

San Diego Gas & Electric Company

Volume - 2

TO4 - Cycle 4

Base Period and True-Up Period Work Papers; HV-LV Plant Allocation Study; Forecast Period Capital Additions Work Papers; TO4 – Cycle 3 A&G Expense Correction Work Papers; and Sunrise Expense Summary

December 1, 2016

Docket No. ER17- -

San Diego Gas & Electric Company

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Docket No. ER17- -

San Diego Gas & Electric Company

Volume 2

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San Diego Gas & Electric Company

TO4 - Cycle 4

**Base Period
&
True-Up Period**

**Formula Cost
Statement
Workpapers**

Docket No. ER17-____ - ____

San Diego Gas & Electric Company

Base Period & True Up Period

Statement - AD Cost of Plant Workpapers

Docket No. ER17-____-____

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

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ 130,236	\$ 144,187	\$ 137,211	Stmt AD WP; Page AD-1; Line 3	1
2					2
3			548,493	Stmt AD WP; Page AD-2; Line 15	3
4					4
5			-	Stmt AD WP; Page AD-3; Line 15	5
6					6
7			-	Stmt AD WP; Page AD-4; Line 15	7
8					8
9			485,944	Stmt AD WP; Page AD-5; Line 15	9
10					10
11			\$ 1,171,648	Sum Lines 1 thru 9	11
12					12
13	5,439,808	5,777,309	5,608,558	Stmt AD WP; Page AD-6; Line 3	13
14					14
15			4,574,358	Stmt AD WP; Page AD-7; Line 15	15
16					16
17			-	Stmt AD WP; Page AD-8; Line 15	17
18					18
19			4,574,358	Sum Lines 15 thru 17	19
20					20
21	301,645	322,016	311,830	Stmt AD WP; Page AD-9; Line 3	21
22					22
23	619,062	723,524	671,293	Stmt AD WP; Page AD-10; Line 3	23
24					24
25			\$ 12,337,687	Sum Lines 11; 13; 19; 21; 23	25
26					26
27			16.95%	Statement AI; Line 19	27
28					28
29			\$ 4,574,358	See Line 19 Above	29
30					30
31			23,257	Line 1 x Line 27	31
32					32
33			52,855	Line 21 x Line 27	33
34					34
35			113,784	Line 23 x Line 27	35
36					36
37			\$ 4,764,254	Sum Lines 29; 31; 33; 35	37
38					38
39			38.62%	Line 37 / Line 25	39

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

^b The balances for Steam, Nuclear, Hydraulic, Other Production, and Transmission plant are derived based on a 13-month average balance.

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

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

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

⁴ Used to allocate all elements of working capital, other than working cash.

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Plant Balance	Reference From	Line No.
1	Dec-14	\$ 130,236	I-wp2	1
2	Dec-15	144,187	I-wp1	2
3	Beginning and End Period Average	\$ 137,211		3

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)**

STEAM PRODUCTION

Line No.	Month	(1) Total Steam Production Per Book	Reference From	(2) Steam Production Ratemaking	Reference From	Line No.
1	Dec-14	\$ 531,749	SP-wp2	\$ 546,023	SP-wp2	1
2	Jan-15	529,824	"	544,098	"	2
3	Feb	529,743	"	544,016	"	3
4	Mar	533,512	"	547,785	"	4
5	Apr	533,621	"	547,894	"	5
6	May	533,767	"	548,041	"	6
7	Jun	535,965	"	550,238	"	7
8	Jul	535,908	"	550,182	"	8
9	Aug	536,017	"	550,290	"	9
10	Sep	536,019	"	550,292	"	10
11	Oct	536,034	"	550,308	"	11
12	Nov	536,191	"	550,464	"	12
13	Dec-15	536,500	SP-wp1	550,779	SP-wp1	13
14	Total 13 Months	\$ 6,944,850		\$ 7,130,410		14
15	13-Month Average Balance	\$ 534,219		\$ 548,493		15

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)**

NUCLEAR PRODUCTION

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

HYDRAULIC PRODUCTION PLANT

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

OTHER PRODUCTION

Line No.	Month	(1) Total Other Production Per Book	Reference From	(2) Other Production Ratemaking	Reference From	Line No.
1	Dec-14	\$ 526,993	OP-wp2	\$ 485,751	OP-wp2	1
2	Jan-15	528,996	"	486,727	"	2
3	Feb	528,996	"	486,727	"	3
4	Mar	528,996	"	486,727	"	4
5	Apr	528,996	"	486,727	"	5
6	May	528,967	"	485,567	"	6
7	Jun	528,967	"	485,509	"	7
8	Jul	528,967	"	485,509	"	8
9	Aug	528,967	"	485,509	"	9
10	Sep	528,967	"	485,509	"	10
11	Oct	528,967	"	485,509	"	11
12	Nov	528,967	"	485,509	"	12
13	Dec-15	529,449	OP-wp1	485,991	OP-wp1	13
14	Total 13 Months	\$ 6,875,197		\$ 6,317,272		14
15	13-Month Average Balance	\$ 528,861		\$ 485,944		15

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

DISTRIBUTION PLANT

Line No.	Month	(1) Total Distribution Plant Per Book	Reference From	(2) Distribution Plant Ratemaking	Reference From	Line No.
1	Dec-14	\$ 5,356,714	D-wp2	\$ 5,439,808	D-wp2	1
2	Dec-15	5,686,736	D-wp1	5,777,309	D-wp1	2
3	Beginning and End Period Average	\$ 5,521,725		\$ 5,608,558		3

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Transmission Plant Per Book	Reference From	(2) Transmission Plant Ratemaking	Reference From	Line No.
1	Dec-14	\$ 4,423,408	T-wp2	\$ 4,367,505	T-wp2	1
2	Jan-15	4,501,003	"	4,445,101	"	2
3	Feb	4,514,853	"	4,459,056	"	3
4	Mar	4,538,418	"	4,481,741	"	4
5	Apr	4,582,466	"	4,525,788	"	5
6	May	4,587,674	"	4,530,996	"	6
7	Jun	4,596,316	"	4,539,639	"	7
8	Jul	4,668,872	"	4,612,276	"	8
9	Aug	4,750,298	"	4,693,721	"	9
10	Sep	4,754,360	"	4,693,202	"	10
11	Oct	4,762,610	"	4,701,451	"	11
12	Nov	4,762,299	"	4,701,136	"	12
13	Dec-15	4,776,209	T-wp1	4,715,038	T-wp1	13
14	Total 13 Months	\$ 60,218,787		\$ 59,466,650		14
15	13-Month Average Balance	\$ 4,632,214		\$ 4,574,358		15

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

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
REVISED Balances as of 12/31/2014
In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reiclass as Transmission	(3) Distribution Account 101 Plant Reiclass to Transmission	(4) Transmission Account 101 Plant Reiclass Steam Prod.	(5) Transmission Account 101 Plant Reiclass Other Prod.	(6) Transmission Account 101 Plant Reiclass Nuclear	(7) Transmission Account 101 Plant Reiclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans									1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340.0	Land & Land Rights	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	4	-	-	-	-	-	-	4
5	361.0	Structures & Improvements	-	-	3,583	-	-	-	-	3,583	5
					1,076					1,076	
6	TOTAL	TRANSMISSION RELATED	-	4	4,659	-	-	-	-	4,664	6
7	350.0	Land & Land Rights	215,801	-	-	-	-	-	(5,659)	210,142	7
8	352.0	Structures & Improvements	380,558	-	-	(1,928)	-	-	(36,297)	342,333	8
9	353.0	Station Equipment	1,150,024	-	-	(10,619)	(1,420)	-	(2,917)	1,135,068	9
10	354.0	Towers and Fixtures	846,804	-	-	-	-	-	-	846,804	10
11	355.0	Poles and Fixtures	361,277	-	-	-	-	-	-	361,277	11
12	356.0	OH Conductors and Device	505,663	-	-	-	-	-	-	505,663	12
13	357.0	Underground Conduit	329,312	-	-	-	-	-	-	329,312	13
14	358.0	UG Conductors & Devices	338,228	-	-	(1,726)	-	-	-	336,502	14
15	359.0	Roads & Trails	295,741	-	-	-	-	-	-	295,741	15
16	TOTAL	TRANSMISSION PLANT	4,423,408	-	-	(14,273)	(1,420)	-	(44,873)	4,362,841	16
17	RECLASS TRANS PLANT		\$ 4,423,408	\$ 4	\$ 4,659	\$ (14,273)	\$ (1,420)	\$ -	\$ (44,873)	\$ 4,367,505	17

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

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED PLANT DOLLARS
 Balances as of 12/31/2015
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 101	(2) Generation Account 101 Plant Reclass as Transmission	(3) Distribution Account 101 Plant Reclass to Transmission	(4) Transmission Account 101 Plant Reclass Steam Prod.	(5) Transmission Account 101 Plant Reclass Other Prod.	(6) Transmission Account 101 Plant Reclass Nuclear	(7) Transmission Account 101 Plant Reclass as Distribution	(8) Total Transmission Plant Adjusted Book SUM 1:7	Line No.
1	303.0	Production Related to Trans									1
		Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
2	310.1	Land	-	-	-	-	-	-	-	-	3
3	340.0	Land & Land Rights	-	5	-	-	-	-	-	3,583	5
4	360.0	Land & Land Rights	-	-	3,583	-	-	-	-	1,067	4
5	361.0	Structures & Improvements	-	-	1,067	-	-	-	-	1,067	5
6	TOTAL	TRANSMISSION RELATED	-	5	4,650	-	-	-	-	4,655	6
7	350.0	Land & Land Rights	224,057	-	-	-	-	-	(6,551)	217,506	7
8	352.0	Structures & Improvements	412,470	-	-	(1,928)	-	-	(40,798)	369,743	8
9	353.0	Station Equipment	1,265,685	-	-	(10,625)	(1,420)	-	(2,776)	1,250,863	9
10	354.0	Towers and Fixtures	895,636	-	-	-	-	-	-	895,636	10
11	355.0	Poles and Fixtures	431,072	-	-	-	-	-	-	431,072	11
12	356.0	OH Conductors and Device	547,078	-	-	-	-	-	-	547,078	12
13	357.0	Underground Conduit	335,357	-	-	-	-	-	-	335,357	13
14	358.0	UG Conductors & Devices	354,481	-	-	(1,726)	-	-	-	352,755	14
15	359.0	Roads & Trails	310,374	-	-	-	-	-	-	310,374	15
16	TOTAL	TRANSMISSION PLANT	4,776,209	-	-	(14,279)	(1,420)	-	(50,126)	4,710,384	16
17	RECLASS TRANS PLANT		\$ 4,776,209	\$ 5	\$ 4,650	\$ (14,279)	\$ (1,420)	\$ -	\$ (50,126)	\$ 4,715,038	17

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Plant Balance	Reference From	Line No.
1	Dec-14	\$ 301,645	G-wp2	1
2	Dec-15	322,016	G-wp1	2
3	Beginning and End Period Average	\$ 311,830		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AD
COST OF PLANT
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Plant to Electric Per Book	Reference From	Line No.
1	Dec-14	\$ 619,062	C-wp2	1
2	Dec-15	723,524	C-wp1	2
3	Beginning and End Period Average	\$ 671,293		3

San Diego Gas & Electric Company

Statement AD

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

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

Reclassification of 2015 Electric Plant-in-Service for Ratemaking
Plant in Service Classified under FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	BOY 2015	EOY 2015
Intangible Plant	130,236,073	144,186,514
Steam Production Plant	546,022,555	550,778,966
Nuclear Production Plant	-	-
Other Production Plant	485,750,987	485,990,944
Transmission Plant	4,367,504,895	4,715,038,439
Distribution Plant	5,439,808,068	5,777,308,886
General Plant	301,645,135	322,015,542
Ratemaking Electric	11,270,967,714	11,995,319,291
ASC 410 (FAS 143 and FIN 47)	16,178,745	3,512,891
Cuyamaca Permanent Adjustment	14,105,025	14,105,025
Total Electric Plant-in-Service	11,301,251,484	12,012,937,207
Total 13-Month Average Plant Balance for 2015 - Steam Production		548,493,072
Total 13-Month Average Plant Balance for 2015 - Nuclear Production		0
Total 13-Month Average Plant Balance for 2015 - Other Production		485,944,006
Total 13-Month Average Plant Balance for 2015 - Transmission Plant		4,574,357,640

* As a result of the SONGS plant closure, the December 2015 Nuclear Production Plant Balance is zero.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

2014

2015

Total Common Plant	Σ① 827,402,190	Σ② 952,506,788
Electric share (see AD-12A §12B)	74.82% ②	75.96% ②
Common Plant - Electric	619,062,319	723,524,156

Account	Balance Beg. of Year	Additions	Retire From Serv.	Adjs.	Transfers	Balance End of Year
303 Misc. Intangible Plant	261,401,078	64,811,970	2,074,791			324,138,257
389 Land & Land Rights	8,249,876					8,249,876
390 Structures & Improvements	303,527,988	40,091,261	5,075,756			338,543,493
391 Office Furniture & Equipment	111,689,753	3,584,206	34,849,622			80,424,337
392 Transportation Equipment	67,312		21,173			46,139
393 Stores Equipment	79,141		15,170			63,971
394 Tools, Shop & Garage Equip.	2,511,051	40,358	9,901			2,541,508
395 Laboratory Equipment	2,090,236		92,257			1,997,979
396 Power Operated Equipment						
397 Communication Equipment	135,304,341	63,143,354	4,234,286			194,213,409
398 Miscellaneous Equipment	2,481,414		193,595			2,287,819
SPL Topside	(239,322)			239,322		
FIN 47 ARC - Common	1,088,265			2,365,142		3,453,407
Fleet Capital Lease	19,162,908	1,026,148				20,189,056
TOTAL COMMON PLANT	847,414,041	172,697,298	46,566,551	2,604,464		976,149,251
Construction Work in Progress	150,483,747	(73,140,949)				77,342,798
TOTAL COMMON PLANT	997,897,788	99,556,349	46,566,551	2,604,464		1,053,492,049

① see derivation of 74.82% on page AH-4A.
 ② see derivation of 75.96% on page AH-5A.

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

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

ACCOUNT	December 31, 2014 Accumulated Depreciation
303 Misc. Intangible Plant	169,387,320
389 Land & Land Rights	27,776
390 Structures & Improvements	130,654,027
391 Office Furniture & Equipment	73,437,832
392 Transportation Equipment	(315,661)
393 Stores Equipment	57,096
394 Tools, Shop & Garage Equipment	489,284
395 Laboratory Equipment	927,472
396 Power Operated Equipment	(192,979)
397 Communication Equipment	62,321,488
398 Miscellaneous Equipment	1,448,084
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	674,032
Fleet Capital Lease	17,828,995
Total Accumulated Depreciation	456,744,766

Split of Common Utility Plant to Departments: (excluding CWIP) (see Note 2- Page 356.2)		December 31, 2014	
		Balance End of Year	Accumulated Depreciation
Electric	74.82%	634,035,185	341,736,434
Gas	25.18%	213,378,856	115,008,332
Total	100.00%	847,414,041	456,744,766

See AD-12

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

ACCOUNT	December 31, 2015 Accumulated Depreciation
303 Misc. Intangible Plant	208,007,908
389 Land & Land Rights	27,776
390 Structures & Improvements	137,925,564
391 Office Furniture & Equipment	46,106,070
392 Transportation Equipment	(334,610)
393 Stores Equipment	49,449
394 Tools, Shop & Garage Equipment	638,702
395 Laboratory Equipment	918,761
396 Power Operated Equipment	(192,979)
397 Communication Equipment	70,998,629
398 Miscellaneous Equipment	1,472,662
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	(26,068)
Fleet Capital Lease	19,590,319
Total Accumulated Depreciation	485,182,183

Split of Common Utility Plant

December 31, 2015

to Departments: (excluding CWIP) (see Note 2- Page 356.2)	Balance End of Year	Accumulated Depreciation
Electric 75.96%	741,482,971	368,544,386
Gas 24.04%	234,666,280	116,637,797
Total 100.00%	976,149,251	485,182,183

See AD-12

Name of Respondent		This Report Is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	End of 2015/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	(350) Land and Land Rights	215,800,678	6,473,024	
49	(352) Structures and Improvements	380,558,417	32,425,262	
50	(353) Station Equipment	1,150,023,892	120,188,475	
51	(354) Towers and Fixtures	846,803,951	48,831,794	
52	(355) Poles and Fixtures	361,276,604	73,123,575	
53	(356) Overhead Conductors and Devices	505,662,719	41,583,384	
54	(357) Underground Conduit	329,312,148	6,044,656	
55	(358) Underground Conductors and Devices	338,228,280	16,718,059	
56	(359) Roads and Trails	295,740,845	14,632,775	
57	(359.1) Asset Retirement Costs for Transmission Plant	6,773,223		
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	4,430,180,757	360,021,004	
59	4. DISTRIBUTION PLANT			
60	(360) Land and Land Rights	98,162,318	1,616,381	
61	(361) Structures and Improvements	4,018,870	-71	
62	(362) Station Equipment	465,807,804	9,852,518	
63	(363) Storage Battery Equipment	6,892,564	30,743,932	
64	(364) Poles, Towers, and Fixtures	590,295,852	57,766,235	
65	(365) Overhead Conductors and Devices	467,119,213	86,823,007	
66	(366) Underground Conduit	1,055,883,303	52,047,726	
67	(367) Underground Conductors and Devices	1,372,231,927	60,904,390	
68	(368) Line Transformers	560,502,477	41,506,541	
69	(369) Services	455,543,138	14,821,208	
70	(370) Meters	245,878,185	3,984,603	
71	(371) Installations on Customer Premises	7,827,825	180,791	
72	(372) Leased Property on Customer Premises			
73	(373) Street Lighting and Signal Systems	26,550,715	1,604,749	
74	(374) Asset Retirement Costs for Distribution Plant	8,025,670		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	5,364,739,861	361,852,010	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	(380) Land and Land Rights			
78	(381) Structures and Improvements			
79	(382) Computer Hardware			
80	(383) Computer Software			
81	(384) Communication Equipment			
82	(385) Miscellaneous Regional Transmission and Market Operation Plant			
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)			
85	6. GENERAL PLANT			
86	(389) Land and Land Rights	7,312,143		
87	(390) Structures and Improvements	32,473,669	691,655	
88	(391) Office Furniture and Equipment			
89	(392) Transportation Equipment	58,146		
90	(393) Stores Equipment	15,720		
91	(394) Tools, Shop and Garage Equipment	22,773,324	1,793,833	
92	(395) Laboratory Equipment	2,147,777	3,009,036	
93	(396) Power Operated Equipment	60,529		
94	(397) Communication Equipment	235,288,025	11,836,475	
95	(398) Miscellaneous Equipment	1,515,803	3,074,684	
96	SUBTOTAL (Enter Total of lines 86 thru 95)	301,645,136	20,405,683	
97	(399) Other Tangible Property			
98	(399.1) Asset Retirement Costs for General Plant			
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	301,645,136	20,405,683	
100	TOTAL (Accounts 101 and 106)	11,301,251,484	762,437,989	
101	(102) Electric Plant Purchased (See Instr. 8)			
102	(Less) (102) Electric Plant Sold (See Instr. 8)			
103	(103) Experimental Plant Unclassified			
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	11,301,251,484	762,437,989	

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
9,439	7,945	1,785,268	224,057,476		48
349,819		-163,665	412,470,195		49
3,830,106		-697,719	1,265,684,542		50
			895,635,745		51
3,590,921	262,700		431,071,958		52
168,070			547,078,033		53
			335,356,804		54
465,316			354,481,023		55
			310,373,620		56
	-6,720,355		52,868		57
8,413,671	-6,449,710	923,884	4,776,262,264		58
					59
4,691	966		99,774,974		60
26,194		163,665	4,156,270		61
1,065,926		-327,454	474,266,942		62
			37,636,496		63
9,726,369	396,423		638,732,141		64
1,432,361	699,349		553,209,208		65
3,035,487	1,348,136		1,106,243,678		66
8,858,656	19,128		1,424,296,789		67
6,683,981			595,325,037		68
2,150,670	1,785		468,215,461		69
985,814			248,876,974		70
21,462			7,987,154		71
					72
140,641			28,014,823		73
	-5,945,498		2,080,172		74
34,132,252	-3,479,711	-163,789	5,688,816,119		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
			7,312,143		86
657,531			32,507,793		87
					88
			58,146		89
7,174			8,546		90
156,665			24,410,492		91
3,975			5,152,838		92
			60,529		93
241,376	6,272	1,025,172	247,914,568		94
			4,590,487		95
1,066,721	6,272	1,025,172	322,015,542		96
					97
					98
1,066,721	6,272	1,025,172	322,015,542		99
43,641,179	-8,896,354	1,785,267	12,012,937,207		100
					101
					102
					103
43,641,179	-8,896,354	1,785,267	12,012,937,207		104

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Dec-14 Balance Beg. Of Year	2 Jan-15 Additions	3 Jan-15 Retirements	4 Jan-15 Adjustments ^c	6 Jan-15 Transfers	7 (Sum Col 1:6) Jan-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 215,800,678	\$ 995,155	\$ -	\$ -	\$ -	\$ 216,795,833	2
3	(352)	Structures and Improvements	380,558,417	794,940	-	-	-	381,353,356	3
4	(353)	Station Equipment	1,150,023,892	9,604,068	(1,299,604)	-	-	1,158,328,356	4
5	(354)	Towers and Fixtures	846,803,951	48,750,148	-	-	-	895,554,098	5
6	(355)	Poles and Fixtures	361,276,604	820,337	(67,229)	-	-	362,029,712	6
7	(356)	Overhead Conductors and Devices	505,662,719	7,320,652	(132)	-	-	512,983,240	7
8	(357)	Underground Conduit	329,312,148	540,674	-	-	-	329,852,823	8
9	(358)	Underground Conductors and Devices	338,228,280	285,569	-	-	-	338,513,849	9
10	(359)	Roads and Trails	295,740,845	9,851,334	-	-	-	305,592,179	10
11									11
12		SUBTOTAL Transmission Plant^A	4,423,407,534	78,962,875	(1,366,964)	-	-	4,501,003,445	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,773,223	-	-	(249,902)	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - January 2015	\$ 4,430,180,757	\$ 78,962,875	\$ (1,366,964)	\$ (249,902)	\$ -	\$ 4,507,526,766	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							20
21									21
22		^C Represents the asset retirement cost activity and an adjustment related to a financial topside entry to synch up the financial system to the asset system.							22
23									23
24									24

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Jan-15 Balance Beg. Of Year	2 Feb-15 Additions	3 Feb-15 Retirements	4 Feb-15 Adjustments	6 Feb-15 Transfers	7 (Sum Col 1:6) Feb-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 216,795,833	\$ 3,909,141	\$ (369,177)	-	\$ -	\$ 220,335,796	2
3	(352)	Structures and Improvements	381,353,356	535,106	(113,413)	-	-	381,775,049	3
4	(353)	Station Equipment	1,158,328,356	2,481,718	(499,414)	-	-	1,160,310,660	4
5	(354)	Towers and Fixtures	895,554,098	(1,669)	-	-	-	895,552,429	5
6	(355)	Poles and Fixtures	362,029,712	5,785,013	(175,263)	-	-	367,639,461	6
7	(356)	Overhead Conductors and Devices	512,983,240	822,015	(5,514)	-	-	513,799,741	7
8	(357)	Underground Conduit	329,852,823	1,393,030	-	-	-	331,245,853	8
9	(358)	Underground Conductors and Devices	338,513,849	60,412	-	-	-	338,574,261	9
10	(359)	Roads and Trails	305,592,179	27,481	-	-	-	305,619,659	10
11									11
12		SUBTOTAL Transmission Plant ^A	4,501,003,445	15,012,246	(1,162,782)	-	-	4,514,852,909	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - February 2015	\$ 4,507,526,766	\$ 15,012,246	\$ (1,162,782)	\$ -	\$ -	\$ 4,521,376,230	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Feb-15 Balance Beg. Of Year	2 Mar-15 Additions	3 Mar-15 Retirements	4 Mar-15 Adjustments	6 Mar-15 Transfers ^D	7 (Sum Col 1:6) Mar-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 220,335,796	\$ 1,479,417	\$ 369,177	\$ -	\$ 1,785,268	\$ 223,969,658	2
3	(352)	Structures and Improvements	381,775,049	348,151	(24,121)	-	-	382,099,078	3
4	(353)	Station Equipment	1,160,310,660	4,309,196	(405,689)	-	-	1,164,214,167	4
5	(354)	Towers and Fixtures	895,552,429	201	-	-	-	895,552,630	5
6	(355)	Poles and Fixtures	367,639,461	617,180	(119,928)	-	-	368,136,713	6
7	(356)	Overhead Conductors and Devices	513,799,741	364,260	(14,544)	-	-	514,149,457	7
8	(357)	Underground Conduit	331,245,853	252,597	-	-	-	331,498,450	8
9	(358)	Underground Conductors and Devices	338,574,261	14,501,057	-	-	-	353,075,318	9
10	(359)	Roads and Trails	305,619,659	103,058	-	-	-	305,722,717	10
11									11
12		SUBTOTAL Transmission Plant^A	4,514,852,909	21,975,117	(195,105)	-	1,785,268	4,538,418,189	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - March 2015	\$ 4,521,376,230	\$ 21,975,117	\$ (195,105)	\$ -	\$ 1,785,268	\$ 4,544,941,510	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							20
21									21
22									22
23		^D The transfer is related to a reclassification of dollars from Plant Held for Future Use to Plant in Service.							23
24									24

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Mar-15 Balance Beg. Of Year	2 Apr-15 Additions	3 Apr-15 Retirements	4 Apr-15 Adjustments ^C	6 Apr-15 Transfers ^D	7 (Sum Col 1:6) Apr-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 223,969,658	\$ 1,658	\$ (9,439)	\$ 7,945	\$ -	\$ 223,969,823	2
3	(352)	Structures and Improvements	382,099,078	784,796	-	-	-	382,883,874	3
4	(353)	Station Equipment	1,164,214,167	4,221,607	-	-	(99,158)	1,168,336,615	4
5	(354)	Towers and Fixtures	895,552,630	(202)	-	-	-	895,552,429	5
6	(355)	Poles and Fixtures	368,136,713	23,880,195	(937,326)	-	-	391,079,582	6
7	(356)	Overhead Conductors and Devices	514,149,457	15,669,448	(7,325)	-	-	529,811,580	7
8	(357)	Underground Conduit	331,498,450	709,715	-	-	-	332,208,165	8
9	(358)	Underground Conductors and Devices	353,075,318	219,959	(465,316)	-	-	352,829,961	9
10	(359)	Roads and Trails	305,722,717	71,079	-	-	-	305,793,796	10
11									11
12		SUBTOTAL Transmission Plant^A	4,538,418,189	45,558,254	(1,419,405)	7,945	(99,158)	4,582,465,825	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - April 2015	\$ 4,544,941,510	\$ 45,558,254	\$ (1,419,405)	\$ 7,945	\$ (99,158)	\$ 4,588,989,146	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles). These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							20
21									21
22		^C Adjustment is the result of an asset adjustment to reclassify the remaining net book value of easements.							22
23									23
24		^D The transfer is related to a unitization correction between utility accounts.							24
25									25
26									26

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Apr-15 Balance Beg. Of Year	2 May-15 Additions	3 May-15 Retirements	4 May-15 Adjustments	6 May-15 Transfers ^D	7 (Sum Col 1:6) May-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 223,969,823	3,027	-	\$ -	-	\$ 223,972,850	2
3	(352)	Structures and Improvements	382,883,874	139,062	-	-	-	383,022,935	3
4	(353)	Station Equipment	1,168,336,615	769,002	(619,869)	-	(494,918)	1,167,990,830	4
5	(354)	Towers and Fixtures	895,552,429	-	-	-	-	895,552,429	5
6	(355)	Poles and Fixtures	391,079,582	1,881,755	(108,326)	-	-	392,853,011	6
7	(356)	Overhead Conductors and Devices	529,811,580	999,227	(69,009)	-	-	530,741,799	7
8	(357)	Underground Conduit	332,208,165	1,208,087	-	-	-	333,416,252	8
9	(358)	Underground Conductors and Devices	352,829,961	1,182,583	-	-	-	354,012,544	9
10	(359)	Roads and Trails	305,793,796	317,297	-	-	-	306,111,092	10
11									11
12		SUBTOTAL Transmission Plant^A	4,582,465,825	6,500,038	(797,203)	-	(494,918)	4,587,673,742	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - May 2015	\$ 4,588,989,146	\$ 6,500,038	\$ (797,203)	\$ -	\$ (494,918)	\$ 4,594,197,063	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22
23		^D The transfer is related to a unitization correction between utility accounts.							23
24									24

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 May-15 Balance Beg. Of Year	2 Jun-15 Additions	3 Jun-15 Retirements	4 Jun-15 Adjustments	6 Jun-15 Transfers	7 (Sum Col 1:6) Jun-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 223,972,850	(454)	-	\$ -	\$ -	\$ 223,972,397	2
3	(352)	Structures and Improvements	383,022,935	467,382	-	-	-	383,490,317	3
4	(353)	Station Equipment	1,167,990,830	7,591,511	(75,192)	-	-	1,175,507,149	4
5	(354)	Towers and Fixtures	895,552,429	1,376	-	-	-	895,553,804	5
6	(355)	Poles and Fixtures	392,853,011	1,936,529	(321,251)	-	-	394,468,290	6
7	(356)	Overhead Conductors and Devices	530,741,799	(1,763,779)	(23,307)	-	-	528,954,713	7
8	(357)	Underground Conduit	333,416,252	764,537	-	-	-	334,180,789	8
9	(358)	Underground Conductors and Devices	354,012,544	39,170	-	-	-	354,051,714	9
10	(359)	Roads and Trails	306,111,092	26,072	-	-	-	306,137,164	10
11									11
12		SUBTOTAL Transmission Plant ^A	4,587,673,742	9,062,344	(419,749)	-	-	4,596,316,337	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - June 2015	\$ 4,594,197,063	\$ 9,062,344	\$ (419,749)	\$ -	\$ -	\$ 4,602,839,658	16
17									17
18	^A	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20	^B	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Jun-15 Balance Beg. Of Year	2 Jul-15 Additions	3 Jul-15 Retirements	4 Jul-15 Adjustments	6 Jul-15 Transfers ^D	7 (Sum Col 1:6) Jul-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 223,972,397	533	-	-	\$ -	223,972,930	2
3	(352)	Structures and Improvements	383,490,317	14,865,178	(176,871)	-	-	398,178,624	3
4	(353)	Station Equipment	1,175,507,149	23,631,167	(198,133)	-	(103,642)	1,198,836,541	4
5	(354)	Towers and Fixtures	895,553,804	112	-	-	-	895,553,916	5
6	(355)	Poles and Fixtures	394,468,290	24,262,069	(236,968)	-	-	418,493,391	6
7	(356)	Overhead Conductors and Devices	528,954,713	10,270,092	(12,089)	-	-	539,212,717	7
8	(357)	Underground Conduit	334,180,789	49,163	-	-	-	334,229,952	8
9	(358)	Underground Conductors and Devices	354,051,714	45,411	-	-	-	354,097,125	9
10	(359)	Roads and Trails	306,137,164	159,925	-	-	-	306,297,089	10
11									11
12		SUBTOTAL Transmission Plant^A	4,596,316,337	73,283,650	(624,060)	-	(103,642)	4,668,872,284	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - July 2015	\$ 4,602,839,658	\$ 73,283,650	\$ (624,060)	\$ -	\$ (103,642)	\$ 4,675,395,605	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22
23		^D The transfer is related to a unitization correction between utility accounts.							23
24									24

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Jul-15 Balance Beg. Of Year	2 Aug-15 Additions	3 Aug-15 Retirements	4 Aug-15 Adjustments	6 Aug-15 Transfers	7 (Sum Col 1:6) Aug-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 223,972,930	-	\$ -	-	\$ -	\$ 223,972,930	2
3	(352)	Structures and Improvements	398,178,624	12,915,885	(35,414)	-	-	411,059,095	3
4	(353)	Station Equipment	1,198,836,541	52,000,420	(84,784)	-	-	1,250,752,177	4
5	(354)	Towers and Fixtures	895,553,916	35,879	-	-	-	895,589,795	5
6	(355)	Poles and Fixtures	418,493,391	9,742,062	(1,048,195)	-	-	427,187,259	6
7	(356)	Overhead Conductors and Devices	539,212,717	5,754,778	(2,223)	-	-	544,965,271	7
8	(357)	Underground Conduit	334,229,952	41,562	-	-	-	334,271,513	8
9	(358)	Underground Conductors and Devices	354,097,125	27,711	-	-	-	354,124,837	9
10	(359)	Roads and Trails	306,297,089	2,078,481	-	-	-	308,375,570	10
11									11
12		SUBTOTAL Transmission Plant ^A	4,668,872,284	82,596,778	(1,170,617)	-	-	4,750,298,446	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - August 2015	\$ 4,675,395,605	\$ 82,596,778	\$ (1,170,617)	\$ -	\$ -	\$ 4,756,821,767	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Aug-15 Balance Beg. Of Year	2 Sep-15 Additions	3 Sep-15 Retirements	4 Sep-15 Adjustments	6 Sep-15 Transfers ^D	7 (Sum Col 1:6) Sep-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 223,972,930	\$ 88,472	\$ -	\$ -	\$ -	\$ 224,061,402	2
3	(352)	Structures and Improvements	411,059,095	232,441	-	-	(23,510)	411,268,026	3
4	(353)	Station Equipment	1,250,752,177	1,522,612	(294,888)	-	-	1,251,979,901	4
5	(354)	Towers and Fixtures	895,589,795	(400)	-	-	-	895,589,395	5
6	(355)	Poles and Fixtures	427,187,259	1,219,302	(62,728)	-	-	428,343,832	6
7	(356)	Overhead Conductors and Devices	544,966,271	728,063	(16,574)	-	-	545,676,761	7
8	(357)	Underground Conduit	334,271,513	63,029	-	-	-	334,334,542	8
9	(358)	Underground Conductors and Devices	354,124,837	274,284	-	-	-	354,399,120	9
10	(359)	Roads and Trails	308,375,570	331,475	-	-	-	308,707,045	10
11									11
12		SUBTOTAL Transmission Plant^A	4,750,298,446	4,459,279	(374,190)	-	(23,510)	4,754,360,025	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - September 2015	\$ 4,756,821,767	\$ 4,459,279	\$ (374,190)	\$ -	\$ (23,510)	\$ 4,760,883,346	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22
23		^D The transfer is related to a unitization correction between utility accounts.							23
24									24

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Sep-15 Balance Beg. Of Year	2 Oct-15 Additions	3 Oct-15 Retirements	4 Oct-15 Adjustments	6 Oct-15 Transfers ^D	7 (Sum Col 1:6) Oct-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 224,061,402	(3,928)	-	\$ -	\$ -	\$ 224,057,473	2
3	(352)	Structures and Improvements	411,268,026	520,384	-	-	(140,155)	411,648,255	3
4	(353)	Station Equipment	1,251,979,901	4,833,647	-	-	-	1,256,813,548	4
5	(354)	Towers and Fixtures	895,589,395	49,839	-	-	-	895,639,234	5
6	(355)	Poles and Fixtures	428,343,832	596,104	(72,919)	-	-	428,867,017	6
7	(356)	Overhead Conductors and Devices	545,676,761	204,483	(3,815)	-	-	545,877,428	7
8	(357)	Underground Conduit	334,334,542	608,954	-	-	-	334,943,496	8
9	(358)	Underground Conductors and Devices	354,399,120	20,060	-	-	-	354,419,181	9
10	(359)	Roads and Trails	308,707,045	1,637,633	-	-	-	310,344,679	10
11									11
12		SUBTOTAL Transmission Plant^A	4,754,360,025	8,467,176	(76,735)	-	(140,155)	4,762,610,311	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - October 2015	\$ 4,760,883,346	\$ 8,467,176	\$ (76,735)	\$ -	\$ (140,155)	\$ 4,769,133,632	16
17									17
18	^A	Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20	^B	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22
23	^D	The transfer is related to a unitization correction between utility accounts.							23
24									24

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Oct-15 Balance Beg. Of Year	2 Nov-15 Additions	3 Nov-15 Retirements	4 Nov-15 Adjustments	6 Nov-15 Transfers	7 (Sum Col 1:6) Nov-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 224,057,473	-	\$ -	\$ -	\$ -	\$ 224,057,473	2
3	(352)	Structures and Improvements	411,648,255	122,572	-	-	-	411,770,827	3
4	(353)	Station Equipment	1,256,813,548	(696,193)	(352,537)	-	-	1,255,764,818	4
5	(354)	Towers and Fixtures	895,639,234	(3,922)	-	-	-	895,635,312	5
6	(355)	Poles and Fixtures	428,867,017	474,763	(254,361)	-	-	429,087,419	6
7	(356)	Overhead Conductors and Devices	545,877,428	292,727	(8,660)	-	-	546,161,495	7
8	(357)	Underground Conduit	334,943,496	87,385	-	-	-	335,030,881	8
9	(358)	Underground Conductors and Devices	354,419,181	11,789	-	-	-	354,430,970	9
10	(359)	Roads and Trails	310,344,679	15,139	-	-	-	310,359,818	10
11									11
12		SUBTOTAL Transmission Plant ^A	4,762,610,311	304,260	(615,559)	-	-	4,762,299,012	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	-	-	6,523,321	14
15									15
16		TOTAL Transmission Plant - November 2015	\$ 4,769,133,632	\$ 304,260	\$ (615,559)	\$ -	\$ -	\$ 4,768,822,333	16
17									17
18		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							18
19									19
20		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							20
21		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							21
22									22

SAN DIEGO GAS AND ELECTRIC COMPANY
Monthly Transmission Plant Balances & Activity
Base Period / True Up Period - 12 Months Ending December 31, 2015

Line No.	Utility Account	Description	1 Nov-15 Balance Beg. Of Year	2 Dec-15 Additions	3 Dec-15 Retirements	4 Dec-15 Adjustments ^C	6 Dec-15 Transfers	7 (Sum Col 1:6) Dec-15 Balance End Of Month	Line No.
1									1
2	(350)	Land and Land Rights	\$ 224,057,473	\$ -	\$ -	\$ -	\$ -	\$ 224,057,476	2
3	(352)	Structures and Improvements	411,770,827	699,368	-	-	-	412,470,195	3
4	(353)	Station Equipment	1,255,764,818	9,919,724	-	-	-	1,265,684,542	4
5	(354)	Towers and Fixtures	895,635,312	433	-	-	-	895,635,745	5
6	(355)	Poles and Fixtures	429,087,419	1,908,267	(186,428)	262,700	-	431,071,958	6
7	(356)	Overhead Conductors and Devices	546,161,495	921,417	(4,878)	-	-	547,078,033	7
8	(357)	Underground Conduit	335,030,881	325,923	-	-	-	335,356,804	8
9	(358)	Underground Conductors and Devices	354,430,970	50,053	-	-	-	354,481,023	9
10	(359)	Roads and Trails	310,359,818	13,802	-	-	-	310,373,620	10
11									11
12		SUBTOTAL Transmission Plant^A	4,762,299,012	13,838,987	(191,302)	262,700	-	4,776,209,396	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	6,523,321	-	-	(6,470,453)	-	52,868	14
15									15
16		TOTAL Transmission Plant - December 2015	\$ 4,768,822,333	\$ 13,838,987	\$ (191,302)	\$ (6,207,753)	\$ -	\$ 4,776,262,264	16
17									17
18		Total Transmission Plant - YTD 2015	\$ 4,430,180,757	360,021,004	(8,413,671)	(6,449,710)	923,884	4,776,262,264	18
19									19
20		^A Ties to monthly per book balance on Transmission Cost Statement Page AD-7; Col (1).							20
21									21
22		^B Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							22
23		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							23
24									24
25		^C The adjustment to FERC 355 is related to a financial topside entry to reclass dollars from CWIP to Plant. The adjustment to the Asset Retirement Costs represents the asset retirement cost activity for the period.							25
26									26
27									27

SAN DIEGO GAS AND ELECTRIC COMPANY
 Monthly Transmission Plant Balances & Activity
 Base Period / True Up Period - 12 Months Ending December 31, 2015
 Transmission Plant 13-Month Average

Line No.	Utility Account	Description	1	2	3	4	6	7	Line No.
			13-Month Average of Dec '15 Balances						
1			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2	(350)	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,538,209	2
3	(352)	Structures and Improvements	-	-	-	-	-	394,736,773	3
4	(353)	Station Equipment	-	-	-	-	-	1,201,887,938	4
5	(354)	Towers and Fixtures	-	-	-	-	-	891,828,090	5
6	(355)	Poles and Fixtures	-	-	-	-	-	400,041,096	6
7	(356)	Overhead Conductors and Devices	-	-	-	-	-	531,159,612	7
8	(357)	Underground Conduit	-	-	-	-	-	333,067,821	8
9	(358)	Underground Conductors and Devices	-	-	-	-	-	350,402,937	9
10	(359)	Roads and Trails	-	-	-	-	-	306,551,944	10
11									11
12		SUBTOTAL Transmission Plant^E	-	-	-	-	-	4,632,214,420	12
13									13
14	(359.1)	Asset Retirement Costs for Transmission Plant ^B	-	-	-	-	-	-	14
15									15
16		TOTAL Transmission Plant	-	-	-	-	-	\$ 4,632,214,420	16
17									17
18	^B	Asset retirement costs represent the estimated cost of future retirement activities for certain assets under GAAP (Generally Accepted Accounting Principles).							18
19		These costs are not reported under the accounting requirements of the FERC and are therefore included for financial statement presentation purposes only.							19
20									20
21	^E	Ties to 13-month average per book balance on Transmission Cost Statement, Page AD-7; Col (1).							21
22									22

San Diego Gas & Electric Company

Base Period & True Up Period

Statement - AE Accumulated Depreciation and Amortization Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AE - Workpapers
Accumulated Depreciation and Amortization

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 795,745	Stmt AE WP; Page AE-1; Line 15	1
2					2
3	38,977	61,005	49,991	Stmt AE WP; Page AE-2; Line 3	3
4					4
5	113,625	124,471	119,048	Stmt AE WP; Page AE-3; Line 3	5
6					6
7	327,892	353,683	340,788	Stmt AE WP; Page AE-4; Line 3	7
8					8
9			16.95%	Statement AI; Line 19	9
10					10
11			\$ 8,473	Line 3 x Line 9	11
12					12
13			20,179	Line 5 x Line 9	13
14					14
15			57,764	Line 7 x Line 9	15
16					16
17			\$ 882,161	Sum Lines 1; 11; 13; 15	17
18					18
19			\$ -	Stmt AE WP; Page AE-5; Line 15	19

^a The depreciation reserve for transmission plant is derived based on a 13-month average balance.

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

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

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

TRANSMISSION PLANT

Line No.	Month	(1) Total Reserves Per Book	Reference From	(2) Transmission Reserves Ratemaking	Reference From	Line No.
1	Dec-14	\$ 759,816	T-wp2	\$ 745,770	T-wp2	1
2	Jan-15	767,130	"	753,392	"	2
3	Feb	773,931	"	760,520	"	3
4	Mar	784,854	"	770,981	"	4
5	Apr	792,537	"	778,557	"	5
6	May	800,747	"	786,659	"	6
7	Jun	808,672	"	794,513	"	7
8	Jul	817,921	"	803,727	"	8
9	Aug	826,333	"	812,015	"	9
10	Sep	835,443	"	820,879	"	10
11	Oct	845,061	"	830,372	"	11
12	Nov	854,055	"	839,259	"	12
13	Dec-15	862,928	T-wp1	848,041	T-wp1	13
14	Total 13 Months	\$ 10,529,429		\$ 10,344,684		14
15	13-Month Average Balance	\$ 809,956		\$ 795,745		15

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

SDG&E
TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF TRANSMISSION RELATED
ACCUMULATED DEPRECIATION AND AMORTIZATION
 Balances as of 12/31/2015
 In Thousands

Line No.	Account	Description	(1) Total Transmission Account 108	(2) Generation Account 108 Reserves Reclass as Transmission	(3) Distribution Account 108 Reserves Reclass to Transmission	(4) Transmission Account 108 Reserves Reclass as Steam Prod.	(5) Transmission Account 108 Reserves Reclass as Other Prod.	(6) Transmission Account 108 Reserves Reclass as Nuclear	(7) Transmission Account 108 Reserves Reclass as Distribution	(8) Total Transmission Reserves Rate-making SUM 1:7	Line No.
1	303.0	Production Related to Trans									1
2	310.1	Intangibles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	340.0	Land	-	-	-	-	-	-	-	-	3
4	360.0	Land & Land Rights	-	1	-	-	-	-	-	51	4
5	361.0	Land & Land Rights Structures & Improvements	-	-	514	-	-	-	-	514	5
6	TOTAL	TRANSMISSION RELATED	-	1	565	-	-	-	-	566	7
7	350.0	Land & Land Rights	18,536	-	-	-	-	-	-	18,241	8
8	352.0	Structures & Improvements	56,456	-	-	(313)	-	-	(295)	44,733	9
9	353.0	Station Equipment	238,040	-	-	(1,491)	-	-	(11,409)	235,015	10
10	354.0	Towers and Fixtures	144,395	-	-	-	(256)	-	(1,278)	144,395	11
11	355.0	Poles and Fixtures	80,480	-	-	-	-	-	-	80,480	12
12	356.0	OH Conductors and Device	210,576	-	-	-	-	-	-	210,576	13
13	357.0	Underground Conduit	45,544	-	-	-	-	-	-	45,544	14
14	358.0	UG Conductors & Devices	45,723	-	-	(412)	-	-	-	45,311	15
15	359.0	Roads & Trails	23,178	-	-	-	-	-	-	23,178	16
16	TOTAL	TRANSMISSION PLANT	862,928	-	-	(2,216)	(256)	-	(12,982)	847,474	17
17	GRAND TOTAL RECLASS TRANS PLANT		\$ 862,928	\$ 1	\$ 565	\$ (2,216)	\$ (256)	\$ -	\$ (12,982)	\$ 848,041	16

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	Month	Adjusted FERC Intangible Reserve Balance	Reference From	Line No.
1	Dec-14	\$ 38,977	I-wp2	1
2	Dec-15	61,005	I-wp1	2
3	Beginning and End Period Average	\$ 49,991		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	Month	Adjusted FERC General Reserve Balance	Reference From	Line No.
1	Dec-14	\$ 113,625	G-wp2	1
2	Dec-15	124,471	G-wp1	2
3	Beginning and Year End Average	\$ 119,048		3

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
ACCUMULATED DEPRECIATION AND AMORTIZATION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Month	Total Common Reserves to Electric Per Book	Reference From	Line No.
1	Dec-14	\$ 327,892	C-wp2	1
2	Dec-15	353,683	C-wp1	2
3	Beginning and Year End Average	\$ 340,788		3

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

COMMON UTILITY PLANT AND EXPENSES

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

ACCOUNT December 31, 2014
Accumulated Depreciation

303 Misc. Intangible Plant	169,387,320
389 Land & Land Rights	27,776
390 Structures & Improvements	130,654,027
391 Office Furniture & Equipment	73,437,832
392 Transportation Equipment	(315,661)
393 Stores Equipment	57,096
394 Tools, Shop & Garage Equipment	489,284
395 Laboratory Equipment	927,472
396 Power Operated Equipment	(192,979)
397 Communication Equipment	62,321,488
398 Miscellaneous Equipment	1,448,084
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	674,032
Fleet Capital Lease	17,828,995
 Total Accumulated Depreciation	 456,744,766

2014
Common Plant - A/D:
Σ ① 438,241,739
② 74.82%
327,892,469
(AE-4, LINE 1)

Split of Common Utility Plant
to Departments: (excluding CWIP) (see Note 2- Page 356.2)

Electric	74.82%	②
Gas	25.18%	
Total	100.00%	

December 31, 2014	
Balance	Accumulated
End of Year	Depreciation
634,035,185	341,736,434
213,378,856	115,008,332
<u>847,414,041</u>	<u>456,744,766</u>

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

ACCOUNT

December 31, 2015
Accumulated Depreciation

303 Misc. Intangible Plant	208,007,908
389 Land & Land Rights	27,776
390 Structures & Improvements	137,925,564
391 Office Furniture & Equipment	46,106,070
392 Transportation Equipment	(334,610)
393 Stores Equipment	49,449
394 Tools, Shop & Garage Equipment	638,702
395 Laboratory Equipment	918,761
396 Power Operated Equipment	(192,979)
397 Communication Equipment	70,998,629
398 Miscellaneous Equipment	1,472,662
108.4 Retirement Work in Progress	
FIN 47 Accumulated Depreciation	(26,068)
Fleet Capital Lease	19,590,319
Total Accumulated Depreciation	485,182,183

2015
Common Plant - A/D:
Σ ① 465,617,932
② 75.96%
353,683,381
(AE-4,
LIVE 2)

Split of Common Utility Plant

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

December 31, 2015

	Balance	Accumulated
	End of Year	Depreciation
Electric 75.96% ②	741,482,971	368,544,386
Gas 24.04%	234,666,280	116,637,797
Total 100.00%	976,149,251	485,182,183

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AE
DEPRECIATION RESERVE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT

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

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report <u>2015/Q4</u>
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 4 Column: b			
Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(168,060,255)	427,339,745
Orange Grove	123,238,342	(6,647,613)	116,590,729
El Cajon Energy	59,751,923	(5,823,608)	53,928,315
Escondido	59,549,016	(1,609,275)	57,939,741
Fleet	20,189,056	(19,590,319)	598,737
Yuma	14,884,000	(15,394)	14,868,606
	873,012,337	(201,746,464)	671,265,873

Schedule Page: 200 Line No.: 14 Column: b	
Reclassification of 2015 Accum. Provision for Depreciation & Amortization for Ratemaking Accumulated Provision for Depreciation & Amortization Classified under FERC Seven Factor Test In Accordance with Guidelines in FERC Order 888	

Accumulated Provision

Electric	
<u>Intangible Plant</u>	61,005,254
Steam Production Plant	194,692,780
Other Production Plant	178,701,651
Transmission Plant	848,040,689
Distribution Plant	2,538,004,681
<u>General Plant</u>	124,471,323
Ratemaking Electric	3,944,916,378
Nuclear Decommissioning	910,691,580
ASC 410 (FAS 143 and FIN 47) - Electric	(905,751,696)
Capital Leases A/D	182,156,145
Leased to Others- Citizens A/D	11,467,849
Cuyamaca Permanent Adjustment	17,855,747
Total Electric	4,161,336,003
Ratemaking Gas	924,302,397
FIN 47 - Gas	(209,603,285)
Total Gas	714,699,112
<u>Ratemaking Common</u>	465,617,932 ^①
FIN 47 - Common	(26,068)
Fleet Capital Lease A/D	19,590,319
Total Common	485,182,183
Total Accumulated Provision 2015	5,361,217,298

2015
 ① Common plant - 465,617,932
 (see AE-4B) Elec. share - 75.96%
 Common plant (elec) 353,683,381

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	//	2015/Q4
FOOTNOTE DATA			

Total 13-Month Average Accum. Provision for 2015 -Steam Production	185,123,622
Total 13-Month Average Accum. Provision for 2015 -Nuclear Production	-
Total 13-Month Average Accum. Provision for 2015 -Other Production	169,259,892
Total 13-Month Average Accum. Provision for 2015 -Transmission Plant	795,744,965

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

Schedule Page: 200 Line No.: 4 Column: b			
Description	Capital leases	ITD Depreciation	Capital lease obligations
Otay Mesa Energy Center (OMEC)	595,400,000	(135,448,251)	459,951,749
Orange Grove	123,238,342	(5,111,564)	118,126,778
El Cajon Energy	59,751,923	(4,597,048)	55,154,875
Escondido	59,549,016	(741,926)	58,807,090
Fleet	19,162,908	(17,828,995)	1,333,913
	857,102,189	(163,727,784)	693,374,405

Schedule Page: 200 Line No.: 33 Column: b	
Reclassification of 2014 Accum. Provision for Depreciation & Amortization for Ratemaking	
Accumulated Provision for Depreciation & Amortization Classified under FERC Seven Factor Test In Accordance with Guidelines in FERC Order 888	

Accumulated Provision

Electric	
<u>Intangible Plant</u>	<u>38,976,868</u>
Steam Production Plant	176,572,655
Other Production Plant	159,823,214
Transmission Plant	745,769,907
Distribution Plant	2,403,596,775
<u>General Plant</u>	<u>113,625,480</u>
Ratemaking Electric	3,638,364,899
Nuclear Decommissioning	979,774,172
ASC 410 (FAS 143 and FIN 47) - Electric	(974,221,002)
Capital Leases A/D	145,898,789
Leased to Others- Citizens A/D	8,350,014
Cuyamaca Permanent Adjustment	17,855,747
Total Electric	3,816,022,619
Ratemaking Gas	898,118,687
FIN 47 - Gas	(206,097,525)
Total Gas	692,021,162
<u>Ratemaking Common</u>	438,241,740 ^①
FIN 47 - Common	674,032
Fleet Capital Lease A/D	17,828,994
Total Common	456,744,766
Total Accumulated Provision 2014	4,964,788,547

2014
 ① Common plant - 438,241,740
 Elec. Share = 74.82%
 Common plant(elec) 327,892,170

San Diego Gas & Electric Company

Base Period & True Up Period

Statement - AF Specified Deferred Credits Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AF - Workpapers
Deferred Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2015
(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1	\$ (309,582)	\$ (302,922)	\$ (306,252)	Stmt AF WP; Page AF-1; Line 1	1
2					2
3	(303,208)	(575,493)	(439,351)	Stmt AF WP; Page AF-1; Line 3	3
4					4
5	<u>\$ (612,790)</u>	<u>\$ (878,415)</u>	<u>\$ (745,603)</u>	Sum of Lines 1 thru 3	5
6				Form 1; Pg. 450.1; Sch. Pg. 274; Ln 2; Cols. b and k	6
7					7
8	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 1	8
9					9
10	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 4	10
11					11
12	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Stmt AF WP; Page AF-2; Line 7	12

San Diego Gas and Electric Company
Transmission Deferred Credits

Line No	Description	12/31/14	12/31/15	Line No
1	Transmission Related ADIT- Excluding Bonus Depreciation	\$ (309,582)	\$ (302,922)	1
2				2
3	Transmission Related ADIT from Bonus Depreciation	<u>(303,208)</u>	<u>(575,493)</u>	3
4				4
5	Total Transmission Related ADIT ^a	<u>\$ (612,790)</u>	<u>\$ (878,415)</u>	5

^a The allocated general and common accumulated deferred income taxes are included in the total transmission related accumulated deferred income taxes. See FERC Form 1; Page 450.1; Sch. Pg. 274; Line 2; Cols. b and k.

