

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



**FILED**

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Application of SAN DIEGO GAS & ELECTRIC  
COMPANY (U 902-E) for Adoption of its 2015 Energy A1404015  
Resource Recovery Account Revenue Requirement,  
Competition Transition Charge Revenue Requirement and  
Local Generation Revenue Requirement Forecasts.

Application 14-04-\_\_\_\_  
(Filed April 15, 2014)

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)  
FOR APPROVAL OF ERRA, CTC AND LG FORECASTS FOR 2015**

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April 15, 2014

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**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)  
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**I. INTRODUCTION**

In compliance with California Public Utilities Commission (“Commission”) Decisions (“D.”) 02-10-062, D.02-12-074, D.04-01-050 and D.13-09-003, and the Commission’s Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) hereby submits its Application for Approval of its Energy Resource Recovery Account (“ERRA”) Revenue Requirement, Competition Transition Charge (“CTC”) Revenue Requirement and Local Generation (“LG”) <sup>1</sup> Revenue Requirement Forecasts for 2015 (“Application”). As discussed below and in greater detail in the supporting testimony accompanying this Application, SDG&E is seeking authority for the Commission to approve its proposed ERRA, CTC and LG revenue requirements for recovery in rates beginning January 1, 2015.

Specifically, SDG&E is requesting approval of a total 2015 revenue requirement of \$1,229.535 million,<sup>2</sup> which is comprised of: (1) a 2015 ERRA revenue requirement of \$1,206.353 million; (2) a 2015 CTC revenue requirement of \$16.233 million; and (3) a 2015 LG

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<sup>1</sup> LG is a relatively new account, approved in D.13-10-053, to capture the costs of local generation resources.

<sup>2</sup> Includes Franchise Fees and Uncollectibles (“FF&U”).

revenue requirement of \$6.949 million. In addition, SDG&E is also requesting approval for its proposed vintage 2015 PCIA rates and its proposed 2015 LGC rates.

The 2015 ERRA, CTC, and LG forecasts are \$3.71 million lower, \$0.87 million higher, and \$1.73 million higher respectively, than the forecasts for 2014, for a combined total decrease of \$1.1 million or an 0.1% decrease compared to the pending 2014 ERRA forecast (a decrease of 0.009 cents per kilowatt-hour, or -0.05% to the current system average rate).<sup>3,4</sup> Although SDG&E's 2014 ERRA Forecast Application is currently pending before the Commission, a proposed decision was issued by Administrative Law Judge ("ALJ") Kersten on April 8, 2014 adopting SDG&E's 2014 revenue requirement requests. This proposed decision will likely be on the Commission's May 15, 2014 business meeting agenda.

In addition, pursuant to D.13-03-029, the Commission authorized SDG&E to implement the Local Generation Charge ("LGC"), which is designed to implement the LG revenue requirement that meets the requirements of the Commission-approved Cost Allocation Mechanism ("CAM"). The LGC, a rate, and LG, a balancing account, are discussed further in the testimony of SDG&E witnesses Yvonne Le Mieux and Sheri Miller, respectively.

According to the testimony of SDG&E witness Sheri Miller, SDG&E expects to incur ERRA, LG, and CTC costs in 2015 totaling \$1,229.5 million, inclusive of FF&U costs of \$14.8 million and excluding greenhouse gas ("GHG") compliance-related costs that are being addressed a separate application.<sup>5</sup> The key drivers behind the forecast are an increase in renewable generation costs and higher gas prices, which are offset by a lower load forecast and other cost decreases.

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<sup>3</sup> Effective April 1, 2014 per Advice Letter ("AL") 2587-E.

<sup>4</sup> SDG&E's 2014 ERRA Forecast Application ("A.")13-09-017 is pending Commission approval.

<sup>5</sup> See Application of SDG&E for Approval of its Greenhouse Gas Forecasted Costs and Allowance Revenues for 2015 and Reconciliation of its Allowance Revenues for 2013, filed April 15, 2014.

SDG&E also continues to incur costs to carry out the California Air Resources Board's ("ARB") new Cap-and-Trade and associated GHG Program. However, as noted above, the Commission has convened a separate proceeding, A.13-08-002 et al., to address implementation of GHG-related methodologies and cost recovery comprehensively, including issues dealing with GHG allowance revenues. Concurrent with the filing of this Application, SDG&E also is filing a separate application in A.13-08-002 et al.<sup>6</sup>

The 2015 ERRRA decrease of \$1 million decreases the system average rate by 0.009 cents per kilowatt-hour (0.05%). A typical non-CARE residential customer in the inland climate zone using 500 kilowatt-hours could see a monthly summer bill decrease of 0.0% or \$0.02 for just the 2015 ERRRA decrease.<sup>7</sup>

A summary of the relief requested in this Application is included in Section VII, below.

