Plant Equipment Turbogenerator Units Accessory Electric Equipment Miscellaneous Power Plant Equipment ICIP CWIP	0 283,677 268,144,671 393,511,631 135,444,115 166,879,734 250,915,159 0	283,677 265,351,689 393,511,631 135,444,115 166,727,589 203,045,761 5,759,071
	TOTAL NUCLEAR PRODUCTION	1,215,178,987	1,170,123,532
340.1 340.2 341 342 343 344 345 346	Land Land Rights Structures and Improvements Fuel Holders, Producers & Accessories Prime Movers Generators Accessory Electric Equipment Miscellaneous Power Plant Equipment	143,476 2,428 4,421,921 15,295,980 20,824,413 162,283,954 8,780,970 359,058	0 2,428 261,386 672,100 1,634,242 6,699,932 560,318 28,177
	TOTAL OTHER PRODUCTION	212,112,200	9,858,583
	TOTAL ELECTRIC PRODUCTION	1,747,356,244	1,217,938,143

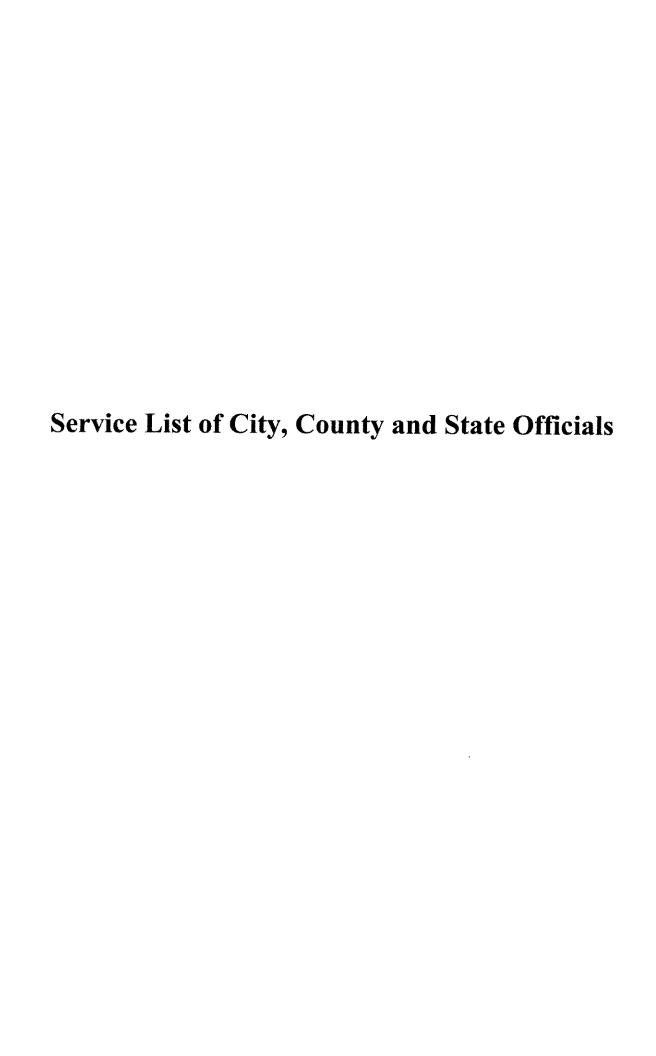
No	Account		Original Cost	D	Reserve for epreciation and mortization
350.1	Land	\$	35,201,475	\$	0
350.2	Land Rights	Ψ	61,048,743	Ψ	9,169,422
352	Structures and Improvements		77,232,075		26,452,400
353	Station Equipment		513,796,310		119,431,512
354	Towers and Fixtures		104,597,624		75,682,669
355	Poles and Fixtures		118,396,005		40,180,558
356	Overhead Conductors and Devices		210,399,733		144,839,657
357	Underground Conduit		100,129,257		8,011,070
358	Underground Conductors and Devices		85,704,656		11,181,394
359	Roads and Trails		20,629,968		4,982,318
	TOTAL TRANSMISSION		1,327,135,845		439,931,000
200.4	Land		16 940 900		0
360.1	Land Dights		16,849,809		0
360.2	Land Rights		65,991,129		25,621,037
361	Structures and Improvements		3,282,161		1,844,519
362 364	Station Equipment Poles, Towers and Fixtures		292,434,884 353,596,299		68,714,594
365	Overhead Conductors and Devices		288,734,900		186,824,565 98,612,870
366	Underground Conduit		762,553,006		290,433,273
367	Underground Conductors and Devices		1,011,144,353		532,614,764
368.1	Line Transformers		362,380,623		60,584,584
368.2	Protective Devices and Capacitors		21,549,856		637,661
369.1	Services Overhead		94,524,565		116,578,033
369.2	Services Underground		258.941.276		152,567,508
370.1	Meters		85,472,747		31,530,011
370.2	Meter Installations		41,155,668		9,856,902
371	Installations on Customers' Premises		6,035,391		8,909,893
373.1	St. Lighting & Signal SysTransformers		0		0
373.2	Street Lighting & Signal Systems		23,508,360		16,768,743
	TOTAL DISTRIBUTION PLANT		3,688,155,026	1,	602,098,957
389.1	Land		7,511,040		0
389.2	Land Rights		0		0
390	Structures and Improvements		29,011,924		10,740,198
392.1	Transportation Equipment - Autos		0		49,884
392.2	Transportation Equipment - Trailers		175,979		129,893
393	Stores Equipment Portable Tools		54,331		46,448
394.1	Shop Equipment		11,841,800		3,827,440
394.2 395			572,160		326,725
	Laboratory Equipment Power Operated Equipment		300,344		(48,618)
396 397			92,162		149,134
398	Communication Equipment Miscellaneous Equipment		98,230,921 431,093		43,701,815 (56,295)
	TOTAL GENERAL PLANT		148,221,752	***************************************	58,866,624
101	TOTAL ELECTRIC PLANT		6,936,927,747	3,3	39,217,317