San Diego Gas and Electric Company
Deferred Credits

Line No	Description	12/31/14	12/31/15	Line No
1	Incentive Transmission Plant ADIT	\$ -	\$ -	1
2				2
3				3
4	Transmission Plant Abandoned ADIT	\$ -	\$ -	4
5				5
6				6
7	Incentive Transmission Plant Abandoned Project Cost ADIT	\$ -	\$ -	7

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2015/Q4
FOOTNOTE DATA			

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

Non-Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$612,790,263.

Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the beginning of the year was \$14,613.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred federal income taxes at the beginning of the year was \$19,280,027.

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

Non-Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$878,415,167.

Citizen transmission related accumulated deferred income taxes included in electric accumulated deferred income taxes at the end of the year was \$23,707.

Allocated General and Common accumulated deferred federal income taxes included in transmission related accumulated deferred income taxes at the end of the year was \$17,331,399.

San Diego Gas & Electric Company

Base Period & True Up Period

Statement - AG Specified Plant Account (Other than Plant in Service) and Deferred Debits Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AG - Workpapers
Specified Plant Account (Other than Plant in Service) and Deferred Debits
Base Period & True-Up Period 12 - Months Ending December 31, 2015
(\$1,000)

Line No	(a) 31-Dec-14	(b) 31-Dec-15	(c) = [(a)+(b)]/2 Average Balance	Reference	Line No
1			\$ 5,860	Stmt AG WP; Page AG-1; Line 15	1

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

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AG
SPECIFIED PLANT ACCOUNTS (OTHER THAN PLANT IN SERVICE)
AND DEFERRED DEBITS
BASE PERIOD / TRUE UP PERIOD- 12/31/2015 PER BOOK
(\$1,000)**

TRANSMISSION PLANT

Line No.	Month	Transmission Plant Held For Future Use	Line No.
1	Dec-14	\$ 6,546	1
2	Jan-15	6,546	2
3	Feb	6,546	3
4	Mar	5,654	4
5	Apr	5,654	5
6	May	5,654	6
7	Jun	5,654	7
8	Jul	5,654	8
9	Aug	5,654	9
10	Sep	5,654	10
11	Oct	5,654	11
12	Nov	5,654	12
13	Dec-15	5,654	13
14	Total 13 Months	76,178	14
15	13-Month Average	\$ 5,860	15

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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

Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2				
3	Salt Creek	7/31/2011	4/1/2016	6,005,098
4				
5	Oceanside	5/31/2012	5/1/2016	360,835
6				
7	Ocean Ranch	3/31/2013	1/1/2018	4,941,795
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Other Property:			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31	① 11,307,728 * 50% Transmission = 5,653,864			
32				
33	50% Distribution = 5,653,864			
34				
35			11,307,728	
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	Total			11,307,728 ①

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	//	2015/Q4
FOOTNOTE DATA			

Schedule Page: 214 Line No.: 46 Column: d

The 13-Month Average Electric Transmission Plant Held for Future Use is \$5,859,856

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement - AH Operation and Maintenance Expenses Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AH - Workpapers
Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
42			42
41			41
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
1			

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

SAN DIEGO GAS AND ELECTRIC COMPANY
Electric Transmission O&M Expenses
12 Months Ending December 31, 2015
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<i>Electric Transmission Operation</i>					1
2	560	Operation Supervision and Engineering	\$ 7,143	\$ -	\$ 7,143	Form 1, p. 321; Line 83	2
3	561.1	Load Dispatch - Reliability	600	-	600	Form 1, p. 321; Line 85	3
4	561.2	Load Dispatch - Monitor and Operate Transmission System	1,476	-	1,476	Form 1, p. 321; Line 86	4
5	561.3	Load Dispatch - Transmission Service and Scheduling	227	-	227	Form 1, p. 321; Line 87	5
6	561.4	Scheduling, System Control and Dispatch Services	6,719	6,719	(0)	Form 1, p. 321; Line 88	6
7	561.5	Reliability, Planning and Standards Development	423	-	423	Form 1, p. 321; Line 89	7
8	561.6	Transmission Service Studies	6	-	6	Form 1, p. 321; Line 90	8
9	561.7	Generation Interconnection Studies	4	-	4	Form 1, p. 321; Line 91	9
10	561.8	Reliability, Planning and Standards Development Services	3,613	3,031	582	Form 1, p. 321; Line 92	10
11	562	Station Expenses	4,306	-	4,306	Form 1, p. 321; Line 93	11
12	563	Overhead Line Expenses	1,566	-	1,566	Form 1, p. 321; Line 94	12
13	563	Overhead Line Expenses - Sunrise Fire Mitigation Cost	3,284	-	3,284	Form 1, p. 321; Line 94	13
14	564	Underground Line Expenses	0	-	0	Form 1, p. 321; Line 95	14
15	565	Transmission of Electricity by Others	-	-	-	Form 1, p. 321; Line 96	15
16	566	Misc. Transmission Expenses	23,510	7,437	16,073	Form 1, p. 321; Line 97	16
17	567	Rents	1,617	-	1,617	Form 1, p. 321; Line 98	17
18							18
19		<i>Total Electric Transmission Operation</i>	\$ 54,493	\$ 17,187	\$ 37,306	Sum Lines 2 thru 17	19
20							20
21		<i>Electric Transmission Maintenance</i>					21
22	568	Maintenance Supervision and Engineering	975	-	975	Form 1, p. 321; Line 101	22
23	569	Maintenance of Structures	1	-	1	Form 1, p. 321; Line 102	23
24	569.1	Maintenance of Computer Hardware	1,501	-	1,501	Form 1, p. 321; Line 103	24
25	569.2	Maintenance of Computer Software	2,865	-	2,865	Form 1, p. 321; Line 104	25
26	569.3	Maintenance of Communication Equipment	-	-	-	Form 1, p. 321; Line 105	26
27	569.4	Maintenance of Misc. Regional Transmission Plant	201	-	201	Form 1, p. 321; Line 106	27
28	570	Maintenance of Station Equipment	6,431	-	6,431	Form 1, p. 321; Line 107	28
29	571	Maintenance of Overhead Lines	11,906	-	11,906	Form 1, p. 321; Line 108	29
30	571	Maintenance of Overhead Lines - Sunrise/Other Projects Post Construction					
31	571	Environmental Cost ¹	6,533	-	6,533	Form 1, p. 321; Line 108	30
32	572	Maintenance of Underground Lines	417	-	417	Form 1, p. 321; Line 109	31
33	573	Maintenance of Misc. Transmission Plant	18	-	18	Form 1, p. 321; Line 110	32
34		<i>Total Electric Transmission Maintenance</i>	\$ 30,848	\$ -	\$ 30,848	Sum Lines 22 thru 32	34
35							35
36		Total Electric Transmission O&M Expenses	\$ 85,341	\$ 17,187	\$ 68,154	Line 19 + Line 34	36
37							37
38							38
39		Excluded Expenses (recovery method in parentheses)					39
40	561.4	Scheduling, System Control and Dispatch Services (ERRA)		\$ 6,719			40
41	561.8	Reliability, Planning and Standards Development Services (ERRA)		3,031			41
42	565	Transmission of Electricity by Others (ERRA)		-			42
43	566	Misc. Transmission Expenses:					43
44		Century Energy Systems Balancing Account (CES-21BA)	\$ 712				44
45		Hazardous Substance Cleanup Cost Memo Account (HSCCMA)	385				45
46		ISO Grid Management Costs (ERRA)	2,974				46
47		Reliability Services (RS rates)	3,892				47
48		Other (TRBAA, TACBAA)	(527)	7,437			48
49							49
50		Total Excluded Expenses		\$ 17,187			50
51							51
52		¹ FERC acct 571 for Post Construction Environmental Cost includes \$5.8M for Sunrise and \$0.7M for Other Projects.					51
53							53

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	1,363,263	838,601		
63	(547) Fuel	2,864,536	4,584,263		
64	(548) Generation Expenses				
65	(549) Miscellaneous Other Power Generation Expenses	9,144,492	6,040,607		
66	(550) Rents	690			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	13,372,981	11,463,471		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering	182			
70	(552) Maintenance of Structures	-19,038	-1,475		
71	(553) Maintenance of Generating and Electric Plant	14,225,946	8,495,372		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,871,410	7,126,977		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	20,078,500	15,620,874		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	33,451,481	27,084,345		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	1,671,028,598	1,930,778,476		
77	(556) System Control and Load Dispatching	3,324,194	3,016,467		
78	(557) Other Expenses	7,426,768	6,627,998		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	1,681,779,560	1,940,422,941		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	1,857,600,704	2,196,135,634		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering	7,142,785	8,273,221		
84					
85	(561.1) Load Dispatch-Reliability	599,703	516,638		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,475,760	3,852,433		
87	(561.3) Load Dispatch-Transmission Service and Scheduling	227,063			
88	(561.4) Scheduling, System Control and Dispatch Services	6,718,848	6,438,959		
89	(561.5) Reliability, Planning and Standards Development	422,813			
90	(561.6) Transmission Service Studies	6,044			
91	(561.7) Generation Interconnection Studies	4,276			
92	(561.8) Reliability, Planning and Standards Development Services	3,613,237	2,764,211		
93	(562) Station Expenses	4,305,577	2,212,912		
94	(563) Overhead Lines Expenses	4,849,653	4,983,356		
95	(564) Underground Lines Expenses	424			
96	(565) Transmission of Electricity by Others				
97	(566) Miscellaneous Transmission Expenses	23,510,103	19,174,670		
98	(567) Rents	1,616,947	1,387,204		
99	TOTAL Operation (Enter Total of lines 83 thru 98)	54,493,233	49,603,604		
100	Maintenance				
101	(568) Maintenance Supervision and Engineering	974,742	929,085		
102	(569) Maintenance of Structures	543	223		
103	(569.1) Maintenance of Computer Hardware	1,501,017	1,517,381		
104	(569.2) Maintenance of Computer Software	2,865,486	1,471,740		
105	(569.3) Maintenance of Communication Equipment				
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	200,638	243,392		
107	(570) Maintenance of Station Equipment	6,431,297	5,834,088		
108	(571) Maintenance of Overhead Lines	18,438,916	19,856,866		
109	(572) Maintenance of Underground Lines	416,793	1,557,857		
110	(573) Maintenance of Miscellaneous Transmission Plant	18,432	79,281		
111	TOTAL Maintenance (Total of lines 101 thru 110)	30,847,864	31,489,913		
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	85,341,097	81,093,517		

SAN DIEGO GAS AND ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31, 2015
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<u>Administrative & General</u>					1
2	920	A&G Salaries	\$ 29,373	\$ -	\$ 29,373	Form 1, p. 323; Line 181	2
3	921	Office Supplies & Expenses ¹	(15,157)	-	(15,157)	Form 1, p. 323; Line 182	3
4	922	Less Administrative Expenses Transferred-Credit	(9,451)	-	(9,451)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed ¹	142,156	-	142,156	Form 1, p. 323; Line 184	5
6	924	Property Insurance ²	4,753	(1,103)	5,855	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages - Non Wildfire Related ³	12,932	(30)	12,962	Form 1, p. 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums	75,138	-	75,138	Form 1, p. 323; Line 186	8
9	925	Injuries & Damages - Wildfire Damage Claims ⁴	13,071	-	13,071	Form 1, p. 323; Line 186	9
10	926	Employee Pensions & Benefits	28,737	48	28,689	Form 1, p. 323; Line 187	10
11	926	Employee Pensions & Benefits - PBOP	2,941	-	2,941	Form 1, p. 323; Line 187	11
12	927	Franchise Requirements	-	-	-	Form 1, p. 323; Line 188	12
13	928	Regulatory Commission Expenses	15,618	5,844	9,774	Form 1, p. 323; Line 189	13
14	929	Less Duplicate Charges (Company Energy Use)	(2,167)	-	(2,167)	Form 1, p. 323; Line 190	14
15	930.1	General Advertising Expenses	136	136	-	Form 1, p. 323; Line 191	15
16	930.2	Miscellaneous General Expenses ¹	11,973	12,062	(89)	Form 1, p. 323; Line 192	16
17	931	Rents	11,132	272	10,860	Form 1, p. 323; Line 193	17
18	935	Maintenance of General Plant	8,997	60	8,936	Form 1, p. 323; Line 196	18
19							19
20		Total Administrative & General Expenses	\$ 330,183	\$ 17,290	\$ 312,892	Sum Lines 2 thru 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	924	Nuclear property insurance expense (SONGS) ²		\$ (1,103)			24
25	925	Injuries & Damages - Non Wildfire Related (SONGS) ³	\$ (49)				25
26	925	CPUC energy efficiency programs	18	(30)			26
27	925	Injuries & Damages - Wildfire Insurance Premiums		-			27
28	925	Injuries & Damages - Wildfire Damage Claims		-			28
29	926	CPUC energy efficiency programs		48			29
30	928	CPUC energy efficiency programs	86				30
31	928	CPUC Intervenor Funding Expense - Transmission	-				31
32	928	CPUC Intervenor Funding Expense - Distribution	1,112				32
33	928	CPUC reimbursement fees	4,566				33
34	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	80	5,844			34
35	930.1	General Advertising Expenses		136			35
36	930.2	CPUC energy efficiency programs	11,099				36
37	930.2	Abandoned Projects	963	12,062			37
38	931	Advanced Metering Infrastructure (AMI) lease facilities	180				38
39	931	CPUC energy efficiency programs	91	272			39
40	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		60			40
41		Total Excluded Expenses		\$ 17,290			41
42							42
43							43
44		¹ Credit balance is a result of the FERC compliance audit adjustments in 2015 per FERC Docket Number FA12-8-000, dated June 10, 2014. The audit resulted in a reclass of expenses between various FERC accounts for expenses from July 2014 thru December 2015.					44
45							45
46							46
47		² Property insurance excludes an expense credit totaling (\$1,103K) due to a (\$756K) refund for Nuclear Property Insurance received in 2015 and a (\$257K) decrease in Property Liability insurance due to continued decommissioning of SONGS.					47
48							48
49							49
50		³ Non Wildfire Related Injuries and Damages excludes an expense credit of (\$30K) for the refund of an insurance premium payment that was received from Southern California Edison for SONGS Liability payments made in 2004 and 2005.					50
51							51
52							52
53		⁴ The transmission related wildfire damage claims costs are \$21.6 million lower between the Cycle 4 and Cycle 3 base period as shown:					53
54		[Cycle 4: (\$13.1 million x 16.95% = \$2.2 million) minus [Cycle 3: (\$139.1 million x 17.11% = \$23.8 million)] = (\$21.6) million.					54
55							55

San Diego Gas & Electric Company
2015 Monthly Wildfire Damage Claims Recorded to Account 925
TO4 Cycle 4

Line No.	A Months	B Claims Payments	C Outside Legal Expenses	D = B + C Total Paid	E Insurance Payments & Reimbursements	F = D + E Total Charged to Account 925	Line No.
1	January-15	\$ 9,284,000	\$ (45,094)	\$ 9,238,906	-	\$ 9,238,906	1
2	February-15	-	(7,867)	(7,867)	-	(7,867)	2
3	March-15	-	993,183	993,183	-	993,183	3
4	April-15	-	139,177	139,177	-	139,177	4
5	May-15	-	850,067	850,067	-	850,067	5
6	June-15	375,000	(746,864)	(371,864)	-	(371,864)	6
7	July-15	915,000	59,828	974,828	-	974,828	7
8	August-15	-	297,901	297,901	-	297,901	8
9	September-15	-	721,791	721,791	-	721,791	9
10	October-15	-	(67,323)	(67,323)	-	(67,323)	10
11	November-15	-	327,790	327,790	-	327,790	11
12	December-15	-	(25,502)	(25,502)	-	(25,502)	12
13		\$ 10,574,000	\$ 2,497,087	\$ 13,071,087	\$ -	(a) \$ 13,071,087	13
14							14

(a) See workpaper AH-2, Line 9 - Injuries & Damages - Wildfire Damage Claims

San Diego Gas & Electric Company
2015 Monthly PBOP Costs Recorded to Acct 926
TO4 Cycle 4

Line No	Months	Total Charged to Acct 926	Line No
1	January	\$ 16,276	1
2	February	15,730	2
3	March	13,123	3
4	April	14,559	4
5	May	13,022	5
6	June	14,201	6
7	July	13,295	7
8	August	14,675	8
9	September	14,650	9
10	October	14,170	10
11	November	4,743	11
12	December	2,792,479	12
13	Total	(a) \$ 2,940,921	13

(a) See PBOP Filing Docket No. ER16-1719. This amount flows to workpaper AH-2; Line 11.

San Diego Gas & Electric Company
A&G Expense Allocation Per Books
Base Period: January 2015 to December 2015

Line No	FERC Account	Account Description	Allocation % (a)		A&G COMMON ALLOCATION CHARGES - JAN to MAR 2015		Line No
			Electric %	Gas %	Electric	Gas	
1	920	A&G SALARIES	74.82%	25.18%	\$ 5,664,631	\$ 1,906,381	1
2	921	OFFICE SUPPLIES & EXPENSES	74.82%	25.18%	4,989,765	1,679,261	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	74.82%	25.18%	(1,581,395)	(532,204)	3
4	923	OUTSIDE SERVICES EMPLOYED	74.82%	25.18%	22,060,501	7,424,264	4
5	924	PROPERTY INSURANCE	87.33%	12.67%	1,614,633	234,254	5
6	925	INJURIES & DAMAGES	74.82%	25.18%	1,036,950	348,976	6
7	926	EMPLOYEE PENSIONS & BENEFITS	74.82%	25.18%	(363,345)	(122,281)	7
8	928	REGULATORY COMMISSION EXPENSES	74.82%	25.18%	1,744,913	587,235	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	74.82%	25.18%	637,739	214,625	9
10	931	RENTS	74.82%	25.18%	2,656,450	894,004	10
11	935	MAINTENANCE OF GENERAL PLANT	74.82%	25.18%	2,129,171	716,553	11
12	TOTAL				\$ 40,590,012	\$ 13,351,068	\$ 53,941,080

A

Line No	FERC Account	Account Description	Allocation % (a)		A&G COMMON ALLOCATION CHARGES - APR to DEC 2015		Line No
			Electric %	Gas %	Electric	Gas	
1	920	A&G SALARIES	75.96%	24.04%	\$ 35,416,639	\$ 11,208,741	1
2	921	OFFICE SUPPLIES & EXPENSES	75.96%	24.04%	20,053,913	6,346,710	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	75.96%	24.04%	(7,097,235)	(2,246,150)	3
4	923	OUTSIDE SERVICES EMPLOYED	75.96%	24.04%	106,667,196	33,758,286	4
5	924	PROPERTY INSURANCE	87.46%	12.54%	3,355,892	481,167	5
6	925	INJURIES & DAMAGES	75.96%	24.04%	10,928,121	3,458,557	6
7	926	EMPLOYEE PENSIONS & BENEFITS	75.96%	24.04%	19,417,426	6,145,273	7
8	928	REGULATORY COMMISSION EXPENSES	75.96%	24.04%	7,801,829	2,469,141	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	75.96%	24.04%	(139,531)	(44,159)	9
10	931	RENTS	75.96%	24.04%	7,179,329	2,272,131	10
11	935	MAINTENANCE OF GENERAL PLANT	75.96%	24.04%	6,841,943	2,165,354	11
12	TOTAL				\$ 210,425,523	\$ 66,015,053	\$ 276,440,576

B

(a) Based on a CPUC approved methodology using labor ratios, SDG&E uses payroll to segment common costs between the Electric and Gas functions. This methodology ensures consistency between state and federal jurisdictions for the allocation of common expenses. To calculate the ratios, total payroll is retrieved from pages 354 and 355 of SDG&E's Annual FERC Form 1, which is filed with the FERC in April of each year. As a result, January through March ratios are based on prior year FERC Form 1 labor and April through December ratios are updated once the most current FERC Form 1 is filed. For illustrative purposes, the common allocation factors for 2015 are broken into two segments as follows: 1) January 2015 to March 2015, using 2013 FERC Form 1 data, and 2) April 2015 to December 2015, using 2014 FERC Form 1 data. For reference, see workpapers AH-4 and AH-4A for the period Jan - March 2015 and workpapers AH-5 and AH-5A for the period Apr-Dec 2015.

The allocation of FERC Account 924, Property Insurance, is based on property plant ratios. The ratios are also calculated using plant balances from the FERC Form 1 causing two sets of ratios for a given calendar year. For reference, see workpapers AH-4B and AH-4C for the period Jan - Mar 2015 and workpapers AH-5B and AH-5C for the period Apr - Dec 2015.

San Diego Gas & Electric Company
 A&G Expense Allocation Per Books
 Base Period: January 2015 to December 2015

Line No	FERC Account	Account Description	TOTAL 2015 - A&G COMMON ALLOCATION CHARGES			Line No
			Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	\$ 41,081,270	\$ 13,115,122	\$ 54,196,392	1
2	921	OFFICE SUPPLIES & EXPENSES	25,043,679	8,025,971	33,069,649	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	(8,678,630)	(2,778,354)	(11,456,984)	3
4	923	OUTSIDE SERVICES EMPLOYED	128,727,697	41,182,550	169,910,246	4
5	924	PROPERTY INSURANCE	4,970,525	715,421	5,685,946	5
6	925	INJURIES & DAMAGES	11,965,071	3,807,534	15,772,605	6
7	926	EMPLOYEE PENSIONS & BENEFITS	19,054,081	6,022,992	25,077,073	7
8	928	REGULATORY COMMISSION EXPENSES	9,546,742	3,056,376	12,603,118	8
9	930.2	MISCELLANEOUS GENERAL EXPENSES	498,208	170,466	668,674	9
10	931	RENTS	9,835,779	3,166,135	13,001,915	10
11	935	MAINTENANCE OF GENERAL PLANT	8,971,114	2,881,908	11,853,021	11
12	TOTAL		\$ 251,015,535	\$ 79,366,121	\$ 330,381,656	12

C =
A + B

Line No	FERC Account	Account Description	TOTAL 2015 - A&G DIRECT CHARGES			Line No
			Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	\$ (11,708,144)	\$ (3,544,646)	\$ (15,252,790)	1
2	921	OFFICE SUPPLIES & EXPENSES	(40,200,457)	(12,729,947)	(52,930,404)	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	(772,823)	(320,406)	(1,093,229)	3
4	923	OUTSIDE SERVICES EMPLOYED	13,428,587	2,467,783	15,896,370	4
5	924	PROPERTY INSURANCE	(217,821)	(60,861)	(278,682)	5
6	925	INJURIES & DAMAGES	89,175,819	400,443	89,576,263	6
7	926	EMPLOYEE PENSIONS & BENEFITS	12,624,236	3,675,952	16,300,188	7
8	928	FRANCHISE REQUIREMENTS	125,260,417	8,578,781	133,839,199	8
9	928	REGULATORY COMMISSION EXPENSES	6,071,609	375,707	6,447,316	9
10	929	LESS DUPLICATE CHARGES-CR	(2,166,846)	-	(2,166,846)	10
11	930.2	MISCELLANEOUS GENERAL EXPENSES	11,611,290	237,488	11,848,778	11
12	931	RENTS	1,295,949	53,598	1,349,547	12
13	935	MAINTENANCE OF GENERAL PLANT	25,612	(42,087)	(16,475)	13
14	TOTAL		\$ 204,427,428	\$ (908,194)	\$ 203,519,234	14

D

San Diego Gas & Electric Company
 A&G Expense Allocation Per Books
 Base Period: January 2015 to December 2015

Line No	FERC Account	Account Description	TOTAL 2015 COMMON & DIRECT CHARGES			Line No
			Electric	Gas	Total Elec & Gas	
1	920	A&G SALARIES	\$ 29,373,126	\$ 9,570,476	\$ 38,943,602	1
2	921	OFFICE SUPPLIES & EXPENSES	(15,156,779)	(4,703,976)	(19,860,755)	2
3	922	LESS ADMINISTRATIVE EXPENSES TRANSFERRED-CREDIT	(9,451,453)	(3,098,760)	(12,550,213)	3
4	923	OUTSIDE SERVICES EMPLOYED	142,156,284	43,650,333	185,806,617	4
5	924	PROPERTY INSURANCE	4,752,704	654,561	5,407,264	5
6	925	INJURIES & DAMAGES	101,140,890	4,207,977	105,348,867	6
7	926	EMPLOYEE PENSIONS & BENEFITS	31,678,317	9,688,944	41,377,261	7
8	927	FRANCHISE REQUIREMENTS	125,260,417	8,578,781	133,839,199	8
9	928	REGULATORY COMMISSION EXPENSES	15,618,351	3,432,083	19,050,434	9
10	929	LESS DUPLICATE CHARGES-CR	(2,166,846)	-	(2,166,846)	10
11	930.2	MISCELLANEOUS GENERAL EXPENSES	12,109,498	407,954	12,517,452	11
12	931	RENTS	11,131,728	3,219,734	14,351,462	12
13	935	MAINTENANCE OF GENERAL PLANT	8,996,726	2,839,821	11,836,547	13
14	TOTAL	TIED TO FERC FORM 1 & 2	\$ 455,442,963	\$ 78,457,926	\$ 533,900,889	14

E =
C + D

927 FRANCHISE REQUIREMENTS (excl. in A&G per Transmission Formula Rate Filing Req)
 (125,260,417)

NET A&G EXPENSES (See Page AH-2; col. a; line 20)
\$ 330,182,546

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
166	Operation				
167	(907) Supervision	26,307	23,675		
168	(908) Customer Assistance Expenses	170,684,028	155,905,193		
169	(909) Informational and Instructional Expenses	146,527	217,621		
170	(910) Miscellaneous Customer Service and Informational Expenses	2,525,878	1,520,064		
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	173,382,740	157,666,553		
172	7. SALES EXPENSES				
173	Operation				
174	(911) Supervision				
175	(912) Demonstrating and Selling Expenses				
176	(913) Advertising Expenses				
177	(916) Miscellaneous Sales Expenses				
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)				
179	8. ADMINISTRATIVE AND GENERAL EXPENSES				
180	Operation				
181	(920) Administrative and General Salaries	29,373,126	41,445,272		
182	(921) Office Supplies and Expenses	-15,156,779	-59,221,092		
183	(Less) (922) Administrative Expenses Transferred-Credit	9,451,453	7,789,598		
184	(923) Outside Services Employed	142,156,284	155,503,644		
185	(924) Property Insurance	4,752,704	5,605,942		
186	(925) Injuries and Damages	101,140,890	233,101,860		
187	(926) Employee Pensions and Benefits	31,678,317	55,582,677		
188	(927) Franchise Requirements	② 125,260,417	116,190,759		
189	(928) Regulatory Commission Expenses	15,618,351	16,811,832		
190	(929) (Less) Duplicate Charges-Cr.	2,166,846	2,050,000		
191	(930.1) General Advertising Expenses	136,091	396,852		
192	(930.2) Miscellaneous General Expenses	11,973,407	16,292,848		
193	(931) Rents	11,131,728	10,061,145		
194	TOTAL Operation (Enter Total of lines 181 thru 193)	446,446,237	581,932,141		
195	Maintenance				
196	(935) Maintenance of General Plant	8,996,726	8,526,308		
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	① 455,442,963	590,458,449		
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	2,762,540,742	3,185,080,989		
				①-② 330,182,546	

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
Gas Operation and Maintenance Expenses(continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	1,795,398	1,588,585	
236	905 Miscellaneous Customer Accounts Expenses	0	0	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	21,090,779	20,916,543	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	4,169	4,522	
241	908 Customer Assistance Expenses	24,856,370	23,798,118	
242	909 Informational and Instructional Expenses	22,499	39,080	
243	910 Miscellaneous Customer Service and Informational Expenses	184,316	179,452	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	25,067,354	24,021,172	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	0	0	
249	913 Advertising Expenses	0	0	
250	916 Miscellaneous Sales Expenses	0	0	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	0	0	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	9,570,476	14,419,365	
255	921 Office Supplies and Expenses	(4,703,976)	(19,658,476)	
256	(Less) 922 Administrative Expenses Transferred-Credit	3,098,760	2,572,711	
257	923 Outside Services Employed	43,650,333	54,085,971	
258	924 Property Insurance	654,561	(791,406)	
259	925 Injuries and Damages	4,207,977	3,009,350	
260	926 Employee Pensions and Benefits	9,698,943	17,150,110	
261	927 Franchise Requirements	8,578,781	8,893,082	
262	928 Regulatory Commission Expenses	3,432,083	3,621,238	
263	(Less) 929 Duplicate Charges-Credit	0	0	
264	930.1General Advertising Expenses	44,185	117,912	
265	930.2Miscellaneous General Expenses	363,768	3,052,116	
266	931 Rents	3,219,734	3,135,261	
267	TOTAL Operation (Total of lines 254 thru 266)	75,618,105	84,461,812	
268	Maintenance			
269	932 Maintenance of General Plant	2,839,821	2,936,080	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	78,457,926	87,397,892	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	354,826,984	398,378,098	

San Diego Gas & Electric Company

A&G Common Account Allocations Summary used for January – March 2015

SDG&E
COMMON ACCOUNT ALLOCATIONS
SUMMARY OF ELECTRIC & GAS ALLOCATIONS
AS SHOWN IN WORKPAPER AH-3
FOR JANUARY - MARCH 2015

LINE NO	COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS	TOTAL	LINE NO
1	Administrative & General	920-923	74.82%	25.18%	100.00%	1
2	Property Insurance	924	87.33%	12.67%	100.00%	2
3	Injuries & Damages	925	74.82%	25.18%	100.00%	3
4	Pensions & Benefits	926	74.82%	25.18%	100.00%	4
5	Misc. Admin & General	928-935	74.82%	25.18%	100.00%	5

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

San Diego Gas & Electric Company
 Derivation of Common Plant and A&G Common Labor Cost Allocation
 For the Period Ended December 31, 2013
 From 2013 FERC Form 1, Page 354 - 355, Direct Payroll Distribution
 As Shown in Workpaper AH-4, For January - March 2015

Line No	A	B	C	D	E	F	Line No
1	Direct Payroll Expenses, Electric and Gas:						1
2	Function	FERC Form 1, Pages 354 - 355 Ref.	Gas	Electric Direct Payroll	Gas Direct Payroll	Total Direct Payroll	2
3	Production	Line 20	N/A	\$ 11,908,747	\$ -	\$ 11,908,747	3
4	Transmission & Gas Storage	Line 21	Lines 55 & 56	21,456,199	5,471,573	26,927,772	4
5	Distribution	Line 23	Line 57	53,970,280	23,115,014	77,085,294	5
6	Customer Accounts	Line 24	Line 58	23,302,450	12,010,710	35,313,160	6
7	Customer Service & Informational	Line 25	Line 59	19,529,520	3,216,519	22,746,039	7
8	Sales	Line 26	Line 60	-	-	-	8
9	Total Direct Payroll Expenses Excluding A&G			\$ 130,167,196	\$ 43,813,816	\$ 173,981,012	9
10	Administrative & General	Line 27	Line 61	30,755,094	11,122,436	41,877,530	10
11	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 160,922,290	\$ 54,936,252	\$ 215,858,542	11
12	Common Plant and A&G Common Labor Cost Allocation	L15 Col D/L15 Col F	L15 Col E/L15 Col F	74.82%	25.18%	100.00%	12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of 2015 Percentages of Allocation of Common Accounts to Electric and Gas Division
For Property Insurance (FERC Account 924)
As Shown in Page AH-4
For January - March 2015
(\$1,000)

Line No	Description	A Electric Division	B Gas Division	C Total	Reference	Line No
1						1
2	Total Distribution Plant	\$ 5,105,706	\$ 1,368,156	\$ 647,382	Col. A - see Stmt AD1; Line 13; Col c; TO4 Cycle 2 Filing / Col. B - see wp AH-4C, Col C, Ln 3	2
3	Total Transmission Plant	3,652,963	-	3,652,963	Col. A - see Stmt AD1; Line 15; Col c; TO4 Cycle 2 Filing	3
4	Total Steam Production Plant	505,741	-	505,741	Col. A - see Stmt AD1; Line 3; Col c; TO4 Cycle 2 Filing	4
5	Total Other Production Plant	473,895	-	473,895	Col. A - see Stmt AD1; Line 9; Col c; TO4 Cycle 2 Filing	5
6	General Plant	249,775	-	249,775	Col. A - see Stmt AD1; Line 21; Col c; TO4 Cycle 2 Filing	6
7	Common Plant	357,503	133,235	490,738	see wp AH-4C, Col F, Lns 7 and 8	7
8	Total Plant in Service Excluding SONGS & Misc. Intangible Plant	\$ 10,345,583	\$ 1,501,391	\$ 11,846,974		8
9						9
10	Property Insurance Allocation %	87.33%	12.67%	100.00%		10

SAN DIEGO GAS & ELECTRIC COMPANY
Ratemaking Plant Balances in Support of FERC 924 Allocation
For 12-months ending 12/31/2014 Allocations
(\$1,000)

Line No	Month	A		B		C = A - B		D	E	F = D - E	
		Total Gas Plant	Gas Intangible ¹	Other Gas Plant	Total Common Plant	Common Intangible ²	Net Common Plant			Line No	
1	12/31/2012	\$ 1,338,720	86	\$ 1,338,634	\$ 661,177	\$ 196,454	\$ 464,723	1			
2	12/31/2013	1,397,763	86	1,397,677	733,011	216,258	516,753	2			
3	Average	\$ 1,368,242	86	\$ 1,368,156	\$ 697,094	\$ 206,356	\$ 490,738	3			
4	Common Plant Allocation Factors (GRC Method starting 2012):										
5	Electric						72.85%	5			
6	Gas						27.15%	6			
7	Common Plant Allocation To Electric (Col F, Ln 3 * Ln 5)						\$ 357,503	7			
8	Common Plant Allocation To Gas (Col F, Ln 3 * Ln 6)						\$ 133,235	8			

Electric plant balances taken from 2014 FERC Form 1 and 2

- 1 Total gas plant net of intangible. Intangible plant are not subject to property tax.
- 2 Total common plant net of intangible. Intangible plant are not subject to property tax.

San Diego Gas & Electric Company

A&G Common Account Allocations Summary used for April – December 2015

SDG&E
COMMON ACCOUNT ALLOCATIONS
SUMMARY OF ELECTRIC & GAS ALLOCATIONS
AS SHOWN IN WORKPAPER AH-3
FOR APRIL - DECEMBER 2015

LINE NO	COMMON ACCOUNT DESCRIPTION	COMMON ACCOUNT RANGE	ELECTRIC	GAS	TOTAL	LINE NO
1	Administrative & General	920-923	75.96%	24.04%	100.00%	1
2	Property Insurance	924	87.46%	12.54%	100.00%	2
3	Injuries & Damages	925	75.96%	24.04%	100.00%	3
4	Pensions & Benefits	926	75.96%	24.04%	100.00%	4
5	Misc. Admin & General	928-935	75.96%	24.04%	100.00%	5

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

San Diego Gas & Electric Company
 Derivation of Common Plant and A&G Common Labor Cost Allocation
 For the Period Ended December 31, 2014
 From 2014 FERC Form 1, Page 354 - 355, Direct Payroll Distribution
 As Shown in Workpaper AH-5, For April - December 2015

Line No	A	B	C	D	E	F	Line No
1	Direct Payroll Expenses, Electric and Gas:						1
2	Function	FERC Form 1, Pages 354 - 355 Ref.	Gas	Electric Direct Payroll	Gas Direct Payroll	Total Direct Payroll	2
3	Production	Line 20	N/A	\$ 12,195,780	\$ -	\$ 12,195,780	3
4	Transmission & Gas Storage	Line 21	Lines 55 & 56	20,342,037	5,090,546	25,432,583	4
5	Distribution	Line 23	Line 57	48,198,054	21,102,888	69,300,942	5
6	Customer Accounts	Line 24	Line 58	17,530,274	8,498,104	26,028,378	6
7	Customer Service & Informational	Line 25	Line 59	20,650,610	2,941,414	23,592,024	7
8	Sales	Line 26	Line 60	-	-	-	8
9	Total Direct Payroll Expenses Excluding A&G			\$ 118,916,755	\$ 37,632,952	\$ 156,549,707	9
10	Administrative & General	Line 27	Line 61	38,961,066	12,850,243	51,811,309	10
11	Total Direct Payroll Expenses Including A&G	Line 28	Line 62	\$ 157,877,821	\$ 50,483,195	\$ 208,361,016	11
12	Common Plant and A&G Common Labor Cost Allocation	L15 Col D/L15 Col F	L15 Col E/L15 Col F	75.96%	24.04%	100.00%	12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22

SAN DIEGO GAS & ELECTRIC COMPANY
Derivation of 2015 Percentages of Allocation of Common Accounts to Electric and Gas Division
For Property Insurance (FERC Account 924)
As Shown in Page AH-5
For April - December 2015
(\$1,000)

Line No	Description	A Electric Division	B Gas Division	C Total	Reference	Line No
1						1
2	Total Distribution Plant	\$ 5,324,556	\$ 1,439,379	\$ 6,763,935	Col. A - see Stmt AD1; Line 13; Col c; TO4 Cycle 3 Filing Col. B - see wp AH-5C, Col C, Ln 3	2
3	Total Transmission Plant	3,958,529	-	3,958,529	Col. A - see Stmt AD1; Line 15; Col c; TO4 Cycle 3 Filing	3
4	Total Steam Production Plant	535,521	-	535,521	Col. A - see Stmt AD1; Line 3; Col c; TO4 Cycle 3 Filing	4
5	Total Other Production Plant	479,465	-	479,465	Col. A - see Stmt AD1; Line 9; Col c; TO4 Cycle 3 Filing	5
6	General Plant	284,301	-	284,301	Col. A - see Stmt AD1; Line 21; Col c; TO4 Cycle 3 Filing see wp AH-5C, Col F, Lns 7 and 8	6
7	Common Plant	405,058	136,319	541,377		7
8	Total Plant in Service Excluding SONGS & Misc. Intangible Plant	\$ 10,987,430	\$ 1,575,698	\$ 12,563,128		8
9						9
10	Property Insurance Allocation %	87.46%	12.54%	100.00%		10

SAN DIEGO GAS & ELECTRIC COMPANY
Ratemaking Plant Balances in Support of FERC 924 Allocation
For 12-months ending 12/31/2015 Allocations
(\$1,000)

Line No	Month	A			B		C = A - B		D	E	F = D - E		Line No
		Total Gas Plant	Gas Intangible ¹	Other Gas Plant	Total Common Plant	Common Intangible ²	Common Plant	Net Common Plant					
1	12/31/2013	\$ 1,397,763	86	\$ 1,397,677	\$ 733,011	\$ 216,258	\$ 516,753					1	
2	12/31/2014	1,481,167	86	1,481,081	827,402	261,401	566,001					2	
3	Average	\$ 1,439,465	86	\$ 1,439,379	\$ 780,207	\$ 238,830	\$ 541,377					3	
4	Common Plant Allocation Factors (GRC Method starting 2012):												
5	Electric										74.82%		5
6	Gas										25.18%		6
7	Common Plant Allocation To Electric (Col F, Ln 3 * Ln 5)						\$ 405,058						7
8	Common Plant Allocation To Gas (Col F, Ln 3 * Ln 6)						\$ 136,319						8

Electric plant balances taken from 2015 FERC Form 1 and 2

- ¹ Total gas plant net of intangible. Intangible plant are not subject to property tax.
- ² Total common plant net of intangible. Intangible plant are not subject to property tax.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement - AI Wages and Salaries Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AI - Workpapers
Wages and Salaries

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Production Wages & Salaries (Includes Steam & Other Power Supply)	\$ 12,802	Form 1; Page 354; Line 20; Col. b	1
2				2
3	Transmission Wages & Salaries	20,460	Form 1; Page 354; Line 21; Col. b	3
4				4
5	Distribution Wages & Salaries	48,820	Form 1; Page 354; Line 23; Col. b	5
6				6
7	Customer Accounts Wages & Salaries	17,216	Form 1; Page 354; Line 24; Col. b	7
8				8
9	Customer Services and Informational Wages & Salaries	21,388	Form 1; Page 354; Line 25; Col. b	9
10				10
11	Sales Wages & Salaries	-	Form 1; Page 354; Line 26; Col. b	11
12				12
13	Sub-Total	\$ 120,685	Sum Lines 1 thru 11	13
14				14
15	Administrative and General Wages & Salaries	40,505	Form 1; Page 354; Line 27; Col. b	15
16				16
17	Total Operating & Maintenance Wages & Salaries	<u>\$ 161,190</u>	Sum Lines 13; 15	17
18				18
19	Transmission Wages and Salaries Allocation Factor	<u>16.95%</u>	Line 3 / Line 13	19

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	10,952,626		
4	Transmission	12,049,458		
5	Regional Market			
6	Distribution	35,536,663		
7	Customer Accounts	17,215,796		
8	Customer Service and Informational	21,388,365		
9	Sales			
10	Administrative and General	39,144,291		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	136,287,199		
12	Maintenance			
13	Production	1,849,139		
14	Transmission	8,410,427		
15	Regional Market			
16	Distribution	13,282,839		
17	Administrative and General	1,360,782		
18	TOTAL Maintenance (Total of lines 13 thru 17)	24,903,187		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	12,801,765		
21	Transmission (Enter Total of lines 4 and 14)	20,459,885		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	48,819,502		
24	Customer Accounts (Transcribe from line 7)	17,215,796		
25	Customer Service and Informational (Transcribe from line 8)	21,388,365		
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)	40,505,073		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	161,190,386	46,185,194	207,375,580
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing	57,078		
35	Transmission	1,812,506		
36	Distribution	17,751,986		
37	Customer Accounts	8,404,006		
38	Customer Service and Informational	2,880,633		
39	Sales			
40	Administrative and General	12,312,264		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	43,218,473		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission	3,460,490		

San Diego Gas & Electric Company

Base Period & True Up Period

Statement - AJ Depreciation and Amortization Expenses Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
Depreciation and Amortization Expense

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.	Amounts	Reference	Line No.	
1	Transmission Plant Depreciation Expense (net of incentive depreciation expense on line 21)	\$116,393	Stmt AJ WP; Page AJ-1; Line 11; Col. (2)	1
2				2
3	Electric Miscellaneous Intangible Plant Amortization Expense	22,028	Stmt AJ WP; Page AJ-2; Line 1	3
4				4
5	General Plant Depreciation Expense	12,105	Stmt AJ WP; Page AJ-3; Line 1	5
6				6
7	Common Plant Depreciation Expense	55,496	Stmt AJ WP; Page AJ-4; Line 1	7
8				8
9	Transmission Wages and Salaries Allocation Factor	16.95%	Statement AI; Line 19	9
10				10
11	Transmission Related Electric Misc. Intangible Plant Amortization Expense	\$ 3,734	Line 3 x Line 9	11
12				12
13	Transmission Related General Plant Depreciation Expense	\$ 2,052	Line 5 x Line 9	13
14				14
15	Transmission Related Common Plant Depreciation Expense	\$ 9,407	Line 7 x Line 9	15
16				16
17	Total Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	\$131,586	Sum Lines 1; 11; 13; 15	17
18				18
19	Valley Rainbow Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ-1; Line 12; Col. (2)	19
20				20
21	Incentive Transmission Plant Depreciation Expense	\$ -	Stmt AJ WP; Page AJ-5; Line 11; Col. (2)	21
22				22
23	Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ-6; Line 1	23
24				24
25	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Stmt AJ WP; Page AJ-7; Line 1	25

San Diego Gas & Electric Company

Depreciation & Amortization Workpapers for Transmission Plant

**SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ**

**DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
BASE PERIOD / TRUE UP PERIOD - 12/31/2015
(\$1,000)**

Line No.	Account No.	Description	(1) FERC Transmission Expense Per Book	(2) Transmission Expense Ratemaking	Line No.
1	303	Intangibles	\$ -		1
2	350	Land and Land Rights	1,928		2
3	352	Structures and Improvements	7,597		3
4	353	Station Equipment	40,964		4
5	354	Towers and Fixtures	14,967		5
6	355	Poles and Fixtures (a)	18,613		6
7	356	Overhead Conductors & Devices	13,836		7
8	357	Underground Conduit	7,505		8
9	358	Underground Conductors & Devices	7,224		9
10	359	Roads and Trails	5,121		10
11		Subtotal	\$ 117,755	\$ 116,393	11
12		Valley Rainbow Amortization Expense (a)	-	-	12
13		Total Depreciation and Amortization Expense (b)	\$ 117,755	\$ 116,393	13

(a) The Valley Rainbow amortization expense ended on Sept, 2013 and is now fully amortized.

(b) See AJ-1A for derivation of column (1) and (2) transmission expense amounts.

**TRANSMISSION FUNCTIONALIZATION STUDY
DERIVATION OF RECLASSIFIED
DEPRECIATION AND AMORTIZATION EXPENSE
AND RECLASSIFICATION FACTOR**

Balances as of 12/31/2015
In Thousands

Line No.	Account	Description	(1) Total Transmission Accounts 403, 404 & 405	(2) Distribution Accounts 403-405 Expense Reclass to Transmission	(3) Transmission Accounts 403-405 Expense Reclass to Generation	(4) Transmission Accounts 403-405 Expense Reclass to Distribution	(5) Net Transmission Expense 403-405 <small>Sum 1:4</small>	(6) SWPL Ratemaking Adj. Expense	(7) Total Trans Expense Ratemaking (5) + (6)	Line No.
1		Production Related to Trans								1
2	182.0	Valley Rainbow Ratemaking Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	186.0	SWPL Ratemaking Adj. Amort.	-	-	-	-	-	16	-	3
4	303.0	Intangibles	-	-	-	-	-	-	-	4
5	360.0	Land and Land Rights	-	3	-	-	3	-	3	5
6	361.0	Structures & Improvements	-	44	-	-	44	-	44	6
7	362.0	Station Equipment	-	-	-	-	-	-	-	7
8										8
9	TOTAL	TRANSMISSION RELATED	-	47	-	-	47	16	63	9
10										10
11	350.0	Land & Land Rights	1,928	-	-	(11)	1,917	-	1,917	11
12	352.0	Structures & Improvements	7,597	-	(42)	(819)	6,736	-	6,736	12
13	353.0	Station Equipment	40,964	-	(418)	(99)	40,447	-	40,447	13
14	354.0	Towers and Fixtures	14,967	-	-	-	14,967	-	14,967	14
15	355.0	Poles and Fixtures	18,613	-	-	-	18,613	-	18,613	15
16	356.0	OH Conductors and Device	13,836	-	-	-	13,836	-	13,836	16
17	357.0	Underground Conduit	7,505	-	(36)	-	7,505	-	7,505	17
18	358.0	UG Conductors & Devices	7,224	-	-	-	7,188	-	7,188	18
19	359.0	Roads & Trails	5,121	-	-	-	5,121	-	5,121	19
20										20
21	TOTAL	TRANSMISSION PLANT	117,755	-	(496)	(929)	116,331	-	116,331	21
22										22
23	GRAND TOTAL RECLASS TRANS PLANT		\$ 117,755	\$ 47	\$ (496)	\$ (929)	\$ 116,377	\$ 16	\$ 116,393	23

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AJ - Workpapers

TO4 - Annual Transmission Plant Depreciation Rates ¹

Cycle 4, For 12 - Months Ending December 31, 2015

For Use During the 12-Months Period from January 1 to December 31, 2015

Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1	E352.10	Other	1.36%	0.82%	2.18%	1
2	E352.20	SWPL	1.01%	0.61%	1.62%	2
3	E352.60	SRPL	1.39%	0.00%	1.39%	3
4	E352 - Total	Struct & Improv	1.36%	0.56%	1.92%	4
5	E353.10	Other	2.20%	1.32%	3.52%	5
6	E353.20	SWPL	2.51%	1.51%	4.02%	6
7	E353.40	CTC	2.03%	1.22%	3.25%	7
8	E353.60	SRPL	2.01%	0.00%	2.01%	8
9	E353	Station Equip	2.23%	1.18%	3.41%	9
10	E354.10	Other	1.57%	1.56%	3.13%	10
11	E354.20	SWPL	1.33%	1.32%	2.65%	11
12	E354.60	SRPL	1.47%	0.00%	1.47%	12
13	E354	Towers & Fixtrs	1.47%	0.21%	1.68%	13
14	E355.10	Other	2.33%	2.32%	4.65%	14
15	E355.20	SWPL	2.54%	2.54%	5.08%	15
16	E355.60	SRPL	2.26%	0.00%	2.26%	16
17	E355	Poles & Fixtrs	2.33%	2.31%	4.64%	17
18	E356.10	Other	1.60%	1.60%	3.20%	18
19	E356.20	SWPL	0.89%	0.88%	1.77%	19
20	E356.60	SRPL	1.75%	0.00%	1.75%	20
21	E356	OVH Cnd & Dev	1.59%	1.02%	2.61%	21
22	E357.00	Other & SWPL	1.68%	0.75%	2.43%	22
23	E357.60	Other & SRPL	1.69%	0.00%	1.69%	23
24	E357	Trans UG Cnduit	1.68%	0.57%	2.25%	24
25	E358.00	Other & SWPL	1.89%	0.19%	2.08%	25
26	E358.60	Other & SRPL	2.02%	0.00%	2.02%	26
27	E358	Trans UG Cndctr	1.94%	0.12%	2.06%	27
28	E359.10	Other	1.65%	0.00%	1.65%	28
29	E359.20	SWPL	1.44%	0.00%	1.44%	29
30	E359.60	SRPL	1.68%	0.00%	1.68%	30
31	E359	Roads & Trails	1.67%	0.00%	1.67%	31
32						32
33	Composite Depreciation Rate		1.82%	0.80%	2.62%	33

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE RELATED TO TRANSMISSION
PER BOOKS - BASE PERIOD / TRUE UP PERIOD - 12/31/2015
(\$1,000)

Line No.	Description	Amount	Reference	Line No.
1	Total TO4 Cycle 4 Base Period Depreciation Expense Per Books	\$ 117,755	AJ-1, col. 1, line 11	1
2	Less Land & Land Rights Base Period Depreciation Expense per Books	<u>1,928</u>	AJ-1, col. 1, line 2	2
3	Net Transmission TO4 Cycle 4 Base Period Depreciation Expense Per Books	(a) <u>\$ 115,827</u>	Line 1 - Line 2	3

(a) Ties to total transmission depreciation expense in Stmt AJ; Page AJ-1D; 13 of 13; Line 43; Col. 5.