## **II. BACKGROUND**

On October 29, 2001, the Commission initiated Rulemaking ("R.")01-10-024 (the "Procurement OIR") to establish ratemaking mechanisms that would enable California investor-owned electric utilities ("IOUs") to resume purchasing electric energy, capacity, ancillary services and related hedging instruments to fulfill their obligation to serve and meet the needs of their customers. In so doing, the Commission acknowledged that the IOUs should be provided "flexibility in transacting for energy to meet their obligation to serve their customers so that the [IOUs] can take advantage of market opportunities that result in the low and stable prices."<sup>8</sup> The Commission also acknowledged that the IOUs desired assurance of more timely regulatory

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<sup>6</sup> See Assigned Commissioner's and Administrative Law Judge's Phase 2 Scoping Memo and Ruling, dated February 19, 2014. See also Application of SDG&E for Approval of its Greenhouse Gas Forecasted Costs and Allowance Revenues for 2015 and Reconciliation of its Allowance Revenues for 2013, filed April 15, 2014.

<sup>7</sup> Customers' actual bill impacts will vary with usage per month, by season and by climate zone.

<sup>8</sup> D.02-10-062 at 2.

review and cost recovery for their procurement activities and costs. Such assurance ultimately came in the form of legislation, namely Assembly Bill (“AB”) 57.<sup>9</sup>

Section 454.5(d)(3) of the California Public Utilities Code (“P.U. Code”), initiated by AB 57, states that a procurement plan approved by the Commission shall accomplish, among other things, the following objectives (emphases added):

***Ensure timely recovery of prospective procurement costs*** incurred pursuant to an approved procurement plan. The commission shall establish rates based on forecasts of procurement costs adopted by the commission, actual procurement costs incurred, or combination thereof, as determined by the commission. The commission shall establish power procurement balancing accounts to track the differences between recorded revenues and costs incurred pursuant to an approved procurement plan. The commission shall review the power procurement balancing accounts, not less than semiannually, and ***shall adjust rates or order refunds, as necessary, to promptly amortize a balancing account***, according to a schedule determined by the commission. Until January 1, 2006, the commission shall ensure that any overcollection or undercollection in the power procurement balancing account does not exceed 5 percent of the electrical corporation’s actual recorded generation revenues for the prior calendar year excluding revenues collected for the Department of Water Resources.

In D.02-10-062, the Commission established the ERRR balancing account – the power procurement balancing account required by P.U. Code § 454.5(d)(3) – by which the IOUs must track their fuel and purchased power revenues<sup>10</sup> against actual recorded costs.

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<sup>9</sup> AB 57 (Stats. 2002, Ch. 850).

<sup>10</sup> This includes revenues from utility retained generation (“URG”) fuels; Qualifying Facilities (“QF”), bilateral, irrigation district and inter-utility contracts; power purchase contracts; Independent System Operator (“ISO”) costs; credit/collateral; and other items as approved. D.02-10-062 at 56.

Consistent with P.U. Code § 454.5(d)(3), the Commission also established a semi-annual update process for fuel and purchased power forecasts and the ERRA mechanism.<sup>11</sup> The balance of ERRA was not to exceed 5% (threshold point) of the IOU's actual recorded generation revenues for the prior calendar year, excluding revenues collected for the California Department of Water Resources ("CDWR") contracts. Accordingly, D.02-10-062 (at 76, Conclusion of Law 15) established a trigger mechanism designed to avoid the 5% threshold point. Under the provisions of the trigger mechanism, IOUs are required to file expedited applications for approval to adjust rates in 60 days from the filing date when their ERRA balance reaches an undercollection or overcollection of 4% and is projected to exceed the 5% trigger. D.07-05-008, modifying D.02-10-062, added a new rule to the trigger procedures by allowing SDG&E to file an advice letter seeking to maintain rates when it expected an overcollection or undercollection above the 4% trigger to self-correct within 120 days.<sup>12</sup> As is currently implemented, this "trigger process" exists independently of, but in conjunction with, the "forecast process" used for this Application. Therefore, SDG&E does not currently include the prior year-end ERRA balance in its forecast applications as it is addressed via an ERRA trigger application or year-end consolidated advice letter filing.

### **III. SUMMARY OF APPLICATION AND PREPARED TESTIMONY**

In this Application, SDG&E identifies the forecast of its load, the resources available to meet the load, fuel costs, and costs for SDG&E's various energy resources for 2015. SDG&E used these forecasts to develop its 2015 ERRA, CTC and LG revenue requirement forecasts. SDG&E requests that the Commission grant authority to increase rates by approving as reasonable SDG&E's 2015 ERRA, CTC and LG revenue requirement forecasts.

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<sup>11</sup> See D.02-10-062 at 62.

<sup>12</sup> D.07-05-008 at Ordering Paragraph 2.



In support of this Application, SDG&E provides the testimony of three witnesses. Those witnesses, and the issues they address, are summarized below and incorporated by reference herein:

**1. Mr. Benjamin Montoya**

- Forecasts the procurement costs SDG&E expects to record in 2015 to the ERRA and describes the primary drivers of the forecasted costs.
- Describes the supply resources that SDG&E will use to meet its bundled customer load in 2015.

**2. Ms. Sheri Miller**

- Describes SDG&E's ERRA, Transition Cost Balancing Account ("TCBA"), and LGBA.
- Provides SDG&E's forecasted 2015 ERRA revenue requirement.
- Provides SDG&E's forecasted 2015 CTC revenue requirement.
- Provides SDG&E's forecasted 2015 LG revenue requirement.