No	<u>Account</u>	Original <u>Cost</u>	Reserve for Depreciation and <u>Amortization</u>
GAS P	LANT		
302 303	Franchises and Consents Miscellaneous Intangible Plant	\$ 86,104 713,559	\$ 86,104 574,758
	TOTAL INTANGIBLE PLANT	799,663	660,862
360.1 361 362.1 362.2 363 363.1 363.2 363.3 363.4 363.5 363.6	Land Structures and Improvements Gas Holders Liquefied Natural Gas Holders Purification Equipment Liquefaction Equipment Vaporizing Equipment Compressor Equipment Measuring and Regulating Equipment Other Equipment LNG Distribution Storage Equipment	0 43,992 0 0 0 0 0 0 0 407,546	0 43,995 0 0 0 0 0 0 0 350,923 394,918
365.1 365.2 366 367 368 369 371	Land Land Rights Structures and Improvements Mains Compressor Station Equipment Measuring and Regulating Equipment Other Equipment	4,649,144 2,217,185 10,874,587 122,164,651 60,472,965 16,786,894 0	0 996,191 7,364,604 46,342,977 37,360,368 9,872,090 0
374.1 374.2 375 376 378 380 381 382 385 386 387	Land Land Rights Structures and Improvements Mains Measuring & Regulating Station Equipment Distribution Services Meters and Regulators Meter and Regulator Installations Ind. Measuring & Regulating Station Equipment Other Property On Customers' Premises Other Equipment TOTAL DISTRIBUTION PLANT	102,187 7,879,054 43,447 487,729,639 8,495,870 227,346,189 71,885,784 58,041,338 1,516,811 0 4,545,427	0 4,868,322 61,253 263,492,295 5,510,813 248,399,971 30,529,256 22,034,900 748,004 0 4,021,035