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

Ln No	Asset Class	TO4 C1 Settlement Rates	1		2		3		4		5		6		7		8	
			Mon End Depr Base	Dec-14 Mon End Depr Base	Jan-15 Mon End Depr Base	Jan-15 Wtd. Depr Base	Jan-15 Recorded Expense ^A Life	Jan-15 Recorded Expense ^A Removal	Jan-15 Recorded Expense ^A Life	Jan-15 Recorded Expense ^A Removal	(Col 4 / Col 3) *12 Depr Rate Life	(Col 5 / Col 3) *12 Depr Rate Removal	(Col 4 / Col 3) *12 Depr Rate Life	(Col 5 / Col 3) *12 Depr Rate Removal	(Col 8 = Col 6 + Col 7) Total Rate			
1	E0135210	0.0218	\$ 249,703,207.62	\$ 250,498,147.21	\$ 250,100,677.42	\$ 250,100,677.42	86,705.83	170,902.13	86,705.83	170,902.13	0.0136	0.0082	0.0136	0.0082	0.0218			
2	E0135220	0.0162	10,326,842.93	10,326,842.93	10,326,842.93	10,326,842.93	68,703.90	5,249.48	68,703.90	5,249.48	0.0101	0.0061	0.0101	0.0061	0.0162			
3	E0135260	0.0139	120,902,103.84	120,902,103.84	120,902,103.84	120,902,103.84	910,095.98	-	910,095.98	-	0.0139	-	0.0139	-	0.0139			
4			380,932,154.39	381,727,093.98	381,727,093.98	381,727,093.98	1,065,505.71	176,151.61	1,065,505.71	176,151.61	0.0136	0.0055	0.0136	0.0055	0.0191			
5																		
6	E0135310	0.0352	790,263,595.48	799,278,097.27	794,770,846.38	794,770,846.38	66,272,047.79	874,247.93	66,272,047.79	874,247.93	0.0220	0.0132	0.0220	0.0132	0.0352			
7	E0135320	0.0402	204,442,022.90	203,167,791.70	203,804,907.30	203,804,907.30	61,988,482.36	256,454.51	61,988,482.36	256,454.51	0.0251	0.0151	0.0251	0.0151	0.0402			
8	E0135340	0.0325	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	2,402.83	1,444.07	0.0203	0.0122	0.0203	0.0122	0.0325			
9	E0135360	0.0201	154,633,419.54	155,197,613.32	154,915,516.43	154,915,516.43	871,195,953.56	259,483.49	871,195,953.56	259,483.49	0.0201	-	0.0201	-	0.0201			
10			1,150,759,430.80	1,159,063,895.17	1,154,911,662.99	1,154,911,662.99	66,271,974.11	1,132,146.51	66,271,974.11	1,132,146.51	0.0223	0.0118	0.0223	0.0118	0.0341			
11																		
12	E0135410	0.0313	66,271,900.42	66,272,047.79	66,271,974.11	66,271,974.11	86,705.83	86,153.57	86,705.83	86,153.57	0.0157	0.0156	0.0157	0.0156	0.0313			
13	E0135420	0.0265	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	68,703.90	68,187.33	0.0133	0.0132	0.0133	0.0132	0.0265			
14	E0135460	0.0147	718,560,497.09	767,310,497.09	742,935,497.09	742,935,497.09	1,065,505.71	-	1,065,505.71	-	0.0147	-	0.0147	-	0.0147			
15			846,820,879.87	895,571,027.24	871,195,953.56	871,195,953.56	3,489,198.32	6,571.32	3,489,198.32	6,571.32	0.0226	-	0.0226	-	0.0226			
16																		
17	E0135510	0.0465	347,560,791.69	348,313,899.22	347,937,345.46	347,937,345.46	675,578.35	672,678.87	675,578.35	672,678.87	0.0233	0.0232	0.0233	0.0232	0.0465			
18	E0135520	0.0508	10,984,850.11	10,984,850.11	10,984,850.11	10,984,850.11	23,251.27	23,251.27	23,251.27	23,251.27	0.0254	0.0254	0.0254	0.0254	0.0508			
19	E0135560	0.0226	3,489,198.32	3,489,198.32	3,489,198.32	3,489,198.32	705,400.94	-	705,400.94	-	0.0234	-	0.0234	-	0.0234			
20			362,034,840.12	362,787,947.65	362,411,393.89	362,411,393.89	695,930.14	695,930.14	695,930.14	695,930.14	0.0230	0.0230	0.0230	0.0230	0.0454			
21																		
22	E0135610	0.0320	292,316,859.31	293,137,380.05	292,727,119.88	292,727,119.88	390,302.83	390,302.83	390,302.83	390,302.83	0.0160	0.0160	0.0160	0.0160	0.0320			
23	E0135620	0.0177	46,290,204.18	46,290,204.18	46,290,204.18	46,290,204.18	34,331.90	33,946.15	34,331.90	33,946.15	0.0089	0.0088	0.0089	0.0088	0.0177			
24	E0135660	0.0175	167,135,355.38	173,635,355.38	170,385,355.38	170,385,355.38	248,478.64	-	248,478.64	-	0.0175	-	0.0175	-	0.0175			
25			505,742,418.87	513,062,939.61	509,402,679.24	509,402,679.24	673,113.37	424,248.98	673,113.37	424,248.98	0.0159	0.0100	0.0159	0.0100	0.0259			
26																		
27	E0135700	0.0243	249,024,560.94	249,565,235.02	249,024,897.98	249,024,897.98	349,012.86	155,809.31	349,012.86	155,809.31	0.0168	0.0075	0.0168	0.0075	0.0243			
28	E0135760	0.0169	80,502,077.88	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	-	113,373.76	-	0.0169	-	0.0169	-	0.0169			
29			329,526,638.82	330,067,312.90	329,796,975.86	329,796,975.86	462,386.62	155,809.31	462,386.62	155,809.31	0.0163	0.0057	0.0163	0.0057	0.0225			
30																		
31	E0135800	0.0208	211,966,874.07	212,252,442.71	212,109,658.39	212,109,658.39	334,072.71	33,584.03	334,072.71	33,584.03	0.0189	0.0019	0.0189	0.0019	0.0208			
32	E0135860	0.0202	126,452,463.41	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	-	212,861.65	-	0.0202	-	0.0202	-	0.0202			
33			338,419,337.48	338,704,906.12	338,562,121.80	338,562,121.80	546,934.36	33,584.03	546,934.36	33,584.03	0.0194	0.0012	0.0194	0.0012	0.0206			
34																		
35	E0135910	0.0165	72,379,112.37	72,480,446.34	72,429,779.36	72,429,779.36	99,590.95	-	99,590.95	-	0.0165	-	0.0165	-	0.0165			
36	E0135920	0.0144	5,323,945.56	5,323,945.56	5,323,945.56	5,323,945.56	6,388.73	-	6,388.73	-	0.0144	-	0.0144	-	0.0144			
37	E0135960	0.0168	218,124,758.77	227,874,758.77	222,999,758.77	222,999,758.77	312,199.66	-	312,199.66	-	0.0168	-	0.0168	-	0.0168			
38			295,827,816.70	305,679,150.67	300,753,483.69	300,753,483.69	418,179.34	-	418,179.34	-	0.0167	-	0.0167	-	0.0167			
39																		
40																		
41	Total - January 2015		\$ 4,210,063,517.05	\$ 4,286,664,273.34	\$ 4,248,363,895.20	\$ 4,248,363,895.20	\$ 6,448,962.61	\$ 2,772,211.48	\$ 6,448,962.61	\$ 2,772,211.48	0.0182	0.0078	0.0182	0.0078	0.0260			
42																		
43																		
44	Bolded amount reflects total monthly per book depreciation																	
45	(A) Depreciation Expense is generated through financial system																	

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

TO4 Depreciation Rate - Composite 2.52%		1		2		3		4		5		6		7		8	
A	B	C															
Ln No	Asset Class	TO4 C1	Description	Mon End Depr: Base	Feb-15	Mon End Depr: Base	Feb-15	Wtd. Depr: Base	Feb-15	Recorded Expense ^A Life	Feb-15	Recorded Expense ^A Removal	Depr Rate Life	Depr Rate Removal	Col 8 = Col 6 + Col 7	Ln No	
1	E0135210	0.0218	Struct & Improv.-Other	\$ 250,498,147.21	\$ 250,919,839.75	\$ 250,498,147.21	\$ 250,919,839.75	\$ 250,708,993.48	\$ 284,136.86	\$ 171,317.81	0.0136	0.0082	0.0218	1			
2	E0135220	0.0162	Struct & Improv.-SWPL	10,326,842.93	10,326,842.93	10,326,842.93	10,326,842.93	10,326,842.93	8,691.76	5,249.48	0.0101	0.0061	0.0162	2			
3	E0135260	0.0139	Struct & Improv.-SRPL	120,902,103.84	120,902,103.84	120,902,103.84	120,902,103.84	140,044.94	-	-	0.0139	-	0.0139	3			
4				381,727,093.98	382,148,786.52	381,727,093.98	382,148,786.52	381,937,940.25	432,873.56	176,567.29	0.0136	0.0055	0.0191	4			
5				799,278,097.27	801,143,056.06	799,278,097.27	801,143,056.06	800,210,576.67	1,467,052.72	880,231.63	0.0220	0.0132	0.0952	5			
6	E0135310	0.0352	Station Equip.-Other	203,167,791.70	203,270,898.04	203,167,791.70	203,270,898.04	203,219,344.87	425,067.13	255,717.68	0.0251	0.0151	0.0402	6			
7	E0135320	0.0402	Station Equip.-SWPL	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	-	0.0203	0.0122	0.0325	7			
8	E0135340	0.0325	Station Equip.-Generation	155,197,613.32	155,211,852.46	155,197,613.32	155,211,852.46	155,204,732.89	259,967.93	-	0.0201	-	0.0201	8			
9	E0135360	0.0201	Station Equip.-SRPL	1,159,063,895.17	1,161,046,199.44	1,159,063,895.17	1,161,046,199.44	1,160,055,047.31	2,154,490.61	1,137,393.38	0.0223	0.0118	0.0341	9			
10				66,272,047.79	66,270,378.62	66,272,047.79	66,270,378.62	66,271,213.21	86,704.84	86,152.58	0.0157	0.0156	0.0313	10			
11	E0135410	0.0313	Towers & Fixtures-Other	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	0.0133	0.0132	0.0265	11			
12	E0135420	0.0265	Towers & Fixtures-SWPL	767,310,497.09	767,310,497.09	767,310,497.09	767,310,497.09	939,955.36	-	-	0.0147	-	0.0147	12			
13	E0135460	0.0147	Towers & Fixtures-SRPL	895,571,027.24	895,569,358.07	895,571,027.24	895,569,358.07	1,095,364.10	1,095,364.10	154,339.91	0.0147	0.0021	0.0167	13			
14				348,313,899.22	353,923,648.65	348,313,899.22	353,923,648.65	351,118,773.94	681,755.62	678,829.63	0.0233	0.0232	0.0465	14			
15	E0135510	0.0425	Poles & Fixtures-Other	10,984,850.11	10,984,850.11	10,984,850.11	10,984,850.11	23,251.27	23,251.27	23,251.27	0.0254	0.0254	0.0508	15			
16	E0135520	0.0508	Poles & Fixtures-SWPL	3,489,198.32	3,489,198.32	3,489,198.32	3,489,198.32	3,489,198.32	6,571.32	-	0.0226	-	0.0226	16			
17	E0135560	0.0226	Poles & Fixtures-SRPL	362,787,947.65	368,597,697.08	362,787,947.65	368,597,697.08	365,592,822.37	711,578.21	702,080.90	0.0234	0.0230	0.0464	17			
18				299,953,881.20	299,953,881.20	299,953,881.20	299,953,881.20	283,545,630.63	391,394.17	391,394.17	0.0160	0.0160	0.0320	18			
19	E0135610	0.0320	Ovrhd Cnd & Dev-Other	46,290,204.18	46,290,204.18	46,290,204.18	46,290,204.18	34,331.90	33,946.15	33,946.15	0.0089	0.0088	0.0177	19			
20	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	173,635,355.38	173,635,355.38	173,635,355.38	173,635,355.38	253,218.23	-	-	0.0175	-	0.0175	20			
21	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	513,879,440.76	513,879,440.76	513,879,440.76	513,879,440.76	678,944.30	425,340.32	425,340.32	0.0159	0.0099	0.0258	21			
22				249,565,235.02	250,958,265.27	249,565,235.02	250,958,265.27	250,261,750.15	350,366.45	156,413.59	0.0168	0.0075	0.0243	22			
23	E0135700	0.0243	Trans UG Conduit	80,502,077.88	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	-	-	0.0169	-	0.0169	23			
24	E0135760	0.0169	Trans UG Conduit-SRPL	330,067,312.90	331,460,343.15	330,067,312.90	331,460,343.15	330,763,828.03	463,740.21	156,413.59	0.0168	0.0057	0.0225	24			
25				212,252,442.71	212,312,854.38	212,252,442.71	212,312,854.38	334,345.17	33,811.42	33,811.42	0.0189	0.0019	0.0208	25			
26	E0135800	0.0208	Trans UG Conductor	126,452,463.41	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	-	-	0.0202	-	0.0202	26			
27	E0135860	0.0202	Trans UG Conductor-SRPL	338,704,906.12	338,765,317.79	338,704,906.12	338,765,317.79	338,735,111.96	547,206.82	33,811.42	0.0194	0.0012	0.0206	27			
28				72,480,446.34	72,507,926.96	72,480,446.34	72,507,926.96	72,494,186.65	99,679.51	-	0.0165	-	0.0165	28			
29	E0135910	0.0165	Roads & Trails-Other	5,323,945.56	5,323,945.56	5,323,945.56	5,323,945.56	6,388.73	-	-	0.0144	-	0.0144	29			
30	E0135920	0.0144	Roads & Trails-SWPL	227,874,758.77	227,874,758.77	227,874,758.77	227,874,758.77	319,024.66	-	-	0.0168	-	0.0168	30			
31	E0135960	0.0168	Roads & Trails-SRPL	305,679,150.67	305,706,631.29	305,679,150.67	305,706,631.29	305,692,890.98	423,092.90	-	0.0167	-	0.0167	31			
32				\$ 4,286,664,273.34	\$ 4,296,973,774.10	\$ 4,286,664,273.34	\$ 4,296,973,774.10	\$ 4,291,819,023.72	\$ 6,509,290.71	\$ 2,785,746.81	0.0182	0.0078	0.0260	32			
33	Total - February 2015													33			
34														34			
35														35			
36														36			
37														37			
38														38			
39														39			
40														40			
41														41			
42														42			
43														43			
44	Bolded amount reflects total monthly per book depreciation																
45	(A) Depreciation Expense is generated through financial system																

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

Ln No	Asset Class	TO4 C1 Settlement Rates	1		2		3		4		5		6		7		8	
			Mon End Depr Base	Feb-15 Mon End Depr Base	Mar-15 Mon End Depr Base	Mar-15 Wtd. Depr Base	Mar-15 Recorded Expense ^A Life	Mar-15 Recorded Expense ^A Removal	(Col 4 / Col 3) *12	Depr Rate Life	Depr Rate Removal	(Col 5 / Col 3) *12	(Col 8 = Col 6 + Col 7)					
1	E0135210	0.0218	\$ 250,919,839.75	\$ 251,124,969.90	\$ 251,022,404.83	\$ 251,022,404.83	\$ 171,531.98	0.0136	0.0082	0.0218								
2	E0135220	0.0162	10,326,842.93	10,326,842.93	10,326,842.93	10,326,842.93	5,249.48	0.0101	0.0061	0.0162								
3	E0135260	0.0139	120,961,103.84	121,021,003.25	120,961,553.55	140,113.80	-	0.0139	-	0.0139								
4			382,148,786.52	382,472,816.08	382,310,801.33	433,297.62	176,781.46	0.0136	0.0055	0.0139								
5																		
6	E0135310	0.0352	801,143,056.06	802,479,605.17	801,811,330.62	1,469,987.44	881,992.46	0.0220	0.0132	0.0352								
7	E0135320	0.0402	203,270,898.04	204,799,266.30	204,035,082.17	426,773.38	256,744.15	0.0251	0.0151	0.0402								
8	E0135340	0.0325	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	0.0325								
9	E0135360	0.0201	155,211,852.46	156,250,441.53	155,731,147.00	260,849.67	-	0.0201	-	0.0201								
10			1,161,046,199.44	1,162,997,952.66	1,162,997,952.66	2,160,013.32	1,140,180.68	0.0223	0.0118	0.0341								
11																		
12	E0135410	0.0313	66,270,378.62	66,270,378.62	66,270,378.62	86,703.75	86,151.49	0.0157	0.0156	0.0313								
13	E0135420	0.0265	61,988,482.36	61,988,482.36	61,988,482.36	66,703.90	68,187.33	0.0133	0.0132	0.0265								
14	E0135460	0.0147	767,310,497.09	767,310,698.20	767,310,597.65	939,955.48	939,955.48	0.0147	-	0.0147								
15			895,569,358.07	895,569,559.18	895,569,458.63	1,095,363.13	154,338.82	0.0147	0.0021	0.0167								
16																		
17	E0135510	0.0425	353,923,648.65	354,420,895.42	354,172,272.04	687,684.49	684,733.06	0.0233	0.0232	0.0425								
18	E0135520	0.0508	10,984,850.11	10,984,850.11	10,984,850.11	23,251.27	23,251.27	0.0254	0.0254	0.0508								
19	E0135560	0.0226	3,489,198.32	3,489,203.73	3,489,201.03	6,571.33	-	0.0226	-	0.0226								
20			368,397,697.08	368,894,949.26	368,646,323.17	717,507.09	707,984.33	0.0234	0.0230	0.0464								
21																		
22	E0135610	0.0320	293,953,881.20	294,303,523.72	294,128,702.46	392,171.60	392,171.60	0.0160	0.0160	0.0320								
23	E0135620	0.0177	46,290,204.18	46,290,204.18	46,290,204.18	34,331.90	33,946.15	0.0089	0.0088	0.0177								
24	E0135660	0.0175	173,635,355.38	173,635,429.03	173,635,392.21	253,218.28	-	0.0175	-	0.0175								
25			513,879,440.76	514,229,156.93	514,054,298.85	679,721.78	426,117.75	0.0159	0.0099	0.0258								
26																		
27	E0135700	0.0243	250,958,265.27	251,210,862.43	251,084,563.85	351,518.39	156,927.85	0.0168	0.0075	0.0243								
28	E0135760	0.0169	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	-	0.0169	-	0.0169								
29			331,460,343.15	331,712,940.31	331,586,641.73	464,892.15	156,927.85	0.0168	0.0057	0.0225								
30																		
31	E0135800	0.0208	212,312,854.38	226,813,911.67	219,563,383.03	345,812.33	34,764.20	0.0189	0.0019	0.0208								
32	E0135860	0.0202	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	-	0.0202	-	0.0202								
33			338,765,317.79	353,266,375.08	346,015,846.44	558,673.98	34,764.20	0.0194	0.0012	0.0206								
34																		
35	E0135910	0.0165	72,507,926.96	72,610,874.71	72,559,400.84	99,769.18	-	0.0165	-	0.0165								
36	E0135920	0.0144	5,323,945.56	5,323,945.56	5,323,945.56	6,388.73	-	0.0144	-	0.0144								
37	E0135960	0.0168	227,874,758.77	227,874,758.77	227,874,758.77	319,024.74	-	0.0168	-	0.0168								
38			305,706,631.29	305,809,689.05	305,758,160.17	425,182.65	-	0.0167	-	0.0167								
39																		
40																		
41	Total - March 2015		\$ 4,296,973,774.10	\$ 4,316,905,191.77	\$ 4,306,939,482.94	\$ 6,534,651.72	\$ 2,797,095.09	0.0182	0.0078	0.0260								
42																		
43																		
44	Bolded amount reflects total monthly per book depreciation																	
45	(A) Depreciation Expense is generated through financial system																	

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

Ln No	Asset Class	TO4 C1 Settlement Rates	TO4 Depreciation Rate - Composite 2.52% C												Ln No			
			1		2		3		4		5		6			7		8
				(Col 1+Col 2) / 2		Apr-15 Wtd. Depr Base		Apr-15 Recorded Expense ^A Life		Apr-15 Recorded Expense ^A Removal		(Col 4 / Col 3) *12 Depr Rate Life		(Col 5 / Col 3) *12 Depr Rate Removal		(Col 8 = Col 6 + Col 7) Total Rate		
1	E0135210	0.0218	Struct & Improv-Other	\$ 251,124,969.90	\$ 251,908,836.72	\$ 251,517,403.31	\$ 285,053.06	171,870.23	0.0136	0.0082	0.0218	0.0136	0.0082	0.0218				
2	E0135220	0.0162	Struct & Improv-SWPL	10,326,842.93	10,326,842.93	10,326,842.93	8,691.76	5,249.48	0.0101	0.0061	0.0162	0.0101	0.0061	0.0162				
3	E0135260	0.0139	Struct & Improv-SRPL	121,021,003.25	121,020,932.06	121,020,967.66	140,182.62	-	0.0139	-	0.0139	0.0139	-	0.0139				
4				382,472,816.08	383,257,611.71	382,865,213.90	433,927.44	177,119.71	0.0136	0.0056	0.0136	0.0136	0.0056	0.0136				
5	E0135310	0.0352	Station Equip.-Other	802,479,605.17	804,323,709.34	803,401,657.26	1,472,903.04	883,741.82	0.0220	0.0132	0.0352	0.0220	0.0132	0.0352				
6	E0135320	0.0402	Station Equip.-SWPL	204,799,266.30	207,097,517.95	205,948,392.13	430,775.39	259,151.73	0.0251	0.0151	0.0402	0.0251	0.0151	0.0402				
7	E0135340	0.0325	Station Equip.-Generation	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	0.0325	0.0203	0.0122	0.0325				
8	E0135360	0.0201	Station Equip.-SRPL	156,250,441.53	156,230,534.17	156,240,487.85	261,702.82	-	0.0201	-	0.0201	0.0201	-	0.0201				
9				1,164,949,705.88	1,169,072,154.34	1,167,010,930.11	2,167,784.08	1,144,337.62	0.0223	0.0118	0.0223	0.0223	0.0118	0.0223				
10																		
11	E0135410	0.0313	Towers & Fixtures-Other	66,270,378.62	66,270,378.62	66,270,378.62	86,703.75	86,151.49	0.0157	0.0156	0.0313	0.0157	0.0156	0.0313				
12	E0135420	0.0265	Towers & Fixtures-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	0.0133	0.0132	0.0265	0.0133	0.0132	0.0265				
13	E0135460	0.0147	Towers & Fixtures-SRPL	767,310,698.20	767,310,496.03	767,310,597.12	939,955.48	-	0.0147	-	0.0147	0.0147	-	0.0147				
14				895,569,559.18	895,569,357.01	895,569,458.10	1,095,363.13	154,338.82	0.0231	0.0021	0.0231	0.0231	0.0021	0.0231				
15																		
16	E0135510	0.0425	Poles & Fixtures-Other	354,420,895.42	377,363,770.30	366,892,332.86	710,440.95	707,391.84	0.0233	0.0232	0.0425	0.0233	0.0232	0.0425				
17	E0135520	0.0508	Poles & Fixtures-SWPL	10,984,850.11	10,984,850.11	10,984,850.11	23,251.27	23,251.27	0.0254	0.0254	0.0508	0.0254	0.0254	0.0508				
18	E0135560	0.0226	Poles & Fixtures-SRPL	3,489,203.73	3,489,198.29	3,489,201.01	6,571.33	-	0.0226	-	0.0226	0.0226	-	0.0226				
19				368,894,949.26	391,837,818.70	380,366,383.98	740,263.55	730,643.11	0.0234	0.0231	0.0234	0.0234	0.0231	0.0234				
20																		
21	E0135610	0.0320	Ovrhd Cnd & Dev-Other	294,303,523.72	309,965,721.11	302,134,622.42	402,846.16	402,846.16	0.0160	0.0160	0.0320	0.0160	0.0160	0.0320				
22	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	46,290,204.18	46,290,204.18	46,290,204.18	34,331.90	33,946.15	0.0089	0.0088	0.0177	0.0089	0.0088	0.0177				
23	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	173,635,429.03	173,635,354.98	173,635,392.01	253,218.28	-	0.0175	-	0.0175	0.0175	-	0.0175				
24				514,229,156.93	529,891,280.27	522,060,218.60	690,396.34	436,792.31	0.0159	0.0100	0.0159	0.0159	0.0100	0.0159				
25																		
26	E0135700	0.0243	Trans UG Conduit	251,210,862.43	251,920,577.47	251,565,719.95	352,192.01	157,228.57	0.0168	0.0075	0.0243	0.0168	0.0075	0.0243				
27	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	-	0.0169	-	0.0169	0.0169	-	0.0169				
28				331,712,940.31	332,422,655.35	332,087,797.83	465,565.77	157,228.57	0.0168	0.0057	0.0168	0.0168	0.0057	0.0168				
29																		
30	E0135800	0.0208	Trans UG Conductor	226,813,911.67	226,568,554.96	226,691,233.32	357,038.69	35,892.78	0.0189	0.0019	0.0208	0.0189	0.0019	0.0208				
31	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	-	0.0202	-	0.0202	0.0202	-	0.0202				
32				353,266,375.08	353,021,018.37	353,143,696.73	569,900.34	35,892.78	0.0194	0.0012	0.0194	0.0194	0.0012	0.0194				
33																		
34	E0135910	0.0165	Roads & Trails-Other	72,610,874.71	72,682,063.86	72,646,469.29	99,888.90	-	0.0165	-	0.0165	0.0165	-	0.0165				
35	E0135920	0.0144	Roads & Trails-SWPL	5,323,945.56	5,323,945.56	5,323,945.56	6,388.73	-	0.0144	-	0.0144	0.0144	-	0.0144				
36	E0135960	0.0168	Roads & Trails-SRPL	227,874,868.78	227,874,758.19	227,874,813.49	319,024.74	-	0.0168	-	0.0168	0.0168	-	0.0168				
37				305,809,689.05	305,880,767.61	305,845,228.33	425,902.37	-	0.0167	-	0.0167	0.0167	-	0.0167				
38																		
39																		
40																		
41	Total - April 2015			\$ 4,316,905,191.77	\$ 4,360,952,663.36	\$ 4,338,928,927.57	\$ 6,588,503.02	\$ 2,836,352.92	0.0182	0.0078	0.0182	0.0182	0.0078	0.0182				
42																		
43																		
44	Bolded amount reflects total monthly per book depreciation																	
45	(A) Depreciation Expense is generated through financial system																	

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

TO4 Depreciation Rate - Composite 2.52%			1		2		3		4		5		6		7		8		
A	B	C	1		2		3		4		5		6		7		8		
Ln No	Asset Class	TO4 C1 Settlement Rates	Apr-15 Mon End Depr Base	May-15 Mon End Depr Base	May-15 Wtd. Depr Base	May-15 Recorded Expense Life	May-15 Recorded Expense ^A Removal	Depr Rate Life	Depr Rate Removal	Depr Rate Life	Depr Rate Removal	Depr Rate Life	Depr Rate Removal	Depr Rate Life	Depr Rate Removal	Depr Rate Life	Depr Rate Removal	Depr Rate Life	Ln No
1	E0135210	0.0218	\$ 251,909,836.72	\$ 252,048,898.23	\$ 251,979,367.48	\$ 285,576.62	\$ 172,185.90	0.0136	0.0082	0.0136	0.0136	0.0136	0.0082	0.0136	0.0082	0.0136	0.0082	0.0218	1
2	E0135220	0.0162	10,326,842.93	10,326,842.93	10,326,842.93	8,691.76	5,249.48	0.0101	0.0061	0.0101	0.0101	0.0101	0.0061	0.0101	0.0061	0.0101	0.0061	0.0162	2
3	E0135260	0.0139	121,020,932.06	121,020,932.06	121,020,932.06	140,182.58	-	0.0139	-	0.0139	0.0139	0.0139	-	0.0139	-	0.0139	-	0.0139	3
4			383,257,611.71	383,396,673.22	383,327,142.47	434,450.98	177,435.38	0.0136	0.0056	0.0136	0.0136	0.0136	0.0056	0.0136	0.0056	0.0136	0.0056	0.0192	4
5																			5
6	E0135310	0.0352	804,323,709.34	804,540,455.06	804,432,082.20	1,474,792.15	884,875.29	0.0220	0.0132	0.0220	0.0220	0.0220	0.0132	0.0220	0.0132	0.0220	0.0132	0.0352	6
7	E0135320	0.0402	207,097,517.95	206,532,836.01	206,532,836.01	432,588.41	260,242.43	0.0251	0.0151	0.0251	0.0251	0.0251	0.0151	0.0251	0.0151	0.0251	0.0151	0.0402	7
8	E0135340	0.0325	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	0.0203	0.0203	0.0203	0.0122	0.0203	0.0122	0.0203	0.0122	0.0325	8
9	E0135360	0.0201	156,230,534.17	156,232,685.63	156,231,609.90	261,687.95	-	0.0201	-	0.0201	0.0201	0.0201	-	0.0201	-	0.0201	-	0.0201	9
10			1,169,072,154.34	1,168,726,369.58	1,168,899,261.96	2,171,471.34	1,146,561.79	0.0223	0.0118	0.0223	0.0223	0.0223	0.0118	0.0223	0.0118	0.0223	0.0118	0.0341	10
11																			11
12	E0135410	0.0313	66,270,378.62	66,270,378.62	66,270,378.62	86,703.75	86,151.49	0.0157	0.0156	0.0157	0.0157	0.0157	0.0156	0.0157	0.0156	0.0157	0.0156	0.0313	12
13	E0135420	0.0265	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	0.0133	0.0132	0.0133	0.0133	0.0133	0.0132	0.0133	0.0132	0.0133	0.0132	0.0265	13
14	E0135460	0.0147	767,310,496.03	767,310,496.03	767,310,496.03	939,955.36	-	0.0147	-	0.0147	0.0147	0.0147	-	0.0147	-	0.0147	-	0.0147	14
15			895,569,357.01	895,569,357.01	895,569,357.01	1,095,363.02	154,338.82	0.0147	0.0021	0.0147	0.0147	0.0147	0.0021	0.0147	0.0021	0.0147	0.0021	0.0167	15
16																			16
17	E0135510	0.0425	377,363,770.30	379,935,513.05	378,649,641.68	735,211.39	732,055.97	0.0233	0.0232	0.0233	0.0233	0.0233	0.0232	0.0233	0.0232	0.0233	0.0232	0.0425	17
18	E0135520	0.0508	10,984,850.11	10,186,535.92	10,585,693.02	22,406.38	22,406.38	0.0254	0.0254	0.0254	0.0254	0.0254	0.0254	0.0254	0.0254	0.0254	0.0254	0.0508	18
19	E0135560	0.0226	3,489,198.29	3,489,198.29	3,489,198.29	6,571.32	-	0.0226	-	0.0226	0.0226	0.0226	-	0.0226	-	0.0226	-	0.0226	19
20			391,837,818.70	393,611,247.26	392,724,532.98	764,189.09	754,462.35	0.0234	0.0231	0.0234	0.0234	0.0234	0.0231	0.0234	0.0231	0.0234	0.0231	0.0464	20
21																			21
22	E0135610	0.0320	309,965,721.11	310,895,939.36	310,430,890.24	413,907.77	413,907.77	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0160	0.0320	22
23	E0135620	0.0177	46,290,204.18	46,290,204.18	46,290,204.18	34,331.90	33,946.15	0.0089	0.0088	0.0089	0.0089	0.0089	0.0088	0.0089	0.0088	0.0089	0.0088	0.0177	23
24	E0135660	0.0175	173,635,354.98	173,635,354.98	173,635,354.98	253,218.23	-	0.0175	-	0.0175	0.0175	0.0175	-	0.0175	-	0.0175	-	0.0175	24
25			529,891,280.27	530,821,498.52	530,366,389.40	701,457.90	447,853.92	0.0159	0.0101	0.0159	0.0159	0.0159	0.0101	0.0159	0.0101	0.0159	0.0101	0.0260	25
26																			26
27	E0135700	0.0243	251,920,577.47	253,128,664.14	252,524,620.81	353,534.47	157,827.89	0.0168	0.0075	0.0168	0.0168	0.0168	0.0075	0.0168	0.0075	0.0168	0.0075	0.0243	27
28	E0135760	0.0169	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	-	0.0169	-	0.0169	0.0169	0.0169	-	0.0169	-	0.0169	-	0.0169	28
29			332,422,655.36	333,630,742.02	333,026,698.69	466,908.23	157,827.89	0.0168	0.0057	0.0168	0.0168	0.0168	0.0057	0.0168	0.0057	0.0168	0.0057	0.0225	29
30																			30
31	E0135800	0.0208	226,568,554.96	227,751,137.80	227,159,846.38	357,776.76	35,966.98	0.0189	0.0019	0.0189	0.0189	0.0189	0.0019	0.0189	0.0019	0.0189	0.0019	0.0208	31
32	E0135860	0.0202	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	-	0.0202	-	0.0202	0.0202	0.0202	-	0.0202	-	0.0202	-	0.0202	32
33			353,021,018.37	354,203,601.21	353,612,309.79	570,638.41	35,966.98	0.0194	0.0012	0.0194	0.0194	0.0194	0.0012	0.0194	0.0012	0.0194	0.0012	0.0206	33
34																			34
35	E0135910	0.0165	72,682,063.96	72,999,360.42	72,840,712.14	100,155.98	-	0.0165	-	0.0165	0.0165	0.0165	-	0.0165	-	0.0165	-	0.0165	35
36	E0135920	0.0144	5,323,945.56	5,323,945.56	5,323,945.56	6,388.73	-	0.0144	-	0.0144	0.0144	0.0144	-	0.0144	-	0.0144	-	0.0144	36
37	E0135960	0.0168	227,874,758.19	227,874,758.19	227,874,758.19	319,024.66	-	0.0168	-	0.0168	0.0168	0.0168	-	0.0168	-	0.0168	-	0.0168	37
38			305,880,767.61	306,198,064.17	306,039,415.89	425,569.37	-	0.0167	-	0.0167	0.0167	0.0167	-	0.0167	-	0.0167	-	0.0167	38
39																			39
40																			40
41	Total - May 2015		\$ 4,360,952,663.36	\$ 4,366,157,552.99	\$ 4,363,555,108.18	\$ 6,630,048.31	\$ 2,874,447.13	0.0182	0.0079	0.0182	0.0182	0.0182	0.0079	0.0182	0.0079	0.0182	0.0079	0.0251	41
42																			42
43																			43
44	Bodied amount reflects total monthly per book depreciation						(Col. 4 + Col. 5, Line 41)	\$ 9,504,495.44											44
45	(A) Depreciation Expense is generated through financial system																		45

SDG&E
 TO4 C4 Base Period / True-up Period
 Transmission Plant Monthly Depreciation Expense
 January - December 2015

Ln No	Asset Class	TO4 C1 Settlement Rates	1		2		3		4		5		6		7		8			
			Mon End	May-15	Mon End	Jun-15	Mon End	Jun-15	Mon End	Jun-15	Mon End	Jun-15	Mon End	Jun-15	Mon End	Jun-15	Mon End	Jun-15	Mon End	Jun-15
			C																	
			TO4 Depreciation Rate - Composite 2.52%																	
			B																	
			A																	
			TO4 C4 Base Period / True-up Period																	
			Transmission Plant Monthly Depreciation Expense																	
			January - December 2015																	
			C																	
			TO4 Depreciation Rate - Composite 2.52%																	
			B																	
			A																	
			TO4 C4 Base Period / True-up Period																	
			Transmission Plant Monthly Depreciation Expense																	
			January - December 2015																	
1	E0135210	0.0218	\$	252,048,898.23	\$	252,516,280.01	\$	252,282,589.12	\$	285,920.27	\$	172,393.10	\$	0.0136	0.0082	0.0218	0.0082	0.0218	0.0082	0.0218
2	E0135220	0.0162	\$	10,326,842.93	\$	10,326,842.93	\$	10,326,842.93	\$	8,691.76	\$	5,249.48	\$	0.0101	0.0061	0.0162	0.0061	0.0162	0.0061	0.0162
3	E0135260	0.0139	\$	121,020,932.06	\$	121,020,932.06	\$	121,020,932.06	\$	140,182.58	\$	-	\$	0.0139	-	0.0139	-	0.0139	-	0.0139
4			\$	383,396,673.22	\$	383,864,055.00	\$	383,630,384.11	\$	434,794.61	\$	177,642.58	\$	0.0136	0.0056	0.0139	0.0056	0.0139	0.0056	0.0139
5	E0135310	0.0352	\$	804,540,455.06	\$	808,464,210.22	\$	806,502,332.64	\$	1,478,587.61	\$	887,152.57	\$	0.0220	0.0132	0.0352	0.0132	0.0352	0.0132	0.0352
6	E0135320	0.0402	\$	206,532,836.01	\$	210,083,521.10	\$	208,308,178.56	\$	435,711.27	\$	262,121.12	\$	0.0251	0.0151	0.0402	0.0151	0.0402	0.0151	0.0402
7	E0135340	0.0325	\$	1,420,392.88	\$	1,420,392.88	\$	1,420,392.88	\$	2,402.83	\$	1,444.07	\$	0.0203	0.0122	0.0325	0.0122	0.0325	0.0122	0.0325
8	E0135360	0.0201	\$	156,232,685.63	\$	156,274,564.76	\$	156,253,625.20	\$	261,724.82	\$	-	\$	0.0201	-	0.0201	-	0.0201	-	0.0201
9			\$	1,168,726,369.58	\$	1,172,242,688.96	\$	1,172,484,529.27	\$	2,178,426.53	\$	1,150,717.76	\$	0.0223	0.0118	0.0241	0.0118	0.0241	0.0118	0.0241
10			\$	66,270,378.62	\$	66,271,754.16	\$	66,271,066.39	\$	86,704.65	\$	86,152.39	\$	0.0157	0.0156	0.0313	0.0156	0.0313	0.0156	0.0313
11	E0135410	0.0313	\$	61,988,482.36	\$	61,988,482.36	\$	61,988,482.36	\$	68,703.90	\$	68,187.33	\$	0.0133	0.0132	0.0265	0.0132	0.0265	0.0132	0.0265
12	E0135420	0.0265	\$	767,310,496.03	\$	767,310,496.03	\$	767,310,496.03	\$	939,955.36	\$	-	\$	0.0147	-	0.0265	-	0.0265	-	0.0265
13	E0135460	0.0147	\$	895,569,357.01	\$	895,570,732.55	\$	895,570,732.55	\$	1,095,339.72	\$	154,339.72	\$	0.0147	0.0021	0.0147	0.0021	0.0147	0.0021	0.0147
14			\$	379,935,513.05	\$	381,547,102.22	\$	380,741,307.64	\$	739,272.71	\$	736,099.86	\$	0.0233	0.0232	0.0465	0.0232	0.0465	0.0232	0.0465
15	E0135510	0.0425	\$	10,186,535.92	\$	10,190,225.52	\$	10,188,380.72	\$	21,565.41	\$	21,565.41	\$	0.0254	0.0254	0.0508	0.0254	0.0508	0.0254	0.0508
16	E0135520	0.0508	\$	3,489,198.29	\$	3,489,198.29	\$	3,489,198.29	\$	6,571.32	\$	-	\$	0.0226	-	0.0226	-	0.0226	-	0.0226
17	E0135560	0.0226	\$	393,611,247.26	\$	395,226,526.03	\$	394,418,886.65	\$	767,409.44	\$	757,665.27	\$	0.0233	0.0231	0.0464	0.0231	0.0464	0.0231	0.0464
18			\$	310,895,939.36	\$	309,108,853.80	\$	310,002,396.58	\$	413,336.53	\$	413,336.53	\$	0.0160	0.0160	0.0320	0.0160	0.0320	0.0160	0.0320
19	E0135610	0.0320	\$	46,290,204.18	\$	46,290,204.18	\$	46,290,204.18	\$	34,331.90	\$	33,946.15	\$	0.0089	0.0088	0.0177	0.0088	0.0177	0.0088	0.0177
20	E0135620	0.0177	\$	173,635,354.98	\$	173,635,354.98	\$	173,635,354.98	\$	253,218.23	\$	-	\$	0.0175	-	0.0175	-	0.0175	-	0.0175
21	E0135660	0.0175	\$	530,821,498.52	\$	529,034,412.96	\$	529,927,955.74	\$	700,886.66	\$	447,282.68	\$	0.0159	0.0101	0.0260	0.0101	0.0260	0.0101	0.0260
22			\$	253,128,664.14	\$	253,893,201.21	\$	253,510,932.68	\$	354,915.31	\$	158,444.33	\$	0.0168	0.0075	0.0243	0.0075	0.0243	0.0075	0.0243
23	E0135700	0.0243	\$	80,502,077.98	\$	80,502,077.98	\$	80,502,077.98	\$	113,373.76	\$	-	\$	0.0168	-	0.0168	-	0.0168	-	0.0168
24	E0135760	0.0169	\$	333,630,742.02	\$	334,395,279.09	\$	334,013,010.56	\$	468,289.07	\$	158,444.33	\$	0.0168	0.0057	0.0225	0.0057	0.0225	0.0057	0.0225
25			\$	227,751,137.80	\$	227,790,307.59	\$	227,770,722.70	\$	358,738.89	\$	36,063.70	\$	0.0189	0.0019	0.0208	0.0019	0.0208	0.0019	0.0208
26	E0135800	0.0208	\$	126,452,463.41	\$	126,452,463.41	\$	126,452,463.41	\$	212,861.65	\$	-	\$	0.0202	-	0.0202	-	0.0202	-	0.0202
27	E0135860	0.0202	\$	354,203,601.21	\$	354,242,771.00	\$	354,223,186.11	\$	571,600.54	\$	36,063.70	\$	0.0194	0.0012	0.0206	0.0012	0.0206	0.0012	0.0206
28			\$	72,989,360.42	\$	73,025,431.97	\$	73,012,396.20	\$	100,392.04	\$	-	\$	0.0165	-	0.0165	-	0.0165	-	0.0165
29	E0135910	0.0165	\$	5,323,945.56	\$	5,323,945.56	\$	5,323,945.56	\$	6,388.73	\$	-	\$	0.0144	-	0.0144	-	0.0144	-	0.0144
30	E0135920	0.0144	\$	227,874,758.19	\$	227,874,758.19	\$	227,874,758.19	\$	319,024.66	\$	-	\$	0.0168	-	0.0168	-	0.0168	-	0.0168
31	E0135960	0.0168	\$	306,198,064.17	\$	306,224,135.72	\$	306,211,099.95	\$	425,805.43	\$	-	\$	0.0167	-	0.0167	-	0.0167	-	0.0167
32			\$	4,366,157,552.99	\$	4,374,800,601.31	\$	4,370,479,077.15	\$	6,642,576.19	\$	2,882,156.04	\$	0.0182	0.0079	0.0282	0.0079	0.0282	0.0079	0.0282
33	Total - June 2015		\$		\$		\$													
34			\$		\$		\$													
35			\$		\$		\$													
36			\$		\$		\$													
37			\$		\$		\$													
38			\$		\$		\$													
39			\$		\$		\$													
40			\$		\$		\$													
41			\$		\$		\$													
42			\$		\$		\$													
43			\$		\$		\$													
44			\$		\$		\$													
45			\$		\$		\$													
44			Bolded amount reflects total monthly per book depreciation																	
45			(A) Depreciation Expense is generated through financial system																	

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	1		2		3		4		5		6		7		8 Col 8 = Col 6 + Col 7
				Mon End Depr Base	Sep-15 Mon End Depr Base	Mon End Depr Base	Oct-15 Mon End Depr Base	Oct-15 Wtd. Depr Base	Oct-15 Recorded Expense ^A Life	Oct-15 Recorded Expense ^A Removal	Depr Rate Life	Depr Rate Removal	(Col 4 / Col 3) *12	(Col 5 / Col 3) *12				
1	E0135210	0.0218	Struct & Improv-Other	\$ 280,470,859.63	\$ 280,470,859.63	\$ 280,660,973.88	\$ 280,660,973.88	\$	191,785.00	0.0136	0.0082	0.0218						
2	E0135220	0.0162	Struct & Improv-SWPL	10,149,972.29	10,149,972.29	10,149,972.29	10,149,972.29	8,542.89	5,159.57	0.0101	0.0061	0.0162						
3	E0135260	0.0139	Struct & Improv-SRPL	121,020,932.06	121,020,932.06	121,020,932.06	121,020,932.06	140,182.58	-	0.0139	-	0.0139						
4				412,021,992.47	412,021,992.47	412,021,992.47	412,021,992.47	486,807.91	196,944.57	0.0136	0.0057	0.0139						
5																		
6	E0135310	0.0352	Station Equip.-Other	878,257,395.93	880,196,544.44	879,226,970.19	879,226,970.19	1,611,916.11	967,149.67	0.0220	0.0132	0.0352						
7	E0135320	0.0402	Station Equip.-SWPL	214,413,091.83	214,413,091.83	212,963,411.43	212,963,411.43	445,325.29	267,904.86	0.0251	0.0151	0.0402						
8	E0135340	0.0325	Station Equip.-Generation	1,420,392.88	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	0.0325						
9	E0135360	0.0201	Station Equip.-SRPL	161,524,561.45	161,518,420.45	161,521,490.95	161,521,490.95	270,548.50	-	0.0201	-	0.0201						
10				1,255,715,442.09	1,257,549,088.80	1,255,132,265.45	1,255,132,265.45	2,330,192.73	1,236,498.60	0.0223	0.0118	0.0341						
11	E0135410	0.0313	Towers & Fixtures-Other	66,302,864.18	66,352,625.25	66,327,744.72	66,327,744.72	86,778.80	86,226.07	0.0157	0.0156	0.0313						
12	E0135420	0.0265	Towers & Fixtures-SWPL	61,988,482.36	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	0.0133	0.0132	0.0265						
13	E0135460	0.0147	Towers & Fixtures-SRPL	767,314,975.81	767,315,053.38	767,315,014.60	767,315,014.60	939,960.89	-	0.0147	-	0.0147						
14				895,606,322.35	895,656,160.99	895,631,241.67	895,631,241.67	1,095,443.59	154,413.40	0.0147	0.0021	0.0167						
15																		
16	E0135510	0.0425	Poles & Fixtures-Other	415,422,644.59	415,945,829.18	415,684,236.89	415,684,236.89	807,120.23	803,656.19	0.0233	0.0232	0.0425						
17	E0135520	0.0508	Poles & Fixtures-SWPL	10,190,225.52	10,190,225.52	10,190,225.52	10,190,225.52	21,569.31	21,569.31	0.0254	0.0254	0.0508						
18	E0135560	0.0226	Poles & Fixtures-SRPL	3,489,198.29	3,489,198.29	3,489,198.29	3,489,198.29	6,571.32	-	0.0226	-	0.0226						
19				429,102,068.40	429,625,252.99	429,363,660.70	429,363,660.70	835,260.86	825,225.50	0.0233	0.0231	0.0464						
20																		
21	E0135610	0.0320	Ovrhd Cnd & Dev-Other	325,873,904.55	326,074,572.26	325,974,238.41	325,974,238.41	434,632.32	434,632.32	0.0160	0.0160	0.0320						
22	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	46,247,201.01	46,247,201.01	46,247,201.01	46,247,201.01	34,300.01	33,914.61	0.0089	0.0088	0.0177						
23	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	173,635,354.98	173,635,354.98	173,635,354.98	173,635,354.98	253,218.23	-	0.0175	-	0.0175						
24				545,756,460.54	545,957,128.25	545,856,794.40	545,856,794.40	722,150.56	468,546.93	0.0159	0.0103	0.0262						
25																		
26	E0135700	0.0243	Trans UG Conduit	254,046,954.29	254,655,906.70	254,351,431.50	254,351,431.50	356,092.00	159,969.64	0.0168	0.0075	0.0243						
27	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	-	0.0169	-	0.0169						
28				334,549,032.17	335,157,986.58	334,853,509.38	334,853,509.38	469,465.76	159,969.64	0.0168	0.0057	0.0225						
29																		
30	E0135800	0.0208	Trans UG Conductor	228,137,714.02	228,137,714.48	228,147,744.25	228,147,744.25	359,332.70	36,123.39	0.0189	0.0019	0.0208						
31	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	-	0.0202	-	0.0202						
32				354,590,177.43	354,610,237.89	354,600,207.66	354,600,207.66	572,194.35	36,123.39	0.0194	0.0012	0.0206						
33																		
34	E0135910	0.0165	Roads & Trails-Other	75,595,313.24	77,232,946.70	76,414,129.97	76,414,129.97	105,069.43	-	0.0165	-	0.0165						
35	E0135920	0.0144	Roads & Trails-SWPL	5,323,945.56	5,323,945.56	5,323,945.56	5,323,945.56	6,388.73	-	0.0144	-	0.0144						
36	E0135960	0.0168	Roads & Trails-SRPL	227,874,758.19	227,874,758.19	227,874,758.19	227,874,758.19	319,024.66	-	0.0168	-	0.0168						
37				308,794,016.99	310,431,650.45	309,612,833.72	309,612,833.72	430,482.82	-	0.0167	-	0.0167						
38																		
39																		
40																		
41	Total - October 2015			\$ 4,532,755,283.95	\$ 4,541,009,498.42	\$ 4,536,882,391.19	\$ 4,536,882,391.19	\$ 6,921,988.58	\$ 3,076,722.03	0.0183	0.0081	0.0264						
42																		
43																		
44	Bolded amount reflects total monthly per book depreciation																	
45	(A) Depreciation Expense is generated through financial system																	