**3. Ms. Yvonne Le Mieux**

- Presents the rate and bill impacts associated with the recovery of the revenue requirements set forth in this Application.
- Describes the applicability of non-bypassable charges, including the Commission-approved PCIA and Indifference Amount Methodology and Market Price Benchmark Methodology, and their applicability to departing load.
- Presents the market price benchmark for calculating the CTC revenue requirements and the vintage market price benchmarks for calculating the PCIA rates, and proposes rates for the PCIA.
- Explains SDG&E's LGC rate component and proposes rates for the LGC.
- Seeks explicit approval of SDG&E's proposed vintage 2015 PCIA rates.

#### **IV. STATUTORY AND PROCEDURAL REQUIREMENTS**

##### **A. Rule 2.1 (a) – (c)**

In accordance with Rule 2.1 (a) – (c) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.

##### **1. Rule 2.1 (a) - Legal Name**

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 in a portion of Orange County and electric and gas service in San Diego County. SDG&E’s principal place of business is 8330 Century Park Court, San Diego, California 92123. SDG&E’s attorney in this matter is Paul A. Szymanski.

##### **2. Rule 2.1 (b) Correspondence**

Correspondence or communications regarding this Application should be addressed to:

Shirley Amrany  
Regulatory Case Administrator  
San Diego Gas & Electric Company  
8330 Century Park Court, CP32D  
San Diego, California 92123  
Telephone: (858) 650-6136  
Facsimile: (858) 654-1879  
[SAmrany@semprautilities.com](mailto:SAmrany@semprautilities.com)

with copies to:

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San Diego Gas & Electric Company  
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San Diego, CA 92101-3017  
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### **3. Rule 2.1 (c)**

#### **a. Proposed Category of Proceeding**

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting because SDG&E proposes to recover the forecasted 2015 ERRRA, CTC and LG revenue requirements from its ratepayers, and the costs will thus influence SDG&E's rates.

#### **b. Need for Hearings**

SDG&E does not believe that approval of this Application will require hearings. SDG&E has provided ample supporting testimony, analysis and documentation that provide the Commission with a sufficient record upon which to grant the relief requested.

#### **c. Issues to be Considered**

The issues to be considered are described in this Application and the accompanying testimony and exhibits (*see* Summary of Application and Summary of Testimony, above).

#### **d. Proposed Schedule**

SDG&E proposes the following schedule:

<b><u>ACTION</u></b>	<b><u>DATE</u></b>
Application filed	April 15, 2014
Approx. End of Response Period (including Applicant Reply)	May 15, 2014
Prehearing Conference	May 22, 2014
DRA and Intervener Testimony	June 19, 2014
Concurrent Rebuttals	July 24, 2014
Proposed Decision	November 2014 (after SDG&E's November 2014 update)

<b><u>ACTION</u></b>	<b><u>DATE</u></b>
Comments on Proposed Decision	November 18, 2014
Reply Comments on Proposed Decision	November 25, 2014
Commission Decision Adopted	No later than December 2014

**B. Rule 2.2 – Articles of Incorporation**

A copy of SDG&E's Restated Articles of Incorporation as last amended, presently in effect and certified by the California Secretary of State, was filed with the Commission on August 31, 2009 in connection with SDG&E's Application No. 09-08-019, and is incorporated herein by reference.

**C. Rule 3.2 – Authority to Change Rates**

In accordance with Rule 3.2 (a) – (d) of the Commission's Rules of Practice and Procedure, SDG&E provides the following information.<sup>13</sup>

**1. Rule 3.2 (a) (1) – balance sheet**

SDG&E's financial statement, balance sheet and income statement for the nine-month period ending September 30, 2013 are included with this Application as Attachment A.

**2. Rule 3.2 (a) (2) – statement of effective rates**

A statement of all of SDG&E's presently effective electric rates can be viewed electronically by accessing:

<http://www.sdge.com/rates-regulations/current-and-effective-tariffs/current-and-effective-tariffs>.

Attachment B to this Application provides the current table of contents from SDG&E's electric tariffs on file with the Commission.

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<sup>13</sup> Note Rule 3.2(a) (9) is not applicable to SDG&E.

**3. Rule 3.2 (a) (3) – statement of proposed rate change**

A statement of proposed rate increases is attached as Attachment C.

**4. Rule 3.2 (a) (4) – description of property and equipment**

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 for the nine-month period ending September 30, 2013 is attached as Attachment D.

**5. Rule 3.2 (a) (5) and (6) – summary of earnings**

A summary of SDG&E's earnings (for the total utility operations for the company) for nine-month period ending September 30, 2013, is included as Attachment E to this Application.

**6. Rule 3.2 (a) (7) – statement re tax depreciation**

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 plan 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.

**7. Rule 3.2 (a) (8) – proxy statement**

A copy of SDG&E's most recent proxy statement, dated April 25, 2013, as sent to all shareholders of SDG&E's parent company, Semptra Energy, was mailed to the Commission on April 30, 2013, and is incorporated herein by reference.

**8. Rule 3.2 (a) (10) – statement re pass through to customers**

The rate increase reflected in this Application passes through to customers only increased costs to SDG&E for the services or commodities furnished by it.