No.	Account		Original Cost	Reserve for Depreciation and Amortization
202.4	Transportation Equipment Auton	\$	0	e 05 500
392.1 392.2	Transportation Equipment - Autos Transportation Equipment - Trailers	Ф	0 74,501	\$ 25,503 74,501
394.1	Portable Tools		6,551,545	2,041,458
394.1	Shop Equipment		84,597	
39 4 .2				1,593
396	Laboratory Equipment		312,157	(142,797)
	Power Operated Equipment		162,284	(12,669)
397	Communication Equipment		2,949,072	1,541,766
398	Miscellaneous Equipment		294,233	48,867
	TOTAL GENERAL PLANT	**********	10,428,388	3,578,221
101	TOTAL GAS PLANT		1,096,430,762	686,236,079
COMM	ON PLANT			
303	Miscellaneous Intangible Plant		169,133,480	138.474.401
350.1	Land		0	0
360.1	Land		0	Ö
389.1	Land		5,654,409	0
389.2	Land Rights		1,489,409	27,275
390	Structures and Improvements		137,873,571	50,325,714
391.1	Office Furniture and Equipment - Other		23,342,023	10,760,388
391.2	Office Furniture and Equipment - Computer E	=	42,369,503	23,293,193
392.1	Transportation Equipment - Autos		33,942	(338,930)
392.2	Transportation Equipment - Trailers		33,369	(92,979)
393	Stores Equipment		140,123	(180,873)
394.1	Portable Tools		168,535	(1,216)
394.2	Shop Equipment		312,954	130,843
394.3	Garage Equipment		2,606,220	627,349
395	Laboratory Equipment		2,392,522	772,010
396	Power Operated Equipment		0	(192,979)
397	Communication Equipment		72,532,868	41,702,826
398	Miscellaneous Equipment		2,924,131	863,676
118.1	TOTAL COMMON PLANT		461,007,059	266,170,698
	TOTAL ELECTRIC PLANT		6,936,927,747	3,339,217,317
	TOTAL GAS PLANT		1,096,430,762	686,236,079
	TOTAL COMMON PLANT		461,007,059	266,170,698
101 & 118.1	TOTAL		8,494,365,568	4,291,624,094
101	PLANT IN SERV-SONGS FULLY RECOVER	\$	(1,167,020,770)	\$ (1,167,020,770)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	\$	1,400,000	\$ 0

<u>No.</u>	Account	Original <u>Cost</u>	Reserve for Depreciation and <u>Amortization</u>
101	Accrual for Retirements Electric Gas	\$ (9,490,810) (76,529)	\$ (9,490,810) (76,529)
	TOTAL PLANT IN SERV-NON RECON ACC	(9,567,339)	(9,567,339)
	Electric Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	0	0
105	Plant Held for Future Use Electric Gas	4,418,574 0	0
	TOTAL PLANT HELD FOR FUTURE USE	4,418,574	0
107	Construction Work in Progress Electric Gas Common	171,726,116 1,820,652 34,773,114	
	TOTAL CONSTRUCTION WORK IN PROGRESS	208,319,882	0
108	Accum. Depr SONGS Mitigation/Spent Fuel Delectric	Disallowance 0	8,160,962
108	Accum. Depr SONGS SGRP Removal Electric	0	565,002
108.5	Accumulated Nuclear Decommissioning Electric	0	626,235,717
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0	626,235,717
120	NUCLEAR FUEL FABRICATION	68,199,160	44,043,696
143 143	FAS 143 ASSETS - Legal Obligation FIN 47 ASSETS - Legal Obligation FAS 143 ASSETS - Non-legal Obligation	112,254,030 34,958,269 0	(560,594,293) 14,919,749 (1,049,548,665)
	TOTAL FAS 143	147,212,299	(1,595,223,209)
	UTILITY PLANT TOTAL	\$ 7,747,327,374	\$ 2,198,818,153

APPENDIX D



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