SDG&E
T04 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

TO4 Depreciation Rate - Composite 2.52%		C		1		2		3		4		5		6		7		8	
Ln No	Asset Class	TO4 C1 Settlement Rates	Oct-15 Mon End Depr Base	Nov-15 Mon End Depr Base	Nov-15 Wtd. Depr Base	Nov-15 Recorded Expense ^A Life	Nov-15 Recorded Expense ^A Removal	(Col 4 / Col 3) *12	Depr Rate Life	Depr Rate Removal	(Col 5 / Col 3) *12	Depr Rate Removal	Col 8 = Col 6 + Col 7	Ln No					
1	E0135210	0.0218	\$ 280,851,088.12	\$ 280,973,660.34	\$ 280,912,374.23	\$ 318,367.36	\$ 191,956.79	0.0136	0.0082	0.0136	0.0082	0.0218	1						
2	E0135220	0.0162	10,149,972.29	10,149,972.29	10,149,972.29	8,542.89	5,159.57	0.0101	0.0061	0.0101	0.0061	0.0162	2						
3	E0135260	0.0139	121,020,932.06	121,020,932.06	121,020,932.06	140,132.58	-	0.0139	-	0.0139	-	0.0139	3						
4			412,021,992.47	412,144,564.69	412,083,278.58	467,092.83	197,116.36	0.0136	0.0057	0.0136	0.0057	0.0193	4						
5													5						
6	E0135310	0.0352	880,196,544.44	879,481,820.42	879,839,182.43	1,613,038.50	967,823.10	0.0220	0.0132	0.0220	0.0132	0.0352	6						
7	E0135320	0.0402	214,413,731.03	214,079,554.66	214,246,642.85	448,132.56	269,593.69	0.0251	0.0151	0.0251	0.0151	0.0402	7						
8	E0135340	0.0325	1,420,392.88	1,420,392.88	1,420,392.88	2,402.83	1,444.07	0.0203	0.0122	0.0203	0.0122	0.0325	8						
9	E0135360	0.0201	161,518,420.45	161,518,591.19	161,518,505.82	270,543.50	-	0.0201	-	0.0201	-	0.0201	9						
10			1,257,549,088.80	1,256,500,359.15	1,257,024,723.98	2,334,117.39	1,238,860.86	0.0223	0.0118	0.0223	0.0118	0.0341	10						
11	E0135410	0.0313	66,352,625.25	66,348,703.23	66,350,664.24	86,808.79	86,255.86	0.0157	0.0156	0.0157	0.0156	0.0313	11						
12	E0135420	0.0265	61,988,482.36	61,988,482.36	61,988,482.36	68,703.90	68,187.33	0.0133	0.0132	0.0133	0.0132	0.0265	12						
13	E0135460	0.0147	767,315,053.38	767,315,053.38	767,315,053.38	939,960.94	-	0.0147	-	0.0147	-	0.0147	13						
14			895,656,160.99	895,652,238.97	895,654,199.98	1,095,473.63	154,443.19	0.0147	0.0021	0.0147	0.0021	0.0167	14						
15													15						
16													16						
17	E0135510	0.0425	415,945,829.18	416,162,861.98	416,054,345.58	807,838.85	804,371.73	0.0233	0.0232	0.0233	0.0232	0.0465	17						
18	E0135520	0.0508	10,190,225.52	10,190,225.52	10,190,225.52	21,589.31	21,569.31	0.0254	0.0254	0.0254	0.0254	0.0508	18						
19	E0135560	0.0226	3,489,198.29	3,492,567.58	3,490,882.94	6,574.50	-	0.0226	-	0.0226	-	0.0226	19						
20			429,625,252.99	429,845,655.08	429,735,454.04	835,982.66	825,941.04	0.0233	0.0231	0.0233	0.0231	0.0464	20						
21													21						
22	E0135610	0.0320	326,074,572.26	326,358,638.45	326,216,605.36	434,955.47	434,955.47	0.0160	0.0160	0.0160	0.0160	0.0320	22						
23	E0135620	0.0177	46,247,201.01	46,247,201.01	46,247,201.01	34,300.01	33,914.61	0.0089	0.0088	0.0089	0.0088	0.0177	23						
24	E0135660	0.0175	173,635,354.98	173,635,354.98	173,635,354.98	253,218.23	-	0.0175	-	0.0175	-	0.0175	24						
25			545,957,128.25	546,241,194.44	546,099,161.35	722,473.71	468,870.08	0.0159	0.0103	0.0159	0.0103	0.0262	25						
26													26						
27	E0135700	0.0243	254,655,908.70	254,743,293.57	254,699,601.14	356,579.44	159,187.25	0.0168	0.0075	0.0168	0.0075	0.0243	27						
28	E0135760	0.0169	80,502,077.88	80,502,077.88	80,502,077.88	113,373.76	-	0.0169	-	0.0169	-	0.0169	28						
29			335,157,986.58	335,245,371.45	335,201,679.02	469,993.20	159,187.25	0.0168	0.0057	0.0168	0.0057	0.0225	29						
30													30						
31	E0135800	0.0208	228,157,774.48	228,169,563.18	228,163,668.83	359,357.78	36,125.91	0.0189	0.0019	0.0189	0.0019	0.0208	31						
32	E0135860	0.0202	126,452,463.41	126,452,463.41	126,452,463.41	212,861.65	-	0.0202	-	0.0202	-	0.0202	32						
33			354,610,237.89	354,622,026.59	354,616,132.24	572,219.43	36,125.91	0.0194	0.0012	0.0194	0.0012	0.0206	33						
34													34						
35	E0135910	0.0165	77,232,946.70	77,248,085.69	77,240,516.20	106,205.71	-	0.0165	-	0.0165	-	0.0165	35						
36	E0135920	0.0144	5,323,945.56	5,323,945.56	5,323,945.56	6,388.73	-	0.0144	-	0.0144	-	0.0144	36						
37	E0135960	0.0168	227,874,758.19	227,874,758.19	227,874,758.19	319,024.66	-	0.0168	-	0.0168	-	0.0168	37						
38			310,431,650.45	310,446,789.44	310,439,219.95	431,619.10	-	0.0167	-	0.0167	-	0.0167	38						
39													39						
40													40						
41	Total - November 2015		\$ 4,541,009,498.42	\$ 4,540,698,199.81	\$ 4,540,853,849.12	\$ 6,928,931.95	\$ 3,080,544.69	0.0183	0.0081	0.0183	0.0081	0.0265	41						
42													42						
43													43						
44													44						
45													45						

Bolded amount reflects total monthly per book depreciation
(A) Depreciation Expense is generated through financial system

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	1				2		3		4		5		6		7		8		
				Mon End Depr Base	Nov-15	Dec-15	Mon End Depr Base	Dec-15	Wfd. Depr Base	Dec-15	Recorded Expense ^A	Dec-15	Recorded Expense ^A	Dec-15	Depr Rate	Depr Rate	Depr Rate	Depr Rate	Depr Rate	Depr Rate	Depr Rate	Depr Rate
1	E0135210	0.0218	Struct & Improv.-Other	\$ 280,873,660.34		\$ 281,673,027.00	\$	281,323,343.67		\$	192,237.62		0.0136		0.0082		0.0218					
2	E0135220	0.0162	Struct & Improv.-SWPL	10,149,972.29		10,149,972.29		8,542.89			5,159.87		0.0101		0.0061		0.0162					
3	E0135260	0.0139	Struct & Improv.-SRPL	121,020,932.06		121,020,932.06		140,182.58			-		0.0139		-		0.0139					
4				412,144,564.69		412,843,931.35		412,494,248.02			197,397.19		0.0136		0.0057		0.0193					
5	E0135310	0.0352	Station Equip.-Other	879,481,820.42		889,018,792.61		884,250,306.52			972,675.94		0.0220		0.0132		0.0352					
6	E0135320	0.0402	Station Equip.-SWPL	214,079,554.66		214,461,958.22		214,270,756.44			269,624.04		0.0251		0.0151		0.0402					
7	E0135340	0.0325	Station Equip.-Generation	1,420,392.88		1,420,392.88		2,402.93			1,444.07		0.0203		0.0122		0.0325					
8	E0135360	0.0201	Station Equip.-SRPL	161,518,591.19		161,518,937.35		161,518,764.27			-		0.0201		-		0.0201					
9				1,256,500,959.15		1,266,420,081.06		1,261,460,220.11			1,243,743.45		0.0223		0.0118		0.0341					
10																						
11	E0135410	0.0313	Towers & Fixtures-Other	66,348,703.23		66,349,133.90		66,348,918.57			86,806.50		0.0157		0.0156		0.0313					
12	E0135420	0.0265	Towers & Fixtures-SWPL	61,988,482.36		61,988,482.36		61,988,482.36			68,703.90		0.0133		0.0132		0.0265					
13	E0135460	0.0147	Towers & Fixtures-SRPL	767,315,053.38		767,315,057.31		767,315,055.35			939,960.94		0.0147		-		0.0147					
14				895,652,238.97		895,652,673.57		895,652,456.27			154,440.92		0.0147		0.0021		0.0167					
15																						
16	E0135510	0.0425	Poles & Fixtures-Other	416,162,861.98		417,884,701.51		417,023,781.75			806,245.98		0.0233		0.0232		0.0425					
17	E0135520	0.0508	Poles & Fixtures-SWPL	10,190,225.52		10,190,225.52		10,190,225.52			21,569.31		0.0254		0.0254		0.0508					
18	E0135560	0.0226	Poles & Fixtures-SRPL	3,492,567.58		3,492,567.58		3,492,567.58			6,577.67		0.0226		-		0.0226					
19				429,845,655.08		431,567,494.61		430,706,574.85			827,815.29		0.0233		0.0231		0.0464					
20																						
21	E0135610	0.0320	Ovrhd Cnd & Dev-Other	326,358,638.45		327,275,177.30		326,816,907.88			435,755.88		0.0160		0.0160		0.0320					
22	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL	46,247,201.01		46,247,201.01		46,247,201.01			33,914.61		0.0089		0.0088		0.0177					
23	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL	173,635,354.98		173,635,354.98		173,635,354.98			253,218.23		0.0175		-		0.0175					
24				546,241,194.44		547,157,733.29		546,699,463.87			723,274.12		0.0159		0.0103		0.0262					
25																						
26	E0135700	0.0243	Trans UG Conduit	254,743,293.57		255,069,216.65		254,906,255.11			159,316.41		0.0168		0.0075		0.0243					
27	E0135760	0.0169	Trans UG Conduit-SRPL	80,502,077.88		80,502,077.88		80,502,077.88			113,373.76		0.0169		0.0168		0.0169					
28				335,245,371.45		335,571,294.53		335,408,332.99			159,316.41		0.0168		0.0057		0.0225					
29																						
30	E0135800	0.0208	Trans UG Conductor	228,169,563.18		228,219,617.50		228,194,590.34			36,130.81		0.0189		0.0019		0.0208					
31	E0135860	0.0202	Trans UG Conductor-SRPL	126,452,463.41		126,452,463.41		126,452,463.41			212,861.65		0.0202		-		0.0202					
32				354,622,026.59		354,672,080.91		354,647,053.75			36,130.81		0.0194		0.0012		0.0206					
33																						
34	E0135910	0.0165	Roads & Trails-Other	77,248,085.69		77,261,887.72		77,254,986.71			106,225.61		0.0165		-		0.0165					
35	E0135920	0.0144	Roads & Trails-SWPL	5,323,945.56		5,323,945.56		5,323,945.56			6,388.73		0.0144		-		0.0144					
36	E0135960	0.0168	Roads & Trails-SRPL	227,874,758.19		227,874,758.19		227,874,758.19			319,024.66		0.0168		-		0.0168					
37				310,446,789.44		310,460,591.47		310,453,690.46			431,639.00		0.0167		-		0.0167					
38																						
39																						
40																						
41	Total - December 2015			\$ 4,540,698,199.81		\$ 4,554,345,880.79		\$ 4,547,522,040.30			\$ 6,940,577.18		\$ 3,068,514.56		0.0081		0.0265					
42																						
43																						
44	Bolded amount reflects total monthly per book depreciation																					
45	(A) Depreciation Expense is generated through financial system																					

SDG&E
TO4 C4 Base Period / True-up Period
Transmission Plant Monthly Depreciation Expense
January - December 2015

Ln No	Asset Class	TO4 C1 Settlement Rates	Description	Mon End Depr Base	Mon End Depr Base	2	3	4	5	6	7	8	Ln No
1	E0135210	0.0218	Struct & Improv-Other				\$ 3,164,645,083.46	\$ 3,586,597.77	\$ 2,162,507.48	0.0136	0.0082	0.0218	1
2	E0135220	0.0162	Struct & Improv-SWPL				122,949,326.64	103,482.34	62,499.25	0.0101	0.0061	0.0162	2
3	E0135260	0.0139	Struct & Improv-SRPL				1,451,954,185.36	1,681,846.94	-	0.0139	-	0.0139	3
4							4,739,548,595.46	5,371,927.05	2,225,006.73	0.0136	0.0056	0.0192	4
5							9,999,109,692.26	18,331,701.10	10,999,020.66	0.0220	0.0132	0.0352	5
6	E0135310	0.0352	Station Equip.-Other				2,508,302,386.50	5,246,409.31	3,156,206.41	0.0251	0.0151	0.0402	6
7	E0135320	0.0402	Station Equip.-SWPL				17,044,714.56	28,833.96	17,328.84	0.0203	0.0122	0.0325	7
8	E0135340	0.0325	Station Equip.-Generation				1,901,058,664.89	3,164,273.27	-	0.0201	-	0.0201	8
9	E0135360	0.0201	Station Equip.-SRPL				14,425,515,458.20	26,791,217.64	14,172,555.91	0.0223	0.0118	0.0341	9
10													10
11													11
12	E0135410	0.0313	Towers & Fixtures-Other				795,519,635.77	1,040,804.88	1,034,175.53	0.0157	0.0156	0.0313	12
13	E0135420	0.0265	Towers & Fixtures-SWPL				743,861,788.32	824,446.80	819,247.96	0.0133	0.0132	0.0265	13
14	E0135460	0.0147	Towers & Fixtures-SRPL				11,249,624.61	11,249,624.61	-	0.0147	-	0.0147	14
15							10,722,748,456.39	13,114,876.29	1,852,423.49	0.0147	0.0021	0.0168	15
16													16
17	E0135510	0.0425	Poles & Fixtures-Other				4,645,597,185.18	9,020,201.21	8,981,487.88	0.0233	0.0232	0.0465	17
18	E0135520	0.0508	Poles & Fixtures-SWPL				125,854,827.30	266,392.73	266,392.73	0.0254	0.0254	0.0508	18
19	E0135560	0.0226	Poles & Fixtures-SRPL				41,875,438.93	78,865.39	-	0.0226	-	0.0226	19
20							4,813,327,451.41	9,365,459.33	9,247,880.61	0.0233	0.0231	0.0464	20
21													21
22	E0135610	0.0320	Ovrhd Cnd & Dev-Other				3,743,443,967.33	4,991,258.61	4,991,258.61	0.0160	0.0160	0.0320	22
23	E0135620	0.0177	Ovrhd Cnd & Dev-SWPL				555,842,673.63	412,249.98	407,617.95	0.0089	0.0088	0.0177	23
24	E0135660	0.0175	Ovrhd Cnd & Dev-SRPL				2,080,374,334.81	3,093,879.27	-	0.0175	-	0.0175	24
25							6,379,660,975.76	8,437,387.86	5,398,876.56	0.0159	0.0102	0.0261	25
26													26
27	E0135700	0.0243	Trans UG Conduit				3,034,096,140.60	4,247,734.61	1,896,310.07	0.0168	0.0075	0.0243	27
28	E0135760	0.0169	Trans UG Conduit-SRPL				966,024,934.56	1,360,485.12	-	0.0169	-	0.0169	28
29							4,000,121,075.16	5,608,219.73	1,896,310.07	0.0168	0.0057	0.0225	29
30													30
31	E0135800	0.0208	Trans UG Conductor				2,693,746,655.69	4,242,650.99	426,509.88	0.0189	0.0019	0.0208	31
32	E0135860	0.0202	Trans UG Conductor-SRPL				1,517,429,560.92	2,554,339.80	-	0.0202	-	0.0202	32
33							4,211,176,216.61	6,796,990.79	426,509.88	0.0194	0.0012	0.0206	33
34													34
35	E0135910	0.0165	Roads & Trails-Other				899,652,144.62	1,223,271.72	-	0.0165	-	0.0165	35
36	E0135920	0.0144	Roads & Trails-SWPL				63,887,346.72	76,664.76	-	0.0144	-	0.0144	36
37	E0135960	0.0168	Roads & Trails-SRPL				2,729,622,210.32	3,821,471.08	-	0.0168	-	0.0168	37
38							3,663,161,701.66	5,121,407.56	-	0.0167	-	0.0167	38
39													39
40													40
41	Total - January to December 2015						\$ 52,975,259,930.63	\$ 80,607,486.25	\$ 35,219,563.25	0.0182	0.0080	0.0262	41
42													42
43	TO4 Cycle 4 Base Period / True-Up Total Depreciation Expense - Jan to Dec 2015								\$ 115,827,049.50				43
44	(A) Depreciation Expense is generated through financial system								(see w/p A-J-1C, Line 3)				44
45													45

San Diego Gas & Electric Company

Depreciation & Amortization Workpapers for Electric Miscellaneous Intangible Plant

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

ELECTRIC MISCELLANEOUS INTANGIBLE PLANT

Line No.	FERC Intangible Plant Expense	Reference From	Line No.
1	December 31, 2015 Expense \$ 22,028	AJ8-lwp1	1

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
TO4 - Annual Intangible Plant Authorized Amortization Period
Cycle 4, For 12 - Months Ending December 31, 2015

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

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

San Diego Gas & Electric Company								
Intangible Plant Balances and Accumulated Amortization at 12/31/2015								
Source: Power Plan 12/31/2015								
Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.
1	A) ELECTRIC INTANGIBLE PLANT							1
2	Account E 303.00	5-year	2007	5	\$ 1,042,224.21	\$ (1,042,224.21)	Fully Amortized	^A 2
3			2010	5	866,553.93	(866,553.93)	29,830.69	3
4			2011	5	6,430,967.23	(5,531,407.58)	1,303,186.73	4
5			2012	5	14,954,446.25	(11,003,247.84)	2,962,294.84	5
6			2013	5	18,050,482.24	(8,916,009.92)	3,654,011.18	6
7			2014	5	36,271,682.60	(12,906,352.73)	7,268,202.75	7
8			2015	5	13,384,081.75	(1,457,592.10)	1,457,592.10	8
9								9
10	E 303.00	Subtotal	5-year		91,000,438.21	(41,723,388.31)	16,675,118.29	10
11								11
12	ELECTRIC INTANGIBLE PLANT							12
13	Account E 303.00	10-year	2012	10	53,183,046.68	(19,280,375.04)	5,353,053.41	13
14			2013	10	3,028.73	(1,490.88)	214.56	14
15								15
16	E 303.00	Subtotal	10-year		53,186,075.41	(19,281,865.92)	5,353,267.97	16
17								17
18	E 303.00	Total			\$ 144,186,513.62	\$ (61,005,254.23)	\$ 22,028,386.26	(a) 18
19								19
20	B) COMMON INTANGIBLE PLANT							20
21	Account C 303.00	5-Year	2008	5	\$ 7,305,555.15	\$ (7,305,555.15)	Fully Amortized	^A 21
22			2009	5	45,759,528.45	(45,759,528.45)	144,358.49	22
23			2010	5	37,979,104.02	(37,979,104.02)	5,283,804.54	23
24			2011	5	32,163,425.25	(29,022,325.12)	6,569,396.76	24
25			2012	5	30,741,405.73	(22,095,520.79)	6,231,431.27	25
26			2013	5	26,860,119.04	(14,193,557.13)	5,815,403.33	26
27			2014	5	55,502,485.94	(15,877,838.87)	10,957,885.20	27
28			2015	5	56,789,581.17	(4,737,426.51)	4,737,426.51	28
29								29
30	C 303.00	Subtotal	5-Year		293,101,204.75	(176,970,856.04)	39,739,706.10	30
31								31
32	COMMON INTANGIBLE PLANT							32
33	Account C 303.00	15-Year	1998	15	31,037,051.77	(31,037,051.77)	Fully Amortized	^A 33
34								34
35	C 303.00	Subtotal	15-Year		31,037,051.77	(31,037,051.77)	-	35
36								36
37	C 303.00	Total			\$ 324,138,256.52	\$ (208,007,907.81)	\$ 39,739,706.10	(b) 37
A	Note this is fully amortized and there was no amortization expense							
(a)	See FERC Form 1, Page 336, Col. (f), Line 1							
(b)	See FERC Form 1, Page 356.2, Account 303 - Common Misc. Intangible Plant							

San Diego Gas & Electric Company

Land Rights Plant Balances and Accumulated Amortization at 12/31/2015

Source: Power Plan 12/31/2015

Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.
1	A. ELECTRIC TRANSMISSION-SWPL							
2	Account E 350.22	Land Rights	1982	100	\$ 4,983,146.20	\$ (1,640,469.13)	\$ 50,328.82	2
3			1983	100	4,605,447.77	(1,467,863.11)	46,540.20	3
4			1984	100	2,872,876.25	(898,572.89)	28,857.01	4
5			1985	100	2,685,624.04	(819,173.29)	26,887.57	5
6			1986	100	35,953.76	(10,537.67)	360.84	6
7			1987	100	196,089.13	(55,887.33)	1,963.08	7
8			1988	100	15,201.27	(4,180.46)	152.16	8
9			1989	100	26,756.45	(7,095.06)	267.84	9
10			1990	100	7,944.79	(2,022.86)	79.56	10
11			1991	100	476.89	(118.15)	4.80	11
12			2012	100	33,015.27	(619.04)	619.04	12
13								13
14	E 350.22	Total	Land Rights		15,462,531.82	(4,906,538.99)	156,060.92	14
15								15
16	B. ELECTRIC TRANSMISSION-SUNRISE							
17	Account E 350.26	Land Rights	2009	50/100	9,087,923.00	(690,432.12)	199,970.39	17
18			2010	50/100	46,081,702.23	(2,230,120.44)	638,376.07	18
19			2011	50/100	8,510,253.91	(377,084.27)	107,211.14	19
20			2012	50/100	11,920,613.34	(401,707.47)	120,822.98	20
21			2013	50/100	528,385.94	(13,987.55)	5,284.80	21
22			2014	50/100	1,096,958.92	(18,332.32)	18,332.32	22
23								23
24	E 350.26	Total	Land Rights		77,225,837.34	(3,731,664.17)	1,089,997.70	24
25								25
26	C. ELECTRIC TRANSMISSION-OTHER							
27	Account E 350.21	Land Rights	Pre-1971	92	5,630,067.90	(2,728,808.69)	79,530.35	27
28			1971	100	406,321.74	(162,000.11)	4,408.88	28
29			1972	100	331,723.97	(152,038.13)	3,185.14	29
30			1973	100	129,468.62	(46,797.82)	1,439.76	30
31			1974	100	215,282.18	(79,110.51)	2,331.24	31
32			1975	100	544,736.36	(205,376.26)	5,711.40	32
33			1976	100	109,341.05	(40,811.27)	1,134.36	33
34			1977	100	143,681.67	(54,746.49)	1,448.04	34
35			1978	100	47,799.63	(18,055.67)	476.52	35
36			1979	100	533,278.55	(200,140.66)	5,253.36	36
37			1980	100	78,620.31	(27,432.98)	794.52	37
38			1981	100	110,117.41	(36,360.23)	1,127.76	38
39			1982	100	104,074.88	(59,110.23)	677.04	39
40			1983	100	34,107.98	(31,990.81)	31.44	40
41			1984	100	218,156.80	(78,771.14)	2,037.48	41
42			1985	100	2,520,408.55	(752,558.20)	25,467.14	42
43			1986	100	452,616.08	(133,616.19)	4,530.12	43
44			1987	100	119,825.38	(27,985.82)	1,286.04	44
45			1988	100	351,570.90	(98,206.16)	3,498.60	45
46			1989	100	644,065.63	(127,957.74)	7,029.84	46
47			1990	100	543,433.97	(171,700.06)	4,995.24	47
48			1991	100	14,318.85	(5,731.79)	113.88	48
49			1992	100	78,514.57	(11,223.46)	880.68	49
50			1993	100	244,348.10	(54,422.58)	2,453.28	50
51			1994	100	173,757.24	63,732.93	3,028.56	51
52			1995	100	61,160.15	(7,494.32)	675.72	52
53			1996	100	2,420,911.21	(462,911.03)	24,348.19	53
54			1997	100	7,643,026.25	(1,395,278.06)	76,737.87	54
55			1998	100	25,332.90	(4,310.01)	255.12	55
56			1999	100	8,437.04	(1,405.52)	108.30	56

Intangible Land Rights

AJ-2C

Page 1 of 3

San Diego Gas & Electric Company

Land Rights Plant Balances and Accumulated Amortization at 12/31/2015

Source: Power Plan 12/31/2015

Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.	
57			2000	100	29,837.94	(4,699.97)	299.28	57	
58			2001	100	46,414.03	(6,857.05)	465.36	58	
59			2002	100	345,196.39	(47,260.30)	3,460.32	59	
60			2003	100	190,551.10	(24,404.65)	1,909.68	60	
61			2004	100	1,097,916.16	(129,821.66)	11,001.10	61	
62			2005	100	14,218,183.86	(1,541,769.96)	141,810.79	62	
63			2006	100	4,217,446.18	(408,768.14)	42,239.62	63	
64			2007	100	1,210,207.50	(112,463.96)	12,010.55	64	
65			2008	100	816,468.60	(62,336.59)	8,173.80	65	
66			2009	100	9,667.40	(619.30)	96.72	66	
67			2010	100	1,469,176.50	(77,150.99)	14,701.55	67	
68			2011	100	306,617.58	(13,320.08)	3,067.68	68	
69			2012	100	6,071,867.61	(200,840.19)	60,838.98	69	
70			2013	100	3,975,806.08	(85,707.46)	48,941.33	70	
71			2014	100	3,796,133.74	(57,071.46)	56,492.55	71	
72			2015	100	1,466,393.03	(11,608.95)	11,608.95	72	
73								73	
74	E 350.21	Subtotal	Land Rights		63,206,389.57	(9,897,319.72)	682,114.13	74	
75								75	
76	To Distribution	(a)			(995,572.63)	294,899.94	(11,128.62)	76	
77	From Generation	(a)			1,099.38	(1,099.38)	-	77	
78	From Distribution	(a)			67,665.20	(51,008.32)	2,745.11	78	
79								79	
80	E 350.21	Subtotal	Land Rights		62,279,581.52	(9,654,527.48)	673,730.62	80	
81								81	
82	D. TOTAL ELECTRIC TRANSMISSION				\$ 154,967,950.68	\$ (18,292,730.64)	\$ 1,919,789.24	(b)	82
83								83	
84	E. ELECTRIC DISTRIBUTION							84	
85	Account E 360.2	Land Rights	Pre-1971	35	\$ 3,600,668.23	\$ (3,600,668.23)	\$ -	85	
86			1971	45	319,334.04	(314,415.92)	11,803.52	86	
87			1972	45	467,822.20	(430,258.91)	26,515.30	87	
88			1973	45	434,172.78	(400,590.24)	13,896.24	88	
89			1974	45	502,745.61	(456,084.35)	13,656.96	89	
90			1975	45	525,827.21	(465,571.36)	13,642.80	90	
91			1976	45	546,737.84	(471,594.47)	13,872.60	91	
92			1977	45	562,166.40	(472,715.12)	13,940.45	92	
93			1978	45	686,941.96	(560,110.27)	17,100.95	93	
94			1979	45	1,804,016.65	(1,417,971.86)	45,866.72	94	
95			1980	45	2,122,873.23	(1,635,683.80)	51,736.92	95	
96			1981	45	2,615,984.88	(1,940,078.53)	64,887.00	96	
97			1982	45	2,385,710.40	(1,718,054.27)	58,480.80	97	
98			1983	45	2,311,217.09	(1,612,280.99)	56,290.18	98	
99			1984	45	2,628,139.76	(1,776,321.35)	63,558.40	99	
100			1985	45	2,982,452.25	(1,958,570.32)	71,020.75	100	
101			1986	45	3,169,326.17	(2,004,520.55)	75,554.95	101	
102			1987	45	3,178,320.90	(1,923,434.87)	76,439.78	102	
103			1988	45	2,929,529.12	(1,704,448.82)	70,339.61	103	
104			1989	45	2,679,232.03	(1,506,654.84)	63,669.30	104	
105			1990	45	2,098,993.18	(1,144,588.72)	49,153.90	105	
106			1991	45	2,084,755.56	(1,065,165.49)	49,939.08	106	
107			1992	45	1,929,658.93	(983,624.49)	44,172.79	107	
108			1993	45	1,853,956.22	(889,475.56)	43,025.16	108	
109			1994	45	1,657,154.20	(749,869.74)	38,745.24	109	
110			1995	45	1,164,829.75	(499,381.39)	27,253.84	110	
111			1996	45	1,320,918.46	(545,079.75)	30,524.85	111	
112			1997	45	1,156,627.68	(464,823.75)	26,188.14	112	

San Diego Gas & Electric Company

Land Rights Plant Balances and Accumulated Amortization at 12/31/2015

Source: Power Plan 12/31/2015

Line No.	FERC Acct.		Year Placed	Amortization Period	Plant Balance	Accumulated Amortization	Amortization Expense	Line No.
113			1998	45	1,357,482.47	(520,490.65)	30,528.59	113
114			1999	45	1,025,781.79	(378,101.13)	23,131.44	114
115			2000	45	1,307,409.85	(457,722.47)	29,298.90	115
116			2001	45	1,307,624.31	(429,246.69)	29,279.28	116
117			2002	45	2,167,248.89	(664,075.97)	48,489.44	117
118			2003	45	1,821,591.71	(518,363.25)	40,725.86	118
119			2004	45	2,057,465.35	(540,543.16)	45,967.36	119
120			2005	45	2,113,127.96	(509,005.58)	47,180.06	120
121			2006	45	1,569,796.08	(333,996.30)	35,021.34	121
122			2007	45	1,972,019.67	(372,774.64)	43,967.20	122
123			2008	45	1,789,112.89	(298,693.59)	39,807.71	123
124			2009	45	1,613,029.57	(235,012.38)	35,925.09	124
125			2010	45	1,982,669.69	(241,751.36)	44,133.89	125
126			2011	45	1,973,727.82	(199,608.72)	43,914.96	126
127			2012	45	1,820,576.72	(145,460.07)	40,496.52	127
128			2013	45	1,447,174.45	(82,366.39)	32,189.85	128
129			2014	45	5,147,145.73	(167,611.87)	105,565.97	129
130			2015	45	1,405,648.15	(20,556.34)	20,556.34	130
131								131
132	E 360.2	Subtotal	Land Rights		83,598,745.83	(38,827,418.52)	1,867,456.03	132
133								133
134	To Transmission	(a)			(67,665.20)	51,008.32	(2,745.11)	134
135	From Generation	(a)			1,328.58	(1,328.58)	-	135
136	From Transmission	(a)			995,572.63	(294,899.94)	11,128.62	136
137								137
138	TOTAL ELECTRIC DISTRIBUTION				\$ 84,527,981.84	\$ (39,072,638.72)	\$ 1,875,839.54	(b) 138
(a)	Only a very small amounts are reassigned between generation, transmission and distribution to conform with FERC 7 Factor Test that defines Transmission.							
(b)	See FERC Form 1 Schedule Page 336, Line No. 12, Col. F, Acct 405 amortization expense for transmission and distribution.							

San Diego Gas & Electric Company

Depreciation & Amortization Workpapers for General Plant

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

GENERAL PLANT

Line No.	FERC General Plant Expense	Reference From	Line No.
1	December 31, 2015 Expense \$ 12,105	AJ1-Gwp1	1

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
TO4 - Annual General Plant Depreciation Rates

Cycle 4, For 12 - Months Ending December 31, 2015
For Use During the 12-Months Period from January 1 to December 31, 2015

2015 General Rates ^{1, 2}

Rates based on 12/31/2014 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	E0139000	Struct. and Improv.	4.38%	1.09%	5.47%	2
3	E0139220	Transprtn Eq-Trailer	4.43%	0.00%	4.43%	3
4	E0139310	Stores Equip.-Other	0.45%	0.00%	0.45%	4
5	E0139411	Portable Tools-Other	3.75%	0.00%	3.75%	5
6	E0139420	Shop Equipment	4.72%	0.00%	4.72%	6
7	E0139510	Laboratory Eq.-Other	5.19%	0.00%	5.19%	7
8	E0139710	Commun. Equip.-Other	3.28%	0.49%	3.77%	8
9	E0139720	Commun. Equip.-SWPL	2.54%	0.38%	2.92%	9
10	E0139760	Commun. Equip.-SRPL	3.53%	0.53%	4.06%	10
11	E0139810	Misc. Equip. - Other	6.85%	0.00%	6.85%	11
12						12

¹ The above Electric General Plant depreciation rates are applicable to SDG&E's 2015 calendar year recorded depreciation.

² These rates may not be changed absent a section 205 or 206 filing. On May 2, 2016, SDG&E filed in Docket No. ER16-1604 to update its non-transmission depreciation rates for Common Plant and Electric General Plant contained in the TO4 Formula (Cycle 1) to reflect the impact of changes to plant balances and related depreciation rates for 2015, the TO4 Cycle 4 Base Period.

**San Diego Gas & Electric Company
2015 Electric General Plant Depreciation Rates**

Line No	Asset Class	Description	Recorded Gross Plant as of (1/1/2015)	Future Net Salvage Percent	Future Net Salvage Amount	Recorded Depreciation Reserve as of (1/1/2015)	Net Balance	Avg Svc Life & Iowa Curve	Average Service Life (Yrs)	AGE of Assets	Average Remaining Life (Yrs)	Total Annual Accrual Percent	Life Rate	COR (Removal Rate)	Total	Line No
1	E0139000	Struct. and Improv.	\$ 32,473,669	-25	\$ (8,118,417)	\$ (22,844,279)	\$ 17,747,807	30SQ	30	20.01	9.99	0.0547	4.38%	1.09%	5.47%	1
2	E0139220	Transprin Eq.-Trailer	58,146	0	-	(8,389)	49,757	27SQ	27	7.70	19.30	0.0443	4.43%	0.00%	4.43%	2
3	E0139310	Stores Equip.-Other	15,720	0	-	(15,290)	430	25SQ	25	18.92	6.08	0.0045	0.45%	0.00%	0.45%	3
4	E0139411	Portable Tools-Other	22,432,189	0	-	(7,279,197)	15,152,992	27SQ	27	9.01	17.99	0.0375	3.75%	0.00%	3.75%	4
5	E0139420	Shop Equipment	341,136	0	-	(227,271)	113,865	24SQ	24	16.94	7.06	0.0472	4.72%	0.00%	4.72%	5
6	E0139510	Laboratory Eq.-Other	2,147,777	0	-	(109,818)	2,037,959	20SQ	20	1.72	18.28	0.0519	5.19%	0.00%	5.19%	6
7	E0139710	Commun. Equip.-Other	214,536,113	-15	(32,180,417)	(75,991,418)	170,725,113	28 R2	28	7.98	21.12	0.0377	3.28%	0.49%	3.77%	7
8	E0139720	Commun. Equip.-SWPL	6,721,298	-15	(1,008,195)	(5,095,552)	2,633,941	28 R2	28	18.18	13.42	0.0292	2.54%	0.38%	2.92%	8
9	E0139760	Commun. Equip.-SRPL	14,030,613	-15	(2,104,592)	(1,471,268)	14,663,937	28 R2	28	2.56	25.75	0.0406	3.53%	0.53%	4.06%	9
10	E0139810	Misc. Equip. - Other	1,515,803	0	-	(415,613)	1,100,190	15SQ	15	4.40	10.60	0.0685	6.85%	0.00%	6.85%	10
11		Total	\$ 294,272,464		\$ (43,411,621)	\$ (113,458,094)	\$ 224,225,991				19.16	0.0398				11
This workbook supports the life and removal rates shown in the preceding page (AJ-3A).																
(a) This is the annual estimated depreciation expense based on the beginning of the year's net plant balances to derive the depreciation rate to be applied to the monthly plant balances. The total expense of \$11.7M is an annual estimate only to derive the depreciation rate. The derived rate is what actually generates the actual depreciation expense throughout the year.																

San Diego Gas & Electric Company

Depreciation & Amortization Workpapers for Common Plant

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

COMMON PLANT

Line No.	Description	Total Common Expense to Electric Per Book	Reference From	Line No.
1	December 31, 2015 Expense	\$ 55,496	AJ1-Cwp1	1

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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COMMON UTILITY PLANT AND EXPENSES

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

ACCOUNT	Ad Valorem	Depreciation	
	Taxes		
	Note	Note	
	(1)	(2)	
303 Misc. Intangible Plant		<u>39,739,706</u>	<i>See AS-2B</i>
389 Land & Land Rights			
390 Structures & Improvements		12,411,765	
391 Office Furniture & Equipment		7,513,761	
392 Transportation Equipment		2,224	
393 Stores Equipment		7,523	
394 Tools, Shop & Garage Equipment		159,319	
395 Laboratory Equipment		84,874	
396 Power Operated Equipment			
397 Communication Equipment		12,923,824	
398 Miscellaneous Equipment		216,673	<i>Electric share</i>
Total	<u>4,694,611</u>	<u>73,059,669</u>	$\times 75.96\% = \underline{55,496,125}$

- Ad Valorem Taxes on property are assessed by the State Board of Equalization and consist of one-half of the taxes from each fiscal tax year 2014-2015 and 2015-2016. Ad Valorem Taxes are assessed on the entire operating unit, therefore, assessed taxes are not available by account number. Ad Valorem Taxes are allocated based on procedures adopted by the California Public Utilities Commission.
- The Common Utility Plant and Accumulated Depreciation is allocated between the Electric and Gas Departments based on labor ratios in accordance with allocation procedures proposed by the California Public Utilities Commission. These rates were revised in January 2015. Other expenses of operation, maintenance and rents for common utility plant are allocated based on labor percentage studies. Specific amounts charged to operations and maintenance are not readily available.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AJ - Workpapers
TO4 - Annual Common Plant Depreciation Rates

Cycle 4, For 12 - Months Ending December 31, 2015
For Use During the 12-Months Period from January 1 to December 31, 2015

2015 Common Rates^{1, 2}

Rates based on 12/31/2014 Plant Balances						
Line No	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = a + b Total Rate	Line No
1						1
2	C1839010	Struct & Imprv-Other	3.54%	0.35%	3.89%	2
3	C1839110	Offc Furn & Eq-Other	5.73%	0.00%	5.73%	3
4	C1839120	Offc Furn & Eq-Cmptr	11.39%	0.00%	11.39%	4
5	C1839220	Transprtn Eq-Trailer	12.11%	0.00%	12.11%	5
6	C1839310	Stores Equip.-Other	10.61%	0.00%	10.61%	6
7	C1839411	Portable Tools-Other	4.49%	0.00%	4.49%	7
8	C1839421	Shop Equip. - Other	4.82%	0.00%	4.82%	8
9	C1839431	Garage Equip.-Other	8.61%	0.00%	8.61%	9
10	C1839510	Laboratory Eq.-Other	4.24%	0.00%	4.24%	10
11	C1839710	Commun. Equip.-Other	7.33%	0.00%	7.33%	11
12	C1839810	Misc. Equip. - Other	9.44%	0.00%	9.44%	12
13						13

¹ The above Common Plant depreciation rates are applicable to SDG&E's 2015 calendar year recorded depreciation.

² These rates may not be changed absent a section 205 or 206 filing. On May 2, 2016, SDG&E filed in Docket No. ER16-1604 to update its non-transmission depreciation rates for Common Plant and Electric General Plant contained in the TO4 Formula (Cycle 1) to reflect the impact of changes to plant balances and related depreciation rates for 2015, the TO4 Cycle 4 Base Period.

**San Diego Gas & Electric Company
2015 Common Plant Depreciation Rates**

Line No	Asset Class	Description	Recorded Gross Plant as of (1/1/2015)	Future Net Salvg Percent	Future Net Salvg Amount	Recorded Depreciation Reserve as of (1/1/2015)	Net Balance	Avg Svc Life & Iowa Curve	Average Service Life (Yrs)	AGE of Assets	Average Remaining Life	Total Annual Accrual Amount (a)	Total Annual Accrual Percent	COR (Removal Rate)	Life Rate	Total	Line No
1	C-1839010	Struct & Imprv-Other	\$ 303,527,988	-10	\$ (30,352,799)	\$ (130,654,027)	\$ 203,226,760	26SQ	26	8.77	17.23	\$ 11,794,937	0.0389	0.35%	3.54%	3.89%	1
2	C-1839110	Offc Furn & Eq-Other	26,296,373	0	0	(12,358,803)	13,937,570	18SQ	18	8.75	9.25	1,507,139	0.0573	0.00%	5.73%	5.73%	2
3	C-1839120	Offc Furn & Eq-Complr	85,393,379	0	0	(61,079,029)	24,314,351	5SQ	5	2.50	2.50	9,725,740	0.1139	0.00%	11.39%	11.39%	3
4	C-1839220	Transprt Eq- Trailer	33,369	0	0	(23,269)	10,101	20SQ	20	17.50	2.50	4,040	0.1211	0.00%	12.11%	12.11%	4
5	C-1839310	Stores Equip.-Other	79,141	0	0	(57,096)	22,045	20SQ	20	17.37	2.63	8,395	0.1061	0.00%	10.61%	10.61%	5
6	C-1839411	Portable Tools-Other	1,232,027	0	0	(258,616)	973,410	23SQ	23	5.41	17.59	55,331	0.0449	0.00%	4.49%	4.49%	6
7	C-1839421	Shop Equip. - Other	222,948	0	0	(139,560)	83,388	29SQ	29	21.25	7.75	10,755	0.0482	0.00%	4.82%	4.82%	7
8	C-1839431	Garage Equip.-Other	1,056,076	0	0	(91,108)	964,969	21SQ	21	10.39	10.61	90,968	0.0861	0.00%	8.61%	8.61%	8
9	C-1839510	Laboratory Eq.-Other	2,090,237	0	0	(927,472)	1,162,765	26SQ	26	12.88	13.12	88,622	0.0424	0.00%	4.24%	4.24%	9
10	C-1839710	Commun. Equip.-Other	135,304,341	0	0	(62,321,488)	72,982,853	13SQ	13	5.64	7.36	9,915,744	0.0733	0.00%	7.33%	7.33%	10
11	C-1839810	Misc. Equip. - Other	2,481,414	10	248,141	(1,448,084)	785,188	14SQ	14	10.65	3.35	234,182	0.0944	0.00%	9.44%	9.44%	11
12		Total	\$ 557,717,294		\$ (30,104,657)	\$ (269,358,553)	\$ 318,463,399				9.52	\$ 33,435,853	0.0600				12
13		This workpaper supports the life and removal rates shown in the preceding page (AJ-4B).															
14		(a) This is the annual estimated depreciation expense based on the beginning of the years' net plant balances to derive the depreciation rate to be applied to the monthly plant balances.															
15		The total expense of \$33.4M is an annual estimate only to derive the depreciation rate. The derived rate is what actually generates the actual depreciation expense throughout the year.															

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION & AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015
(\$1,000)

INCENTIVE TRANSMISSION PLANT

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

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Total Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference From	Line No.
1	December 31, 2015 Expense \$ -		1

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT AJ
DEPRECIATION AND AMORTIZATION EXPENSE
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
(\$1,000)

INCENTIVE TRANSMISSION PLANT ABANDONED PROJECT COST

Line No.	Total Incentive Transmission Plant Abandoned Project Cost Amortization Exp. Per Book	Reference From	Line No.
1	December 31, 2015 Expense \$ -		1

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
(Except amortization of acquisition adjustments)

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			22,028,386		22,028,386
2	Steam Production Plant	18,904,420				18,904,420
3	Nuclear Production Plant	8,070,000				8,070,000
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	20,512,811			2,148	20,514,959
7	Transmission Plant	115,827,049			1,928,173	117,755,222
8	Distribution Plant	204,722,248			1,867,456	206,589,704
9	Regional Transmission and Market Operation					
10	General Plant	12,105,160				12,105,160
11	Common Plant-Electric	25,309,844		30,186,281		55,496,125
12	TOTAL	405,451,532		52,214,667	3,797,777	461,463,976

See AJ-2B
AJ-1
AJ-3
AJ-4
See AJ-8C

B. Basis for Amortization Charges

Account 404
The amortization of Intangible Plant (software) is based on the anticipated useful life of the software project.

Account 405
The amortization of Land Rights is based on the anticipated useful lives of the rights-of-way.

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) //	2015/Q4
FOOTNOTE DATA			

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

Nuclear Production Plant includes only \$8,070,000 of nuclear decommissioning expense.

Schedule Page: 336 Line No.: 12 Column: f

Reclassification of 2015 Electric Depreciation and Amortization Charges
Depreciation and Amortization Expense Charged in Accordance with FERC Seven Factor Test
In Accordance with Guidelines in FERC Order 888

	Depreciation Expense (Account 403)	Amortization of Limited Term Electric Plant (Account 404)	Amortization of Other Electric Plant (Account 405)	Total	
<u>Intangible Plant</u>	-	22,028,386	-	22,028,386	AT-2B
Steam Production	19,354,048	-	-	19,354,048	
Nuclear Production	8,070,000	-	-	8,070,000	
Other Production	18,780,079	-	2,148	18,782,227	
<u>Transmission Plant</u>	114,457,681	-	See AT-2C { 1,919,789	116,377,470	①
<u>Distribution Plant</u>	207,374,720	-	{ 1,875,840	209,250,560	
<u>General Plant</u>	12,105,160	-	-	12,105,160	AT-3
<u>Common Plant-Electric</u>	25,309,844	30,186,281	-	55,496,125	AT-4
Total Ratemaking Depreciation & Amort.	405,451,532	52,214,667	3,797,777	461,463,976	

Schedule Page: 336.2 Line No.: 35 Column: b

Items in column (b) are 12/31/2015 weighted plant balances based on 12/31/2014 plant balances (Account 101) plus weighted net additions for 2015 less non-depreciables for each plant account.

All other lines, Cols. C-G: no change.

① 116,377,470
(see AT-8C, line 9) 15,744 ②
116,393,214 AT-1, line 11, col. 2

② The 15,744 in expense on Form 1 pg. 115, col. g, row 9, represents the annual amortization expense of the capitalized difference between CPUC & FERC's recognized in-service dates for the Southwest Powerlink. The difference is recorded in deferred debit FERC account 186 and the amortization of the difference is included in account 406. The amortization is considered a ratemaking adjustment with the annual expense continuing over the 30 year amortization life of the line, ending in 2023.

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4	
STATEMENT OF INCOME						
Quarterly						
1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.						
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.						
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.						
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.						
5. If additional columns are needed, place them in a footnote.						
Annual or Quarterly if applicable						
5. Do not report fourth quarter data in columns (e) and (f)						
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.						
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.						
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	4,809,317,693	5,138,995,326		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	2,968,444,719	3,422,546,042		
5	Maintenance Expenses (402)	320-323	143,626,230	155,271,046		
6	Depreciation Expense (403)	336-337	453,392,042	429,606,101		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	65,809,850	56,952,111		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	15,744	15,744		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		57,699,676	16,185,370		
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)					
13	(Less) Regulatory Credits (407.4)					
14	Taxes Other Than Income Taxes (408.1)	262-263	126,821,543	114,434,033		
15	Income Taxes - Federal (409.1)	262-263	11,172,935	-5,161,557		
16	- Other (409.1)	262-263	113,208,682	51,094,771		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	570,853,458	1,020,664,504		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	394,291,215	803,595,539		
19	Investment Tax Credit Adj. - Net (411.4)	266	-2,886,234	-2,245,608		
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		4,113,867,430	4,455,767,018		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		695,450,263	683,228,308		

AJ-8B

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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STATEMENT OF INCOME FOR THE YEAR (Continued)

9. Use page 122 for important notes regarding the statement of income for any account thereof.
 10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
 13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
4,304,455,432	4,593,689,814	507,638,955	547,398,773	-2,776,694	-2,093,261	2
						3
2,641,565,272	3,046,521,871	332,176,224	381,666,170	-5,296,777	-5,641,999	4
120,975,470	138,559,118	22,650,760	16,711,928			5
① 405,451,532	378,644,480	45,773,036	48,051,031	2,167,474	2,910,590	6
						7
① 56,012,444	48,122,782	9,797,406	8,829,329			8
15,744	(AT-BA) 15,744					9
57,699,676	16,185,370					10
						11
						12
						13
111,187,066	99,489,284	14,966,079	14,300,735	668,398	644,014	14
7,277,252	-5,161,557	3,895,683				15
101,466,804	47,358,713	11,741,878	3,736,058			16
503,684,431	923,324,205	67,169,027	97,340,299			17
351,796,872	726,198,098	42,494,343	77,397,441			18
-2,355,653	-1,715,027	-530,581	-530,581			19
						20
						21
						22
						23
						24
3,651,183,166	3,965,146,885	465,145,169	492,707,528	-2,460,905	-2,087,395	25
653,272,266	628,542,929	42,493,786	54,691,245	-315,789	-5,866	26

Σ ① 461,463,976 (see AT-8, line 12)

AT-8C

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement - AK Taxes Other Than Income Taxes Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 96,002	Stmt AK WP; Page AK-1; Line 1	1
2		Form 1; Page 263; Line 2; Col. i	2
3	(51)	Stmt AK WP; Page AK-1; Line 3	3
4			4
5	\$ 95,951	Line 1 Minus Line 3	5
6			6
7	(1,961)	Form 1; Page 450.1; Sch. Pg. 262; Line 2; Col. i	7
8			8
9	\$ 93,990	Line 5 Minus Line 7	9
10			10
11	38.86%	Cost Statement AK; Pg 8 of 17; Line 25	11
12			12
13	\$ 36,525	Line 9 x Line 11	13
14			14
15			15
16	\$ 15,185	Form 1; Pg. 263; Lns 10;18;19;20;26 Col. i	16
17			17
18	16.95%	Statement AI; Line 19	18
19			19
20	\$ 2,574	Line 16 x Line 18	20

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2015
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Property Taxes ¹	\$ 96,002	See Footnote 1	1
2			2
3 Less: Other Taxes (Business license taxes) ¹	<u>(51)</u>	See Footnote 1	3
4			4
5 Net Property Taxes	\$ 95,951	Sum of Lines 1 thru 3	5
6			6
7 Less: SONGS Property Taxes ²	<u>(1,961)</u>	See Footnote 2	7
8			8
9 Total Property Taxes Expense	<u>\$ 93,990</u>	Line 5 Plus Line 7	9

¹ The amount of property tax expense for the 12-months ending December 31, 2015 excluding the Citizens property taxes of \$630K equals \$96M. For Citizens Property Tax expenses see FERC Form 1 Page 450.1 Note for Schedule Page 262; Line 2; Col. 1. This amount also includes other taxes for business licenses of \$51K.

² The amount of property tax expense for the 12-months ending December 31, 2015 for the SONGS facilities is \$2M. See FERC Form 1 Page 450.1 Note for Schedule Page 262; Line 2; Col i.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AK - Workpapers
Taxes Other Than Income Taxes
For 12-Months Ending - December 31, 2015
(\$1,000)

Line No.	Amount	Reference	Line No.
1 Total Payroll Taxes ¹	\$ 15,185	Form 1; Pg. 263; Lns 10;18;19;20;26; Col. i	1
2			2
3 Transmission Wages and Salaries Allocation Factor	<u>16.95%</u>	Statement AI; Line 19	3
4			4
5 Transmission Related Payroll Taxes Expense	<u>\$ 2,574</u>	Line 1 x Line 3	5

¹ Excludes Citizens payroll taxes of \$38K. See FERC Form 1 Page 450.1 Note for Schedule Page 262; Line 18; Col. i.