**9. Rule 3.2 (b) – notice to state, cities and counties**

In compliance with Rule 3.2 (b) of the Commission's Rules of Practice and Procedure, SDG&E will, within twenty days after the 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 F to this Application.

**10. Rule 3.2 (c) – newspaper publication**

In compliance with Rule 3.2 (c) of the Commission's Rules of Practice and Procedure, SDG&E will, within twenty days after the filing of this Application, publish in newspapers of general circulation in each county in its service territory notice of this Application.

**11. Rule 3.2 (d) – bill insert notice**

In compliance with Rule 3.2 (d) of the Commission's Rules of Practice and Procedure, SDG&E will, within 45 days after the filing of this Application, provide notice of this Application to all of its customers along with the regular bills sent to those customers that will generally describe the proposed rate changes addressed in this Application.

## **V. CONFIDENTIAL INFORMATION**

SDG&E is submitting the testimony supporting this Application in both public (redacted) and non-public (unredacted and confidential) form, consistent with SDG&E's declarations of confidential treatment attached to each of the witnesses' testimonies and submitted in conformance with D.06-06-066 and D.08-04-023. In short, confidential treatment is necessary in this proceeding to avoid inappropriate disclosure of the confidential and commercially sensitive information (pertaining to SDG&E's electric procurement resources and strategies) that SDG&E witnesses must identify to support SDG&E's ERRA, CTC and LG revenue requirements forecasts for 2015.

## **VI. SERVICE**

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, testimony and related exhibits on parties to the service list for A.13-09-017 (SDG&E's 2014 ERRA forecast proceeding) and R.10-05-006 (OIR to Integrate and Refine Procurement Policies and Consider Long-Term Procurement Plans). Hard copies will be sent by overnight mail to the Assigned Commissioner and Assigned ALJ in A.13-09-017 and Acting Chief ALJ Timothy J. Sullivan.

## **VII. CONCLUSION AND SUMMARY OF RELIEF REQUESTED**

WHEREFORE, SAN DIEGO GAS & ELECTRIC COMPANY requests that the Commission:

(1) grant authority to change rates by approving as reasonable SDG&E's 2015 ERRA revenue requirement forecast regarding SDG&E's load, the resources available to meet SDG&E's load, and various input assumptions regarding fuel costs, and costs for SDG&E's various electric resources;

(2) grant authority to increase rates by approving as reasonable SDG&E's 2015 CTC revenue requirement forecast;

(3) grant authority to increase rates by approving as reasonable SDG&E's 2015 LG revenue requirement forecast;

(4) adopt SDG&E's proposed vintage 2015 PCIA rates, as will be provided in SDG&E's expected November 2014 update to this Application;

(5) adopt SDG&E's proposed 2015 LGC rates, as proposed in Attachment A to the Direct Testimony of Yvonne M. Le Mieux; and

(6) grant such additional relief as the Commission believes is just and reasonable.  
SDG&E is ready to proceed with its showing in this Application.

Respectfully submitted,

By: 

Paul A. Szymanski

Attorney for:

SAN DIEGO GAS & ELECTRIC COMPANY

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SAN DIEGO GAS & ELECTRIC COMPANY

By: 

Lee Schavrien

San Diego Gas & Electric Company

Senior Vice President –Finance, Regulatory and Legislative Affairs

DATED at San Diego, California, this 15th day of April 2014



## **OFFICER VERIFICATION**

## **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 **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF ERRA, CTC AND LG FORECASTS FOR 2015** 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 April 11, 2014 at San Diego, California.

A handwritten signature in black ink, appearing to read 'Lee Schavrien', is written over a horizontal line.

Lee Schavrien  
San Diego Gas & Electric Company  
Senior Vice President – Finance, Regulatory and  
Legislative Affairs

## **ATTACHMENT A**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**SEPTEMBER 30, 2013**

<b>1. UTILITY PLANT</b>		<u>2013</u>
101	UTILITY PLANT IN SERVICE	\$12,482,421,645
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	746,397,331
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(3,953,170,111)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(327,386,191)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(437,584)
118	OTHER UTILITY PLANT	779,269,082
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(223,465,621)
120	NUCLEAR FUEL - NET	<u>0</u>
TOTAL NET UTILITY PLANT		<u>9,605,666,268</u>
 <b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	5,948,352
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	<u>981,444,173</u>
TOTAL OTHER PROPERTY AND INVESTMENTS		<u>987,028,225</u>

Data from SPL as of December 11, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**SEPTEMBER 30, 2013**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2013</b>
131	CASH	10,618,888
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	137,900,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	262,889,801
143	OTHER ACCOUNTS RECEIVABLE	36,027,172
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(2,770,391)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	5,771,905
151	FUEL STOCK	4,322,163
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	71,264,347
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	346,520
165	PREPAYMENTS	73,501,714
171	INTEREST AND DIVIDENDS RECEIVABLE	8,036
173	ACCRUED UTILITY REVENUES	74,865,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	1,925,326
175	DERIVATIVE INSTRUMENT ASSETS	71,596,485
TOTAL CURRENT AND ACCRUED ASSETS		748,267,466
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	35,935,632
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,526,594,367
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	6,702,522
184	CLEARING ACCOUNTS	(97,997)
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	36,269,368
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	15,021,995
190	ACCUMULATED DEFERRED INCOME TAXES	674,266,639
TOTAL DEFERRED DEBITS		4,294,692,526
TOTAL ASSETS AND OTHER DEBITS		15,635,654,485