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2015/Q4</u>
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	LOCAL:					
2	Ad Valorem (Note 1)		1,471,451	107,243,208	115,210,235	-8,577,482
3	Sales and Use	20,456		189,645	191,849	
4						
5						
6	SUBTOTAL	20,456	1,471,451	107,432,853	115,402,084	-8,577,482
7						
8	STATE:					
9	Franchise (Note 3)	165,132,100		97,868,479	287,385,711	21,807,739
10	Unemployment (Note 4)	315,406		1,257,057	1,226,294	
11	Sales and Use (Note 2)	67,690		568,935	575,551	
12	Fuel Tax	11,551		7,131	10,188	
13						
14	SUBTOTAL	165,526,747		99,701,602	289,197,744	21,807,739
15						
16	FEDERAL:					
17	Taxes on Income (Note 3)		140,209,659	11,320,542	-178,303,222	53,245,640
18	Retirement (Note 4)	777,378		26,833,488	26,746,909	
19	Unemployment (Note 4)	461,555		290,876	200,444	
20	Medicare (Note 4)	206,116		7,993,165	7,986,232	
21	Fuel Tax	-4,852		-255,174	-226,569	
22						
23						
24	SUBTOTAL	1,440,197	140,209,659	46,182,897	-143,596,206	53,245,640
25						
26	Citizens Payroll Tax					
27						
28	Other - Foreign Tax					
29						
30						
31						
32						
33	Note 1					
34						
35	Note 2					
36						
37	Note 3					
38						
39	Note 4					
40						
41	TOTAL	166,987,400	141,681,110	253,317,352	261,003,622	66,475,897

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
	860,997	96,002,476			11,240,694	2
18,241					189,645	3
						4
						5
18,241	860,997	96,002,476			11,430,339	6
						7
						8
	2,577,393	101,466,804	2,307,888		-5,906,213	9
346,168		966,187 (A)			290,870	10
61,036					568,935	11
8,494					7,131	12
						13
415,698	2,577,393	102,432,991	2,307,888		-5,039,277	14
						15
						16
	3,831,535	7,277,252	8,329,806		-4,286,516	17
863,957		10,812,410 (B)			16,021,107	18
551,987		223,571 (C)			67,306	19
213,049		3,220,803 (D)			4,772,371	20
-33,457					-255,174	21
						22
						23
1,595,536	3,831,535	21,534,036	8,329,806		16,319,094	24
						25
		-38,381 (E)			38,381	26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40
						41
2,029,475	7,269,925	219,931,122	10,637,694		22,748,537	

TOTAL PAYROLL TAXES

State:

(A) Unemployment 966,187

Federal:

(B) Retirement 10,812,410

(C) Unemployment 223,571

(D) Medicare 3,220,803

(E) Citizens (38,381)

15,184,590

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

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

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

Amount includes Ad Valorem taxes on SONGS in the amount of \$1,961,181.

Property Tax expenses of \$630,018 associated with the Citizens portion of the Border-Eastline are deducted and moved to column (I).

Schedule Page: 262 Line No.: 2 Column: I

Includes property tax expense of \$630,018 associated with the Citizens portion of the Border-Eastline.

Schedule Page: 262 Line No.: 9 Column: e

Taxes Paid/Received were adjusted for interest income received for the FTB settlement refund. Amounts were never accrued.

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

Description	Adjustment Amount	FERC 165/236	FERC 190	FERC 0
Balance Sheet Reclassification Between Federal and State	(176,448)	(176,448)		
Balance Sheet Reclassification Due to FIN 48 Liabilities	(515,720)		(515,720)	
Tax Adjustment Related to 1998-2005 Franchise Tax Board Settlement	22,499,907		22,499,907	
Total - California Corporation Franchise Tax Adjustment	21,807,739	(176,448)	21,984,187	-

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

Description	Adjustment Amount	FERC 165/236	FERC 190	FERC
Balance Sheet Reclassification Between Federal and State	(176,448)	176,448		
Balance Sheet Reclassification Due to FIN 48 Liabilities	6,300,805		(6,300,805)	
Tax Adjustment Related to 1998-2005 Franchise Tax Board Settlement	47,121,283		(47,121,283)	
Total - Federal Income Tax Adjustment	53,245,640	176,448	(53,422,088)	-

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

Payroll taxes of \$38,381 associated with the Citizens Border-Eastline are included in total payroll.

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

Payroll taxes of \$38,381 associated with the Citizens Boreder-Eastline are deducted and moved to column (I).

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

The \$38,381 reflects payroll taxes associated with the Border-Eastline allocated and charged to Citizens.

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

Note 1:

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

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

Note 2:

San Diego Gas & Electric Company

Base Period & True Up Period

Statement - AL Working Capital Workpapers

Docket No. ER17-____-____

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

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^a	\$ 91,724	Stmt AL WP; Page AL-1; Line 15	1
2				2
3	Transmission Plant Allocation Factor	38.62%	Stmnt AD WP; Page AD1; Line 39	3
4				4
5	Transmission Related Materials and Supplies	\$ 35,424	Line 1 x Line 3	5
6				6
7	B. Prepayments ^a	\$ 36,036	Stmt AL WP; Page AL-2; Line 15	7
8				8
9	Transmission Related Prepayments	\$ 13,917	Line 3 x Line 7	9
10				10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>			11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$ 68,154	Stmnt AH WP; Page AH1; Line 9	12
13	Transmission Related Administrative & General Expense	54,318	Stmnt AH WP; Page AH1; Line 56	13
14	CPUC Intervenor Funding Expense - Transmission	-	Stmnt AH WP; Page AH1; Line 17	14
15	Total	\$ 122,472	Sum Lines 12 thru 14	15
16				16
17	One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense	17
18				18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 15,309	Line 15 x Line 17	19
20				20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>			21
22	CPUC Intervenor Funding Expense - Transmission	\$ -	See Line 14 Above	22
23				23
24	One Eighth O&M Rule	12.50%	FERC Method = 1/8 of O&M Expense	24
25				25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -	Line 22 x Line 24	26
27				27
28	Cost of Capital Rate (COCR)	11.7429%	Stmnt AV WP; Page AV2; Line 31	28
29				29
30	CPUC Intervenor Funding Exp. Revenue Adj. ^b	\$ -	Line 26 x Line 28	30

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

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

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOKS
(\$1,000)

ACCOUNT 154 PLANT MATERIALS AND OPERATING SUPPLIES
ELECTRIC ALLOWABLE PER FERC FORMULA

Line No.	Month	Total Electric Plant Materials & Supplies	Line No.
1	Dec-14	\$ 91,439	1
2	Jan-15	91,239	2
3	Feb	90,204	3
4	Mar	89,622	4
5	Apr	89,265	5
6	May	90,306	6
7	Jun	90,306	7
8	Jul	90,474	8
9	Aug	91,793	9
10	Sep	93,455	10
11	Oct	93,487	11
12	Nov	95,291	12
13	Dec-15	95,533	13
14	Total 13 Months	1,192,413	14
15	13-Month Average Balance	\$ 91,724	15

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2015/Q4
FOOTNOTE DATA			

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

Reclassification of FERC Form 1 2015 Materials & Supplies, Page 227, for Ratemaking

Materials and Supplies Classified

In accordance with Guidelines in FERC Order 888

	BOY 2015	EOY 2015
Total Materials and Supplies (FERC 154)	100,373,918	104,583,010 1
As Assigned to Department for Ratemaking		
Electric Department	97,122,143	101,319,984
Gas Department	3,251,775	3,263,026
Less Line 5 (Construction Estimate)		
Electric Department	(5,683,344)	(5,787,452)
Gas Department	(208,096)	(317,195)
Total Allowable Materials and Supplies		
Electric Department	91,438,799	95,532,532
Gas Department	3,043,679	2,945,831
Total Allowable Materials and Supplies per FERC Formula	94,482,478	98,478,363 2
Total 13-Month Average Electric M&S for 2015	71,777,703	91,724,081

¹ Ties to Line 12 of FERC Form 1, pages 227

² Ties to Line 12 minus Line 5 of FERC Form 1, pages 227

SAN DIEGO GAS AND ELECTRIC COMPANY
STATEMENT AL
WORKING CAPITAL
BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOKS
(\$1,000)
ACCOUNT 165 PREPAYMENTS - ELECTRIC

Line No.	Month	Total Electric Plant Prepayments	Line No.
1	Dec-14	\$ 43,330	1
2	Jan-15	37,118	2
3	Feb	29,965	3
4	Mar	31,265	4
5	Apr	41,689	5
6	May	26,566	6
7	Jun	11,881	7
8	Jul	50,432	8
9	Aug	43,923	9
10	Sep	43,221	10
11	Oct	38,013	11
12	Nov	34,105	12
13	Dec-15	36,956	13
14	Total 13 Months	468,464	14
15	13-Month Average	\$ 36,036	15

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2015/Q4
FOOTNOTE DATA			

Schedule Page: 110 Line No.: 57 Column: c

The 13-Month Average Electric Prepayments for 2015 is \$36,035,692.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement AM Construction Work In Progress (CWIP) Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AM - Workpapers
Construction Work In Progress (CWIP)

Base Period & True-Up Period 12 - Months Ending December 31, 2015
(\$1,000)

<u>Line No</u>	<u>13 Months Average Balance</u>	<u>Reference</u>	<u>Line No</u>
1 Incentive Transmission Construction Work In Progress ^a	\$ -	Stmt AM WP; Page AM-1; Line 15	1

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

SAN DIEGO GAS & ELECTRIC COMPANY
 STATEMENT AM
 COST OF PLANT
 BASE PERIOD / TRUE UP PERIOD - 12/31/2015 PER BOOK
 (\$1,000)

INCENTIVE TRANSMISSION CONSTRUCTION WORK IN PROGRESS

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

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement - AQ Federal Income Tax Deductions - Other than Interest Workpapers

Docket No. ER17-____ - ____

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AQ - Workpapers
Federal Income Tax Deductions, Other Than Interest

Base Period & True-Up Period 12 - Months Ending December 31, 2015
(\$1,000)

<u>Line No.</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	South Georgia Income Tax Adjustment	\$ 2,333	Form 1; Page 450.1; Sch Pg 261; Line 17; Col. b 1

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) / /	2015/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 8 Column: b

Fuel Tax Credit Addback	\$ 9,000
GAA Retirements Election	9,974,496
Total	\$ 9,983,496

Schedule Page: 261 Line No.: 13 Column: b

Interest on Audit Payments	\$ 7,693,630
SERP	856,384
Miscellaneous Expenses	6,097,014
Total	\$ 14,647,028

Schedule Page: 261 Line No.: 20 Column: b

South Georgia Adjustment of \$2,333,000 is included in book taxable income to reverse tax benefits flowed through in rates prior to full normalization of book/tax adjustments.

Schedule Page: 261 Line No.: 26 Column: b

Amortization on Loss on Reacquired Debt	\$ (2,723,536)
Contingency Book Reserves	(3,159,701)
Qualified Decommissioning Contributions	(7,705,000)
Property Tax / Ad Valorem	(5,187,451)
Facts & Circumstances Repairs	(14,306,178)
Abandonment Loss	(13,301,537)
Miscellaneous Expenses	(849,814)
Total	\$ (47,233,217)

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement - AR Federal Income Tax Adjustments Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AR - Workpapers

Federal Tax Adjustments

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

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

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AR
Federal Tax Adjustments
For 12-Months Ending - December 31, 2015
(\$1,000)

Line No.	Amount	Reference	Line No.
1	\$ (265)	Form 1; Page 450.1; Sch. Pg 266; Line 8; Col f	1
2			2
3	-	Form 1; Page 450.1; Sch. Pg 234; Line 2; Col c	3
4			4
5	<u>\$ (265)</u>	Sum Lines 1; 3	5

¹ As of December 31, 2013, the Transmission Related Excess Deferred Tax Liabilities was fully amortized. However, SDG&E will continue to show this line item with a zero balance for its annual informational filing since this item is a component of the TO4 Formula.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2015/Q4
FOOTNOTE DATA			

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

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

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
San Diego Gas & Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	2015/Q4
FOOTNOTE DATA			

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

Electric balance in Account 190 at the end of the year reflects a reduction for amortization of transmission related excess deferred federal income taxes in the amount of \$0.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement - AU Revenue Credits Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AU - Workpapers

Revenue Credits

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.	Amounts	Reference	Line No.
1 (451) Miscellaneous Service Revenues	\$ -	Stmt AU WP; Page AU-1; Line 1	1
2			2
3 (453) Sales of Water and Water Power	-	Stmt AU WP; Page AU-1; Line 4	3
4			4
5 (454) Rent from Electric Property	710	Stmt AU WP; Page AU-2; Line 4; Col. (m)	5
6			6
7 (455) Interdepartmental Rents	-	Stmt AU WP; Page AU-1; Line 7	7
8			8
9 (456) Other Electric Revenues	6,416	Stmt AU WP; Page AU-2; Line 22; Col. (m)	9
10			10
11 Transmission Related Revenue Credits	<u>\$ 7,126</u>	Sum Lines 1 thru 9	11
12			12
13 (411.6 & 411.7) Gain or Loss From Sale of Plant Held for Future Use	<u>\$ -</u>	FERC Accounts 411.6 and 411.7	13

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AU
Revenue Credits
For 12-Months Ending December 31, 2015
(\$1,000)

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

¹ None of the above items apply to SDG&E's TO4 Cycle 4 filing. However, as one or more of these items apply, the applicable data field will be filled.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2015

Line No	SAP Account #	FERC Account #	SAP Account Description	(a) Jan-15	(b) Feb-15	(c) Mar-15	(d) Apr-15	(e) May-15	(f) Jun-15	(g) Jul-15	Line No
1	4371049	454	Rents	\$ (38,365)	\$ (36,237)	\$ (37,305)	\$ (39,623)	\$ (37,365)	\$ (41,026)	\$ (37,714)	1
2	4371050	454	Rent - Electric Property	(13,476)	(13,512)	(13,512)	(13,512)	(13,512)	(13,512)	(14,660)	2
3			Total Rent from Electric Property	(51,840)	(49,749)	(50,817)	(53,136)	(50,877)	(54,538)	(52,374)	3
4											4
5											5
6	4371016	456	Generation Interconnection	(401,338)	(9,001)	(3,028,953)	(160,671)	(25,908)	(39,865)	(39,865)	6
7	4371040	456	Revenue Enhancement	(30,935)	(39,026)	(113,637)	(1,315)	(310)	(121)	(130)	7
8	4371055	456	Shared Asset Revenue	(106,655)	(98,271)	(96,323)	(96,278)	(92,083)	(92,595)	(92,103)	8
9	4371058	456	Elec Trans Joint Pole Activity	(992)	(15,924)	-	96	-	-	-	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	10
11	4371065	456	Trans Revenue Trsfir to Gen	-	-	-	-	-	-	-	11
12	4371067	456	Trans Revenue Trsfir to Dist	-	-	-	-	-	-	-	12
13	4371070	456	Trans Revenue Trsfir from Dist	-	-	-	-	-	-	-	13
14	4371076	456	Environmental Lab - Elec Tran	(2,004)	(5,279)	(1,996)	(9,059)	-	(7,825)	(1,669)	14
15	4371082	456	Other Elec Rev-SDGE Gen	(180,969)	-	-	-	-	-	(91,606)	15
16	4371806	456	Elec-Trans Fees/Rev	-	-	-	-	(55,620)	-	-	16
17											17
18			Total Other Electric Revenues - Before Citizens Adj	(724,331)	(168,939)	(3,242,347)	(268,666)	(175,420)	(141,845)	(226,811)	18
19											19
20		Various	Elec-Trans Rev - Citizens (see wp AU-2A)	-	-	-	-	-	-	-	20
21			Total Other Electric Revenues	(724,331)	(168,939)	(3,242,347)	(268,666)	(175,420)	(141,845)	(226,811)	21
22											22
23			Total Miscellaneous Revenue	\$ (776,172)	\$ (218,688)	\$ (3,293,164)	\$ (321,802)	\$ (226,297)	\$ (196,383)	\$ (279,185)	23
24											24

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AU
Revenue Credits
12 Months Ending December 31, 2015

Line No	SAP Account #	FERC Account #	SAP Account Description	(h) Aug-15	(i) Sep-15	(j) Oct-15	(k) Nov-15	(l) Dec-15	(m) Total	Line No
1	4371049	454	Rents	\$ (34,953)	\$ (130,023)	\$ (35,319)	\$ (37,495)	\$ (38,622)	\$ (544,045)	1
2	4371050	454	Rent - Electric Property	(13,512)	(13,512)	(13,512)	(15,627)	(14,024)	(165,885)	2
3										3
4			Total Rent from Electric Property	(48,465)	(143,535)	(48,831)	(53,122)	(52,646)	(709,930)	4
5										5
6	4371016	456	Generation Interconnection	(39,865)	(39,865)	(39,865)	(39,865)	(137,411)	(4,002,531)	6
7	4371040	456	Revenue Enhancement	(1,083)	(9,515)	(4,112)	(1,289)	(48,391)	(249,865)	7
8	4371055	456	Shared Asset Revenue	(94,783)	(92,560)	(92,634)	(98,991)	(97,634)	(1,150,911)	8
9	4371058	456	Elec Trans Joint Pole Activity	-	-	-	(3,000)	-	(19,820)	9
10	4371061	456	Excess Microwave Capacity - Elec Trans	(1,439)	(1,439)	(1,439)	(1,439)	(1,439)	(17,262)	10
11	4371065	456	Trans Revenue Trsfir to Gen	-	-	-	-	(5,000)	(5,000)	11
12	4371067	456	Trans Revenue Trsfir to Dist	-	-	-	-	21,000	21,000	12
13	4371070	456	Trans Revenue Trsfir from Dist	-	-	-	-	8,000	8,000	13
14	4371076	456	Environmental Lab - Elec Tran	(2,259)	(2,707)	-	(14,846)	(2,894)	(50,537)	14
15	4371082	456	Other Elec Rev-SDGE Gen	(13,087)	(26,173)	-	(13,087)	(13,087)	(338,008)	15
16	4371806	456	Elec-Trans Fees/Rev	-	-	-	(1,000)	-	(56,620)	16
17										17
18			Total Other Electric Revenues - Before Citizens Adj	(152,515)	(172,259)	(138,050)	(173,515)	(276,855)	(5,861,554)	18
19										19
20		Various	Elec-Trans Rev - Citizens (see wp AU-2A)	-	-	-	-	(554,210)	(554,210)	20
21										21
22			Total Other Electric Revenues	(152,515)	(172,259)	(138,050)	(173,515)	(831,065)	(6,415,764)	22
23										23
24			Total Miscellaneous Revenue	\$ (200,980)	\$ (315,794)	\$ (186,881)	\$ (226,637)	\$ (883,711)	\$ (7,125,694)	24

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AU
Revenue Credits - Citizens Ratemaking Adjustment
12 Months Ending December 31, 2015

Ln	A	B	C = A + B	Ln
No. Citizen's General/Common, Working Capital, and Franchise Fee	Jan - May 2015 Billing Invoice	Jun- Dec 2015 Billing Invoice	Total 2015 Billing	No.
1	\$ 244,425	\$ 156,689	\$ 401,114	1
2	78,216	45,611	123,828	2
3	19,554	9,714	29,268	3
4	\$ 342,196	\$ 212,014	\$ 554,210	4

¹ Amount shown in Column C, Line 4 reflects the amount that will be treated as a credit in SDG&E's Transmission Cost of Service pursuant to the annual Appendix X Informational Filing in Cycles 3 and 4, Docket No. ER14-2057-000 and 15-1817-000, respectively. The total in Col. C; Line 4 flows to workpaper AU-2; Page 2 of 2; Col. 1; Line 20.

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
ELECTRIC OPERATING REVENUES (Account 400)					
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.</p> <p>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</p>					
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)		
1	Sales of Electricity				
2	(440) Residential Sales	1,486,308,656	1,369,693,579		
3	(442) Commercial and Industrial Sales				
4	Small (or Comm.) (See Instr. 4)	1,507,963,745	1,418,771,861		
5	Large (or Ind.) (See Instr. 4)	380,735,134	342,271,622		
6	(444) Public Street and Highway Lighting	15,263,946	14,645,239		
7	(445) Other Sales to Public Authorities				
8	(446) Sales to Railroads and Railways				
9	(448) Interdepartmental Sales				
10	TOTAL Sales to Ultimate Consumers	3,390,271,481	3,145,382,301		
11	(447) Sales for Resale	579,635,264	707,646,929		
12	TOTAL Sales of Electricity	3,969,906,745	3,853,029,230		
13	(Less) (449.1) Provision for Rate Refunds				
14	TOTAL Revenues Net of Prov. for Refunds	3,969,906,745	3,853,029,230		
15	Other Operating Revenues				
16	(450) Forfeited Discounts				
17	(451) Miscellaneous Service Revenues	93,141,013	88,286,798		
18	(453) Sales of Water and Water Power				
19	(454) Rent from Electric Property (a)	4,311,346	7,493,956		
20	(455) Interdepartmental Rents				
21	(456) Other Electric Revenues (b)	-54,553,380	482,529,097		
22	(456.1) Revenues from Transmission of Electricity of Others	291,649,708	162,350,733		
23	(457.1) Regional Control Service Revenues				
24	(457.2) Miscellaneous Revenues				
25					
26	TOTAL Other Operating Revenues	334,548,687	740,660,584		
27	TOTAL Electric Operating Revenues	4,304,455,432	4,593,689,814		

(a) The Transmission related revenue credit embedded in FERC account 454, totaling \$709,930, is reflected in work paper AU-2; Page 2 of 2; Line 4; Col. (m).

(b) The Transmission related revenue credit embedded in FERC account 456, totaling \$5.9 M, is reflected in work paper AU-2; Page 2 of 2; Line 18; Col. (m).

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2015/Q4
FOOTNOTE DATA			

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

Description

San Diego Franchise Fee Surcharge	\$88,007,838
Service Establishment	2,427,250
Late Payment Charge	721,575
Other*	1,984,350
	\$93,141,013 (A)

* Individual balances are less than \$250,000

Schedule Page: 300 Line No.: 19 Column: c

Includes Transmission Revenue Credits of \$709,930

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

Description

Direct Access	\$229,490,396
Balancing Accounts	(406,521,543)
Cap and Trade Revenues	79,929,224
Litigation	11,536,390
CIAC Income Tax	6,033,360
Shared Assets	6,795,152
PUC Reimbursement Fee	4,565,807
Government Turnkey	595,187
Unbilled Revenue	1,246,000
Joint Pole Activity	1,429,367
Generation Trans. Interconnection Rev.	4,002,531
Electric Revenue Cycle Credits	6,104,749
Other*	(240,000)
	(\$54,553,380)

* Individual balances are less than \$250,000

Schedule Page: 300 Line No.: 21 Column: c

Includes Transmission Revenue Credits of \$5,861,554

(A) All the amounts in the \$93M with the exception of Franchise Fees is related to distribution. Therefore, these amounts are not applicable to Transmission Statement AU.

The Franchise Fee is partly related to Transmission and is collected as part of BTRR in the BK Cost Statements.

San Diego Gas & Electric Company

Base Period & True-Up Period

Statement - AV Cost of Capital and Fair Rate of Return Workpapers

Docket No. ER17-____-____

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.		Amounts	Reference	Line No.			
1	<u>Long-Term Debt Component - Denominator:</u>			1			
2	(Plus) Bonds (Acct. 221) (p112.Line18c)	\$ 3,989,648	Form 1; Page 112; Line 18c	2			
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19c)	-	Form 1; Page 112; Line 19c	3			
4	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21c)	53,650	Form 1; Page 112; Line 21c	4			
5	(Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22c)	-	Form 1; Page 112; Line 22c	5			
6	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23c)	9,710	Form 1; Page 112; Line 23c	6			
			Line 2 Minus Line 3 Plus Lines 4 & 5 Minus				
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	\$ 4,033,588	Line 6	7			
8				8			
9	<u>Long-Term Debt Component - Numerator:</u>			9			
10	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$ 188,054	Form 1; Page 117; Line 62c	10			
11	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	3,313	Form 1; Page 117; Line 63c	11			
12	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	2,807	Form 1; Page 117; Line 64c	12			
13	(Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)	-	Form 1; Page 117; Line 65c	13			
14	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)	-	Form 1; Page 117; Line 66c	14			
15	i = LTD interest (p117, sum of Line56c thru Line60c, details on p257))	\$ 194,174	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15			
16				16			
17	<u>Cost of Long-Term Debt:</u>	4.81%	Line 15 / Line 7	17			
18				18			
19	<u>Preferred Equity Component:</u>			19			
20	PF = Preferred Stock - Acct 204 (p112.3c)	\$ -	Form 1; Page 112; Line 3c	20			
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	\$ -	Form 1; Page 118; Line 29c	21			
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22			
23				23			
24	<u>Common Equity Component:</u>			24			
25	Proprietary Capital (p112.16c)	\$ 5,222,824	Form 1; Page 112; Line 16c	25			
26	(Less) Preferred Stock - Acct 204 (p112.3c)	-	Form 1; Page 112; Line 3c	26			
27	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12c)	-	Form 1; Page 112; Line 12c	27			
28	(Less) Accumulated Other Comprehensive Income (Acct. 219) (p112.15c)	(7,840)	Form 1; Page 112; Line 15c	28			
29	CS = Common Stock	\$ 5,230,664	Line 25 Minus Lines 26, 27 & 28	29			
30				30			
			Offer of Settlement in FERC Docket No. ER13-941-001				
31	<u>Return on Common Equity:</u>		10.05%	31			
32		(a)	(b)	(c)	(d) = (b) x (c)	32	
33		Amount ¹	Cap. Struct. Ratio	Cost of Capital	Weighted Cost of Capital	33	
34	<u>Weighted Cost of Capital:</u>					34	
35						35	
36	Long-Term Debt	\$ 4,033,588	43.54%	4.81%	2.09%	Col. C = Line 17 Above	36
37	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above	37
38	Common Equity	5,230,664	56.46%	10.05%	5.67%	Col. C = Line 31 Above	38
39	Total Capital	\$ 9,264,252	100.00%		7.76%	Sum Lines 36 thru 38	39
40							40
41	<u>Cost of Equity Component (Preferred & Common):</u>				5.67%	Sum Lines 37; 38; Col. (d)	41
42							42
43							43
44	<u>Incentive Return on Common Equity:</u> ²				0.00%	Stmt AV WP; Page AV-1; Line 1	44
45		(a)	(b)	(c)	(d) = (b) x (c)		45
46		Amount ¹	Cap. Struct. Ratio	Cost of Capital	Weighted		46
47	<u>Weighted Cost of Capital:</u>						47
48							48
49	Long-Term Debt	\$ 4,033,588	43.54%	4.81%	2.09%	Col. C = Line 17 Above	49
50	Preferred Equity	-	0.00%	0.00%	0.00%	Col. C = Line 22 Above	50
51	Common Equity	5,230,664	56.46%	0.00%	0.00%	Col. C = Line 44 Above	51
52	Total Capital	\$ 9,264,252	100.00%		2.09%	Sum Lines 49 thru 51	52
53							53
54	<u>Incentive Cost of Equity Component (Preferred & Common):</u>				0.00%	Sum Lines 50; 51; Col. (d)	54

¹ Amount is based upon December 31 balances.² The Incentive Return on Common Equity will be tracked and shown separately for each project. As a result, lines 44 through 54 will be repeated for each project.

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.67%	Stmnt AV WP; Page AV1; Line 41	6
7	\$ 265	Statement AR; Page 1; Line 5	7
8	4,566	Stmnt AV WP; Page AV-1; Line 4	8
9	\$ 3,207,000	Statement BK1; Page 2; Line 26	9
10	35.00%	Federal Income Tax Rate	10
11			11
12	3.1170%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.67%	Stmnt AV WP; Page AV1; Line 41	18
19	\$ 4,566	Line 8 Above	19
20	\$ 3,207,000	Statement BK1; Page 2; Line 26	20
21	3.1170%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.8659%	State Income Tax Expense	24
25			25
26			26
27	3.9829%	Sum Lines 12; 24	27
28			28
29	7.7600%	Stmnt AV WP; Page AV1; Line 39	29
30			30
31	11.7429%	Sum Lines 27; 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2015

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Cost of Capital Rate (i_{COCR}) Calculation: ¹			1
2				2
3	a. Federal Income Tax Component:			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Stmnt AV WP; Page AV1; Line 54	6
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	0	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Stmnt AV WP; Page AV-1; Line 7	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK I; Page 2; Line 31	9
10	FT = Federal Income Tax Rate @ 35%	35%	Stmnt AV WP; Page AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{(((A) + (C / D)) * FT) - (B / D)}{(1 - FT)}$	#DIV/0!	Federal Income Tax Expense	12
13				13
14				14
15	B. State Income Tax Component:			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Stmnt AV WP; Page AV1; Line 54	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	#DIV/0!	Line 12 Above	21
22	ST = State Income Tax Rate @ 8.84%	8.84%	Stmnt AV WP; Page AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	#DIV/0!	State Income Tax Expense	24
25				25
26				26
27	C. Total Federal & State Income Tax Rate:	#DIV/0!	Sum Lines 12; 24	27
28				28
29	D. Total Incentive Weighted Cost of Capital:	2.0900%	Stmnt AV WP; Page AV1; Line 52	29
30				30
31	E. Incentive Cost of Capital Rate (i_{COCR}) :	#DIV/0! ¹	Sum Lines 27; 29	31

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

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AV
Cost of Capital and Fair Rate of Return
For 12-Months Ending December 31, 2015
(\$1,000)

Line No.		Amounts	Reference	Line No.
1	Incentive Return on Common Equity	<u>\$ -</u>	Note 1	1
2				2
3				3
4	Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense	<u>\$ 4,566</u>	Workpaper Page AV-1A	4
5				5
6				6
7	Incentive Equity AFUDC Component of Transmission Depreciation Expense	<u>\$ -</u>	Note 1	7

¹ None of the above items apply to SDG&E's TO4 Cycle 4 filing. However, as one or more of these items apply, subject to FERC approval, the applicable data field will be filled.

San Diego Gas & Electric Company
Non-Incentive Equity AFUDC Component of Transmission Depreciation Expense
For Completed Transmission Capital Projects from 2001 Through 2015
Applicable to the 2015 TO4-Cycle 4 Base Period & True-Up Period
For the 12-Month Period Ending December 31, 2015
(\$1,000)

Line No.	A Vintages of Plant	B AFUDC in Plant	C AFUDC Equity in Plant Cost	D Non-Incentive Equity AFUDC Component of Transmission Depn Exp.	Line No.
1					1
2	2001	\$ 2,152	\$ 1,501	\$ 51	2
3					3
4	2002	4,222	2,968	101	4
5					5
6	2003	3,164	2,260	75	6
7					7
8	2004	4,319	3,165	108	8
9					9
10	2005	3,277	2,382	83	10
11					11
12	2006	5,265	3,710	134	12
13					13
14	2007	8,392	6,034	163	14
15					15
16	2008	11,742	8,514	269	16
17					17
18	2009	3,939	2,887	104	18
19					19
20	2010	4,708	3,420	119	20
21					21
22	2011	4,706	3,362	114	22
23					23
24	2012	183,770	131,288	2,685	24
25					25
26	2013	9,936	7,142	227	26
27					27
28	2014	18,753	13,795	429	28
29					29
30	2015	8,098	7,044	102	30
31					31
32					32
33	Total	\$ 276,443	\$ 199,471	\$ 4,763	33
34					34
35	Citizens Adjustment (see w/p AV-1B)			(197)	35
36					36
37	AFUDC Equity Depreciation Expense - Net of AFUDC Equity Depreciation Expense on Assets Leased to Citizens Sunrise			\$ 4,566	37
38					38

The above schedule calculates the AFUDC equity in depreciation used in Statement AV to calculate the Federal and State Income Taxes as reflected in the TO4 Formula. This equity AFUDC component of transmission depreciation expense is derived as follows:

Col. A - reflects the years that were taken into consideration to develop the table. The table begins in 2001 because all the data needed was not available until 2001 in SAP (SDG&E's general accounting system).

Col. B - reflects the total AFUDC in plant additions that went into service in each year as indicated.

Col. C - represents the AFUDC equity embedded in Col. B for each year.

Col. D - represents the annual amortization of Col. C that is embedded in SDG&E's annual transmission depreciation expense. As a result, the total of Col. D, Line 33, reflects the total equity AFUDC component of transmission depreciation expense for the 2015 base period.

San Diego Gas & Electric Company
TO4-Cycle 4 Annual Transmission Formula Filing
Citizens' Calculation of Equity AFUDC Component of Transmission Depreciation Expenses
For the 12-Month Period Ending December 31, 2015
(\$1,000)

Line No.	Description	Amount	Reference	Line No.
1	AFUDC embedded in the Lease Payment on the Border-East Line	\$ 8,358		1
2	AFUDC Equity Percentage as of July 2012	70.83%		2
3	AFUDC Equity Embedded in the Border-East Line	\$ 5,920	Line 1 x Line 2	3
4	Annual Depreciation Rate (30 year Lease)	3.33%	1 / 30 years	4
5	Annual Book Depreciation on AFUDC Equity	\$ 197	Line 3 x Line 4	5

Name of Respondent San Diego Gas & Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2015/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	291,458,395	291,458,395
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		591,282,978	591,282,978
7	Other Paid-In Capital (208-211)	253	479,665,369	479,665,368
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	24,605,640	24,605,640
11	Retained Earnings (215, 215.1, 216)	118-119	3,892,862,778	3,608,175,171
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-7,840,314	-11,998,026
16	Total Proprietary Capital (lines 2 through 15)		5,222,823,566	4,933,978,246
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	3,989,648,000	3,912,505,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	53,650,000	223,900,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		9,710,098	10,327,638
24	Total Long-Term Debt (lines 18 through 23)		4,033,587,902	4,126,077,362
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		631,433,074	655,885,021
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		29,917,817	28,829,083
29	Accumulated Provision for Pensions and Benefits (228.3)		217,194,669	220,581,904
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		83,203,290	122,010,536
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		826,441,431	871,879,253
35	Total Other Noncurrent Liabilities (lines 26 through 34)		1,788,190,281	1,899,185,797
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		114,260,980	245,572,061
38	Accounts Payable (232)		418,724,687	480,486,749
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		54,652,222	21,149,206
41	Customer Deposits (235)		71,665,653	71,379,130
42	Taxes Accrued (236)	262-263	2,029,475	166,987,400
43	Interest Accrued (237)		43,773,285	44,591,625
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

The above circled items are referenced in Statement AV.

Name of Respondent San Diego Gas & Electric Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2015/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		695,450,263	683,228,308			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		4,707	1,602			
34	(Less) Expenses of Nonutility Operations (417.1)						
35	Nonoperating Rental Income (418)		71,781	411,985			
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		25,746,782	7,541,395			
38	Allowance for Other Funds Used During Construction (419.1)		37,153,836	37,118,230			
39	Miscellaneous Nonoperating Income (421)		696,606	1,560,404			
40	Gain on Disposition of Property (421.1)						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		63,673,712	46,633,616			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)						
44	Miscellaneous Amortization (425)		250,048	250,048			
45	Donations (426.1)		7,296,545	7,206,347			
46	Life Insurance (426.2)		-4,967,255	-5,124,954			
47	Penalties (426.3)		18,337	55,558			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		1,745,671	1,941,492			
49	Other Deductions (426.5)		1,691,022	16,199,593			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		6,034,368	20,528,084			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	634,674	643,546			
53	Income Taxes-Federal (409.2)	262-263	-8,182,199				
54	Income Taxes-Other (409.2)	262-263	-17,648,091	1,944,220			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	120,444,225	23,157,299			
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	98,959,713	17,123,884			
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-3,711,104	8,621,181			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		61,350,448	17,484,351			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		188,053,798	189,026,001			
63	Amort. of Debt Disc. and Expense (428)		3,313,278	3,210,416			
64	Amortization of Loss on Reaquired Debt (428.1)		2,807,389	2,392,942			
65	(Less) Amort. of Premium on Debt-Credit (429)		-				
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		-				
67	Interest on Debt to Assoc. Companies (430)						
68	Other Interest Expense (431)		7,109,923	6,452,331			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		13,701,644	14,744,740			
70	Net Interest Charges (Total of lines 62 thru 69)		187,582,744	186,336,950			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		569,217,967	514,375,709			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)		-26,107,334	5,794,327			
75	Net Extraordinary Items (Total of line 73 less line 74)		26,107,334	-5,794,327			
76	Income Taxes-Federal and Other (409.3)	262-263	10,637,694	1,330,682			
77	Extraordinary Items After Taxes (line 75 less line 76)		15,469,640	-7,125,009			
78	Net Income (Total of line 71 and 77)		584,687,607	507,250,700			

Name of Respondent San Diego Gas & Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2015/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		3,608,175,171	3,300,924,471
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		584,687,607	507,250,700
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-	
30	Dividends Declared-Common Stock (Account 438)			
31			-300,000,000	(200,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-300,000,000	(200,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		3,892,862,778	3,608,175,171
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

San Diego Gas & Electric Company

High Voltage- Low Voltage Summary of Plant Allocation Study

Docket No. ER17-____-____

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF HV - LV TRANSMISSION PLANT ALLOCATION STUDY
TRANSMISSION PLANT BALANCE AS OF DECEMBER 31, 2015
(\$1,000)

Line No.		Column A		Column B		Column C	
		\$'s in TRANSMISSION Total	VOLTAGE < 200 kv	VOLTAGE > 200 kv	Line No.		
1	IMPERIAL VALLEY SUBSTATION 500>230KV	\$ 164,913	-	\$ 164,913	1		
2	SUNCREST SUBSTATION 500>230KV	207,991	-	207,991	2		
3	ECO SUBSTATION 500>230KV	405,871	-	405,871	3		
4	SAN ONOFRE 230KV SUBSTATION	17,915	-	17,915	4		
5	MIGUEL 500/230/138/69KV SUBSTATION	108,953	7,992	100,960	5		
6	SYCAMORE CANYON 230/69KV SUBSTATION	71,377	33,192	38,185	6		
7	ESCONDIDO 230/138/69/12KV SUBSTATION	59,347	27,292	32,055	7		
8	OLD TOWN 230KV SUBSTATION	6,106	62	6,044	8		
9	OLD TOWN 69/12/4KV SUBSTATION	11,115	11,115	-	9		
10	MISSION 230KV SUBSTATION	12,813	141	12,673	10		
11	MISSION 138/69/12KV SUBSTATION	20,815	20,815	-	11		
12	TALEGA 230/138KV SUBSTATION (230 PORTION ONLY)	73,902	-	73,902	12		
13	TALEGA 230/138 KV SUBSTATION	48,145	42,297	5,848	13		
14	PENASQUITOS 230KV SUBSTATION	36,471	-	36,471	14		
15	PENASQUITOS 138/69KV SUBSTATION	24,856	24,856	-	15		
16	ENCINA 230KV SUBSTATION	38,715	-	38,715	16		
17	ENCINA PP 138/12KV SUBSTATION	7,888	7,888	-	17		
18	NO GILA 500KV SUBSTATION	10,336	-	10,336	18		
19	PALO VERDE 500KV SUBSTATION	5,326	-	5,326	19		
20	SAN LUIS REY 230/69/12KV SUBSTATION	49,108	15,838	33,271	20		
21	PALOMAR ENERGY 230KV SWITCHYARD	10,769	-	10,769	21		
22	PALA 230KV SUBSTATION	394	-	394	22		
23	OTAY MESA 230KV SWITCHYARD	14,650	-	14,650	23		
24	SILVERGATE 230/69KV SUBSTATION	73,019	22,636	50,383	24		
25	DESERT STAR ENERGY CENTER	17,312	-	17,312	25		
26	LV SUBSTATIONS	342,070	342,070	-	26		
27					27		
28	TOTAL SUBSTATIONS	\$ 1,840,175	\$ 556,193	\$ 1,283,982	28		
29					29		
30	TRANSMISSION TOWERS and LAND	2,874,863	1,070,265	1,804,598	30		
31					31		
32	TOTAL TRANSMISSION PLANT	(a) \$ 4,715,038	\$ 1,626,458	\$ 3,088,580	32		
33					33		
34	PERCENTAGES	100.00%	34.50%	65.50%	34		
35			Col. B, Line 32 / Col. A, Line 32	Col. C, Line 32 / Col. A, Line 32	35		
36					36		

(a) Ties to Statement AD Workpapers, AD-7, Col. 2, Line 13, that is, Line 32 Col. A shown above ties to the ratemaking plant in service.

San Diego Gas & Electric Company

TO4 – Cycle 4

Summary of Net Weighted Forecast Plant Additions

Docket No. ER17-____-____

San Diego Gas & Electric Company
Summary of HV-LV Splits for Forecast Plant Additions
24-Month Forecast Period (January 1, 2016 - December 31, 2017)
(\$1,000)

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	Reference	Line No.
		Gross HV	Gross LV	Unweighted Total	Net Wtd-HV	Net Wtd-LV	Weighted Total		
1	Non-Incentive Projects:								
2	Forecast Period - Transmission Plant Additions	\$ 437,223	\$ 434,427	\$ 871,650	\$ 239,297	\$ 311,101	\$ 550,398	See Note 1 Below	1
3	Forecast Period - Transmission Related General, Common; and Electric Misc. Intangible Plant	32,548	18,951	51,499	18,564	10,811	29,375	See Note 2 Below	2
4									3
5	Sub-Total Non-Incentive Projects Forecast Plant Additions	\$ 469,771	\$ 453,378	\$ 923,149	\$ 257,861	\$ 321,912	\$ 579,773	Sum Lines 1 thru 3	4
6									5
7	Incentive Projects:								6
8	Forecast Period - Incentive Transmission Plant Additions	-	-	-	-	-	-	See Note 3 Below	7
9									8
10	Forecast Period - Incentive Transmission CWIP for the period after the base period and before the effective period	-	-	-	-	-	-	See Note 4 Below	9
11									10
12	Forecast Period - Incentive Transmission CWIP for the period during the rate effective period	-	-	-	-	-	-	See Note 5 Below	11
13									12
14	Sub-Total Incentive Projects Forecast Plant Additions	-	-	-	-	-	-	Sum Lines 8 thru 12	13
15									14
16	Total	\$ 469,771	\$ 453,378	\$ 923,149	\$ 257,861	\$ 321,912	\$ 579,773	Sum Lines 5; 14	15
17									16
18	HV-LV Ratio (Weighted Transmission Forecast Plant Additions)				44.48%	55.52%	100.00%	HV = Line 16; Col (d) / Line 16; Col (f) LV = Line 16; Col (e) / Line 16; Col (f)	17
19									18

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

San Diego Gas & Electric Company
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2016 - December 31, 2017)
Summary of Weighted Transmission Plant Additions
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions ¹			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-16	\$ 7,120	\$ 11,048	\$ 18,168	\$ 13	\$ 19	\$ 32	\$ 7,107	\$ 11,029	\$ 18,136	1.00000	\$ 7,107	\$ 11,029	\$ 18,136	1
2	Feb-16	11,942	5,834	17,776	21	10	31	11,921	5,824	17,745	1.00000	11,921	5,824	17,745	2
3	Mar-16	2,759	1,564	4,323	5	3	8	2,754	1,561	4,315	1.00000	2,754	1,561	4,315	3
4	Apr-16	1,937	8,476	10,413	3	15	18	1,934	8,461	10,395	1.00000	1,934	8,461	10,395	4
5	May-16	14,554	9,264	23,818	26	16	42	14,528	9,248	23,776	1.00000	14,528	9,248	23,776	5
6	Jun-16	40,384	56,276	96,660	71	99	170	40,313	56,177	96,490	1.00000	40,313	56,177	96,490	6
7	Jul-16	8,283	20,247	28,530	15	36	51	8,268	20,211	28,479	1.00000	8,268	20,211	28,479	7
8	Aug-16	7,954	31,063	39,017	14	55	69	7,940	31,008	38,948	1.00000	7,940	31,008	38,948	8
9	Sep-16	7,817	7,086	14,903	14	12	26	7,803	7,074	14,877	1.00000	7,803	7,074	14,877	9
10	Oct-16	11,037	8,655	19,691	19	15	34	11,018	8,640	19,657	1.00000	11,018	8,640	19,658	10
11	Nov-16	-	643	643	-	1	1	-	642	642	1.00000	-	642	642	11
12	Dec-16	18,948	36,424	55,372	33	64	97	18,915	36,360	55,275	1.00000	18,915	36,360	55,275	12
13	Jan-17	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13
14	Feb-17	3,264	4,328	7,592	6	8	14	3,258	4,320	7,578	0.91667	2,986	3,960	6,946	14
15	Mar-17	4,696	79,450	84,146	8	140	148	4,688	79,310	83,998	0.83333	3,907	66,091	69,998	15
16	Apr-17	6,518	12,265	18,783	11	22	33	6,507	12,243	18,750	0.75000	4,880	9,182	14,062	16
17	May-17	42,362	-	42,362	75	-	75	42,287	-	42,287	0.66667	28,191	-	28,191	17
18	Jun-17	63,087	11,434	74,521	111	20	131	62,976	11,414	74,390	0.58333	36,736	6,658	43,394	18
19	Jul-17	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19
20	Aug-17	-	30,295	30,295	-	53	53	-	30,242	30,242	0.41667	-	12,601	12,601	20
21	Sep-17	4,734	17,043	21,777	8	30	38	4,726	17,013	21,739	0.33333	1,575	5,671	7,246	21
22	Oct-17	-	22,815	22,815	-	40	40	-	22,775	22,775	0.25000	-	5,694	5,694	22
23	Nov-17	163,029	-	163,029	287	-	287	162,742	-	162,742	0.16667	27,124	-	27,124	23
24	Dec-17	16,800	60,216	77,016	30	106	136	16,770	60,110	76,880	0.08333	1,397	5,009	6,406	24
25	Total	\$ 437,223	\$ 434,427	\$ 871,650	\$ 770	\$ 764	\$ 1,534	\$ 436,453	\$ 433,663	\$ 870,116		\$ 239,297	\$ 311,101	\$ 550,398	25
26		50.16%	49.84%	100.00%	50.20%	49.80%	100.00%	50.16%	49.84%	100.00%		43.48%	56.52%	100.00%	26
27															27
28															28
29															29
30															30
31															31
32															32
33	Summary of Transmission Plant Additions:													33	
34	Net - Electric Transmission Plant													34	
35	Total													35	
36	Total													36	
37	Total													37	
38	Total													38	
39	Total													39	
40	Total													40	
41	Total													41	

Calculated Retirement Rate Check: **0.176%**
 Retirement Rate (Formula): **0.176%**
 Retirement Rate (Manual Input): **0.176%**

¹ The HV-LV Gross Forecast Plant Additions from January 2016 through December 2017 comes from the Forecast Transmission Capital Additions Work Papers. Summary of Weighted Transmission Plant Additions Page 2

San Diego Gas & Electric Company
Derivation of Weighted Plant Additions
24-Month Forecast Period (January 1, 2016 - December 31, 2017)
Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
(\$1,000)

Line No.	Date	Gross Forecast Plant Additions ¹		Retirements			Net Forecast Plant Additions			Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total	HV	LV	
1	Jan-16	\$ 946	\$ 551	\$ 1,497	\$ -	\$ 1,497	2	1	3	944	\$ 550	\$ 1,494	1
2	Feb-16	617	359	976	1	1	1	1	2	616	358	974	2
3	Mar-16	2,066	1,203	3,269	4	2	6	2,062	1,201	3,263	2,062	1,201	3
4	Apr-16	533	310	843	1	1	2	532	309	841	532	309	4
5	May-16	525	306	831	1	1	2	524	305	829	524	305	5
6	Jun-16	470	274	744	1	-	1	469	274	743	469	274	6
7	Jul-16	1,752	1,020	2,772	3	2	5	1,749	1,018	2,767	1,749	1,018	7
8	Aug-16	379	221	600	1	-	1	378	221	599	378	221	8
9	Sep-16	2,339	1,362	3,701	4	2	6	2,335	1,360	3,695	2,335	1,360	9
10	Oct-16	346	202	548	1	-	1	345	202	547	345	202	10
11	Nov-16	548	319	867	1	1	2	547	318	865	547	318	11
12	Dec-16	1,370	797	2,167	2	1	3	1,368	796	2,164	1,368	796	12
13	Jan-17	-	-	-	-	-	-	-	-	-	-	-	13
14	Feb-17	469	273	742	1	-	1	468	273	741	429	250	14
15	Mar-17	1,707	994	2,701	3	2	5	1,704	992	2,696	1,420	827	15
16	Apr-17	8	4	12	-	-	-	8	4	12	6	3	16
17	May-17	1,173	683	1,856	2	1	3	1,171	682	1,853	781	455	17
18	Jun-17	3,878	2,258	6,136	7	4	11	3,871	2,254	6,125	2,258	1,315	18
19	Jul-17	1,243	724	1,967	2	1	3	1,241	723	1,964	621	362	19
20	Aug-17	110	64	174	-	-	-	110	64	174	46	27	20
21	Sep-17	73	43	116	-	-	-	73	43	116	24	14	21
22	Oct-17	586	341	927	1	1	2	585	340	925	146	85	22
23	Nov-17	179	104	283	-	-	-	179	104	283	30	17	23
24	Dec-17	11,231	6,539	17,770	20	12	32	11,212	6,527	17,739	934	544	24
25	Total	\$ 32,548	\$ 18,951	\$ 51,499	\$ 58	\$ 33	\$ 91	\$ 32,491	\$ 18,918	\$ 51,409	\$ 18,564	\$ 10,811	\$ 29,375
26		63.20%	36.80%	100.00%	63.54%	36.46%	100.00%	63.20%	36.80%	100.00%	63.20%	36.80%	100.00%
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Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:			
HV	LV	Unweighted	
\$ 32,491	\$ 18,918	\$ 51,409	
\$ 32,491	\$ 18,918	\$ 51,409	
63.20%	36.80%	100.00%	

Summary of Transmission Related Common, General, & Electric Intangible Plant Additions:			
Wtd-HV	Wtd-LV	Wtd-Total	
\$ 18,564	\$ 10,811	\$ 29,375	
\$ 18,564	\$ 10,811	\$ 29,375	
63.20%	36.80%	100.00%	

Calculated Retirement Rate Check: **0.176%**
 Retirement Rate (Formula): **0.176%**
 Retirement Rate (Manual Input): **0.176%**

¹ The HV-LV Gross Forecast Plant Additions information from January 2016 through December 2017 comes from the Summary of Monthly Common, General, and Electric Intangible Forecast Plant Additions Work Papers, Pages 1 of 6 through Pages 5 of 6, lines 66 and 67.
 Summary of Weighted Transmission Related Common, General and Electric Miscellaneous Intangible Plant Additions
 Page 3

San Diego Gas & Electric Company
 Derivation of Weighted Plant Additions
 24-Month Forecast Period (January 1, 2016 - December 31, 2017)
 Summary of Weighted Incentive Transmission Plant Additions
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions			Retirements			Net Forecast Plant Additions			Weighting Factor	Weighted Net Forecast Plant Additions			Line No.
		HV	LV	Total	HV	LV	Total	HV	LV	Total		HV	LV	Total	
1	Jan-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	1
2	Feb-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	2
3	Mar-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	3
4	Apr-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	4
5	May-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	5
6	Jun-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	6
7	Jul-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	7
8	Aug-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	8
9	Sep-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	9
10	Oct-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	10
11	Nov-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	11
12	Dec-16	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	12
13	Jan-17	-	-	-	-	-	-	-	-	-	1.00000	-	-	-	13
14	Feb-17	-	-	-	-	-	-	-	-	-	0.91667	-	-	-	14
15	Mar-17	-	-	-	-	-	-	-	-	-	0.83333	-	-	-	15
16	Apr-17	-	-	-	-	-	-	-	-	-	0.75000	-	-	-	16
17	May-17	-	-	-	-	-	-	-	-	-	0.66667	-	-	-	17
18	Jun-17	-	-	-	-	-	-	-	-	-	0.58333	-	-	-	18
19	Jul-17	-	-	-	-	-	-	-	-	-	0.50000	-	-	-	19
20	Aug-17	-	-	-	-	-	-	-	-	-	0.41667	-	-	-	20
21	Sep-17	-	-	-	-	-	-	-	-	-	0.33333	-	-	-	21
22	Oct-17	-	-	-	-	-	-	-	-	-	0.25000	-	-	-	22
23	Nov-17	-	-	-	-	-	-	-	-	-	0.16667	-	-	-	23
24	Dec-17	-	-	-	-	-	-	-	-	-	0.08333	-	-	-	24
25	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	25
26		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	26
27															27
28															28
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40															40
41															41

Calculated Retirement Rate Check:	#DIV/0!
Retirement Rate (Formula):	0.176%
Retirement Rate (Manual Input):	

Summary of Transmission Plant Additions:			
Net - Electric Transmission Plant	\$		
Total	\$		
Total	#DIV/0!	#DIV/0!	#DIV/0!

Wtd-HV	Wtd-LV	Wtd-Total
\$	\$	\$
\$	\$	\$
#DIV/0!	#DIV/0!	#DIV/0!

San Diego Gas & Electric Company
 Derivation of Weighted Plant Additions
 24-Month Forecast Period (January 1, 2016 - December 31, 2017)
 Summary of Weighted Incentive Transmission CWIP
 For the Period After the Base Period and Before the Effective Period
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions		Retirements		Net Forecast Plant Additions		Weighting Factor	Weighted Net Forecast Plant Additions		Line No.
		HV	LV	Total	HV	LV	Total		HV	LV	
1	Jan-16	-	-	-	-	-	-	1.00000	-	-	1
2	Feb-16	-	-	-	-	-	-	1.00000	-	-	2
3	Mar-16	-	-	-	-	-	-	1.00000	-	-	3
4	Apr-16	-	-	-	-	-	-	1.00000	-	-	4
5	May-16	-	-	-	-	-	-	1.00000	-	-	5
6	Jun-16	-	-	-	-	-	-	1.00000	-	-	6
7	Jul-16	-	-	-	-	-	-	1.00000	-	-	7
8	Aug-16	-	-	-	-	-	-	1.00000	-	-	8
9	Sep-16	-	-	-	-	-	-	1.00000	-	-	9
10	Oct-16	-	-	-	-	-	-	1.00000	-	-	10
11	Nov-16	-	-	-	-	-	-	1.00000	-	-	11
12	Dec-16	-	-	-	-	-	-	1.00000	-	-	12
13	Jan-17	-	-	-	-	-	-	1.00000	-	-	13
14	Feb-17	-	-	-	-	-	-	0.91667	-	-	14
15	Mar-17	-	-	-	-	-	-	0.83333	-	-	15
16	Apr-17	-	-	-	-	-	-	0.75000	-	-	16
17	May-17	-	-	-	-	-	-	0.66667	-	-	17
18	Jun-17	-	-	-	-	-	-	0.58333	-	-	18
19	Jul-17	-	-	-	-	-	-	0.50000	-	-	19
20	Aug-17	-	-	-	-	-	-	0.41667	-	-	20
21	Sep-17	-	-	-	-	-	-	0.33333	-	-	21
22	Oct-17	-	-	-	-	-	-	0.25000	-	-	22
23	Nov-17	-	-	-	-	-	-	0.16667	-	-	23
24	Dec-17	-	-	-	-	-	-	0.08333	-	-	24
25	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
26		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	26
27											27
28											28
29											29
30											30
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33											33
34											34
35											35
36											36
37											37
38											38
39											39
40											40
41											41

Calculated Retirement Rate Check:	#DIV/0!
Retirement Rate (Formula):	0.176%
Retirement Rate (Manual Input):	#DIV/0!

Summary of Transmission Plant Additions:	
Net - Electric Transmission Plant	\$ -
Total	\$ -
Total	#DIV/0!

Summary of Transmission Plant Additions:				
Wtd-HV	\$ -	Wtd-LV	\$ -	Wtd-Total
Total	\$ -	Total	\$ -	Total
Total	#DIV/0!	Total	#DIV/0!	Total

San Diego Gas & Electric Company
 Derivation of Weighted Plant Additions
 24-Month Forecast Period (January 1, 2016 - December 31, 2017)
 Summary of Weighted Incentive Transmission CWIP
 For the Period During the Rate Effective Period
 (\$1,000)

Line No.	Date	Gross Forecast Plant Additions		Retirements		Net Forecast Plant Additions		Weighting Factor	Weighted Net Forecast Plant Additions		Line No.
		HV	LV	Total	HV	LV	Total		HV	LV	
1	Jan-16	-	-	-	-	-	-	1.00000	-	-	1
2	Feb-16	-	-	-	-	-	-	1.00000	-	-	2
3	Mar-16	-	-	-	-	-	-	1.00000	-	-	3
4	Apr-16	-	-	-	-	-	-	1.00000	-	-	4
5	May-16	-	-	-	-	-	-	1.00000	-	-	5
6	Jun-16	-	-	-	-	-	-	1.00000	-	-	6
7	Jul-16	-	-	-	-	-	-	1.00000	-	-	7
8	Aug-16	-	-	-	-	-	-	1.00000	-	-	8
9	Sep-16	-	-	-	-	-	-	1.00000	-	-	9
10	Oct-16	-	-	-	-	-	-	1.00000	-	-	10
11	Nov-16	-	-	-	-	-	-	1.00000	-	-	11
12	Dec-16	-	-	-	-	-	-	1.00000	-	-	12
13	Jan-17	-	-	-	-	-	-	1.00000	-	-	13
14	Feb-17	-	-	-	-	-	-	0.91667	-	-	14
15	Mar-17	-	-	-	-	-	-	0.83333	-	-	15
16	Apr-17	-	-	-	-	-	-	0.75000	-	-	16
17	May-17	-	-	-	-	-	-	0.66667	-	-	17
18	Jun-17	-	-	-	-	-	-	0.58333	-	-	18
19	Jul-17	-	-	-	-	-	-	0.50000	-	-	19
20	Aug-17	-	-	-	-	-	-	0.41667	-	-	20
21	Sep-17	-	-	-	-	-	-	0.33333	-	-	21
22	Oct-17	-	-	-	-	-	-	0.25000	-	-	22
23	Nov-17	-	-	-	-	-	-	0.16667	-	-	23
24	Dec-17	-	-	-	-	-	-	0.08333	-	-	24
25	Total	\$	\$	\$	\$	\$	\$	\$	\$	\$	#DIV/0!
26		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
27											
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39											
40											
41											

Calculated Retirement Rate Check:	#DIV/0!
Retirement Rate (Formula):	0.176%
Retirement Rate (Manual Input):	

Summary of Transmission Plant Additions:			
Net - Electric Transmission Plant	HV	LV	Unweighted
Total	\$	\$	\$
Total	#DIV/0!	#DIV/0!	#DIV/0!

San Diego Gas & Electric Company

TO4 – Cycle 4

Forecast of Transmission Capital Additions Workpapers

Docket No. ER17-____-____

**SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 4
\$ In Thousands (000's)**

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	2016 Plant Additions					Line No.	
					Jan-16	Feb-16	Mar-16	Apr-16	May-16		Jun-16
BLANKET BUDGET PROJECTS											
1	Electric Transmission Line Reliability Projects		100	Ongoing/Multiple ISDs	646	1,627	929	491	938	2,146	2
2	Transmission Substation Reliability Projects		103	Ongoing/Multiple ISDs	109	1,835	40	31	132	168	3
3	Renewal of Electric Transmission Line Easements		104	Ongoing/Multiple ISDs	18						4
4	Electric Transmission Tools & Equipment		106	Ongoing/Multiple ISDs							5
5	Electric Transmission Infrastructure Improvements		1145	Ongoing/Multiple ISDs	351	899	969	119	515		6
6	Electric Transmission System Automation		3171	Ongoing/Multiple ISDs							7
7	Emergency & Spare Equipment		6254	Ongoing/Multiple ISDs		8					8
8	Fiber Optic for Relay Protection & Telecommunication		7144	Ongoing/Multiple ISDs							9
9	Substation Security Installations		8162 / 16126	Ongoing/Multiple ISDs	18	14		3,219	16,947	673	10
10	Condition-Based Maintenance & CBM Gas Circuit Breaker Monitoring		9144 / 13139	Ongoing/Multiple ISDs	1,402	9	7	1	1	3	11
11	Synchronized Phasor Measurement		10138	Ongoing/Multiple ISDs							12
12	Aerial Marking for Safety		12159	Ongoing/Multiple ISDs			12		54	(20)	13
13	Various Substations Security Upgrades (CAST)		15125	Ongoing/Multiple ISDs							14
14											15
15											16
TRANSMISSION LINE PROJECTS											
16	CNF Project (TL625B, TL629E, TL6931)	69kV	8165	Mar-17, Dec-17							17
17	TL-13821 and TL-13828 Fanita Junction Enhancement	138kV	9166	Feb-16, Dec-16		2,710					18
18	TL600 Reliability Pole Replacements	69kV	12156	Apr-16, Sep-17				511			19
19	TL-13815 Transmission Bridge Structure Reconfiguration	138kV	14125	Aug-16							20
20	TL628 Cable Replacement	69kV	14133	Nov-16							21
21	Helicopter Access to Transmission System (HATS)	Varies	14145	Dec-17							22
22	Sycamore Landfill Relocation (TL-23022,23,13828,636)	230/138/69kV	15126	Oct-16							23
23	Mid-Coast Trolley Extension Project	69kV	15258	Oct-16, Dec-16, Jun-17							24
24											25
25											26
SUBSTATION PROJECTS											
26	Rebuild Pt Loma Substation	69kV	1269	Apr-16, Apr-17				6,041			27
27	Salt Creek Distribution Substation	69kV	2258	Aug-17							28
28	South Bay Substation (Substation, Transmission, Demo of Existing Sub)	230/138/69kV	6132	Jun-16, Jul-16, Aug-16, Feb-17					90,473	29	
29	138kV and 69kV Breaker Upgrades	138/69kV	9170	Feb-16, Jun-16, Dec-16		935				533	30
30	Los Coches Substation 138/69kV Rebuild & Banks 50-51 Replacement	138/69kV	10135	Jun-16, Aug-16, Oct-17					2,684	31	
31	Sunnyside Substation Rebuild	69kV	12125	Jan-16							32
32	SCADA Expansion Transmission	138kV	12132	Mar-16, Dec-17			589				33
33	Talega Synchronous Condensers	230kV	13131	Feb-16		9,739					34
34	Talega Bank 50 Replacement	138/69kV	13134	Dec-16							35
35	Wabash Substation Rebuild 69kV Switchyard	69kV	13136	Jul-16							36
36	Vine 69/12kV Substation	69kV	13243	Sep-17							37
37	Imperial Valley Flow Control Device (Phase Shifters)	500/230kV	14127	May-17							38
38	SONGS Station Light & Power	230kV	14129	Jan-16				2,056			39
39	San Luis Rey Expansion Project (Synchronous Condensers)	230kV	14130	Nov-17							40
40	Miguel 500kV Voltage Support (Miguel Synchronous Condensers)	500/230kV	14131	Jun-17							41
41	Imperial Valley Substation Operational Reliability and Security	500/230kV	14132	Jan-16, Apr-17					3,788		42
42	Poway Substation 69kV Rebuild	69kV	14143	Dec-17							43
43	Silvergate Substation - Spare Transformer Installation	230kV	15128	Mar-16, Dec-16							44
44	Miguel Substation Hydrologic and Water Quality Enhancements	500/230kV	15130	Oct-16			280				45

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 4
\$ In Thousands (000's)

Line No.	Project Name	Budget Code	2017 Plant Additions					Total Plant Additions	High Voltage 200kV+	Low Voltage	Line No.
			Jul-17	Aug-17	Sep-17	Oct-17	Nov-17				
BLANKET BUDGET PROJECTS											
1	Electric Transmission Line Reliability Projects	100			4,500			4,500	\$ 38,387	50.16%	49.84%
2	Transmission Substation Reliability Projects	103			542			532	\$ 5,597	50.16%	49.84%
3	Renewal of Electric Transmission Line Easements	104			188			188	\$ 4,970	50.16%	49.84%
4	Electric Transmission Tools & Equipment	106			90			94	\$ 475	50.16%	49.84%
5	Electric Transmission Infrastructure Improvements	1145						3,000	\$ 13,192	50.16%	49.84%
6	Electric Transmission System Automation	3171						1,252	\$ 2,813	50.16%	49.84%
7	Emergency & Spare Equipment	6254						550	\$ 7,938	50.16%	49.84%
8	Fiber Optic for Relay Protection & Telecommunication	7144						2,400	\$ 4,925	50.16%	49.84%
9	Substation Security Installations	8162 / 16126			385			385	\$ 24,129	50.16%	49.84%
10	Condition-Based Maintenance & CBM Gas Circuit Breaker Monitoring	9144 / 13139			174			174	\$ 2,812	50.16%	49.84%
11	Synchronized Phasor Measurement	10138			450			565	\$ 4,899	50.16%	49.84%
12	Aerial Marking for Safety	12159						4,000	\$ 6,241	50.16%	49.84%
13	Various Substations Security Upgrades (CAST)	15125			3,108			3,108	\$ 23,103	50.16%	49.84%
14									\$ 139,481	SUBTOTAL	
15											
TRANSMISSION LINE PROJECTS											
16	CNF Project (TL625B, TL629E, TL6931)	8165						25,935	\$ 100,718	0.00%	100.00%
17	TL13821 and TL13828 Fanita Junction Enhancement	9166							\$ 12,301	0.00%	100.00%
18	TL600 Reliability Pole Replacements	12156			1,544				\$ 2,055	0.00%	100.00%
19	TL13815 Transmission Bridge Structure Reconfiguration	14125							\$ 6,726	0.00%	100.00%
20	TL628 Cable Replacement	14133							\$ 643	0.00%	100.00%
21	Helicopter Access to Transmission System (HATS)	14145						9,217	\$ 50,000	50.00%	50.00%
22	Sycamore Landfill Relocation (TL23022,23,13828,636)	15126							\$ 15,627	50.00%	50.00%
23	Mid-Coast Trolley Extension Project	15258							\$ 2,462	0.00%	100.00%
24									\$ 149,749	SUBTOTAL	
25											
SUBSTATION PROJECTS											
26	Rebuild Pt Loma Substation	1269							\$ 14,592	0.00%	100.00%
27	Salt Creek Distribution Substation	2258			26,347				\$ 26,347	0.00%	100.00%
28	South Bay Substation (Substation, Transmission, Demo of Existing Sub)	6132							\$ 124,656	42.99%	57.01%
29	138kV and 69kV Breaker Upgrades	9170							\$ 6,781	0.00%	100.00%
30	Los Coches Substation 138/69kV Rebuild & Banks 50-51 Replacement	10135					22,815		\$ 42,562	0.00%	100.00%
31	Sunnyside Substation Rebuild	12125							\$ 9,780	0.00%	100.00%
32	SCADA Expansion Transmission	12132						2,361	\$ 2,950	0.00%	100.00%
33	Talega Synchronous Condensers	13131							\$ 9,739	100.00%	0.00%
34	Talega Bank 50 Replacement	13134							\$ 2,603	0.00%	100.00%
35	Wabash Substation Rebuild 69kV Switchyard	13136							\$ 9,758	0.00%	100.00%
36	Vine 69/12kV Substation	13243			10,796				\$ 10,796	0.00%	100.00%
37	Imperial Valley Flow Control Device (Phase Shifters)	14127							\$ 42,362	100.00%	0.00%
38	SONGS Station Light & Power	14129							\$ 2,056	100.00%	0.00%
39	San Luis Rey Expansion Project (Synchronous Condensers)	14130					163,029		\$ 163,029	100.00%	0.00%
40	Miguel 500kV Voltage Support (Miguel Synchronous Condensers)	14131							\$ 55,921	100.00%	0.00%
41	Imperial Valley Substation Operational Reliability and Security	14132							\$ 10,306	100.00%	0.00%
42	Poway Substation 69kV Rebuild	14143						16,971	\$ 16,971	0.00%	100.00%
43	Silvergate Substation - Spare Transformer Installation	15128							\$ 813	100.00%	0.00%
44	Miguel Substation Hydrologic and Water Quality Enhancements	15130							\$ 3,223	100.00%	0.00%
45											

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- T04 CYCLE 4
\$ In Thousands (000's)

Line No.	Project Name	Voltage	Budget Code	In-Service Dates	2016 Plant Additions						Line No.
					Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	
46	Camp Pendleton Voltage Support	69kV	16128	Jun-17							46
47	Warners Substation 69kV Control & Protection Replacement	69kV	16130	Aug-17							47
48	Descanso Substation 69kV Control & Protection Replacement	69kV	16131	Apr-17							48
49											49
50	WOOD TO STEEL PROJECTS										50
51	TL664 Wood to Steel	69kV	11133	Jun-17							51
52											52
53	NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS										53
54	Merchant Switchyard & Merchant-Eldorado Transmission	230kV	12140	Dec-17							54
55	Pio Pico 230kV Interconnection	230kV	12158	Mar-16, May-16, Aug-16			1,497			5,231	55
56	CMS2 Interconnection and Network Upgrades	230kV	13135	Sep-16							56
57	Suncrest Voltage Support & Interconnection	230kV	14126	Jun-17							57
58											58
59	Grand Total:				18,168	17,776	4,323	10,413	23,818	96,660	59
60	High Voltage:				7,120	11,942	2,759	1,937	14,554	40,384	60
61	Low Voltage:				11,048	5,834	1,564	8,476	9,264	56,276	61
62	Total:				18,168	17,776	4,323	10,413	23,818	96,660	62
63	Weighted										63
64	High Voltage				\$ 7,120	\$ 11,942	\$ 2,759	\$ 1,937	\$ 14,554	\$ 40,384	64
65	Low Voltage				\$ 11,048	\$ 5,834	\$ 1,564	\$ 8,476	\$ 9,264	\$ 56,276	65
66	Total				\$ 18,168	\$ 17,776	\$ 4,323	\$ 10,413	\$ 23,818	\$ 96,660	66
67	Weighting Factors				100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	67
68					\$ 18,168	\$ 17,776	\$ 4,323	\$ 10,413	\$ 23,818	\$ 96,660	68
69					100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	69
70											70
71	Grand Total:				\$15,624	\$13,384	\$2,366	\$6,552	\$5,231	\$93,690	71
72	High Voltage:				5,844	9,739	1,777	-	5,231	38,894	72
73	Low Voltage:				9,780	3,645	589	6,552	-	54,796	73
74	Total:				\$ 15,624	\$ 13,384	\$ 2,366	\$ 6,552	\$ 5,231	\$ 93,690	74

HV/LV calculation to determine the allocation to be used for blanket budget projects:

**SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- T04 CYCLE 4
\$ In Thousands (000's)**

Line No.	Project Name	Budget Code	2016 Plant Additions							2017 Plant Additions							Line No.
			Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17			
46	Camp Pendleton Voltage Support	16128														4,001	46
47	Warners Substation 69kV Control & Protection Replacement	16130															47
48	Descanso Substation 69kV Control & Protection Replacement	16131												3,714			48
49																	49
50	WOOD TO STEEL PROJECTS																50
51	TL664 Wood to Steel	11133														1,713	51
52																	52
53	NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS																53
54	Merchant Switchyard & Merchant-Eldorado Transmission	12140															54
55	Pio Pico 230kV Interconnection	12158		2,185													55
56	CMS2 Interconnection and Network Upgrades	13135			686												56
57	Suncrest Voltage Support & Interconnection	14126														2,416	57
58																	58
59			\$28,530	\$39,017	\$14,903	\$19,691	\$643	\$55,372	\$0	\$7,592	\$84,146	\$18,783	\$42,362	\$74,521			59
60			8,283	7,954	7,817	11,037	-	18,948	-	3,264	4,696	6,518	42,362	63,087			60
61			20,247	31,063	7,086	8,655	643	36,424	-	4,328	79,450	12,265	-	11,434			61
62			\$ 28,530	\$ 39,017	\$ 14,903	\$ 19,691	\$ 643	\$ 55,372	\$ -	\$ 7,592	\$ 84,146	\$ 18,783	\$ 42,362	\$ 74,521			62
63			\$ 8,283	\$ 7,954	\$ 7,817	\$ 11,037	\$ -	\$ 18,948	\$ -	\$ 2,992	\$ 3,914	\$ 4,889	\$ 28,241	\$ 36,800			63
64			\$ 20,247	\$ 31,063	\$ 7,086	\$ 8,655	\$ 643	\$ 36,424	\$ -	\$ 3,968	\$ 66,208	\$ 9,199	\$ -	\$ 6,670			64
65			\$ 28,530	\$ 39,017	\$ 14,903	\$ 19,691	\$ 643	\$ 55,372	\$ -	\$ 6,959	\$ 70,121	\$ 14,087	\$ 28,241	\$ 43,470			65
66			\$ 28,530	\$ 39,017	\$ 14,903	\$ 19,691	\$ 643	\$ 55,372	\$ -	\$ 6,959	\$ 70,121	\$ 14,087	\$ 28,241	\$ 43,470			66
67			100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%	91.667%	83.333%	75.000%	66.667%	58.333%			67
68			\$ 25,566	\$ 36,757	\$ 686	\$ 19,691	\$ 643	\$ 18,660	\$ 0	\$ 7,592	\$ 74,783	\$ 18,783	\$ 42,362	\$ 65,052			68
69			6,796	6,821	686	11,037	-	533	-	3,264	-	6,518	42,362	58,337			69
70			18,770	29,936	-	8,655	643	18,127	-	4,328	74,783	12,265	-	6,715			70
71			\$ 25,566	\$ 36,757	\$ 686	\$ 19,691	\$ 643	\$ 18,660	\$ -	\$ 7,592	\$ 74,783	\$ 18,783	\$ 42,362	\$ 65,052			71
72			6,796	6,821	686	11,037	-	533	-	3,264	-	6,518	42,362	58,337			72
73			18,770	29,936	-	8,655	643	18,127	-	4,328	74,783	12,265	-	6,715			73
74			\$ 25,566	\$ 36,757	\$ 686	\$ 19,691	\$ 643	\$ 18,660	\$ -	\$ 7,592	\$ 74,783	\$ 18,783	\$ 42,362	\$ 65,052			74

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS- TO4 CYCLE 4
\$ In Thousands (000's)

Line No.	Project Name	Budget Code	2017 Plant Additions					Total Plant Additions	High Voltage 200KV+	Low Voltage	Line No.
			Jul-17	Aug-17	Sep-17	Oct-17	Nov-17				
46	Camp Pendleton Voltage Support	16128						\$ 4,001	0.00%	100.00%	46
47	Warners Substation 69KV Control & Protection Replacement	16130		3,948				\$ 3,948	0.00%	100.00%	47
48	Descanso Substation 69KV Control & Protection Replacement	16131						\$ 3,714	0.00%	100.00%	48
49								\$ 566,908	SUBTOTAL		49
50	WOOD TO STEEL PROJECTS										50
51	TL664 Wood to Steel	11133						\$ 1,713	0.00%	100.00%	51
52								\$ 1,713	SUBTOTAL		52
53	NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS										53
54	Merchant Switchyard & Merchant-Eldorado Transmission	12140					1,784	\$ 1,784	100.00%	0.00%	54
55	Pio Pico 230KV Interconnection	12158						\$ 8,913	100.00%	0.00%	55
56	CMS2 Interconnection and Network Upgrades	13135						\$ 686	100.00%	0.00%	56
57	Suncrest Voltage Support & Interconnection	14126						\$ 2,416	100.00%	0.00%	57
58								\$ 13,799	SUBTOTAL		58
59			\$ 0	\$ 30,295	\$ 21,777	\$ 22,815	\$ 163,029	\$ 77,016	\$ 871,650	Gross	59
60			-	-	4,734	-	163,029	16,800	\$ 437,223	High Voltage	60
61			-	30,295	17,043	22,815	-	60,216	\$ 434,427	Low Voltage	61
62			\$ -	\$ 30,295	\$ 21,777	\$ 22,815	\$ 163,029	\$ 77,016	\$ 871,650	Total	62
63			\$ -	\$ -	\$ 1,578	\$ -	\$ 27,172	\$ 1,400	\$ 239,720	Weighted	63
64			\$ -	\$ 12,623	\$ 5,681	\$ 5,704	\$ -	\$ 5,018	\$ 311,650	High Voltage	64
65			\$ -	\$ 12,623	\$ 7,259	\$ 5,704	\$ 27,172	\$ 6,418	\$ 551,369	Low Voltage	65
66			\$ -	\$ 30,295	\$ 17,043	\$ 22,815	\$ -	\$ 60,216	\$ 434,427	Total	66
67			\$ -	\$ 30,295	\$ 21,777	\$ 22,815	\$ 163,029	\$ 77,016	\$ 871,650	Total	67
68			\$ -	\$ 12,623	\$ 7,259	\$ 5,704	\$ 27,172	\$ 6,418	\$ 551,369	Total	68
69			50.000%	41.667%	33.333%	25.000%	16.667%	8.333%			69
70											70
71			\$ 0	\$ 30,295	\$ 12,340	\$ 22,815	\$ 163,029	\$ 56,268	\$ 732,169	Gross	71
72			-	-	-	-	163,029	6,393	\$ 367,260	High Voltage	72
73			-	30,295	12,340	22,815	-	49,876	\$ 364,909	Low Voltage	73
74			\$ -	\$ 30,295	\$ 12,340	\$ 22,815	\$ 163,029	\$ 56,268	\$ 732,169	Total	74

SAN DIEGO GAS & ELECTRIC COMPANY
FORECAST OF TRANSMISSION CAPITAL ADDITIONS - TO4 CYCLE 4

Line No.	Project Name	2	3	4	5	Line No.
Line No.	Project Name	Voltage	Budget Code	ISO Approval Status	Reference / Comments	Line No.
BLANKET BUDGET PROJECTS:						
1	Electric Transmission Line Reliability Projects		100	N/A	See Note (1) below	1
2	Transmission Substation Reliability Projects		103	N/A	See Note (1) below	2
3	Renewal of Electric Transmission Line Easements		104	N/A	See Note (1) below	3
4	Electric Transmission Tools & Equipment		106	N/A	See Note (1) below	4
5	Electric Transmission Infrastructure Improvements		1145	N/A	See Note (1) below	5
6	Electric Transmission System Automation		3171	N/A	See Note (1) below	6
7	Emergency & Spare Equipment		6254	N/A	See Note (1) below	7
8	Fiber Optic for Relay Protection & Telecommunication		7144	N/A	See Note (1) below	8
9	Substation Security Installations		8162 / 16126	N/A	See Note (1) below	9
10	Condition-Based Maintenance & CBM Gas Circuit Breaker Monitoring		9144 / 13139	N/A	See Note (1) below	10
11	Synchronized Phasor Measurement		10138	N/A	See Note (1) below	11
12	Aerial Marking for Safety		12159	N/A	See Note (1) below	12
13	Various Substations Security Upgrades (CAST)		15125	N/A	See Note (1) below	13
14	Various Substations Security Upgrades (CAST)		15125	N/A	See Note (1) below	14
15,16	Various Substations Security Upgrades (CAST)		15125	N/A	See Note (1) below	15,16
17	CNF Project (TL625B, TL629E, TL6931)	69kV	8165	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	17
18	TL13821 and TL13828 Fanita Junction Enhancement	138kV	9166	Yes	2011 - 2012 Transmission Plan - Pg. 424, No. 114, Table 7.1-1 Status of previously approved projects costing less than \$50M	18
19	TL600 Reliability Pole Replacements	69kV	12156	N/A	2015 - 2016 Transmission Plan - Pg. 333	19
20	TL13815 Transmission Bridge Structure Reconfiguration	138kV	14125	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	20
21	TL628 Cable Replacement	69kV	14133	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	21
22	Helicopter Access to Transmission System (HATS)	Varies	14145	N/A	N/A	22
23	Sycamore Landfill Relocation (TL23022,23,13828,636)	230/138/69kV	15126	N/A	No ISO Transmission Reliability Upgrades Needed (Relocation of facilities outside landfill's property at landfill's request)	23
24	Mt-Coast Trolley Extension Project	69kV	15258	N/A	N/A	24
25,26	Mt-Coast Trolley Extension Project	69kV	15258	N/A	N/A	25,26
SUBSTATION PROJECTS:						
27	Rebuild Pt Loma Substation	69kV	1269	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	27
28	Salt Creek Distribution Substation	69kV	2268	N/A	2014 - 2015 Transmission Plan - Pg. 137, Section 2.9.3 Assessments and Recommendations	28
29	South Bay Substation (Substation, Transmission, Demo of Existing Sub)	230/138/69kV	6132	Yes	2013 - 2014 Transmission Plan - Pg. 287, No. 1, Table 7.1-2 Status of previously approved projects costing \$50M or more	29
30	138kV and 69kV Breaker Upgrades	138/69kV	9170	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	30
31	Los Coches Substation, 138/69kV Rebuild & Banks 50-51, Replacement	138/69kV	10135	Yes	2011 - 2012 Transmission Plan - Pg. 424, No.120 & 121, Table 7.1-1 Status of previously approved projects costing less than \$50M	31
32	Sunnyside Substation Rebuild	69kV	12125	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	32
33	SCADA Expansion Transmission	138kV	12132	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	33
34	Talega Synchronous Condensers	230kV	13131	Yes	2013 - 2014 Transmission Plan - Pg. 287, No.5, Table 7.1-2 Status of previously approved projects costing \$50M or more	34
35	Talega Bank 50, Replacement	138/69kV	13134	Yes	2012 - 2013 Transmission Plan - Pg. 428, No. 10, Table 7.1-1 Status of previously approved projects costing less than \$50M	35
36	Wabash Substation Rebuild 69kV Switchyard	69kV	13136	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	36
37	Vine 69/12kV Substation	69kV	13243	Yes	2014 - 2015 Transmission Plan - Pg. 137, Section 2.9.3 Assessments and Recommendations	37
38	Imperial Valley Flow Control Device (Phase Shifters)	500/230kV	14127	Yes	2013 - 2014 Transmission Plan - Pg. 289, No. 4, Table 7.2-1 New reliability projects found to be needed	38
39	SONGS Station Light & Power	230kV	14129	N/A	No ISO Transmission Reliability Upgrades Needed (Required to serve substation due to SONGS shut down)	39
40	San Luis Rey Expansion Project (Synchronous Condensers)	230kV	14130	Yes	2013 - 2014 Transmission Plan - Pg. 289, No. 2, Table 7.2-1 New reliability projects found to be needed	40
41	Miguel 500kV Voltage Support (Miguel Synchronous Condensers)	500/230kV	14131	Yes	2013 - 2014 Transmission Plan - Pg. 289, No. 5, Table 7.2-1 New reliability projects found to be needed	41
42	Imperial Valley Substation Operational Reliability and Security	500/230kV	14132	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure and SDG&E Reliability Criteria)	42
43	Poway Substation 69kV Rebuild	69kV	14143	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure)	43
44	Silvergate Substation - Spare Transformer Installation	230kV	15128	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	44
45	Miguel Substation Hydrologic and Water Quality Enhancements	500/230kV	15130	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by Aging Infrastructure and SDG&E Reliability Criteria)	45
46	Camp Pendleton Voltage Support	69kV	16128	Yes	2015 - 2016 Transmission - Pg. 142, Section 2.9.3 Assessments and Recommendations	46
47	Warner's Substation 69kV Control & Protection Replacement	69kV	16130	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	47
48	Descanso Substation 69kV Control & Protection Replacement	69kV	16131	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	48
49,50	Wood to Steel	69kV	16131	N/A	No ISO Transmission Reliability Upgrades Needed (Driven by SDG&E Reliability Criteria)	49,50
51	TL664 Wood to Steel	69kV	11133	N/A	Wood to Steel Pole Replacement - to enhance reliability during fires	51
52,53	Network Upgrades to Accommodate Generator Interconnections:					52,53
54	Merchant Switchyard & Merchant-El Dorado Transmission	230kV	12140	Yes	Approved through ISO LGIA process	54
55	Pico Pico 230kV Interconnection	230kV	12158	Yes	Approved through ISO LGIA process	55
56	CMSZ Interconnection and Network Upgrades	230kV	13135	Yes	Approved through ISO LGIA process	56
57	Suncrest Voltage Support & Interconnection	230kV	14126	Yes	CAISO-approved policy driven project	57

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

SAN DIEGO GAS & ELECTRIC COMPANY
 FORECAST OF TRANSMISSION CAPITAL ADDITIONS - T04 CYCLE 4

Line No.	Project Name	Voltage	Budget Code	CPUC Authorization CPCN, PTC, Exempt or N/A	Filing Status See Note (2)	Comments	Line No.
1	BLANKET BUDGET PROJECTS:						
2	Electric Transmission Line Reliability Projects		100	See Note (3)	See Note (3)	Assessed on specific project basis	1
3	Transmission Substation Reliability Projects		103	See Note (3)	See Note (3)	Assessed on specific project basis	2
4	Renewal of Electric Transmission Line Easements		104	See Note (3)	See Note (3)	Assessed on specific project basis	3
5	Electric Transmission Tools & Equipment		106	See Note (3)	See Note (3)	Assessed on specific project basis	4
6	Electric Transmission Infrastructure Improvements		1145	See Note (3)	See Note (3)	Assessed on specific project basis	5
7	Electric Transmission System Automation		3171	See Note (3)	See Note (3)	Assessed on specific project basis	6
8	Emergency & Spare Equipment		6254	See Note (3)	See Note (3)	Assessed on specific project basis	7
9	Fiber Optic for Relay Protection & Telecommunication		7144	See Note (3)	See Note (3)	Assessed on specific project basis	8
10	Substation Security Installations		8162 / 16126	See Note (3)	See Note (3)	Assessed on specific project basis	9
11	Condition-Based Maintenance & CBM Gas Circuit Breaker Monitoring		9144 / 13139	See Note (3)	See Note (3)	Assessed on specific project basis	10
12	Synchronized Phasor Measurement		10138	See Note (3)	See Note (3)	Assessed on specific project basis	11
13	Aerial Marking for Safety		12159	See Note (3)	See Note (3)	Assessed on specific project basis	12
14	Various Substations Security Upgrades (CAST)		15125	See Note (3)	See Note (3)	Assessed on specific project basis	13
15,16	TRANSMISSION LINE PROJECTS:						14
17	CNF Project (TL6258, TL629E, TL6931)	69kV	8165	PTC	Effective	A.12-10-009; Approved 5/26/16	15,16
18	TL13821 and TL13828 Fanita Junction Enhancement	138kV	9166	Exempt	Effective	Advice Letter 2433-E	17
19	TL600 Reliability Pole Replacements	69kV	12156	N/A	N/A		18
20	TL13815 Transmission Bridge Structure Reconfiguration	138kV	14125	Exempt	N/A		20
21	TL628 Cable Replacement	69kV	14133	Exempt	Effective	Advice Letter 2637-E	21
22	Helicopter Access to Transmission System (HATS)	Varies	14145	N/A	N/A		22
23	Swanmore Landfill Relocation (TL23022.23, 13828.636)	230/138/69kV	15126	Exempt	Pending	Advice Letter 2720-E	23
24	Mid-Coast Trolley Extension Project	69kV	15258	Exempt	N/A		24
25,26	SUBSTATION PROJECTS:						25,26
27	Rebuild Pt Loma Substation	69kV	1269	Exempt	Effective		27
28	Salt Creek Distribution Substation	69kV	2258	PTC	Effective	A.13-09-014; Approved by D.16-05-005	28
29	South Bay Substation (Substation, Transmission, Demo of Existing Sub)	230/138/69kV	6132	PTC	Effective	A.10-06-007; Approved by D.13-10-025	29
30	138kV and 69kV Breaker Upgrades	138/69kV	9170	Exempt	Effective		30
31	Los Cochinos Substation 138/69kV Rebuild & Banks 50-51 Replacement	138/69kV	10135	Exempt	Effective		31
32	Sunnyside Substation Rebuild	69kV	12125	Exempt	Effective		32
33	SCADA Expansion Transmission	138kV	12132	Exempt	Effective		33
34	Talega Synchronous Condensers	230kV	13131	Exempt	Effective		34
35	Talega Bank 50 Replacement	138/69kV	13134	Exempt	Effective		35
36	Wabash Substation Rebuild 69kV Switchyard	69kV	13136	Exempt	Effective		36
37	Vine 69/12kV Substation	69kV	13243	PTC	Effective	A.14-05-021; Approved by D.16-05-008	37
38	Imperial Valley Flow Control Device (Phase Shifters)	500/230kV	14127	Exempt	Effective		38
39	SONGS Station Light & Power	230kV	14129	Exempt	Effective		39
40	San Luis Rev Expansion Project (Synchronous Condensers)	230kV	14130	Exempt	Effective		40
41	Miguel 500kV Voltage Support (Miguel Synchronous Condensers)	500/230kV	14131	Exempt	Effective		41
42	Imperial Valley Substation Operational Reliability and Security	500/230kV	14132	Exempt	Effective		42
43	Poway Substation 69kV Rebuild	69kV	14143	Exempt	Effective		43
44	Silvergate Substation - Spare Transformer Installation	230kV	15128	Exempt	Effective		44
45	Miguel Substation Hydrologic and Water Quality Enhancements	500/230kV	15130	Exempt	Effective		45
46	Camp Pendleton Voltage Support	69kV	16128	Exempt	Forecast		46
47	Warners Substation 69kV Control & Protection Replacement	69kV	16130	Exempt	Effective		47
48	Descanso Substation 69kV Control & Protection Replacement	69kV	16131	Exempt	Effective		48
49,50	WOOD TO STEEL PROJECTS:						49,50
51	TL664 Wood to Steel	69kV	11133	Exempt	Effective		51
52,53	NETWORK UPGRADES TO ACCOMMODATE GENERATOR INTERCONNECTIONS:						52,53
54	Merchant Switchyard & Merchant-Eldorado Transmission	230kV	12140	N/A	N/A	Interconnection is located in Nevada	54
55	Pio Pico 230kV Interconnection	230kV	12158	Exempt	N/A		55
56	CMS2 Interconnection and Network Upgrades	230kV	13135	N/A	N/A	Interconnection is located in Nevada	56
57	Suncrest Voltage Support & Interconnection	230kV	14126	Exempt	Effective		57

Notes

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

San Diego Gas & Electric Company

TO4 – Cycle 4

Large Transmission Plant Additions Workpapers

Docket No. ER17-____-____

**SDG&E's TO4 Cycle 4 Transmission Plant Additions
For 24-Month Forecast Period: January 2016 through December 2017
Reflects Costs and Benefits Related with Large Transmission Plant Additions**

A. Summary

The following is a list of large transmission plant additions (in excess of \$5 million) that will be placed into service during SDG&E's TO4 Cycle 4 Forecast Period (January 2016 through December 2017). Shown for each project are the in-service month, approval status, total cost, cost weighted for the number of months the project will be in service during the TO4 Cycle 4 rate-effective period (January 2017 through December 2017), and an explanation of the benefits of the project for SDG&E's retail and ISO wholesale customers.

Cost Totals (\$000s): Project Costs Weighted Costs
 \$697,102 \$419,502

B. Projects
(\$000s)

Transmission Line Projects

1. CNF Project (TL625B, TL629E, TL6931)

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
8165	\$100,718	\$64,480	Mar 2017 Dec 2017	N/A	PTC (Effective)	This project will improve the reliability of all electric facilities in fire-prone and/or wind-prone areas of Cleveland National Forest and adjacent lands by replacing existing wood poles with equivalent steel poles. The fire-hardening work will involve using stronger conductors, slightly longer insulators, and utilize improved vertical and horizontal spacing. The new structures will reduce outage potential, improve contamination resistance, reduce estimated facility maintenance, maximize equipment life span potential, and provide for superior avian protection. These project costs represent work scheduled for completion in 2017. However, the overall CNF project is expected to proceed through the end of 2020.

2. TL13821 and TL13828 Fanita Junction Enhancement

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
9166	\$12,301	\$12,301	Feb 2016 Dec 2016	Yes	Advice Letter 2433-E (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast NERC Category B and C contingencies by the following: increasing the outlet capability at Sycamore Canyon substation by converting a three-terminal line into two, two terminal lines (SX-Carton Hills and SX-Santee) and converting the Sycamore Canyon 138 kV bus from a ring bus to a breaker-and-a-half configuration. TL13821 is currently configured as a three-terminal line, and has experienced congestion due to forecast Category B post-contingency overloads in the past. This project was reviewed and approved by the CAISO. The bulk of this overall project closed to plant in 2015. These project costs comprise the third and final segment of the project to be completed.

3. TL13815 Transmission Bridge Structure Reconfiguration

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14125	\$6,726	\$6,726	Aug 2016	N/A	Exempt (Effective)	This project will improve reliability, with work consisting of removal of transmission tower legs on three bridge structures and reconfiguration of transmission conductors on the remaining towers.

4. Helicopter Access to Transmission System (HATS)

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14145	\$9,217	\$768	Dec 2017	N/A	N/A	This project will provide additional Helicopter Access for Transmission Structures (HATS) that currently have helicopter access constraints. Project consists of moving existing and/or establishing new TSAPs (Tower Staging Access Pads) and setting up Fly Yards to support helicopter operations for transmission facilities.

5. Sycamore Landfill Relocation (TL23022, 23023, 13828, 636)

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
15126	\$15,627	\$15,627	Oct 2016	N/A	N/A	SDG&E's easement for existing transmission structures has expired and the Sycamore Landfill has requested facilities be moved to another route along the outside of the property to allow for the landfill expansion. This project comprises the installation of new steel poles, a new overhead conductor, removal of existing structures, and relocation of approximately 1.5 miles of existing TL23022, TL23023, TL13828, and TL636 along a new route on the landfill's property.

Substation Projects

6. Rebuild Pt. Loma Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
1269	\$14,592	\$12,454	Apr 2016 Apr 2017	N/A	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by replacing aging and obsolete equipment. The rebuild will involve replacing aging breakers, building a new and larger control shelter (which will allow for placement inside of new monitoring equipment and increase security of the shelter), and rebuilding the 69kV bus and 69kV steel rack. It will also create the ability to increase the capacity of the substation.

7. Salt Creek Distribution Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
2258	\$26,347	\$10,978	Aug 2017	Yes	PTC (Effective)	This project will improve reliability and help accommodate future load growth in the eastern Chula Vista area of San Diego County. The project involves construction of a new 69/12kV substation in Chula Vista and loop in of existing 69kV tie-line at Salt Creek Substation.

8. South Bay Substation (Substation, Transmission, Demolition of Existing Substation)

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
6132	\$124,656	\$124,023	Jun 2016 Jul 2016 Aug 2016 Feb 2017	Yes	PTC (Effective)	This CAISO-approved project will replace aging and obsolete existing substation equipment, accommodate regional energy needs, and provide for future transmission and distribution load growth for the South Bay Region.

9. 138kV and 69kV Breaker Upgrades

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
9170	\$6,781	\$6,781	Feb 2016 Jun 2016 Dec 2016	N/A	Exempt (Effective)	This project will improve the reliability and safety of the San Diego transmission system by replacing 133 overstressed breakers at various substations in the service territory. Replacements will help mitigate issues involving the risk of breakers seeing higher fault duty than they are capable of clearing, subsequently damaging the breaker and potentially leading to system outage(s).

10. Los Coches 138/69kV Substation Rebuild & Banks 50-51 Replacement

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
10135	\$42,562	\$25,451	Jun 2016 Aug 2016 Oct 2017	Yes	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by mitigating forecast Category B contingencies on Los Coches transformer banks 50 and 51, by replacing the banks with larger units. The rebuilt substation will also provide increased reliability through seismic upgrades, operational flexibility, and future capacity and will mitigate the reliability and loading issues. This project was reviewed and approved by the CAISO.

11. Sunnyside Substation Rebuild

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12125	\$9,780	\$9,780	Jan 2016	N/A	Exempt (Effective)	This project will improve the reliability and capacity of the San Diego transmission system by replacing obsolete equipment and allowing the tie-lines to be undergrounded. The original substation, built in 1953 and expanded in 1972, does not allow room for expansion and its current configuration does not meet today's reliability standards.

12. Talega Synchronous Condensers

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13131	\$9,739	\$9,739	Feb 2016	Yes	Exempt (Effective)	This is a CAISO-approved project which will add +450/-240MVAR of dynamic reactive voltage support to the 230kV transmission system at the existing Talega Substation and partially replace the reactive support provided by the retired SONGS generation.

13. Wabash Substation Rebuild 69kV Switchyard

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13136	\$9,758	\$9,758	Jul 2016	N/A	Exempt (Effective)	This project will improve the reliability of the San Diego transmission system by replacing obsolete equipment. The rebuild will involve replacing all equipment, building a control shelter, and a new 69kV steel rack.

14. Vine 69/12kV Substation

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
13243	\$10,796	\$3,599	Sep 2017	Yes	PTC (Effective)	This project will improve reliability and help accommodate future load growth in the downtown San Diego and surrounding areas by adding system capacity to: (1) allow congested downtown substation to be offloaded and (2) reduce outage potential at the airport and downtown businesses and residents.

15. Imperial Valley Flow Control Device (Phase Shifters)

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14127	\$42,362	\$28,241	May 2017	Yes	Exempt (Effective)	This CAISO-approved project will enhance reliability by installing an 800 MVAR flow control device to be located within the Imperial Valley Substation. This device will help prevent overloading on CFE tie-line TL23050 IV-La Rosita and avert potential voltage collapse. CAISO chose the Phase Shifting transformer as the technology to be implemented after discussion with CFE of Mexico and SDG&E.

16. San Luis Rey Expansion Project (Synchronous Condensers)

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14130	\$163,029	\$27,172	Nov 2017	Yes	Exempt (Effective)	This CAISO-approved project will aid reliability and help mitigate voltage stability concerns identified by the CAISO in response to the loss of generation at SONGS, South Bay, and Encina power plants. The project involves installation of two +225/-120 MVAR synchronous condensers connected to the existing 230kV switchyard at the San Luis Rey Substation.

17. Miguel 500kV Voltage Support (Synchronous Condensers)

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14131	\$55,921	\$32,620	Jun 2017	Yes	Exempt (Effective)	This CAISO-approved project will aid reliability and help mitigate voltage stability concerns identified by the CAISO in response to the loss of generation at SONGS, South Bay, and Encina power plants. The project involves installation of two +225/-120 MVAR synchronous condensers connected to the existing 500kV switchyard at the Miguel Substation.

18. Imperial Valley Substation Operational Reliability and Security

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14132	\$10,306	\$8,677	Jan 2016 Apr 2017	N/A	Exempt (Effective)	This project will improve reliability by replacing aging infrastructure and improving seismic, security, and sectionalizing capability.

19. Poway Substation 69kV Rebuild

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
14143	\$16,971	\$1,414	Dec 2017	N/A	Exempt (Effective)	This project will improve reliability by rebuilding the existing 69kV bus in the substation to allow for an ultimate 120 MVAR capability and building a new control shelter to allow for new controls and protection (including SCADA) and increased security.

Network Upgrades to Accommodate Generator Interconnections

20. Pio Pico Energy Center

Budget Code	Cost of Project	Weighted Cost	In Service Date	ISO Approved	CPUC Approved	How Project Benefits Customers
12158	\$8,913	\$8,913	Mar 2016 May 2016 Aug 2016	Yes, via the LGIA process	Exempt (N/A)	Interconnection of the proposed 300 MW Pio Pico Energy Center project at the existing 230kV Otay Mesa Switchyard. Also requires installing series reactors in existing Otay Mesa Switchyard for reliability purposes.