Data from SPL as of December 11, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**SEPTEMBER 30, 2013**

**5. PROPRIETARY CAPITAL**

	<u>2013</u>
201 COMMON STOCK ISSUED	(\$291,458,395)
204 PREFERRED STOCK ISSUED	\$0
207 PREMIUM ON CAPITAL STOCK	(\$591,282,978)
210 GAIN ON RETIRED CAPITAL STOCK	-
211 MISCELLANEOUS PAID-IN CAPITAL	(479,665,368)
214 CAPITAL STOCK EXPENSE	24,605,640
216 UNAPPROPRIATED RETAINED EARNINGS	(3,181,473,876)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>9,409,978</u>
 TOTAL PROPRIETARY CAPITAL	 <u>(4,509,864,999)</u>

**6. LONG-TERM DEBT**

221 BONDS	(3,941,255,000)
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	(123,900,000)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>11,115,283</u>
 TOTAL LONG-TERM DEBT	 <u>(4,054,039,717)</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(641,911,713)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(39,640,093)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(332,580,517)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	0
230 ASSET RETIREMENT OBLIGATIONS	<u>(951,767,167)</u>
 TOTAL OTHER NONCURRENT LIABILITIES	 <u>(1,965,899,490)</u>

Data from SPL as of December 11, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**SEPTEMBER 30, 2013**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		<u>2013</u>
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(354,386,949)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(18,190,303)
235	CUSTOMER DEPOSITS	(71,150,344)
236	TAXES ACCRUED	(82,309,217)
237	INTEREST ACCRUED	(56,209,259)
238	DIVIDENDS DECLARED	(1,204,917)
241	TAX COLLECTIONS PAYABLE	(5,531,563)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(361,356,009)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(36,211,069)
244	DERIVATIVE INSTRUMENT LIABILITIES	(171,044,181)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		<u>(1,157,593,811)</u>
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(35,251,061)
253	OTHER DEFERRED CREDITS	(346,875,925)
254	OTHER REGULATORY LIABILITIES	(1,112,320,594)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(24,492,338)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	(5,201,256)
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,922,847,185)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(501,268,109)
TOTAL DEFERRED CREDITS		<u>(3,948,256,468)</u>
TOTAL LIABILITIES AND OTHER CREDITS		<u><u>(\$15,635,654,485)</u></u>

Data from SPL as of December 11, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**NINE MONTHS ENDED SEPTEMBER 30, 2013**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$3,717,316,232
401	OPERATING EXPENSES	\$2,612,385,729	
402	MAINTENANCE EXPENSES	136,829,439	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	346,057,206	
408.1	TAXES OTHER THAN INCOME TAXES	77,811,402	
409.1	INCOME TAXES	47,917,723	
410.1	PROVISION FOR DEFERRED INCOME TAXES	259,859,873	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(78,732,775)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(999,150)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		3,401,129,447
	NET OPERATING INCOME		316,186,785

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	1,367	
418	NONOPERATING RENTAL INCOME	287,017	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	4,044,852	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	29,667,867	
421	MISCELLANEOUS NONOPERATING INCOME	(178,581)	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	33,822,522	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	187,536	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	2,558,146	
	TOTAL OTHER INCOME DEDUCTIONS	2,745,682	
408.2	TAXES OTHER THAN INCOME TAXES	383,626	
409.2	INCOME TAXES	(1,150,483)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	16,175,440	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(96,521,141)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(81,112,558)	
	TOTAL OTHER INCOME AND DEDUCTIONS		112,189,398
	INCOME BEFORE INTEREST CHARGES		428,376,183
	NET INTEREST CHARGES*		136,795,691
	NET INCOME		\$291,580,492

*\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$12,284,335)*

Data from SPL as of December 11, 2013



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**NINE MONTHS ENDED SEPTEMBER 30, 2013**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$2,896,569,733
NET INCOME (FROM PRECEDING PAGE)	291,580,492
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(3,614,751)
OTHER RETAINED EARNINGS ADJUSTMENTS	(3,061,598)
RETAINED EARNINGS AT END OF PERIOD	<u>\$3,181,473,876</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**SEPTEMBER 30, 2013**

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	1,375,000	shares	Par Value \$27,500,000
Preferred Stock	10,000,000	shares	Without Par Value
Preferred Stock	Amount of shares not specified		\$80,000,000
Common Stock	255,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

5.0%	375,000	shares	\$7,500,000
4.50%	300,000	shares	6,000,000
4.40%	325,000	shares	6,500,000
4.60%	373,770	shares	7,475,400
\$1.70	1,400,000	shares	35,000,000
\$1.82	640,000	shares	16,000,000

**COMMON STOCK**

116,583,358	shares	291,458,395
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(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application Nos. 93-09-069, 04-01-009, 06-05-015 and 10-10-023 to which references are hereby made.

(c) 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.