San Diego Gas & Electric Company

TO4 – Cycle 4

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

Docket No. ER17-____-____

San Diego Gas and Electric Company
TO4 Cycle 4
Summary of Common, General, and Electric Intangible Forecast Plant Additions
January 2016 - December 2017

Line No.	Ref. No.	Description	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 997,669	\$ 4,015,095	\$ 17,403	\$ 809,951	\$ 2,205,428	\$ 802,851
4	A	Common Plant Additions (IT)	9,517,721	1,906,639	24,422,667	5,335,237	3,109,216	645,187
5	A	Common Plant Additions (Miscellaneous Non-IT Telecom)	342,139	76,172	-	-	-	124,001
6	B	General Plant Additions (Facilities)	296,603	-	-	-	-	-
7	B	General Plant Additions (Sunnyside Substation Rebuild)	262,016	-	-	-	-	-
8	B	General Plant Additions (SONGS Station Light & Power)	25,832	-	-	-	-	-
9	B	General Plant Additions (138kV and 69kV Breaker Upgrades)	-	20,629	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers)	-	170,408	-	-	-	-
11	B	General Plant Additions (Silvergate Substation - Spare Transformer Installation)	-	10,757	-	-	-	-
12	B	General Plant Additions (Rebuild Pt Loma Substation)	-	-	-	218,367	-	-
13	B	General Plant Additions (Substation Security Installations)	-	-	-	85,649	199,327	-
14	B	General Plant Additions (Pio Pico 230kV Interconnection)	-	-	-	-	204,032	-
15	B	General Plant Additions (South Bay Substation)	-	-	-	-	-	2,777,714
16	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild)	-	-	-	-	-	418,737
17	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication)	-	-	-	-	-	-
18	B	General Plant Additions (Synchronized Phasor Measurement)	-	-	-	-	-	-
19	B	General Plant Additions (Wabash Substation Rebuild 69kV Switchyard)	-	-	-	-	-	-
20	B	General Plant Additions (CNF Project)	-	-	-	-	-	-
21	B	General Plant Additions (Imperial Valley Flow Control Device)	-	-	-	-	-	-
22	B	General Plant Additions (Miguel 500kV Voltage Support)	-	-	-	-	-	-
23	B	General Plant Additions (San Luis Rey Expansion Project)	-	-	-	-	-	-
24	B	Electric Intangible Plant Additions (IT)	-	1,003,092	720,583	-	462,785	-
25								
26		Total	\$ 11,441,980	\$ 7,202,792	\$ 25,160,653	\$ 6,449,204	\$ 6,180,788	\$ 4,768,490
27								
28		SECTION 2:						
29	A	Total Common Plant Forecast (Lines 3 to 5)	\$ 10,857,529	\$ 5,997,906	\$ 24,440,070	\$ 6,145,188	\$ 5,314,644	\$ 1,572,039
30								
31		Common Plant Allocation Factor (Common Allocation Ratio Method)	75.96%	75.96%	75.96%	75.96%	75.96%	75.96%
32								
33		Common Plant (Facilities, IT, Misc.) - Electric Only	\$ 8,247,379	\$ 4,556,009	\$ 18,564,677	\$ 4,667,885	\$ 4,037,004	\$ 1,194,121
34								
35								
36	B	Total General and Electric Intangible Plant Forecast (Lines 6 to 24)	\$ 584,451	\$ 1,204,886	\$ 720,583	\$ 304,016	\$ 866,144	\$ 3,196,451
37								
38								
39	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 8,831,830	\$ 5,760,895	\$ 19,285,260	\$ 4,971,901	\$ 4,903,148	\$ 4,390,572
40								
41		Transmission Salaries & Wages Ratio (Statement AI)	16.95%	16.95%	16.95%	16.95%	16.95%	16.95%
42								
43	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 1,496,995	\$ 976,472	\$ 3,268,852	\$ 842,737	\$ 831,084	\$ 744,202
44								
45	E	SECTION 3:						
46		HV/LV Transmission Plant Balance @ Dec 31, 2015						
47		HV (\$1,000)	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580
48		LV (\$1,000)	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458
49		Total	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038
50								
51		HV/LV Transmission Weighted Forecast Plant Additions						
52		HV (\$1,000)	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297
53		LV (\$1,000)	311,101	311,101	311,101	311,101	311,101	311,101
54		Total	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398
55								
56		Total HV/LV @ Dec 31, 2015 Balance + Weighted Forecast Plant Additions						
57		HV (\$1,000)	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877
58		LV (\$1,000)	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559
59		Total	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436
60		HV/LV Allocation % = Dec 31, 2015 Balance + Forecast Plant Additions						
61		HV %	63.20%	63.20%	63.20%	63.20%	63.20%	63.20%
62		LV %	36.80%	36.80%	36.80%	36.80%	36.80%	36.80%
63		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
64								
65	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
66		High Voltage \$	\$ 946,135	\$ 617,153	\$ 2,065,990	\$ 532,629	\$ 525,264	\$ 470,353
67		Low Voltage \$	550,860	359,319	1,202,862	310,108	305,820	273,849
68		Total	\$ 1,496,995	\$ 976,472	\$ 3,268,852	\$ 842,737	\$ 831,084	\$ 744,202
69			-	-	-	-	-	-

San Diego Gas and Electric Company
TO4 Cycle 4
Summary of Common, General, and Electric Intangible Forecast Plant Additions
January 2016 - December 2017

Line No.	Ref. No.	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 693,087	\$ 1,593,155	\$ 376,268	\$ 2,326,204	\$ 62,744	\$ 9,989,041
4	A	Common Plant Additions (IT)	1,073,181	1,014,696	26,307,923	1,930,850	2,037,225	4,610,708
5	A	Common Plant Additions (Miscellaneous Non-IT Telecom)	306,284	-	-	-	-	-
6	B	General Plant Additions (Facilities)	-	171,504	-	-	-	1,696,073
7	B	General Plant Additions (Sunnyside Substation Rebuild)	-	-	-	-	-	-
8	B	General Plant Additions (SONGS Station Light & Power)	-	-	-	-	-	-
9	B	General Plant Additions (138kV and 69kV Breaker Upgrades)	-	-	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers)	-	-	-	-	-	-
11	B	General Plant Additions (Silvergate Substation - Spare Transformer Installation)	-	-	-	-	-	-
12	B	General Plant Additions (Rebuild Pt Loma Substation)	-	-	-	-	-	-
13	B	General Plant Additions (Substation Security Installations)	-	-	-	-	-	-
14	B	General Plant Additions (Pio Pico 230kV Interconnection)	-	-	-	-	-	-
15	B	General Plant Additions (South Bay Substation)	-	-	-	-	-	-
16	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild)	-	-	-	-	-	-
17	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication)	2,731,408	-	-	-	-	-
18	B	General Plant Additions (Synchronized Phasor Measurement)	6,193,401	-	-	-	-	-
19	B	General Plant Additions (Wabash Substation Rebuild 69kV Switchyard)	356,352	-	-	-	-	-
20	B	General Plant Additions (CNF Project)	-	-	-	-	3,516,462	-
21	B	General Plant Additions (Imperial Valley Flow Control Device)	-	-	-	-	-	-
22	B	General Plant Additions (Miguel 500kV Voltage Support)	-	-	-	-	-	-
23	B	General Plant Additions (San Luis Rey Expansion Project)	-	-	-	-	-	-
24	B	Electric Intangible Plant Additions (IT)	5,494,540	1,385,077	1,565,395	-	-	-
25								
26		Total	\$ 16,848,253	\$ 4,164,432	\$ 28,249,586	\$ 4,257,054	\$ 5,616,431	\$ 16,295,822
27								
28		SECTION 2:						
29	A	Total Common Plant Forecast (Lines 3 to 5)	\$ 2,072,552	\$ 2,607,851	\$ 26,684,191	\$ 4,257,054	\$ 2,099,969	\$ 14,599,749
30								
31		Common Plant Allocation Factor (Common Allocation Ratio Method)	75.96%	75.96%	75.96%	75.96%	75.96%	75.96%
32								
33		Common Plant (Facilities, IT, Misc.) - Electric Only	\$ 1,574,310	\$ 1,980,924	\$ 20,269,311	\$ 3,233,658	\$ 1,595,136	\$ 11,089,969
34								
35								
36	B	Total General and Electric Intangible Plant Forecast (Lines 6 to 24)	\$ 14,775,701	\$ 1,556,581	\$ 1,565,395	\$ -	\$ 3,516,462	\$ 1,696,073
37								
38								
39	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 16,350,011	\$ 3,537,505	\$ 21,834,706	\$ 3,233,658	\$ 5,111,598	\$ 12,786,042
40								
41		Transmission Salaries & Wages Ratio (Statement A/D)	16.95%	16.95%	16.95%	16.95%	16.95%	16.95%
42								
43	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 2,771,327	\$ 599,607	\$ 3,700,983	\$ 548,105	\$ 866,416	\$ 2,167,234
44								
45	E	SECTION 3:						
46		HV/LV Transmission Plant Balance @ Dec 31, 2015						
47		HV (\$1,000)	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580
48		LV (\$1,000)	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458
49		Total	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038
50								
51		HV/LV Transmission Weighted Forecast Plant Additions						
52		HV (\$1,000)	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297
53		LV (\$1,000)	311,101	311,101	311,101	311,101	311,101	311,101
54		Total	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398
55								
56		Total HV/LV @ Dec 31, 2015 Balance + Weighted Forecast Plant Additions						
57		HV (\$1,000)	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877
58		LV (\$1,000)	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559
59		Total	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436
60		HV/LV Allocation % = Dec 31, 2015 Balance + Forecast Plant Additions						
61		HV %	63.20%	63.20%	63.20%	63.20%	63.20%	63.20%
62		LV %	36.80%	36.80%	36.80%	36.80%	36.80%	36.80%
63		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
64								
65	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
66		High Voltage \$	\$ 1,751,543	\$ 378,965	\$ 2,339,107	\$ 346,415	\$ 547,595	\$ 1,369,742
67		Low Voltage \$	1,019,784	220,642	1,361,876	201,690	318,821	797,492
68		Total	\$ 2,771,327	\$ 599,607	\$ 3,700,983	\$ 548,105	\$ 866,416	\$ 2,167,234
69			-	-	-	-	-	-

San Diego Gas and Electric Company
TO4 Cycle 4
Summary of Common, General, and Electric Intangible Forecast Plant Additions
January 2016 - December 2017

Line No.	Ref. No.	Description	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ -	\$ -	\$ -	\$ 94,773	\$ 236,933	\$ 32,529,095
4	A	Common Plant Additions (IT)	-	5,763,653	20,983,178	-	14,080,782	14,920,026
5	A	Common Plant Additions (Miscellaneous Non-IT Telecom)	-	-	-	-	-	-
6	B	General Plant Additions (Facilities)	-	-	-	-	-	-
7	B	General Plant Additions (Sunnyside Substation Rebuild)	-	-	-	-	-	-
8	B	General Plant Additions (SONGS Station Light & Power)	-	-	-	-	-	-
9	B	General Plant Additions (138kV and 69kV Breaker Upgrades)	-	-	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers)	-	-	-	-	-	-
11	B	General Plant Additions (Silvergate Substation - Spare Transformer Installation)	-	-	-	-	-	-
12	B	General Plant Additions (Rebuild Pt Loma Substation)	-	-	-	-	-	-
13	B	General Plant Additions (Substation Security Installations)	-	-	-	-	-	-
14	B	General Plant Additions (Pio Pico 230kV Interconnection)	-	-	-	-	-	-
15	B	General Plant Additions (South Bay Substation)	-	-	-	-	-	-
16	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild)	-	-	-	-	-	-
17	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication)	-	-	-	-	-	-
18	B	General Plant Additions (Synchronized Phasor Measurement)	-	-	-	-	-	-
19	B	General Plant Additions (Wabash Substation Rebuild 69kV Switchyard)	-	-	-	-	-	-
20	B	General Plant Additions (CNF Project)	-	-	-	-	-	-
21	B	General Plant Additions (Imperial Valley Flow Control Device)	-	-	-	-	75,184	-
22	B	General Plant Additions (Miguel 500kV Voltage Support)	-	-	-	-	-	152,983
23	B	General Plant Additions (San Luis Rey Expansion Project)	-	-	-	-	-	-
24	B	Electric Intangible Plant Additions (IT)	-	-	-	-	-	-
25								
26		Total	\$ -	\$ 5,763,653	\$ 20,983,178	\$ 94,773	\$ 14,392,899	\$ 47,602,104
27								
28		SECTION 2:						
29	A	Total Common Plant Forecast (Lines 3 to 5)	\$ -	\$ 5,763,653	\$ 20,983,178	\$ 94,773	\$ 14,317,715	\$ 47,449,121
30								
31		Common Plant Allocation Factor (Common Allocation Ratio Method)	75.96%	75.96%	75.96%	75.96%	75.96%	75.96%
32								
33		Common Plant (Facilities, IT, Misc.) - Electric Only	\$ -	\$ 4,378,071	\$ 15,938,822	\$ 71,990	\$ 10,875,736	\$ 36,042,352
34								
35								
36	B	Total General and Electric Intangible Plant Forecast (Lines 6 to 24)	\$ -	\$ -	\$ -	\$ -	\$ 75,184	\$ 152,983
37								
38								
39	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ -	\$ 4,378,071	\$ 15,938,822	\$ 71,990	\$ 10,950,920	\$ 36,195,335
40								
41		Transmission Salaries & Wages Ratio (Statement AI)	16.95%	16.95%	16.95%	16.95%	16.95%	16.95%
42								
43	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ -	\$ 742,083	\$ 2,701,630	\$ 12,202	\$ 1,856,181	\$ 6,135,109
44								
45	E	SECTION 3:						
46		HV/LV Transmission Plant Balance @ Dec 31, 2015						
47		HV (\$1,000)	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580
48		LV (\$1,000)	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458
49		Total	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038
50								
51		HV/LV Transmission Weighted Forecast Plant Additions						
52		HV (\$1,000)	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297
53		LV (\$1,000)	311,101	311,101	311,101	311,101	311,101	311,101
54		Total	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398
55								
56		Total HV/LV @ Dec 31, 2015 Balance + Weighted Forecast Plant Additions						
57		HV (\$1,000)	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877
58		LV (\$1,000)	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559
59		Total	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436
60		HV/LV Allocation % = Dec 31, 2015 Balance + Forecast Plant Additions						
61		HV %	63.20%	63.20%	63.20%	63.20%	63.20%	63.20%
62		LV %	36.80%	36.80%	36.80%	36.80%	36.80%	36.80%
63		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
64								
65	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
66		High Voltage \$	\$ -	\$ 469,014	\$ 1,707,492	\$ 7,712	\$ 1,173,149	\$ 3,877,530
67		Low Voltage \$	-	273,069	994,138	4,490	683,032	2,257,579
68		Total	\$ -	\$ 742,083	\$ 2,701,630	\$ 12,202	\$ 1,856,181	\$ 6,135,109
69			-	-	-	-	-	-

San Diego Gas and Electric Company
TO4 Cycle 4
Summary of Common, General, and Electric Intangible Forecast Plant Additions
January 2016 - December 2017

Line No.	Ref. No.	Description	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17
1		SECTION 1:						
2		Summary of Common, General and Electric Intangible Plant Forecast:						
3	A	Common Plant Additions (Facilities)	\$ 616,030	\$ 616,030	\$ 900,350	\$ 947,737	\$ 1,895,474	\$ 9,983,332
4	A	Common Plant Additions (IT)	14,663,372	737,621	-	2,402,432	-	126,733,917
5	A	Common Plant Additions (Miscellaneous Non-IT Telecom)	-	-	-	-	-	-
6	B	General Plant Additions (Facilities)	-	-	-	-	-	-
7	B	General Plant Additions (Sunnyside Substation Rebuild)	-	-	-	-	-	-
8	B	General Plant Additions (SONGS Station Light & Power)	-	-	-	-	-	-
9	B	General Plant Additions (138kV and 69kV Breaker Upgrades)	-	-	-	-	-	-
10	B	General Plant Additions (Talega Synchronous Condensers)	-	-	-	-	-	-
11	B	General Plant Additions (Silvergate Substation - Spare Transformer Installation)	-	-	-	-	-	-
12	B	General Plant Additions (Rebuild Pt Loma Substation)	-	-	-	-	-	-
13	B	General Plant Additions (Substation Security Installations)	-	-	-	-	-	-
14	B	General Plant Additions (Pio Pico 230kV Interconnection)	-	-	-	-	-	-
15	B	General Plant Additions (South Bay Substation)	-	-	-	-	-	-
16	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild)	-	-	-	-	-	-
17	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication)	-	-	-	-	-	-
18	B	General Plant Additions (Synchronized Phasor Measurement)	-	-	-	-	-	-
19	B	General Plant Additions (Wabash Substation Rebuild 69kV Switchyard)	-	-	-	-	-	-
20	B	General Plant Additions (CNF Project)	-	-	-	2,926,787	-	989,049
21	B	General Plant Additions (Imperial Valley Flow Control Device)	-	-	-	-	-	-
22	B	General Plant Additions (Miguel 500kV Voltage Support)	-	-	-	-	-	-
23	B	General Plant Additions (San Luis Rey Expansion Project)	-	-	-	-	228,446	-
24	B	Electric Intangible Plant Additions (IT)	-	-	-	-	-	-
25								
26		Total	\$ 15,279,402	\$ 1,353,651	\$ 900,350	\$ 6,276,956	\$ 2,123,920	\$ 137,706,298
27								
28		SECTION 2:						
29	A	Total Common Plant Forecast (Lines 3 to 5)	\$ 15,279,402	\$ 1,353,651	\$ 900,350	\$ 3,350,169	\$ 1,895,474	\$ 136,717,249
30								
31		Common Plant Allocation Factor (Common Allocation Ratio Method)	75.96%	75.96%	75.96%	75.96%	75.96%	75.96%
32								
33		Common Plant (Facilities, IT, Misc.) - Electric Only	\$ 11,606,234	\$ 1,028,233	\$ 683,906	\$ 2,544,788	\$ 1,439,802	\$ 103,850,422
34								
35								
36	B	Total General and Electric Intangible Plant Forecast (Lines 6 to 24)	\$ -	\$ -	\$ -	\$ 2,926,787	\$ 228,446	\$ 989,049
37								
38								
39	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 11,606,234	\$ 1,028,233	\$ 683,906	\$ 5,471,575	\$ 1,668,248	\$ 104,839,471
40								
41		Transmission Salaries & Wages Ratio (Statement AI)	16.95%	16.95%	16.95%	16.95%	16.95%	16.95%
42								
43	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 1,967,257	\$ 174,285	\$ 115,922	\$ 927,432	\$ 282,768	\$ 17,770,290
44								
45	E	SECTION 3:						
46		HV/LV Transmission Plant Balance @ Dec 31, 2015						
47		HV (\$1,000)	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580	\$ 3,088,580
48		LV (\$1,000)	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458	1,626,458
49		Total	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038	\$ 4,715,038
50								
51		HV/LV Transmission Weighted Forecast Plant Additions						
52		HV (\$1,000)	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297	\$ 239,297
53		LV (\$1,000)	311,101	311,101	311,101	311,101	311,101	311,101
54		Total	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398	\$ 550,398
55								
56		Total HV/LV @ Dec 31, 2015 Balance + Weighted Forecast Plant Additions						
57		HV (\$1,000)	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877	\$ 3,327,877
58		LV (\$1,000)	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559	1,937,559
59		Total	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436	\$ 5,265,436
60		HV/LV Allocation % = Dec 31, 2015 Balance + Forecast Plant Additions						
61		HV %	63.20%	63.20%	63.20%	63.20%	63.20%	63.20%
62		LV %	36.80%	36.80%	36.80%	36.80%	36.80%	36.80%
63		Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
64								
65	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)						
66		High Voltage \$	\$ 1,243,352	\$ 110,152	\$ 73,265	\$ 586,158	\$ 178,716	\$ 11,231,233
67		Low Voltage \$	723,905	64,133	42,657	341,274	104,052	6,539,057
68		Total	\$ 1,967,257	\$ 174,285	\$ 115,922	\$ 927,432	\$ 282,768	\$ 17,770,290
69			-	-	-	-	-	-

San Diego Gas and Electric Company
TO4 Cycle 4
Summary of Common, General, and Electric Intangible Forecast Plant Additions
January 2016 - December 2017

Line No.	Ref. No.	Description	Total	Reference	Line No.
1		SECTION 1:			1
2		Summary of Common, General and Electric Intangible Plant Forecast:			2
3	A	Common Plant Additions (Facilities)	\$ 71,708,650	Facilities: Line 80	3
4	A	Common Plant Additions (IT)	282,196,231	IT: Line 80	4
5	A	Common Plant Additions (Miscellaneous Non-IT Telecom)	848,596	Budgets 705 & 2782 (Jan, Feb, Jun, Jul-16 Closures)	5
6	B	General Plant Additions (Facilities)	2,164,180	Facilities: Line 99	6
7	B	General Plant Additions (Sunnyside Substation Rebuild)	262,016	General Plant components of ET-related project	7
8	B	General Plant Additions (SONGS Station Light & Power)	25,832	General Plant components of ET-related project	8
9	B	General Plant Additions (138kV and 69kV Breaker Upgrades)	20,629	General Plant components of ET-related project	9
10	B	General Plant Additions (Talega Synchronous Condensers)	170,408	General Plant components of ET-related project	10
11	B	General Plant Additions (Silvergate Substation - Spare Transformer Installation)	10,757	General Plant components of ET-related project	11
12	B	General Plant Additions (Rebuild Pt Loma Substation)	218,367	General Plant components of ET-related project	12
13	B	General Plant Additions (Substation Security Installations)	284,976	General Plant components of ET-related project	13
14	B	General Plant Additions (Pio Pico 230kV Interconnection)	204,032	General Plant components of ET-related project	14
15	B	General Plant Additions (South Bay Substation)	2,777,714	General Plant components of ET-related project	15
16	B	General Plant Additions (Los Coches Substation 138/69kV Rebuild)	418,737	General Plant components of ET-related project	16
17	B	General Plant Additions (Fiber Optic for Relay Protection & Telecommunication)	2,731,408	General Plant components of ET-related project	17
18	B	General Plant Additions (Synchronized Phasor Measurement)	6,193,401	General Plant components of ET-related project	18
19	B	General Plant Additions (Wabash Substation Rebuild 69kV Switchyard)	356,352	General Plant components of ET-related project	19
20	B	General Plant Additions (CNF Project)	7,432,298	General Plant components of ET-related project	20
21	B	General Plant Additions (Imperial Valley Flow Control Device)	75,184	General Plant components of ET-related project	21
22	B	General Plant Additions (Miguel 500kV Voltage Support)	152,983	General Plant components of ET-related project	22
23	B	General Plant Additions (San Luis Rey Expansion Project)	228,446	General Plant components of ET-related project	23
24	B	Electric Intangible Plant Additions (IT)	10,631,472	ITS: Line 99	24
25		Total	\$ 389,112,669	Sum Lines 3 thru 24	25
26					26
27					27
28		SECTION 2:			28
29	A	Total Common Plant Forecast (Lines 3 to 5)	\$ 354,753,477	Sum Lines 3 to 5	29
30					30
31		Common Plant Allocation Factor (Common Allocation Ratio Method)	75.96%	Apr 2016 to Mar 2017 Common Alloc. Calc.	31
32					32
33		Common Plant (Facilities, IT, Misc.) - Electric Only	\$ 269,470,739	Line 29 x Line 31	33
34					34
35					35
36	B	Total General and Electric Intangible Plant Forecast (Lines 6 to 24)	\$ 34,359,192	Sum Lines 6 to 24	36
37					37
38					38
39	C	Total - Common, General, & Electric Intangible Plant Forecast (Sections A & B)	\$ 303,829,931	Line 33 + Line 36	39
40					40
41		Transmission Salaries & Wages Ratio (Statement AI)	16.95%	Line 19 of Statement AI	41
42					42
43	D	Total Transmission Related - Common, General, & Electric Intangible Plant Forecast	\$ 51,499,173	Line 39 x Line 41	43
44					44
45	E	SECTION 3:			45
46		HV/LV Transmission Plant Balance @ Dec 31, 2015			46
47		HV (\$1,000)	\$ 3,088,580	Vol. 2 W/P Tab HV-LV Alloc. Study; Page 1; Col C; Line 32	47
48		LV (\$1,000)	1,626,458	Vol. 2 W/P Tab HV-LV Alloc. Study; Page 1; Col B; Line 32	48
49		Total	\$ 4,715,038	Line 47 + Line 48	49
50					50
51		HV/LV Transmission Weighted Forecast Plant Additions			51
52		HV (\$1,000)	\$ 239,297	Vol. 2 W/P; Summary of Wtd Trans. Plant Add; Page 1; Line 1	52
53		LV (\$1,000)	311,101	Vol. 2 W/P; Summary of Wtd Trans. Plant Add; Page 1; Line 1	53
54		Total	\$ 550,398	Line 52 + Line 53	54
55					55
56		Total HV/LV @ Dec 31, 2015 Balance + Weighted Forecast Plant Additions			56
57		HV (\$1,000)	\$ 3,327,877	Line 47 + Line 52	57
58		LV (\$1,000)	1,937,559	Line 48 + Line 53	58
59		Total	\$ 5,265,436	Line 57 + Line 58	59
60		HV/LV Allocation % = Dec 31, 2015 Balance + Forecast Plant Additions			60
61		HV %	63.20%	Line 57 / Line 59	61
62		LV %	36.80%	Line 58 / Line 59	62
63		Total	100.00%	Line 61 + Line 62	63
64					64
65	F	Allocated Common, General & Electric Intangible Plant Forecast (Unweighted)			65
66		High Voltage \$	\$ 32,548,664	Line 43 x Line 61	66
67		Low Voltage \$	18,950,509	Line 43 x Line 62	67
68		Total	\$ 51,499,173	Line 66 + Line 67	68
69					69

San Diego Gas and Electric Company
Summary of Common, General and Electric Intangible Forecast Plant Additions
TO4 - Cycle 4
January 2016 - December 2017

Notes:

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

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

SECTION 3 reflects the basis for HV/LV allocations for the forecast of common, general & intangible plant additions based on the combined transmission plant balances as of December 31, 2015 plus the weighted forecast transmission plant additions from January 2016 - December 2017. The ratios developed on Lines 61 and 62 are used to allocate the Common, General, and Electric Intangible forecast plant additions between HV and LV for CAISO TAC purposes.

San Diego Gas & Electric Company

TO4 – Cycle 4

Common and General Forecast Plant Additions (Facilities) Workpapers

Docket No. ER17-____-____

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
1	701	2015-000065	OCCO Warehouse	Jan'16	\$ 67,754	\$ -	\$ -	\$ -	\$ -	\$ -
2	708	2014-000134	Palomar Mountain HVAC Replacement	Jan'16	37,146	-	-	-	-	-
3	708	2014-000019	Mission Control Power Supply	Jan'16	357,843	-	-	-	-	-
4	709	2015-000187	CP3 Furniture Installation	Jan'16	534,926	-	-	-	-	-
5	701	2014-000133	Miramar Landscaping	Feb'16	-	462,818	-	-	-	-
6	708	2014-000043	Mission Control HVAC	Feb'16	-	410,024	-	-	-	-
7	708	2015-000023	Mission Control Water Heater Replacement	Feb'16	-	247,974	-	-	-	-
8	15764	2013-001118	Mission Control Switchgear/UPS Improvements	Feb'16	-	1,598,829	-	-	-	-
9	15765	2013-001188	Metro Building Backup Generators	Feb'16	-	1,295,450	-	-	-	-
10	707	2015-000093	Northeast Fence Replacement	Mar'16	-	-	17,403	-	-	-
11	700	2015-000078	Northcoast Plumbing	Apr'16	-	-	-	105,272	-	-
12	707	2015-000181	Casplan Site Improvement	Apr'16	-	-	-	613,085	-	-
13	708	2015-000058	Mt Woodson Inert Fire Protection System	Apr'16	-	-	-	91,594	-	-
14	709	2015-000090	CP6 Credit Services Area HVAC & Carpeting	May'16	-	-	-	-	477,466	-
15	709	2015-000208	CP1 Floor 1 Remodel	May'16	-	-	-	-	487,842	-
16	709	2016-000008	Mission Control Carpet Replacement	May'16	-	-	-	-	254,534	-
17	710	2015-000064	CP3 Floor 3 Electrical	May'16	-	-	-	-	965,566	-
18	8729	2015-000016	CP EV Charging Station Installation	Jun'16	-	-	-	-	-	802,851
19	707	2016-000057	Greencraig Meter Replacement	Jul'16	-	-	-	-	-	-
20	709	2012-000141	Eastern DO Lobby	Jul'16	-	-	-	-	-	-
21	14751	2013-000007	CP1 Refresh Phase 1	Aug'16	-	-	-	-	-	-
22	708	2015-000213	Northeast HVAC Improvements	Aug'16	-	-	-	-	-	-
23	700	2015-000100	Mission Control EV Station Installation	Aug'16	-	-	-	-	-	-
24	705	2016-000017	Miramar Bldg B Telepresence Room	Sep'16	-	-	-	-	-	-
25	703	2015-000088	Metro Storm Drain Improvements - moved from 701	Sep'16	-	-	-	-	-	-
26	701	2014-000054	OCCO Transformer Racking Expansion	Sep'16	-	-	-	-	-	-
27	709	2015-000203	Palomar Energy Center Breakroom Upgrades	Oct'16	-	-	-	-	-	-
28	703	2015-000171	CP Site Safety Improvements	Oct'16	-	-	-	-	-	-
29	710	2015-000168	Greencraig II Security and Lab Improvements	Oct'16	-	-	-	-	-	-
30	701	2015-000015	Northeast C&O Driveway Widening	Oct'16	-	-	-	-	-	-
31	709	2015-000214	Miramar Bldg B Refresh & Test Lab	Oct'16	-	-	-	-	-	-
32	703	2015-000175	Northeast Warehouse Skylight Replacement	Dec'16	-	-	-	-	-	-
33	710	2015-000096	Greencraig Racking and Fire Suppression	Dec'16	-	-	-	-	-	-
34	709	2015-000165	Beach Cities Restroom Locker room	Dec'16	-	-	-	-	-	-
35	709	2014-000038	Orange County Crew Building Demo and Restroom	Dec'16	-	-	-	-	-	-
36	708	2016-000083	Kearny Waterline Replacement	Dec'16	-	-	-	-	-	-
37	708	2016-000039	CP EOC HVAC Improvements	Dec'16	-	-	-	-	-	-
38	707	2016-000005	CP3 Security Imp - Phase 2	Dec'16	-	-	-	-	-	-
39	707	N/A	Palomar Security Improvements	Dec'16	-	-	-	-	-	-
40	707	N/A	Miramar Security Improvements	Dec'16	-	-	-	-	-	-
41	707	2015-000020	Southbay Branch Office Security Improvements	Dec'16	-	-	-	-	-	-
42	707	2015-000021	Eastern Branch Office Security Improvements	Dec'16	-	-	-	-	-	-
43	707	2015-000072	RapidEye Security Monitoring Upgrade	Dec'16	-	-	-	-	-	-
44	707	2015-000073	Phoenix Decommissioning	Dec'16	-	-	-	-	-	-
45	703	2015-000177	Mission Fall Protection	Dec'16	-	-	-	-	-	-
46	703	2015-000190	Moreno Compressor Fire Sprinkler Install	Dec'16	-	-	-	-	-	-
47	703	2015-000141	Beach Cities Fall Protection	Dec'16	-	-	-	-	-	-
48	703	2012-000142	Miramar OWS Controls Improvements	Dec'16	-	-	-	-	-	-
49	701	2015-000126	MCC Computer Raised Floor Replacement	Dec'16	-	-	-	-	-	-
50	701	2015-000206	CP Additional Shade Structures Installation	Dec'16	-	-	-	-	-	-

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
51	701	2016-000061	Mission Skills Training Site Upgrades	Dec'16	-	-	-	-	-	-
52	708	2010-000165	RBDC Power Reliability Improvements	Dec'16	-	-	-	-	-	-
53	708	2014-000111	RBDC CRAC Replacements Ph 2	Dec'16	-	-	-	-	-	-
54	709	2015-000214	CP HDR TI	Dec'16	-	-	-	-	-	-
55	14763	2015-000215	CP6-2 Customer Call Center - from 709	Jun'17	-	-	-	-	-	-
56	16767	2015-000202	Mission Control Critical Asset Security Hardening	Jun'17	-	-	-	-	-	-
57	16768	2014-000039	CP East Tenant Improvement	Jun'17	-	-	-	-	-	-
58	709	2015-000104	Moreno Valley Compressor Station Refresh	Jun'17	-	-	-	-	-	-
59	701	N/A	Northeast C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	-
60	701	N/A	Eastern C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	-
61	710	2016-000041	Greencraig Lane Elevator Addition & Tenant	Dec'17	-	-	-	-	-	-
62	703	2016-000070	Caspien Demo and Stormwater (\$500K each)	Dec'17	-	-	-	-	-	-
63	703	2013-001000	Mission Site Mitigation	Dec'17	-	-	-	-	-	-
64	708	N/A	Moreno Compressor Station Generator Replacement	Dec'17	-	-	-	-	-	-
65	700	Blanket	Substation Land/Fence	Monthly	-	-	-	-	-	-
66	701	Blanket	Misc. Structures and Improvements	Monthly	-	-	-	-	-	-
67	703	Blanket	Safety & Environmental	Monthly	-	-	-	-	-	-
68	705	Blanket	Misc. Equipment	Monthly	-	-	-	-	-	-
69	707	Blanket	Security Improvements	Monthly	-	-	-	-	-	-
70	708	Blanket	Building Infrastructure & Reliability	Monthly	-	-	-	-	-	-
71	709	Blanket	Remodels/Relocations/Reconfigurations	Monthly	-	-	-	-	-	-
72	710	Blanket	Business Unit Expansion	Monthly	-	-	-	-	-	-
73										
74										
75										
76										
77										
78										
79										
80	TOTAL COMMON PLANT - FACILITIES									
					\$ 997,669	\$ 4,015,095	\$ 17,403	\$ 809,951	\$ 2,205,428	\$ 802,851
81	8729	2014-000101	RBDC EV Charging Station Installation	Jan'16	151,966	-	-	-	-	-
82	8729	2014-000105	Kearny CO EV Charging Station Installation	Jan'16	144,637	-	-	-	-	-
83	8729	2014-000104	Eastern C&O EV Charging Station Installation	Aug'16	-	-	-	-	-	-
84	8729	2009-000345	Alternative Energy Program - EV Stations	Dec'16	-	-	-	-	-	-
85	8729	2015-000186	EV Pilot Program (Greencraig)	Dec'16	-	-	-	-	-	-
86	8729	2014-000103	South Bay EV Charging Station Installation	Dec'16	-	-	-	-	-	-
87										
88										
89										
90										
91										
92										
93										
94										
95										
96										
97										
98										
99	TOTAL GENERAL PLANT - FACILITIES									
					\$ 296,603	\$ -	\$ -	\$ -	\$ -	\$ -
100	GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES									
					\$ 1,294,272	\$ 4,015,095	\$ 17,403	\$ 809,951	\$ 2,205,428	\$ 802,851

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	701	2015-000065	OCCO Warehouse	Jan'16	\$	-	-	\$	-	\$
2	708	2014-000134	Palomar Mountain HVAC Replacement	Jan'16	-	-	-	-	-	-
3	708	2014-000019	Mission Control Power Supply	Jan'16	-	-	-	-	-	-
4	709	2015-000187	CP3 Furniture Installation	Jan'16	-	-	-	-	-	-
5	701	2014-000133	Miramar Landscaping	Feb'16	-	-	-	-	-	-
6	708	2014-000043	Mission Control HVAC	Feb'16	-	-	-	-	-	-
7	708	2015-000023	Mission Control Water Heater Replacement	Feb'16	-	-	-	-	-	-
8	15764	2013-001118	Mission Control Switchgear/UPS Improvements	Feb'16	-	-	-	-	-	-
9	15765	2013-001188	Metro Building Backup Generators	Feb'16	-	-	-	-	-	-
10	707	2015-000093	Northeast Fence Replacement	Mar'16	-	-	-	-	-	-
11	700	2015-000078	Northcoast Plumbing	Apr'16	-	-	-	-	-	-
12	707	2015-000181	Caspan Site Improvement	Apr'16	-	-	-	-	-	-
13	708	2015-000058	Mt Woodson Inert Fire Protection System	Apr'16	-	-	-	-	-	-
14	709	2015-000090	CP6 Credit Services Area HVAC & Carpeting	May'16	-	-	-	-	-	-
15	709	2015-000208	CP1 Floor 1 Remodel	May'16	-	-	-	-	-	-
16	709	2016-000008	Mission Control Carpet Replacement	May'16	-	-	-	-	-	-
17	710	2015-000064	CP3 Floor 3 Electrical	May'16	-	-	-	-	-	-
18	8729	2015-000016	CP EV Charging Station Installation	Jun'16	-	-	-	-	-	-
19	707	2016-000057	Greencraig Meter Replacement	Jul'16	13,719	-	-	-	-	-
20	709	2012-000141	Eastern DO Lobby	Jul'16	679,368	-	-	-	-	-
21	14761	2013-000007	CP1 Refresh Phase 1	Aug'16	-	1,075,404	-	-	-	-
22	708	2015-000213	Northeast HVAC Improvements	Aug'16	-	161,722	-	-	-	-
23	700	2015-000100	Mission Control EV Station Installation	Aug'16	-	344,410	-	-	-	-
24	705	2016-000017	Miramar Bldg B Telepresence Room	Sep'16	-	-	171,726	-	-	-
25	703	2015-000088	Metro Storm Drain Improvements - moved from 701	Sep'16	-	-	15,000	-	-	-
26	701	2014-000054	OCCO Transformer Racking Expansion	Sep'16	-	-	166,303	-	-	-
27	709	2015-000203	Palomar Energy Center Breakroom Upgrades	Oct'16	-	-	-	148,372	-	-
28	703	2015-000171	CP Site Safety Improvements	Oct'16	-	-	-	600,000	-	-
29	710	2015-000168	Greencraig II Security and Lab Improvements	Oct'16	-	-	-	824,000	-	-
30	701	2015-000015	Northeast C&O Driveway Widening	Oct'16	-	-	-	15,000	-	-
31	709	2015-000214	Miramar Bldg B Refresh & Test Lab	Oct'16	-	-	-	699,326	-	-
32	703	2015-000175	Northeast Warehouse Skylight Replacement	Dec'16	-	-	-	-	-	92,844
33	710	2015-000096	Greencraig Racking and Fire Suppression	Dec'16	-	-	-	-	-	522,000
34	709	2015-000165	Beach Cities Restroom Locker room	Dec'16	-	-	-	-	-	1,207,924
35	709	2014-000038	Orange County Crew Building Demo and Restroom	Dec'16	-	-	-	-	-	1,000,000
36	708	2016-000083	Kearny Waterline Replacement	Dec'16	-	-	-	-	-	70,000
37	708	2016-000039	CP EOC HVAC Improvements	Dec'16	-	-	-	-	-	250,000
38	707	2016-000005	CP3 Security Imp - Phase 2	Dec'16	-	-	-	-	-	25,000
39	707	N/A	Palomar Security Improvements	Dec'16	-	-	-	-	-	600,000
40	707	N/A	Miramar Security Improvements	Dec'16	-	-	-	-	-	300,000
41	707	2015-000020	Southbay Branch Office Security Improvements	Dec'16	-	-	-	-	-	473,966
42	707	2015-000021	Eastern Branch Office Security Improvements	Dec'16	-	-	-	-	-	1,061,811
43	707	2015-000072	RapidEye Security Monitoring Upgrade	Dec'16	-	-	-	-	-	156,575
44	707	2015-000073	Phoenix Decommissioning	Dec'16	-	-	-	-	-	60,674
45	703	2015-000177	Mission Fall Protection	Dec'16	-	-	-	-	-	293,480
46	703	2015-000190	Moreno Compressor Fire Sprinkler Install	Dec'16	-	-	-	-	-	454,732
47	703	2015-000141	Beach Cities Fall Protection	Dec'16	-	-	-	-	-	195,000
48	703	2012-000142	Miramar OWS Controls Improvements	Dec'16	-	-	-	-	-	500,000
49	701	2015-000126	MCC Computer Raised Floor Replacement	Dec'16	-	-	-	-	-	250,000
50	701	2015-000206	CP Additional Shade Structures Installation	Dec'16	-	-	-	-	-	752,000

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
51	701	2016-000061	Mission Skills Training Site Upgrades	Dec'16	-	-	-	-	-	250,000
52	708	2010-000165	RBDC Power Reliability Improvements	Dec'16	-	-	-	-	-	600,000
53	708	2014-000111	RBDC CRAC Replacements Ph 2	Dec'16	-	-	-	-	-	750,000
54	709	2015-000214	CP HDR TI	Dec'16	-	-	-	-	-	30,080
55	14763	2015-000215	CP6-2 Customer Call Center - from 709	Jun'17	-	-	-	-	-	-
56	16767	2015-000202	Mission Control Critical Asset Security Hardening	Jun'17	-	-	-	-	-	-
57	16768	2014-000039	CP East Tenant Improvement	Jun'17	-	-	-	-	-	-
58	709	2015-000104	Moreno Valley Compressor Station Refresh	Jun'17	-	-	-	-	-	-
59	701	N/A	Northeast C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	-
60	701	N/A	Eastern C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	-
61	710	2016-000041	Greencraig Lane Elevator Addition & Tenant	Dec'17	-	-	-	-	-	-
62	703	2016-000070	Caspien Demo and Stormwater (\$500K each)	Dec'17	-	-	-	-	-	-
63	703	2013-001000	Mission Site Mitigation	Dec'17	-	-	-	-	-	-
64	708	N/A	Moreno Compression Station Generator Replacement	Dec'17	-	-	-	-	-	-
65	700	Blanket	Substation Land/Fence	Monthly	-	11,619	23,239	39,506	62,744	92,955
66	701	Blanket	Misc. Structures and Improvements	Monthly	-	-	-	-	-	-
67	703	Blanket	Safety & Environmental	Monthly	-	-	-	-	-	-
68	705	Blanket	Misc. Equipment	Monthly	-	-	-	-	-	-
69	707	Blanket	Security Improvements	Monthly	-	-	-	-	-	-
70	708	Blanket	Building Infrastructure & Reliability	Monthly	-	-	-	-	-	-
71	709	Blanket	Remodels/Relocations/Reconfigurations	Monthly	-	-	-	-	-	-
72	710	Blanket	Business Unit Expansion	Monthly	-	-	-	-	-	-
73										
74										
75										
76										
77										
78										
79										
80			TOTAL COMMON PLANT - FACILITIES		\$ 693,087	\$ 1,593,155	\$ 376,268	\$ 2,326,204	\$ 62,744	\$ 9,989,041
81	8729	2014-000101	RBDC EV Charging Station Installation	Jan'16	-	-	-	-	-	-
82	8729	2014-000105	Kearny CO EV Charging Station Installation	Jan'16	-	-	-	-	-	-
83	8729	2014-000104	Eastern C&O EV Charging Station Installation	Aug'16	-	171,504	-	-	-	-
84	8729	2009-000345	Alternative Energy Program - EV Stations	Dec'16	-	-	-	-	-	1,355,000
85	8729	2015-000186	EV Pilot Program (Greencraig)	Dec'16	-	-	-	-	-	250,000
86	8729	2014-000103	South Bay EV Charging Station Installation	Dec'16	-	-	-	-	-	91,073
87										
88										
89										
90										
91										
92										
93										
94										
95										
96										
97										
98										
99			TOTAL GENERAL PLANT - FACILITIES		\$ -	\$ 171,504	\$ -	\$ -	\$ -	\$ 1,696,073
100			GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES		\$ 693,087	\$ 1,764,659	\$ 376,268	\$ 2,326,204	\$ 62,744	\$ 11,685,114

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
1	701	2015-000065	OCCO Warehouse	Jan 16	\$					\$
2	708	2014-000134	Palomar Mountain HVAC Replacement	Jan 16						
3	708	2014-000019	Mission Control Power Supply	Jan 16						
4	709	2015-000187	GP3 Furniture Installation	Jan 16						
5	701	2014-000133	Miramar Landscaping	Feb 16						
6	708	2014-000043	Mission Control HVAC	Feb 16						
7	708	2015-000023	Mission Control Water Heater Replacement	Feb 16						
8	15764	2013-001118	Mission Control Switchgear/JPS Improvements	Feb 16						
9	15765	2013-001188	Metro Building Backup Generators	Feb 16						
10	707	2015-000093	Northeast Fence Replacement	Mar 16						
11	700	2015-000078	Northcoast Plumbing	Apr 16						
12	707	2015-000181	Casplan Site Improvement	Apr 16						
13	708	2015-000058	Mt Woodson Inert Fire Protection System	Apr 16						
14	709	2015-000090	GP6 Credit Services Area HVAC & Carpeting	May 16						
15	709	2015-000208	GP1 Floor 1 Remodel	May 16						
16	709	2016-000008	Mission Control Carpet Replacement	May 16						
17	710	2015-000064	CP3 Floor 3 Electrical	May 16						
18	8729	2015-000016	CP EV Charging Station Installation	Jun 16						
19	707	2016-000057	Greencraig Meter Replacement	Jul 16						
20	709	2012-000141	Eastern DO Lobby	Jul 16						
21	14751	2013-000007	GP1 Refresh Phase 1	Aug 16						
22	708	2015-000213	Northeast HVAC Improvements	Aug 16						
23	700	2015-000100	Mission Control EV Station Installation	Aug 16						
24	705	2016-000017	Miramar Bldg B Telepresence Room	Sep 16						
25	703	2015-000088	Metro Storm Drain Improvements - moved from 701	Sep 16						
26	701	2014-000054	OCCO Transformer Racking Expansion	Sep 16						
27	709	2015-000203	Palomar Energy Center Breakroom Upgrades	Oct 16						
28	703	2015-000171	CP Site Safety Improvements	Oct 16						
29	710	2015-000168	Greencraig II Security and Lab Improvements	Oct 16						
30	701	2015-000015	Northeast C&O Driveway Widening	Oct 16						
31	709	2015-000214	Miramar Bldg B Refresh & Test Lab	Oct 16						
32	703	2015-000175	Northeast Warehouse Skylight Replacement	Dec 16						
33	710	2015-000096	Greencraig Racking and Fire Suppression	Dec 16						
34	709	2015-000165	Beach Cities Restroom/ Locker room	Dec 16						
35	709	2014-000038	Orange County Crew Building Demo and Restroom	Dec 16						
36	708	2016-000083	Kearny Waterline Replacement	Dec 16						
37	708	2016-000039	GP EOC HVAC Improvements	Dec 16						
38	707	2016-000005	CP3 Security Imp - Phase 2	Dec 16						
39	707	N/A	Palomar Security Improvements	Dec 16						
40	707	N/A	Miramar Security Improvements	Dec 16						
41	707	2015-000020	Southbay Branch Office Security Improvements	Dec 16						
42	707	2015-000021	Eastern Branch Office Security Improvements	Dec 16						
43	707	2015-000072	RapidEye Security Monitoring Upgrade	Dec 16						
44	707	2015-000073	Phoenix Decommissioning	Dec 16						
45	703	2015-000177	Mission Fall Protection	Dec 16						
46	703	2015-000190	Moreno Compressor Fire Sprinkler Install	Dec 16						
47	703	2015-000141	Beach Cities Fall Protection	Dec 16						
48	703	2012-000142	Miramar OWS Controls Improvements	Dec 16						
49	701	2015-000126	MCC Computer Raised Floor Replacement	Dec 16						
50	701	2015-000206	CP Additional Shade Structures Installation	Dec 16						

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
51	701	2016-000061	Mission Skills Training Site Upgrades	Dec'16	-	-	-	-	-	-
52	708	2010-000165	RBDC Power Reliability Improvements	Dec'16	-	-	-	-	-	-
53	708	2014-000111	RBDC CRAC Replacements Ph 2	Dec'16	-	-	-	-	-	-
54	709	2015-000214	GP HDR TI	Dec'16	-	-	-	-	-	-
55	14753	2015-000215	CP6-2 Customer Call Center - from 709	Jun'17	-	-	-	-	-	7,800,000
56	16767	2015-000202	Mission Control Critical Asset Security Hardening	Jun'17	-	-	-	-	-	7,100,000
57	16768	2014-000039	CP East Tenant Improvement	Jun'17	-	-	-	-	-	15,000,000
58	709	2015-000104	Moreno Valley Compressor Station Refresh	Jun'17	-	-	-	-	-	1,750,000
59	701	N/A	Northeast C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	250,000
60	701	N/A	Eastern C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	250,000
61	710	2016-000041	Greencraig Lane Elevator Addition & Tenant	Dec'17	-	-	-	-	-	-
62	703	2016-000070	Casplan Demo and Stormwater (\$500K each)	Dec'17	-	-	-	-	-	-
63	703	2013-001000	Mission Site Mitigation	Dec'17	-	-	-	-	-	-
64	708	N/A	Moreno Compression Station Generator Replacement	Dec'17	-	-	-	-	-	-
65	700	Blanket	Substation Land/Fence	Monthly	-	-	-	2,817	-	11,268
66	701	Blanket	Misc. Structures and Improvements	Monthly	-	-	-	23,508	-	58,770
67	703	Blanket	Safety & Environmental	Monthly	-	-	-	6,360	-	15,901
68	705	Blanket	Misc. Equipment	Monthly	-	-	-	2,930	-	7,325
69	707	Blanket	Security Improvements	Monthly	-	-	-	15,266	-	38,164
70	708	Blanket	Building Infrastructure & Reliability	Monthly	-	-	-	14,928	-	37,321
71	709	Blanket	Remodels/Relocations/Reconfigurations	Monthly	-	-	-	23,964	-	59,910
72	710	Blanket	Business Unit Expansion	Monthly	-	-	-	5,000	-	12,500
73										
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79										
80	TOTAL COMMON PLANT - FACILITIES									
					\$ -	\$ -	\$ -	\$ 94,773	\$ 236,933	\$ 32,529,095
81	8729	2014-000101	RBDC EV Charging Station Installation	Jan'16	-	-	-	-	-	-
82	8729	2014-000105	Kearny CO EV Charging Station Installation	Jan'16	-	-	-	-	-	-
83	8729	2014-000104	Eastern C&O EV Charging Station Installation	Aug'16	-	-	-	-	-	-
84	8729	2009-000345	Alternative Energy Program - EV Stations	Dec'16	-	-	-	-	-	-
85	8729	2015-000186	EV Pilot Program (Greencraig)	Dec'16	-	-	-	-	-	-
86	8729	2014-000103	South Bay EV Charging Station Installation	Dec'16	-	-	-	-	-	-
87										
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95										
96										
97										
98										
99	TOTAL GENERAL PLANT - FACILITIES									
					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES									
					\$ -	\$ -	\$ -	\$ 94,773	\$ 236,933	\$ 32,529,095

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	Line No
1	701	2015-000065	OCCO Warehouse	Jan'16	\$						\$ 67,754	1
2	708	2014-000134	Palomar Mountain HVAC Replacement	Jan'16		\$					\$ 37,146	2
3	708	2014-000019	Mission Control Power Supply	Jan'16							\$ 357,843	3
4	709	2015-000187	CP3 Furniture Installation	Jan'16							\$ 534,926	4
5	701	2014-000133	Miramar Landscaping	Feb'16							\$ 462,818	5
6	708	2014-000043	Mission Control HVAC	Feb'16							\$ 410,024	6
7	708	2015-000023	Mission Control Water Heater Replacement	Feb'16							\$ 247,974	7
8	15764	2013-001118	Mission Control Switchgear/UPS Improvements	Feb'16							\$ 1,598,629	8
9	15765	2013-001188	Meat Building Backup Generators	Feb'16							\$ 1,295,450	9
10	707	2015-000093	Northeast Fence Replacement	Mar'16							\$ 17,403	10
11	700	2015-000078	Northcoast Plumbing	Apr'16							\$ 105,272	11
12	707	2015-000181	Caspan Site Improvement	Apr'16							\$ 613,085	12
13	708	2015-000058	MT Woodson Inert Fire Protection System	Apr'16							\$ 91,594	13
14	709	2015-000090	CP6 Credit Services Area HVAC & Carpeting	May'16							\$ 477,466	14
15	709	2015-000208	CP1 Floor 1 Remodel	May'16							\$ 487,842	15
16	709	2016-000008	Mission Control Carpet Replacement	May'16							\$ 254,534	16
17	710	2015-000064	CP3 Floor 3 Electrical	May'16							\$ 985,586	17
18	8729	2015-000016	CP EV Charging Station Installation	Jun'16							\$ 802,851	18
19	707	2016-000057	Greenraig Meter Replacement	Jul'16							\$ 13,719	19
20	709	2012-000141	Eastern DO Lobby	Jul'16							\$ 679,368	20
21	14751	2013-000007	CP1 Refresh Phase 1	Aug'16							\$ 1,075,404	21
22	708	2015-000213	Northeast HVAC Improvements	Aug'16							\$ 161,722	22
23	700	2015-000100	Mission Control EV Station Installation	Aug'16							\$ 344,410	23
24	705	2016-000017	Miramar Bldg B Telepresence Room	Sep'16							\$ 171,726	24
25	703	2015-000088	Meat Storm Drain Improvements - moved from 701	Sep'16							\$ 15,000	25
26	701	2014-000054	OCCO Transformer Racking Expansion	Sep'16							\$ 166,303	26
27	709	2015-000203	Palomar Energy Center Breakroom Upgrades	Oct'16							\$ 148,372	27
28	703	2015-000171	CP Site Safety Improvements	Oct'16							\$ 600,000	28
29	710	2015-000168	Greenraig II Security and Lab Improvements	Oct'16							\$ 824,000	29
30	701	2015-000015	Northeast C&O Driveway Widening	Oct'16							\$ 15,000	30
31	709	2015-000175	Miramar Bldg B Refresh & Test Lab	Oct'16							\$ 699,326	31
32	703	2015-000175	Northeast Warehouse Skylight Replacement	Dec'16							\$ 92,844	32
33	710	2015-000096	Greenraig Racking and Fire Suppression	Dec'16							\$ 522,000	33
34	709	2015-000165	Beach Cities Restroom/ Locker room	Dec'16							\$ 1,207,924	34
35	709	2014-000038	Orange County Crew Building Demo and Restroom	Dec'16							\$ 1,000,000	35
36	708	2016-000083	Kearny Waterline Replacement	Dec'16							\$ 70,000	36
37	708	2016-000039	CP EOC HVAC Improvements	Dec'16							\$ 250,000	37
38	707	2016-000005	CP3 Security Imp - Phase 2	Dec'16							\$ 25,000	38
39	707	N/A	Palomar Security Improvements	Dec'16							\$ 600,000	39
40	707	N/A	Miramar Security Improvements	Dec'16							\$ 300,000	40
41	707	2015-000020	Southbay Branch Office Security Improvements	Dec'16							\$ 473,966	41
42	707	2015-000021	Eastern Branch Office Security Improvements	Dec'16							\$ 1,061,811	42
43	707	2015-000072	RapidEye Security Monitoring Upgrade	Dec'16							\$ 156,575	43
44	707	2015-000073	Phoenix Decommissioning	Dec'16							\$ 60,874	44
45	703	2015-000177	Mission Fall Protection	Dec'16							\$ 293,480	45
46	703	2015-000190	Moreno Compressor Fire Sprinkler Install	Dec'16							\$ 454,732	46
47	703	2015-000141	Beach Cities Fall Protection	Dec'16							\$ 195,000	47
48	703	2012-000142	Miramar OWS Controls Improvements	Dec'16							\$ 500,000	48
49	701	2015-000126	MCC Computer Raised Floor Replacement	Dec'16							\$ 250,000	49
50	701	2015-000206	CP Additional Shade Structures Installation	Dec'16							\$ 752,000	50

San Diego Gas and Electric Company
Common and General Plant Additions (Facilities)
January 2016 - December 2017