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

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2012
<u>First Mortgage Bonds:</u>				
6.80% 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
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,378
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	172,498
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	15,000,000
1.65% Series EEE, due 2018	09-21-06	161,240,000	161,240,000	349,305
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	08-15-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,412,500
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,820,139
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	5,643,750
<u>Unsecured Bonds:</u>				
5.90% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
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, 2013**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2012</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$71,644

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares	Dividends Declared				
	Outstanding 12-31-12	2008	2009	2010	2011	2012
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	0	242,344	0	0	0	0
\$ 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
	<u>3,413,770</u>	<u>\$5,062,012 [1]</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>

Common Stock

Dividend to Parent	\$0	\$150,000,000 [2]	\$0	\$0	\$0
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A balance sheet and a statement of income and retained earnings of Applicant for the nine months ended September 30, 2013 are attached hereto.

[1] Includes \$242,344 of interest expense related to redeemable preferred stock.

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

**ATTACHMENT B**

**STATEMENT OF PRESENT RATES**



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 24736-E  
Canceling Revised Cal. P.U.C. Sheet No. 24701-E

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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.

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Advice Ltr. No. 2578-E-A

Decision No. 12-11-025

Decision No. 13-12-029

Issued by  
**Lee Schavrien**  
Senior Vice President

Date Filed Apr 3, 2014

Effective Feb 18, 2014

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 23819-E  
Canceling Revised Cal. P.U.C. Sheet No. 23621-E

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2C5

Advice Ltr. No. 2535-E

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**Lee Schavrien**  
Senior Vice President  
Regulatory Affairs

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San Diego Gas & Electric Company  
San Diego, California

Revised	Cal. P.U.C. Sheet No.	24574-E
Canceling	Revised	Cal. P.U.C. Sheet No.
		23825-E

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(Continued)

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 24702-E  
Canceling Revised Cal. P.U.C. Sheet No. 24547-E

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Regulatory Affairs





San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 24703-E  
Canceling Revised Cal. P.U.C. Sheet No. 24548-E

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San Diego, California

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San Diego, California

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San Diego, California

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San Diego, California

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(Continued)

11C7

Issued by

Date Filed

Jul 29, 2013

Advice Ltr. No. 2508-E

**Lee Schavrien**

Effective

Aug 15, 2013

Senior Vice President

Decision No. 13-07-003

Resolution No.



San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 24435-E  
Canceling Revised Cal. P.U.C. Sheet No. 24356-E

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(Continued)

12C5	Issued by	Date Filed	Feb 18, 2014
Advice Ltr. No. 2578-E	<b>Lee Schavrien</b>	Effective	Feb 18, 2014
Decision No. 12-11-025	Senior Vice President,	Resolution No.	E-4630
13-12-029			

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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 23709-E

Canceling Revised Cal. P.U.C. Sheet No. 22055-E

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13C5

Advice Ltr. No. 2511-E

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

Issued by  
**Lee Schavrien**  
Senior Vice President  
Regulatory Affairs

Date Filed Aug 23, 2013

Effective Sep 23, 2013

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

# **ATTACHMENT C**

## **STATEMENT OF PROPOSED RATES**

## ATTACHMENT C

### ILLUSTRATIVE CHANGE ON ELECTRIC RATES AND BILLS

If the CPUC approves SDG&E's request, a typical non-CARE residential customer living in the inland climate zone and using 500 kilowatt-hours per month could see a monthly summer bill decrease of 0.0%, or \$0.02, from a current monthly bill of \$93.33 to \$93.31. The first table below provides illustrative bill changes for bundled customers while the second table presents illustrative bill changes for DA customers. For DA customers who do not pay commodity, the Utility Distribution Company (UDC) rate changes on a class average basis are presented below. The percentages shown do not necessarily reflect the changes that you may see on your bill. Changes in individual bills will also depend on how much electricity each customer uses.

#### SAN DIEGO GAS & ELECTRIC COMPANY —ELECTRIC DEPARTMENT ILLUSTRATIVE ELECTRIC BUNDLED RATE CHANGE (TOTAL Rates include UDC AND COMMODITY)\*

Customer Class	Class Average Rates Effective 04/01/14 (¢/kWh)	Class Average Rates Reflecting Proposed Revenue Changes For 2015 ERRA (¢/kWh)	Total Rate Change (¢/kWh)	Percentage Rate Change %
<b>Residential</b>	20.624	20.617	(0.007)	-0.03%
<b>Small Commercial</b>	21.172	21.164	(0.008)	-0.04%
<b>Medium and Large C&amp;I**</b>	17.233	17.224	(0.009)	-0.05%
<b>Agricultural</b>	20.869	20.861	(0.008)	-0.04%
<b>Lighting</b>	17.696	17.687	(0.009)	-0.05%
<b>System Total</b>	18.873	18.864	(0.009)	-0.05%

\*The rate change shown in the table assumes SDG&E's 2014 ERRA Forecast Application is approved by the CPUC.

\*\*C&I stands for Commercial and Industrial

**SAN DIEGO GAS & ELECTRIC COMPANY —ELECTRIC DEPARTMENT**  
**ILLUSTRATIVE ELECTRIC UDC RATE CHANGE\***

<b>Customer Class</b>	<b>Class Average Rates Effective 04/01/14 (¢/kWh)</b>	<b>Class Average Rates Reflecting Proposed Revenue Changes For 2015 ERRA (¢/kWh)</b>	<b>Total Rate Change (¢/kWh)</b>	<b>Percentage Rate Change %</b>
<b>Residential</b>	11.675	11.688	0.013	0.11%
<b>Small Commercial</b>	11.535	11.549	0.014	0.12%
<b>Medium and Large C&amp;I**</b>	7.602	7.614	0.012	0.16%
<b>Agricultural</b>	11.669	11.682	0.013	0.11%
<b>Lighting</b>	11.118	11.124	0.006	0.05%
<b>System Total</b>	9.562	9.574	0.012	0.13%

\*The rate change shown in the table assumes SDG&E's 2014 ERRA Forecast Application is approved by the CPUC.

\*\*C&I stands for Commercial and Industrial

## **ATTACHMENT D**

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

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF SEPTEMBER 30, 2013**

<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	202,900
303	Misc. Intangible Plant	89,857,485	16,810,056
	TOTAL INTANGIBLE PLANT	90,080,327	17,012,956
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	90,803,111	31,304,996
312	Boiler Plant Equipment	165,004,622	53,776,227
314	Turbogenerator Units	113,918,488	35,311,304
315	Accessory Electric Equipment	79,944,358	25,355,847
316	Miscellaneous Power Plant Equipment	27,904,368	6,527,026
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	492,101,465	152,321,918
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	277,050,022	271,035,015
322	Boiler Plant Equipment	591,489,875	414,490,986
323	Turbogenerator Units	144,858,355	137,460,463
324	Accessory Electric Equipment	173,383,401	168,082,214
325	Miscellaneous Power Plant Equipment	316,089,902	243,619,478
101	SONGS PLANT CLOSURE GROSS PLANT-COI	(345,140,930)	(76,957,531)
	TOTAL NUCLEAR PRODUCTION	1,158,014,303	1,158,014,303
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	20,159,204	4,088,406
342	Fuel Holders, Producers & Accessories	20,348,101	4,982,561
343	Prime Movers	83,912,588	22,196,134
344	Generators	332,810,374	91,812,619
345	Accessory Electric Equipment	31,796,219	8,215,640
346	Miscellaneous Power Plant Equipment	23,873,158	9,963,296
	TOTAL OTHER PRODUCTION	513,045,550	141,261,084
	TOTAL ELECTRIC PRODUCTION	2,163,161,318	1,451,597,305

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	40,729,073	0
350.2	Land Rights	145,994,308	14,354,253
352	Structures and Improvements	259,772,310	43,624,604
353	Station Equipment	923,509,662	170,486,196
354	Towers and Fixtures	844,217,148	112,162,530
355	Poles and Fixtures	293,384,920	62,408,631
356	Overhead Conductors and Devices	488,132,068	188,175,879
357	Underground Conduit	236,260,020	31,286,370
358	Underground Conductors and Devices	265,070,353	32,682,823
359	Roads and Trails	260,950,321	12,949,010
	TOTAL TRANSMISSION	3,758,020,182	668,130,297
360.1	Land	16,176,228	0
360.2	Land Rights	76,653,013	34,725,229
361	Structures and Improvements	3,802,166	1,605,286
362	Station Equipment	417,746,861	103,246,495
363	Storage Battery Equipment	257,066	3,213
364	Poles, Towers and Fixtures	546,933,117	241,431,955
365	Overhead Conductors and Devices	426,512,639	167,500,220
366	Underground Conduit	1,008,982,263	392,000,377
367	Underground Conductors and Devices	1,322,728,925	778,148,983
368.1	Line Transformers	514,711,323	89,605,586
368.2	Protective Devices and Capacitors	20,020,763	(7,091,579)
369.1	Services Overhead	125,347,810	121,059,269
369.2	Services Underground	315,066,183	220,013,987
370.1	Meters	189,806,669	38,375,057
370.2	Meter Installations	54,595,027	9,116,471
371	Installations on Customers' Premises	6,655,581	11,118,190
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	25,784,468	18,905,178
	TOTAL DISTRIBUTION PLANT	5,071,780,103	2,219,763,919
389.1	Land	7,312,143	0
389.2	Land Rights	0	0
390	Structures and Improvements	32,031,451	20,580,025
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	5,147
393	Stores Equipment	17,466	16,657
394.1	Portable Tools	21,325,939	6,481,598
394.2	Shop Equipment	341,136	206,973
395	Laboratory Equipment	277,000	40,041
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	188,930,118	73,326,297
398	Miscellaneous Equipment	1,360,761	292,538
	TOTAL GENERAL PLANT	251,746,320	101,148,296
101	TOTAL ELECTRIC PLANT	11,334,788,250	4,457,652,773

<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	86,104
303	Miscellaneous Intangible Plant	0	0
	TOTAL INTANGIBLE PLANT	86,104	86,104
360.1	Land	0	0
361	Structures and Improvements	43,992	43,992
362.1	Gas Holders	0	0
362.2	Liquefied Natural Gas Holders	0	0
363	Purification Equipment	0	0
363.1	Liquefaction Equipment	0	0
363.2	Vaporizing Equipment	0	0
363.3	Compressor Equipment	0	0
363.4	Measuring and Regulating Equipment	0	0
363.5	Other Equipment	0	0
363.6	LNG Distribution Storage Equipment	2,052,614	790,289
	TOTAL STORAGE PLANT	2,096,606	834,281
365.1	Land	4,649,144	0
365.2	Land Rights	2,218,048	1,257,160
366	Structures and Improvements	11,541,403	9,576,330
367	Mains	158,008,838	60,574,683
368	Compressor Station Equipment	81,611,413	62,078,685
369	Measuring and Regulating Equipment	19,728,055	15,034,043
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	277,756,900	148,520,901
374.1	Land	102,187	0
374.2	Land Rights	8,145,662	6,236,040
375	Structures and Improvements	43,447	61,253
376	Mains	578,463,966	329,260,383
378	Measuring & Regulating Station Equipment	16,866,821	6,828,795
380	Distribution Services	245,837,183	284,203,544
381	Meters and Regulators	144,094,456	41,139,565
382	Meter and Regulator Installations	87,439,808	27,728,481
385	Ind. Measuring & Regulating Station Equipment	1,516,811	1,064,848
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,223,272	4,698,410
	TOTAL DISTRIBUTION PLANT	1,087,733,612	701,221,318



<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0	25,503
392.2	Transportation Equipment - Trailers	74,501	74,501
394.1	Portable Tools	7,640,567	3,246,314
394.2	Shop Equipment	76,864	35,264
395	Laboratory Equipment	283,094	254,318
396	Power Operated Equipment	162,284	125,086
397	Communication Equipment	1,803,593	694,068
398	Miscellaneous Equipment	198,325	69,903
	TOTAL GENERAL PLANT	10,239,228	4,524,957
101	TOTAL GAS PLANT	1,377,912,451	855,187,561
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	216,287,790	130,584,683
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	7,168,915	0
389.2	Land Rights	1,080,961	27,275
390	Structures and Improvements	278,609,603	113,604,477
391.1	Office Furniture and Equipment - Other	25,213,401	10,561,948
391.2	Office Furniture and Equipment - Computer Equip	75,967,986	45,788,192
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	13,856
393	Stores Equipment	144,926	108,085
394.1	Portable Tools	1,232,027	189,068
394.2	Shop Equipment	234,076	136,761
394.3	Garage Equipment	1,056,076	(23,925)
395	Laboratory Equipment	2,182,676	906,724
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	120,123,622	50,920,652
398	Miscellaneous Equipment	2,474,623	1,147,490
118.1	TOTAL COMMON PLANT	731,843,995	353,433,377
	TOTAL ELECTRIC PLANT	11,334,788,250	4,457,652,773
	TOTAL GAS PLANT	1,377,912,451	855,187,561
	TOTAL COMMON PLANT	731,843,995	353,433,377
101 & 118.1	TOTAL	13,444,544,696	5,666,273,711
101	PLANT IN SERV-SONGS FULLY RECOVERED	(1,163,958,055)	(1,163,958,055)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	0	0

<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	(2,075,007)	(322,902)
	Common	0	0
		<u>(2,075,007)</u>	<u>(322,902)</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0	0
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	0	0
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	<u>(2,095,185)</u>	<u>(2,095,185)</u>
101	Accrual for Retirements		
	Electric	(6,952,242)	(6,952,242)
	Gas	<u>(110,414)</u>	<u>(110,414)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RETIR	<u>(7,062,656)</u>	<u>(7,062,656)</u>
102	Electric	0	0
	Gas	<u>0</u>	<u>0</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
104	Electric	85,194,000	4,104,319
	Gas	<u>0</u>	<u>0</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000</u>	<u>4,104,319</u>
105	Plant Held for Future Use		
	Electric	13,092,995	0
	Gas	<u>0</u>	<u>0</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>13,092,995</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	687,141,860	
	Gas	59,255,470	
	Common	<u>46,336,822</u>	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>792,734,153</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	<u>0</u>	<u>0</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	882,288,462
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0	882,288,462
101.1	ELECTRIC CAPITAL LEASES	778,390,265	104,661,683
118.1	COMMON CAPITAL LEASE	22,502,384	18,108,184
		800,892,649	122,769,867
120	NUCLEAR FUEL FABRICATION	62,963,775	40,861,208
120	SONGS PLANT CLOSURE-NUCLEAR FUEL-CC	(62,963,775)	(40,861,208)
143	FAS 143 ASSETS - Legal Obligation	323,413,782	(761,278,367)
	SONGS Plant Closure - FAS 143 contra	(266,617,323)	(61,166,058)
	FIN 47 ASSETS - Non-Legal Obligation	62,973,132	26,035,790
143	FAS 143 ASSETS - Legal Obligation	0	(1,254,384,970)
	TOTAL FAS 143	119,769,591	(2,050,793,606)
	UTILITY PLANT TOTAL	14,081,037,180	3,451,203,954

**ATTACHMENT E**

**SUMMARY OF EARNINGS**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
NINE MONTHS ENDED SEPTEMBER 30, 2013  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$3,717
2	Operating Expenses	<u>3,401</u>
3	Net Operating Income	<u><u>\$316</u></u>
4	Weighted Average Rate Base	\$6,774
5	Rate of Return*	7.79%

\*Authorized Cost of Capital

## **ATTACHMENT F**

### **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