Line No	Budget Code	Archibus ID	Description	In Service Date	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	Line No
51	701	2016-000061	Mission Skills Training Site Upgrades	Dec'16	-	-	-	-	-	-	\$ 250,000	51
52	708	2010-000165	RBDC Power Reliability Improvements	Dec'16	-	-	-	-	-	-	\$ 600,000	52
53	708	2014-000111	RBDC CRAC Replacements Ph 2	Dec'16	-	-	-	-	-	-	\$ 750,000	53
54	709	2015-000214	CP HDR TI	Dec'16	-	-	-	-	-	-	\$ 30,080	54
55	14753	2015-000215	CP6-2 Customer Call Center - from 709	Jun'17	-	-	-	-	-	-	\$ 7,800,000	55
56	16767	2015-000202	Mission Control Critical Asset Security Hardening	Jun'17	-	-	-	-	-	-	\$ 7,100,000	56
57	16768	2014-000039	CP East Tenant Improvement	Jun'17	-	-	-	-	-	-	\$ 15,000,000	57
58	709	2015-000104	Moreno Valley Compressor Station Refresh	Jun'17	-	-	-	-	-	-	\$ 1,750,000	58
59	701	N/A	Northeast C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	-	\$ 250,000	59
60	701	N/A	Eastern C&O Battery Plant - Site Reorganization	Jun'17	-	-	-	-	-	-	\$ 250,000	60
61	710	2016-000041	Greencraig Lane Elevator Addition & Tenant	Dec'17	-	-	-	-	-	4,115,000	\$ 4,115,000	61
62	703	2016-000070	Casparian Demo and Stormwater (\$500K each)	Dec'17	-	-	-	-	-	1,000,000	\$ 1,000,000	62
63	703	2013-001000	Mission Site Mitigation	Dec'17	-	-	-	-	-	77,386	\$ 77,386	63
64	708	N/A	Moreno Compressor Station Generator Replacement	Dec'17	-	-	-	-	-	1,000,000	\$ 1,000,000	64
65	700	Blanket	Substation Land/Fence	Monthly	18,310	18,310	26,761	28,169	56,338	112,676	\$ 511,754	65
66	701	Blanket	Misc. Structures and Improvements	Monthly	152,803	152,803	223,328	235,082	470,164	940,327	\$ 2,350,818	66
67	703	Blanket	Safety & Environmental	Monthly	41,342	41,342	60,422	63,603	127,205	254,410	\$ 636,026	67
68	705	Blanket	Misc. Equipment	Monthly	19,045	19,045	27,835	29,300	58,600	117,200	\$ 293,000	68
69	707	Blanket	Security Improvements	Monthly	99,228	99,228	145,025	152,658	305,316	610,631	\$ 1,526,579	69
70	708	Blanket	Building Infrastructure & Reliability	Monthly	97,035	97,035	141,820	149,284	298,569	597,137	\$ 1,492,843	70
71	709	Blanket	Remodels/Relocations/Reconfigurations	Monthly	155,767	155,767	227,659	239,641	479,282	958,565	\$ 2,396,411	71
72	710	Blanket	Business Unit Expansion	Monthly	32,500	32,500	47,500	50,000	100,000	200,000	\$ 500,000	72
73											\$ -	73
74											\$ -	74
75											\$ -	75
76											\$ -	76
77											\$ -	77
78											\$ -	78
79											\$ -	79
80			TOTAL COMMON PLANT - FACILITIES		\$ 616,030	\$ 616,030	\$ 900,350	\$ 947,737	\$ 1,895,474	\$ 9,983,332	\$ 71,708,650	80
81	8729	2014-000101	RBDC EV Charging Station Installation	Jan'16	-	-	-	-	-	-	\$ 151,966	81
82	8729	2014-000105	Kearny CO EV Charging Station Installation	Jan'16	-	-	-	-	-	-	\$ 144,637	82
83	8729	2014-000104	Eastern C&O EV Charging Station Installation	Aug'16	-	-	-	-	-	-	\$ 171,504	83
84	8729	2009-000345	Alternative Energy Program - EV Stations	Dec'16	-	-	-	-	-	-	\$ 1,355,000	84
85	8729	2015-000186	EV Pilot Program (Greencraig)	Dec'16	-	-	-	-	-	-	\$ 250,000	85
86	8729	2014-000103	South Bay EV Charging Station Installation	Dec'16	-	-	-	-	-	-	\$ 91,073	86
87											\$ -	87
88											\$ -	88
89											\$ -	89
90											\$ -	90
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93											\$ -	93
94											\$ -	94
95											\$ -	95
96											\$ -	96
97											\$ -	97
98											\$ -	98
99			TOTAL GENERAL PLANT - FACILITIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,164,180	99
100			GRAND TOTAL COMMON AND GENERAL PLANT - FACILITIES		\$ 616,030	\$ 616,030	\$ 900,350	\$ 947,737	\$ 1,895,474	\$ 9,983,332	\$ 73,872,830	100

San Diego Gas & Electric Company

TO4 – Cycle 4

Common and Electric Intangible IT Forecast Plant Additions Workpapers

Docket No. ER17-____-____

San Diego Gas and Electric Company
Common and Electric Miscellaneous Intangible Plant Additions (IT)
January 2016 - December 2017

Line No	Project ID	Budget Code	Description	In Service Date	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
1	N/A	13746.0	ARCHIBUS LAND SERVICES SOFTWARE	Jan-16; Dec-17	\$ 1,434,630	\$ -	\$ -	\$ -	\$ -	\$ -
2	N/A	14261.0	EDO ADDITIONAL COMPUTER CLUSTER	Jan-16	749,507	-	-	-	-	-
3	T11018	08869.0	SDGE WAN REBUILD PHASE IV	Jan-16	3,336,325	-	-	-	-	-
4	T15077	00834.0	SDGE WAN REBUILD PHASE 5	Jan-16	811,619	-	-	-	-	-
5	T12040	00813.0	CAISO 2012 INITIATIVES PHASE 2	Jan-16	1,239,836	-	-	-	-	-
6	T14039	00831.0	REVERT TO OWNER (RTO)	Jan-16	1,579,213	-	-	-	-	-
7	T15053	00829.0	2015 SDGE SMALL CAP	Jan-16; Feb-16	366,591	159,227	-	-	-	-
8	T15071	00831.0	BILL READY NOTIFICATION ENHANCEMENT	Feb-16	-	1,747,412	-	-	-	-
9	T14062	00834.0	ELEC GIS ENHANCEMENT 2014-15	Mar-16	-	-	651,835	-	-	-
10	T13021	03849.0	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Mar-16	-	-	19,683,076	-	-	-
11	T14062	00833.0	ELEG GIS ENHANCEMENT 2014-15	Mar-16; Sep-16	-	-	4,087,756	-	-	-
12	T14834	00831.0	CENTRAL CALCULATION ENGINE (CCE)	Apr-16	-	-	-	3,595,039	-	-
13	T15051	00817.0	2015 SDGE PRIVATE NETWORK EXPANSION AND	Apr-16	-	-	-	923,127	-	-
14	T15072	00831.0	IVR 2015	Apr-16	-	-	-	817,071	-	-
15	T15063	00810.0	PERFORMANCE MANAGEMENT REPORTING PHASE 3	Apr-16	-	-	-	-	1,098,938	-
16	T14019	00813.0	E&FP 2014-2015 CAISO MANDATES	May-16	-	-	-	-	1,266,639	-
17	T15083	00813.0	COMPLIANCE MONITORING (TRIPWIRE)	May-16	-	-	-	-	-	-
18	T15083	00834.0	ELECTRIC GRIP OPS 2015 SMALL CAP	Jun-16; Dec-16	-	-	-	-	-	645,187
19	T15071	00814.0	VIRTUAL EXTENDABLE ENVIRONMENT (NUTANIX)	Jul-16	-	-	-	-	-	-
20	T15074	00813.0	SDG GUIXT	Aug-16	-	-	-	-	-	-
21	T15066	00833.0/00834.0	SDGE CPD ENHANCEMENT PHASE 2	Sep-16	-	-	-	-	-	-
22	N/A	15254.0	RESIDENTIAL RATE REFORM (RROIR/RDW) PH 2	Sep-16	-	-	-	-	-	-
23	T15062	00834.0	2015 SDGE MDT TECHNOLOGY	Sep-16	-	-	-	-	-	-
24	T13004	00813.0/00814.0	TRANS & SUBSTN INTEGRATION (TSP)	Sep-16	-	-	-	-	-	-
25	T15086	00813.0	POWERPLANS REG MGMT SOL FOR FERG TRANS R	Sep-16	-	-	-	-	-	-
26	T15061	00810.0	POWERPLANS REIMBURSABLES & REFUNDS (CAC)	Oct-16	-	-	-	-	-	-
27	T15060	00813.0/00814.0	METER DATA SETTLEMENT & PRICING (MDSF)	Nov-16	-	-	-	-	-	-
28	BSDG05	98989.0	PKI NERC CIP	Dec-16	-	-	-	-	-	-
29	T14048	00827.0	SDGE OUT OF BAND MGMT	Dec-16	-	-	-	-	-	-
30	T15073	00813.0	GOPA PHASE 3	Dec-16	-	-	-	-	-	-
31	T16022	00827.0	SDGE ITOT & IS SMALL CAP	Dec-16	-	-	-	-	-	-
32	T16023	00813.0	2016 ELECTRIC GIS ENHANCEMENT	Dec-16	-	-	-	-	-	-
33	SG-1502	00862.0/15868.0	SMART GRID ENDPOINT PROTECTION	Feb-17	-	-	-	-	-	-
34	T15076	00811.0	RESIDENTIAL RATE REFORM (RROIR/RDW)	Feb-17	-	-	-	-	-	-
35	T15080	00827.0	SCADA RADIO REPLACEMENT & EXPANSION	Mar-17	-	-	-	-	-	-
36	T16025	00831.0	IDS BILLING ENHANCEMENT	Mar-17	-	-	-	-	-	-
37	T16027	00811.0	MY ACCOUNT RELIABILITY AND SIR BUNDLED W	Mar-17	-	-	-	-	-	-
38	T16030	00818.0	SDGE PRIVATE NETWORK REFRESH PHASE 2	Mar-17	-	-	-	-	-	-
39	BSDG04	00831.0	FIELD PARTS REPLACEMENT	May-17	-	-	-	-	-	-
40	BSDG69	14864.0	DIIS PH4	May-17	-	-	-	-	-	-
41	T15088	00834.0	SDGE ENTERPRISE DESKTOP REFRESH	May-17	-	-	-	-	-	-
42	T16029	00823.0	DIIS PHASE 4	Jun-17	-	-	-	-	-	-
43	BSDG52	00831.0	CUSTOMER SERVICES GOALS AND ALERTS	Jun-17	-	-	-	-	-	-
44	BSDG57	00831.0	AVENUE REPLACEMENT PROJECT	Jun-17	-	-	-	-	-	-
45	T16020	00831.0	NET ENERGY MEETING (NEM 2.0)	Jun-17	-	-	-	-	-	-
46	T16033	00811.0	POWER YOUR DRIVE/ENTERPRISE FUNCTIONALIT	Jun-17	-	-	-	-	-	-
47	T16026	00813.0	E&FP 2016 CAISO MANDATES	Jul-17	-	-	-	-	-	-
48	T14038	00811.0	DASR SYSTEM UPGRADE	Jul-17	-	-	-	-	-	-
49	BSDG50	00831.0	DEMAND RESPONSE MANAGEMENT SYSTEMS (DRMS)	Jul-17	-	-	-	-	-	-
50	SG-1401	14860.0	DIIS PHASE 2 SMART GRID	Jul-17	-	-	-	-	-	-

San Diego Gas and Electric Company
Common and Electric Miscellaneous Intangible Plant Additions (IT)
January 2016 - December 2017

Line No	Project ID	Budget Code	Description	In Service Date	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
51	BSDG67	99899.0	E&FP ALLEGRO: TECHNOLOGY CHANGE IN CURRE	Aug-17	-	-	-	-	-	-
52	BSDG41	00831.0	SMART METER NETWORK DEVICES	Oct-17	-	-	-	-	-	-
53	BSDG22	00827.0	SDGE TRANS COMM RELIABILITY PH2 & 3	Dec-17	-	-	-	-	-	-
54	BSDG26	00827.0	NOC MODERNIZATION	Dec-17	-	-	-	-	-	-
55	BSDG42	00813.0	TSPI PHASE 3	Dec-17	-	-	-	-	-	-
56	BSDG44	00833.0	CPD ENHANCEMENTS PHASE 3	Dec-17	-	-	-	-	-	-
57	BSDG51	00831.0	EBPP TECH REFRESH	Dec-17	-	-	-	-	-	-
58	BSDG65	00833.0	CLICK ELECTRIC ENHANCEMENTS	Dec-17	-	-	-	-	-	-
59	BSDG75	00831.0	CENTRALIZED CALCULATION ENGINE PH3 (COE)	Dec-17	-	-	-	-	-	-
60	BSDG94	00833.0	SDGE M5 SYSTEMS UPGRADE PH1	Dec-17	-	-	-	-	-	-
61	BSDG96	00833.0	SUNDARY BILLING	Dec-17	-	-	-	-	-	-
62	SG1412	00862.0/14860.0	DISTRIBUTED ENERGY RESOURCE MGMT (DERMS)	Dec-17	-	-	-	-	-	-
63	T13013	16871.0	SMART METER OPERATIONS CENTER 2 (SMOC2)	Dec-17	-	-	-	-	-	-
64	T15064	00831.0/00832.0	SMART METER SYSTEMS UPGRADE	Dec-17	-	-	-	-	-	-
65	T15067	00833.0	POWERWORKZ UPGRADE	Dec-17	-	-	-	-	-	-
66	T15082	00827.0	SDGE TRANS COMM RELIABILITY IMPROVEMENT	Dec-17	-	-	-	-	-	-
67	T16021	00833.0	ADMS3	Dec-17	-	-	-	-	-	-
68	T16024	00834.0	2016/2017 SDGE MDT TECHNOLOGY OBSOLESCEN	Dec-17	-	-	-	-	-	-
69	T16028	16871.0	SMART METER NETWORK DEVICES	Dec-17	-	-	-	-	-	-
70	T16031	16875.0	NETWORK ANOMALY DETECTION PHASE 3	Dec-17	-	-	-	-	-	-
71	T16034	00832.0	SMART METER NETWORK ENHANCEMENT	Dec-17	-	-	-	-	-	-
72	T16035	00813.0	CMF SAP ENHANCEMENT	Dec-17	-	-	-	-	-	-
73	T16036	00831.0	CUSTOMER AUTHORIZATION PROJECT	Dec-17	-	-	-	-	-	-
74										
75										
76										
77										
78										
79										
80			TOTAL COMMON PLANT - IT		\$ 9,517,721	\$ 1,906,639	\$ 24,422,667	\$ 5,335,237	\$ 3,109,216	\$ 645,187
81	SG1410	14860.0	NETWORK ANOMALY DETECTION	Feb-16	-	49,495	-	-	-	-
82	SG1417	15868.0	NETWORK ANOMALY DETECTION PHASE 2	Feb-16	-	953,597	-	-	-	-
83	N/A	14139.0	EGO NERC CIP COMPLIANCE AUTOMATION	Mar-16	-	-	720,583	-	-	-
84	SG1407	14859.0	SMART GRID ANALYTICS	May-16	-	-	-	-	457,949	-
85	N/A	14859.0	DATA GOVERNANCE	May-16	-	-	-	-	-	4,836
86	SG1409	14862.0	DEMAND RESPONSE MGMT SYSTEM PHASE 1	Jul-16	-	-	-	-	-	-
87	SG1414	14864.0	DIIS PHASE 3	Aug-16	-	-	-	-	-	-
88	SG1416	14865.0	SUBSTATION ADVANCED ANALYTICS - RELIABIL	Sep-16	-	-	-	-	-	-
89										
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98										
99			TOTAL ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ -	\$ 1,003,092	\$ 720,583	\$ -	\$ 462,785	\$ -
100			GRAND TOTAL COMMON AND ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ 9,517,721	\$ 2,909,731	\$ 25,143,250	\$ 5,335,237	\$ 3,572,001	\$ 645,187

**San Diego Gas and Electric Company
Common and Electric Miscellaneous Intangible Plant Additions (IT)
January 2016 - December 2017**

Line No	Project ID	Budget Code	Description	In Service Date	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
1	N/A	13746.0	ARCHIBUS LAND SERVICES SOFTWARE	Jan-16; Dec-17	\$	-	-	\$	-	\$
2	N/A	14261.0	EDO ADDITIONAL COMPUTER CLUSTER	Jan-16	-	-	-	-	-	-
3	T11018	08869.0	SDGE WAN REBUILD PHASE IV	Jan-16	-	-	-	-	-	-
4	T15077	00834.0	SDGE WAN REBUILD PHASE 5	Jan-16	-	-	-	-	-	-
5	T12040	00813.0	CAISO 2012 INITIATIVES PHASE 2	Jan-16	-	-	-	-	-	-
6	T14039	00831.0	REVERT TO OWNER (RTO)	Jan-16	-	-	-	-	-	-
7	T15053	00829.0	2015 SDGE SMALL CAP	Jan-16; Feb-16	-	-	-	-	-	-
8	T15071	00831.0	BILL READY NOTIFICATION ENHANCEMENT	Feb-16	-	-	-	-	-	-
9	T14062	00834.0	ELEC GIS ENHANCEMENT 2014-15	Mar-16	-	-	-	-	-	-
10	T13021	03849.0	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Mar-16	-	-	-	-	-	-
11	T14062	00833.0	ELEG GIS ENHANCEMENT 2014-15	Mar-16; Sep-16	-	-	673,592	-	-	-
12	T14834	00831.0	CENTRAL CALCULATION ENGINE (CCE)	Apr-16	-	-	-	-	-	-
13	T15051	00817.0	2015 SDGE PRIVATE NETWORK EXPANSION AND IVR 2015	Apr-16	-	-	-	-	-	-
14	T15072	00831.0	PERFORMANCE MANAGEMENT REPORTING PHASE 3	Apr-16	-	-	-	-	-	-
15	T15063	00810.0	E&FP 2014-2015 CAISO MANDATES	May-16	-	-	-	-	-	-
16	T14019	00813.0	COMPLIANCE MONITORING (TRIPWIRE)	May-16	-	-	-	-	-	-
17	T15083	00813.0	ELECTRIC GRIP OPS 2015 SMALL CAP	May-16	-	-	-	-	-	-
18	T15803	00834.0	VIRTUAL EXTENDABLE ENVIRONMENT (NUTANIX)	Jun-16; Dec-16	-	-	-	-	-	547,224
19	T15081	00814.0	SDG GUIX	Jul-16	1,073,181	-	-	-	-	-
20	T15074	00813.0	SDGE CPD ENHANCEMENT PHASE 2	Aug-16	-	1,014,696	-	-	-	-
21	T15066	00833.0/00834.0	RESIDENTIAL RATE REFORM (RROI/RD/W) PH 2	Sep-16	-	-	17,599,120	-	-	-
22	N/A	15264.0	2015 SDGE MDT TECHNOLOGY	Sep-16	-	-	1,449,820	-	-	-
23	T15062	00834.0	TRANS & SUBSTN INTEGRATION (TSP)	Sep-16	-	-	1,973,064	-	-	-
24	T13004	00813.0/00814.0	POWERPLANS REG MGMT SOL FOR FERRO TRANS R	Sep-16	-	-	1,630,444	-	-	-
25	T15086	00813.0	POWERPLANS REIMBURSABLES & REFUNDS (CAC)	Sep-16	-	-	2,981,863	-	-	-
26	T15061	00810.0	METER DATA SETTLEMENT & PRICING (MDS)	Oct-16	-	-	-	1,930,850	-	-
27	T15060	00813.0/00814.0	RKINERC CIP	Nov-16	-	-	-	-	2,037,225	-
28	BSDG05	98899.0	SDGE OUT OF BAND MGMT	Dec-16	-	-	-	-	-	399,079
29	T14048	00827.0	GOPA PHASE 3	Dec-16	-	-	-	-	-	79,000
30	T15073	00813.0	SDGE ITOT & IS SMALL CAP	Dec-16	-	-	-	-	-	1,957,520
31	T16022	00827.0	2016 ELECTRIC GIS ENHANCEMENT	Dec-16	-	-	-	-	-	577,731
32	T16023	00813.0	SMART GRID ENDPOINT PROTECTION	Dec-16	-	-	-	-	-	1,050,154
33	SG1502	00862.0/15869.0	RESIDENTIAL RATE REFORM (RROI/RD/W)	Feb-17	-	-	-	-	-	-
34	T15076	00811.0	SCADA RADIO REPLACEMENT & EXPANSION	Feb-17	-	-	-	-	-	-
35	T15080	00827.0	IDS BILLING ENHANCEMENT	Mar-17	-	-	-	-	-	-
36	T16025	00831.0	MY ACCOUNT RELIABILITY AND SIR BUNDLED W	Mar-17	-	-	-	-	-	-
37	T16027	00811.0	SDGE PRIVATE NETWORK REFRESH PHASE 2	Mar-17	-	-	-	-	-	-
38	T16030	00818.0	FIELD PARTS REPLACEMENT	Mar-17	-	-	-	-	-	-
39	BSDG04	00831.0	DIIS PH4	May-17	-	-	-	-	-	-
40	BSDG69	14864.0	SDGE ENTERPRISE DESKTOP REFRESH	May-17	-	-	-	-	-	-
41	T15088	00834.0	DIIS PHASE 4	Jun-17	-	-	-	-	-	-
42	T16029	00823.0	CUSTOMER SERVICES GOALS AND ALERTS	Jun-17	-	-	-	-	-	-
43	BSDG52	00831.0	IAVENUE REPLACEMENT PROJECT	Jun-17	-	-	-	-	-	-
44	BSDG57	00831.0	NET ENERGY MEETING (NEM 2.0)	Jun-17	-	-	-	-	-	-
45	T16020	00831.0	POWER YOUR DRIVE/ENRPRISE FUNCTIONALIT	Jun-17	-	-	-	-	-	-
46	T16033	00811.0	E&FP 2016 CAISO MANDATES	Jul-17	-	-	-	-	-	-
47	T16026	00813.0	DASR SYSTEM UPGRADE	Jul-17	-	-	-	-	-	-
48	T14038	00811.0	DEMAND RESPONSE MANAGEMENT SYSTEMS (DRMS)	Jul-17	-	-	-	-	-	-
49	BSDG50	00831.0	DIIS PHASE 2 SMART GRID	Jul-17	-	-	-	-	-	-
50	SG1401	14860.0								

San Diego Gas and Electric Company
Common and Electric Miscellaneous Intangible Plant Additions (IT)
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Line No	Project ID	Budget Code	Description	In Service Date	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16
51	BSDG67	99899.0	E&FP ALLEGRO: TECHNOLOGY CHANGE IN CURRE	Aug-17	-	-	-	-	-	-
52	BSDG41	00831.0	SMART EXTENSION	Oct-17	-	-	-	-	-	-
53	BSDG32	00827.0	SDGE TRANS COMM RELIABILITY PH2 & 3	Dec-17	-	-	-	-	-	-
54	BSDG26	00827.0	NOC MODERNIZATION	Dec-17	-	-	-	-	-	-
55	BSDG42	00813.0	TSPI PHASE 3	Dec-17	-	-	-	-	-	-
56	BSDG44	00833.0	CPD ENHANCEMENTS PHASE 3	Dec-17	-	-	-	-	-	-
57	BSDG51	00831.0	EBPP TECH REFRESH	Dec-17	-	-	-	-	-	-
58	BSDG65	00833.0	CLICK ELECTRIC ENHANCEMENTS	Dec-17	-	-	-	-	-	-
59	BSDG75	00831.0	CENTRALIZED CALCULATION ENGINE PH3 (COE	Dec-17	-	-	-	-	-	-
60	BSDG94	00833.0	SDGE M5 SYSTEMS UPGRADE PH1	Dec-17	-	-	-	-	-	-
61	BSDG96	00833.0	SUNDRY BILLING	Dec-17	-	-	-	-	-	-
62	SG1412	00862.0/14860.0	DISTRIBUTED ENERGY RESOURCE MGMT (DERMS)	Dec-17	-	-	-	-	-	-
63	T13013	16871.0	SMART METER OPERATIONS CENTER 2 (SMOC2)	Dec-17	-	-	-	-	-	-
64	T15064	00831.0/00832.0	SMART METER SYSTEMS UPGRADE	Dec-17	-	-	-	-	-	-
65	T15067	00833.0	POWERWORKZ UPGRADE	Dec-17	-	-	-	-	-	-
66	T15082	00827.0	SDGE TRANS COMM RELIABILITY IMPROVEMENT	Dec-17	-	-	-	-	-	-
67	T16021	00833.0	ADMS3	Dec-17	-	-	-	-	-	-
68	T16024	00834.0	2016/2017 SDGE MDT TECHNOLOGY OBSOLESCE	Dec-17	-	-	-	-	-	-
69	T16028	16871.0	SMART METER NETWORK DEVICES	Dec-17	-	-	-	-	-	-
70	T16031	16875.0	NETWORK ANOMALY DETECTION PHASE 3	Dec-17	-	-	-	-	-	-
71	T16034	00832.0	SMART METER NETWORK ENHANCEMENT	Dec-17	-	-	-	-	-	-
72	T16035	00813.0	CMIP SAP ENHANCEMENT	Dec-17	-	-	-	-	-	-
73	T16036	00831.0	CUSTOMER AUTHORIZATION PROJECT	Dec-17	-	-	-	-	-	-
74										
75										
76										
77										
78										
79										
80			TOTAL COMMON PLANT - IT		\$ 1,073,181	\$ 1,014,696	\$ 26,307,923	\$ 1,930,850	\$ 2,037,225	\$ 4,610,708
81	SG1410	14860.0	NETWORK ANOMALY DETECTION	Feb-16	-	-	-	-	-	-
82	SG1417	15868.0	NETWORK ANOMALY DETECTION PHASE 2	Feb-16	-	-	-	-	-	-
83	N/A	14739.0	EGO NERC CIP COMPLIANCE AUTOMATION	Mar-16	-	-	-	-	-	-
84	SG1407	14859.0	SMART GRID ANALYTICS	May-16	-	-	-	-	-	-
85	N/A	14859.0	DATA GOVERNANCE	May-16	-	-	-	-	-	-
86	SG1409	14862.0	DEMAND RESPONSE MGMT SYSTEM PHASE 1	Jul-16	5,494,540	-	-	-	-	-
87	SG1414	14864.0	DIIS PHASE 3	Aug-16	-	1,385,077	-	-	-	-
88	SG1416	14865.0	SUBSTATION ADVANCED ANALYTICS - RELIABIL	Sep-16	-	-	1,565,395	-	-	-
89										
90										
91										
92										
93										
94										
95										
96										
97										
98										
99			TOTAL ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ 5,494,540	\$ 1,385,077	\$ 1,565,395	\$ -	\$ -	\$ -
100			GRAND TOTAL COMMON AND ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ 6,567,721	\$ 2,399,773	\$ 27,873,318	\$ 1,930,850	\$ 2,037,225	\$ 4,610,708

San Diego Gas and Electric Company
Common and Electric Miscellaneous Intangible Plant Additions (IT)
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Line No	Project ID	Budget Code	Description	In Service Date	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
1	N/A	13746.0	ARCHIBUS LAND SERVICES SOFTWARE	Jan-16; Dec-17	\$	-	\$	-	\$	-
2	N/A	14261.0	EDO ADDITIONAL COMPUTER CLUSTER	Jan-16	-	-	-	-	-	-
3	T11018	08869.0	SDGE WAN REBUILD PHASE IV	Jan-16	-	-	-	-	-	-
4	T15077	08340.0	SDGE WAN REBUILD PHASE 5	Jan-16	-	-	-	-	-	-
5	T12040	08130.0	CAISO 2012 INITIATIVES PHASE 2	Jan-16	-	-	-	-	-	-
6	T14039	08310.0	REVERT TO OWNER (RTO)	Jan-16	-	-	-	-	-	-
7	T15063	08290.0	2015 SDGE SMALL CAP	Jan-16; Feb-16	-	-	-	-	-	-
8	T15071	08310.0	BILL READY NOTIFICATION ENHANCEMENT	Feb-16	-	-	-	-	-	-
9	T14062	08340.0	ELEC GIS ENHANCEMENT 2014-15	Mar-16	-	-	-	-	-	-
10	T13021	03849.0	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Mar-16	-	-	-	-	-	-
11	T14062	08330.0	ELEC GIS ENHANCEMENT 2014-15	Mar-16; Sep-16	-	-	-	-	-	-
12	T14834	08310.0	CENTRAL CALCULATION ENGINE (CCE)	Apr-16	-	-	-	-	-	-
13	T15051	08170.0	2015 SDGE PRIVATE NETWORK EXPANSION AND	Apr-16	-	-	-	-	-	-
14	T15072	08310.0	IVR 2015	Apr-16	-	-	-	-	-	-
15	T15063	08100.0	PERFORMANCE MANAGEMENT REPORTING PHASE 3	May-16	-	-	-	-	-	-
16	T14019	08130.0	E&FP 2014-2015 CAISO MANDATES	May-16	-	-	-	-	-	-
17	T15083	08130.0	COMPLIANCE MONITORING (TRIPWIRE)	May-16	-	-	-	-	-	-
18	T15803	08340.0	ELECTRIC GRIP OPS 2015 SMALL CAP	Jun-16; Dec-16	-	-	-	-	-	-
19	T15081	08140.0	VIRTUAL EXTENDABLE ENVIRONMENT (NUTANIX)	Jul-16	-	-	-	-	-	-
20	T15074	08130.0	SDG GUIXT	Aug-16	-	-	-	-	-	-
21	T15066	08330.0/08340.0	SDGE OPD ENHANCEMENT PHASE 2	Sep-16	-	-	-	-	-	-
22	N/A	15254.0	RESIDENTIAL RATE REFORM (RROIR/RDW) PH 2	Sep-16	-	-	-	-	-	-
23	T15062	08340.0	2015 SDGE MDT TECHNOLOGY	Sep-16	-	-	-	-	-	-
24	T13004	08130.0/08140.0	TRANS & SUBSTN INTEGRATION (TSPI)	Sep-16	-	-	-	-	-	-
25	T15086	08130.0	POWERPLANS REG MGMT SOL FOR FERC TRANS R	Sep-16	-	-	-	-	-	-
26	T15061	08100.0	POWERPLAN'S REIMBURSABLES & REFUNDS (CAC	Oct-16	-	-	-	-	-	-
27	T15060	08130.0/08140.0	METER DATA SETTLEMENT & PRICING (MDSP)	Nov-16	-	-	-	-	-	-
28	BSDG05	98899.0	PKI NERC CIP	Dec-16	-	-	-	-	-	-
29	T14048	08270.0	SDGE OUT OF BAND MGMT	Dec-16	-	-	-	-	-	-
30	T15073	08130.0	GOPA PHASE 3	Dec-16	-	-	-	-	-	-
31	T16022	08130.0	2016 ELECTRIC GIS ENHANCEMENT	Dec-16	-	-	-	-	-	-
32	T16023	08130.0	SMART GRID ENDPOINT PROTECTION	Dec-16	-	-	-	-	-	-
33	SG1502	00862.0/15869.0	RESIDENTIAL RATE REFORM (RROIR/RDW)	Feb-17	1,339,809	-	-	-	-	-
34	T15076	08110.0	SCADA RADIO REPLACEMENT & EXPANSION	Feb-17	4,423,844	-	-	-	-	-
35	T15080	08270.0	IDS BILLING ENHANCEMENT	Mar-17	-	-	12,918,985	-	-	-
36	T16025	08310.0	MY ACCOUNT RELIABILITY AND SIR BUNDLED W	Mar-17	-	-	1,080,164	-	-	-
37	T16027	08110.0	SDGE PRIVATE NETWORK REFRESH PHASE 2	Mar-17	-	-	3,338,270	-	-	-
38	T16030	08110.0	FIELD PARTS REPLACEMENT	Mar-17	-	-	3,645,759	-	-	-
39	BSDG04	08310.0	DIIS PH4	May-17	-	-	-	-	500,000	-
40	BSDG69	14864.0	SDGE ENTERPRISE DESKTOP REFRESH	May-17	-	-	-	-	376,973	-
41	T15088	08340.0	DIIS PHASE 4	May-17	-	-	-	-	13,203,809	-
42	T16029	08230.0	CUSTOMER SERVICES GOALS AND ALERTS	Jun-17	-	-	-	-	-	948,200
43	BSDG52	08310.0	AVENUE REPLACEMENT PROJECT	Jun-17	-	-	-	-	-	1,999,501
44	BSDG57	08310.0	NET ENERGY MEETING (NEM 2.0)	Jun-17	-	-	-	-	-	3,136,000
45	T16020	08310.0	POWER YOUR DRIVE/ENTERPRISE FUNCTIONALIT	Jun-17	-	-	-	-	-	3,348,574
46	T16033	08110.0	E&FP 2016 CAISO MANDATES	Jul-17	-	-	-	-	-	5,487,751
47	T16026	08130.0	DASR SYSTEM UPGRADE	Jul-17	-	-	-	-	-	-
48	T14038	08310.0	DEMAND RESPONSE MANAGEMENT SYSTEMS (DRMS	Jul-17	-	-	-	-	-	-
49	BSDG50	08310.0	DIIS PHASE 2 SMART GRID	Jul-17	-	-	-	-	-	-
50	SG1401	14860.0		Jul-17	-	-	-	-	-	-

San Diego Gas and Electric Company
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Line No	Project ID	Budget Code	Description	In Service Date	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
51	BSDG67	98899.0	E&FP ALLEGRO: TECHNOLOGY CHANGE IN CURRE	Aug-17	-	-	-	-	-	-
52	BSDG41	00831.0	SMART EXTENSION	Oct-17	-	-	-	-	-	-
53	BSDG22	00827.0	SDGE TRANS COMM RELIABILITY PH2 & 3	Dec-17	-	-	-	-	-	-
54	BSDG26	00827.0	NOC MODERNIZATION	Dec-17	-	-	-	-	-	-
55	BSDG42	00813.0	TSPI PHASE 3	Dec-17	-	-	-	-	-	-
56	BSDG44	00833.0	CPD ENHANCEMENTS PHASE 3	Dec-17	-	-	-	-	-	-
57	BSDG51	00831.0	EBPP TECH REFRESH	Dec-17	-	-	-	-	-	-
58	BSDG65	00833.0	CLICK ELECTRIC ENHANCEMENTS	Dec-17	-	-	-	-	-	-
59	BSDG75	00831.0	CENTRALIZED CALCULATION ENGINE PH3 (CCE	Dec-17	-	-	-	-	-	-
60	BSDG94	00833.0	SDGE M5 SYSTEMS UPGRADE PH1	Dec-17	-	-	-	-	-	-
61	BSDG96	00833.0	SUNDRY BILLING	Dec-17	-	-	-	-	-	-
62	SG1412	00862.0/14860.0	DISTRIBUTED ENERGY RESOURCE MGMT (DERMS)	Dec-17	-	-	-	-	-	-
63	T13013	16871.0	SMART METER OPERATIONS CENTER 2 (SMOC2)	Dec-17	-	-	-	-	-	-
64	T15064	00831.0/00832.0	SMART METER SYSTEMS UPGRADE	Dec-17	-	-	-	-	-	-
65	T15067	00833.0	POWERWORKZ UPGRADE	Dec-17	-	-	-	-	-	-
66	T15082	00827.0	SDGE TRANS COMM RELIABILITY IMPROVEMENT	Dec-17	-	-	-	-	-	-
67	T16021	00833.0	ADMS3	Dec-17	-	-	-	-	-	-
68	T16024	00834.0	2016/2017 SDGE MDT TECHNOLOGY OBSOLESCEN	Dec-17	-	-	-	-	-	-
69	T16028	16871.0	SMART METER NETWORK DEVICES	Dec-17	-	-	-	-	-	-
70	T16031	16875.0	SMART METER NETWORK DETECTION PHASE 3	Dec-17	-	-	-	-	-	-
71	T16034	00832.0	NETWORK ANOMALY DETECTION PHASE 2	Dec-17	-	-	-	-	-	-
72	T16035	00813.0	SMART METER NETWORK ENHANCEMENT	Dec-17	-	-	-	-	-	-
73	T16036	00831.0	CMP SAP ENHANCEMENT	Dec-17	-	-	-	-	-	-
74			CUSTOMER AUTHORIZATION PROJECT	Dec-17	-	-	-	-	-	-
75										
76										
77										
78										
79										
80			TOTAL COMMON PLANT - IT		\$ -	\$ 5,763,653	\$ 20,983,178	\$ -	\$ 14,080,782	\$ 14,920,026
81	SG1410	14860.0	NETWORK ANOMALY DETECTION	Feb-16	-	-	-	-	-	-
82	SG1417	15868.0	NETWORK ANOMALY DETECTION PHASE 2	Feb-16	-	-	-	-	-	-
83	N/A	14139.0	EGO NERC CIP COMPLIANCE AUTOMATION	Mar-16	-	-	-	-	-	-
84	SG1407	14859.0	SMART GRID ANALYTICS	May-16	-	-	-	-	-	-
85	N/A	14859.0	DATA GOVERNANCE	May-16	-	-	-	-	-	-
86	SG1409	14862.0	DEMAND RESPONSE MGMT SYSTEM PHASE 1	Jul-16	-	-	-	-	-	-
87	SG1414	14864.0	DIIS PHASE 3	Aug-16	-	-	-	-	-	-
88	SG1416	14865.0	SUBSTATION ADVANCED ANALYTICS - RELIABIL	Sep-16	-	-	-	-	-	-
89										
90										
91										
92										
93										
94										
95										
96										
97										
98										
99			TOTAL ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100			GRAND TOTAL COMMON AND ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ -	\$ 5,763,653	\$ 20,983,178	\$ -	\$ 14,080,782	\$ 14,920,026

San Diego Gas and Electric Company
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Line No	Project ID	Budget Code	Description	In Service Date	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	Line No
1	N/A	13746.0	ARCHIBUS LAND SERVICES SOFTWARE	Jan-16; Dec-17	\$	-	\$	-	-	\$	3,430,405	1
2	N/A	14261.0	EDO ADDITIONAL COMPUTER CLUSTER	Jan-16	-	-	-	-	-	-	749,507	2
3	T11018	08869.0	SDGE WAN REBUILD PHASE IV	Jan-16	-	-	-	-	-	-	3,336,325	3
4	T12040	00834.0	SDGE WAN REBUILD PHASE 5	Jan-16	-	-	-	-	-	-	811,619	4
5	T12047	00813.0	CAISO 2012 INITIATIVES PHASE 2	Jan-16	-	-	-	-	-	-	1,239,836	5
6	T14039	00831.0	REVERT TO OWNER (RTO)	Jan-16	-	-	-	-	-	-	1,579,213	6
7	T15053	00829.0	2015 SDGE SMALL CAP	Jan-16; Feb-16	-	-	-	-	-	-	525,818	7
8	T15071	00831.0	BILL READY NOTIFICATION ENHANCEMENT	Feb-16	-	-	-	-	-	-	1,747,412	8
9	T14062	00834.0	ELEC GIS ENHANCEMENT 2014-15	Mar-16	-	-	-	-	-	-	651,835	9
10	T13021	03849.0	CRITICAL PEAK PRICING DEFAULT (CPP-D)	Mar-16	-	-	-	-	-	-	19,683,076	10
11	T14062	00833.0	ELEC GIS ENHANCEMENT 2014-15	Mar-16; Sep-16	-	-	-	-	-	-	4,761,348	11
12	T14834	00831.0	CENTRAL CALCULATION ENGINE (CCE)	Apr-16	-	-	-	-	-	-	3,595,039	12
13	T15051	00817.0	2015 SDGE PRIVATE NETWORK EXPANSION AND	Apr-16	-	-	-	-	-	-	923,127	13
14	T15072	00831.0	IVR 2015	Apr-16	-	-	-	-	-	-	817,071	14
15	T15063	00810.0	PERFORMANCE MANAGEMENT REPORTING PHASE 3	May-16	-	-	-	-	-	-	1,098,938	15
16	T14019	00813.0	E&FP 2014-2015 CAISO MANDATES	May-16	-	-	-	-	-	-	1,266,639	16
17	T15083	00813.0	COMPLIANCE MONITORING (TRIPWIRE)	May-16	-	-	-	-	-	-	743,639	17
18	T15803	00834.0	ELECTRIC GRIP OPS 2015 SMALL CAP	Jun-16; Dec-16	-	-	-	-	-	-	1,192,411	18
19	T15081	00814.0	VIRTUAL EXTENDABLE ENVIRONMENT (NUTANIX)	Jul-16	-	-	-	-	-	-	1,073,181	19
20	T15074	00813.0	SDG GUIXT	Aug-16	-	-	-	-	-	-	1,014,696	20
21	T15066	00833.0/00834.0	SDGE CPD ENHANCEMENT PHASE 2	Sep-16	-	-	-	-	-	-	17,599,120	21
22	N/A	15254.0	RESIDENTIAL RATE REFORM (RROI/RDW) PH 2	Sep-16	-	-	-	-	-	-	1,449,820	22
23	T15062	00834.0	2015 SDGE MDT TECHNOLOGY	Sep-16	-	-	-	-	-	-	1,973,084	23
24	T13004	00813.0/00814.0	TRANS & SUBSTN INTEGRATION (TSPH)	Sep-16	-	-	-	-	-	-	1,630,444	24
25	T15086	00813.0	POWERPLANS REG MGMT SOL FOR FERC TRANS R	Sep-16	-	-	-	-	-	-	2,981,863	25
26	T15061	00810.0	POWERPLAN'S REIMBURSABLES & REFUNDS (CAC)	Oct-16	-	-	-	-	-	-	1,930,850	26
27	T15060	00813.0/00814.0	METER DATA SETTLEMENT & PRICING (MDSP)	Nov-16	-	-	-	-	-	-	2,037,225	27
28	BSDG05	99899.0	PKI NERC CIP	Dec-16	-	-	-	-	-	-	399,079	28
29	T14048	00827.0	SDGE OUT OF BAND MGMT	Dec-16	-	-	-	-	-	-	79,000	29
30	T15073	00813.0	GOPA PHASE 3	Dec-16	-	-	-	-	-	-	1,957,520	30
31	T15072	00827.0	SDGE ITOT & IS SMALL CAP	Dec-16	-	-	-	-	-	-	577,731	31
32	T16023	00813.0	2016 ELECTRIC GIS ENHANCEMENT	Dec-16	-	-	-	-	-	-	1,050,154	32
33	SG1502	00862.0/15869.0	SMART GRID ENDPOINT PROTECTION	Feb-17	-	-	-	-	-	-	1,339,809	33
34	T15076	00811.0	RESIDENTIAL RATE REFORM (RROI/RDW)	Feb-17	-	-	-	-	-	-	4,423,844	34
35	T15080	00827.0	SCADA RADIO REPLACEMENT & EXPANSION	Mar-17	-	-	-	-	-	-	12,918,985	35
36	T16025	00831.0	IDS BILLING ENHANCEMENT	Mar-17	-	-	-	-	-	-	1,080,164	36
37	T16027	00811.0	MY ACCOUNT RELIABILITY AND SIR BUNDLED W	Mar-17	-	-	-	-	-	-	3,338,270	37
38	T16030	00818.0	SDGE PRIVATE NETWORK REFRESH PHASE 2	Mar-17	-	-	-	-	-	-	3,645,759	38
39	BSDG04	00831.0	FIELD PARTS REPLACEMENT	May-17	-	-	-	-	-	-	500,000	39
40	BSDG69	14864.0	DIIS PH4	May-17	-	-	-	-	-	-	376,973	40
41	T15088	00834.0	SDGE ENTERPRISE DESKTOP REFRESH	May-17	-	-	-	-	-	-	13,203,809	41
42	T16029	00823.0	DIIS PHASE 4	Jun-17	-	-	-	-	-	-	948,200	42
43	BSDG52	00831.0	CUSTOMER SERVICES GOALS AND ALERTS	Jun-17	-	-	-	-	-	-	1,999,501	43
44	BSDG57	00831.0	JAVENUE REPLACEMENT PROJECT	Jun-17	-	-	-	-	-	-	3,136,000	44
45	T16020	00831.0	NET ENERGY MEETING (NEM 2.0)	Jun-17	-	-	-	-	-	-	3,348,574	45
46	T16033	00811.0	POWER YOUR DRIVE/ENTERPRISE FUNCTIONALIT	Jun-17	-	-	-	-	-	-	5,487,751	46
47	T16026	00813.0	E&FP 2016 CAISO MANDATES	Jul-17	1,594,413	-	-	-	-	-	1,594,413	47
48	T14038	00811.0	DASR SYSTEM UPGRADE	Jul-17	3,021,879	-	-	-	-	-	3,021,879	48
49	BSDG50	00831.0	DEMAND RESPONSE MANAGEMENT SYSTEMS (DRMS)	Jul-17	1,006,557	-	-	-	-	-	1,006,557	49
50	SG1401	14860.0	DIIS PHASE 2 SMART GRID	Jul-17	9,040,523	-	-	-	-	-	9,040,523	50

San Diego Gas and Electric Company
Common and Electric Miscellaneous Intangible Plant Additions (IT)
January 2016 - December 2017

Line No	Project ID	Budget Code	Description	In Service Date	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total	Line No
51	BSDG67	99899.0	E&FP ALLEGRO: TECHNOLOGY CHANGE IN CURRE	Aug-17	-	737,621	-	-	-	-	\$ 737,621	51
52	BSDG41	00831.0	SHORT EXTENSION	Oct-17	-	-	-	2,402,432	-	-	\$ 2,402,432	52
53	BSDG22	00827.0	SDGE TRANS COMM RELIABILITY PH2 & 3	Dec-17	-	-	-	-	-	17,616,661	\$ 17,616,661	53
54	BSDG26	00827.0	NOC MODERNIZATION	Dec-17	-	-	-	-	-	4,908,739	\$ 4,908,739	54
55	BSDG42	00813.0	TSPL PHASE 3	Dec-17	-	-	-	-	-	2,292,241	\$ 2,292,241	55
56	BSDG44	00833.0	CPD ENHANCEMENTS PHASE 3	Dec-17	-	-	-	-	-	11,040,721	\$ 11,040,721	56
57	BSDG51	00831.0	EBPP TECH REFRESH	Dec-17	-	-	-	-	-	4,699,728	\$ 4,699,728	57
58	BSDG65	00833.0	CLICK ELECTRIC ENHANCEMENTS	Dec-17	-	-	-	-	-	67,939	\$ 67,939	58
59	BSDG75	00831.0	CENTRALIZED CALCULATION ENGINE PH3 (CCE	Dec-17	-	-	-	-	-	4,111,184	\$ 4,111,184	59
60	BSDG94	00833.0	SDGE M5 SYSTEMS UPGRADE PH1	Dec-17	-	-	-	-	-	3,780,687	\$ 3,780,687	60
61	BSDG96	00833.0	SUNDRY BILLING	Dec-17	-	-	-	-	-	1,328,434	\$ 1,328,434	61
62	SG1412	00862.0/14860.0	DISTRIBUTED ENERGY RESOURCE MGMT (DERMS)	Dec-17	-	-	-	-	-	15,956,346	\$ 15,956,346	62
63	T13013	16871.0	SMART METER OPERATIONS CENTER 2 (SMOC2)	Dec-17	-	-	-	-	-	86,953	\$ 86,953	63
64	T15064	00831.0/00832.0	SMART METER SYSTEMS UPGRADE	Dec-17	-	-	-	-	-	5,959,097	\$ 5,959,097	64
65	T15067	00833.0	POWERWORKZ UPGRADE	Dec-17	-	-	-	-	-	4,459,334	\$ 4,459,334	65
66	T15082	00827.0	SDGE TRANS COMM RELIABILITY IMPROVEMENT	Dec-17	-	-	-	-	-	27,986,208	\$ 27,986,208	66
67	T16021	00833.0	ADMS3	Dec-17	-	-	-	-	-	5,234,108	\$ 5,234,108	67
68	T16024	00834.0	2016/2017 SDGE MDT TECHNOLOGY OBSOLESCEN	Dec-17	-	-	-	-	-	2,454,250	\$ 2,454,250	68
69	T16028	16871.0	SMART METER NETWORK DEVICES	Dec-17	-	-	-	-	-	1,846,862	\$ 1,846,862	69
70	T16031	16875.0	NETWORK ANOMALY DETECTION PHASE 3	Dec-17	-	-	-	-	-	1,791,192	\$ 1,791,192	70
71	T16034	00832.0	SMART METER NETWORK ENHANCEMENT	Dec-17	-	-	-	-	-	3,798,396	\$ 3,798,396	71
72	T16035	00813.0	OMP SAP ENHANCEMENT	Dec-17	-	-	-	-	-	2,654,181	\$ 2,654,181	72
73	T16036	00831.0	CUSTOMER AUTHORIZATION PROJECT	Dec-17	-	-	-	-	-	2,664,881	\$ 2,664,881	73
74											\$ -	74
75											\$ -	75
76											\$ -	76
77											\$ -	77
78											\$ -	78
79											\$ -	79
80			TOTAL COMMON PLANT - IT		\$ 14,663,372	\$ 737,621	\$ -	\$ 2,402,432	\$ -	\$ 126,733,917	\$ 282,196,231	80
81	SG1410	14860.0	NETWORK ANOMALY DETECTION	Feb-16	-	-	-	-	-	-	\$ 49,495	81
82	SG1417	15868.0	NETWORK ANOMALY DETECTION PHASE 2	Feb-16	-	-	-	-	-	-	\$ 953,597	82
83	N/A	14139.0	EGO NERC CIP COMPLIANCE AUTOMATION	Mar-16	-	-	-	-	-	-	\$ 720,583	83
84	SG1407	14859.0	SMART GRID ANALYTICS	May-16	-	-	-	-	-	-	\$ 457,949	84
85	N/A	14859.0	DATA GOVERNANCE	May-16	-	-	-	-	-	-	\$ 4,836	85
86	SG1409	14862.0	DEMAND RESPONSE MGMT SYSTEM PHASE 1	Jul-16	-	-	-	-	-	-	\$ 5,494,540	86
87	SG1414	14864.0	DIIS PHASE 3	Aug-16	-	-	-	-	-	-	\$ 1,385,077	87
88	SG1416	14865.0	SUBSTATION ADVANCED ANALYTICS - RELIABIL	Sep-16	-	-	-	-	-	-	\$ 1,565,395	88
89											\$ -	89
90											\$ -	90
91											\$ -	91
92											\$ -	92
93											\$ -	93
94											\$ -	94
95											\$ -	95
96											\$ -	96
97											\$ -	97
98											\$ -	98
99			TOTAL ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,631,472	99
100			GRAND TOTAL COMMON AND ELECTRIC MISCELLANEOUS INTANGIBLE PLANT - IT		\$ 14,663,372	\$ 737,621	\$ -	\$ 2,402,432	\$ -	\$ 126,733,917	\$ 292,827,703	100

San Diego Gas & Electric Company

TO4 - Cycle 3 True-Up A&G Expense Correction Workpapers

Docket No. ER17-____-____

San Diego Gas & Electric Company

Part I

TO4 Cycle 3 RETAIL True-Up A&G Expense Correction Workpapers

Docket No. ER17-____-____

San Diego Gas & Electric Company
TO4 Cycle 3 Error Correction Adjustment to Retail Base Transmission Revenue Requirements ¹
For the Rate Effective Period January 1, 2017 - December 31, 2017
(\$1,000)

<u>Line No.</u>	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	<u>Line No.</u>
1	<u>A. BTRR Adjustment due to TO4 Cycle 3 A&G Error Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (384)	Page 2.3; Line 9	2
3				3
4	Interest Expense	(30)	Page 2.3; Line 20	4
5				5
6	Total BTRR Adjustment Excluding FF&U	<u>\$ (414)</u>	Sum Lines 2 and 4	6
7				7
8	<u>B. TO4 Cycle 4 BTRR Effect of TO4 Cycle 3 A&G Error Correction:</u> ²	-		8
9				9
10	Total Rate Base Adjustment	\$ -		10
11				11
12	ROR + Related Income Taxes Expense	11.4829%	Page 3.1; Col. A; Line 22	12
13				13
14	Rate of Return on Rate Base + Related Income Taxes	\$ -	Line 10 x Line 12	14
15				15
16	Total Adjustment Reflected in TO4 Cycle 4 Prior Year BTRR	<u>\$ -</u>	Sum Line 14	16
17				17
18	<u>C. Incremental Adjustment to BTRR Due to A&G Error Correction Excluding FF&U</u>	\$ (414)	Line 6 Minus Line 16	18
19				19
20	Transmission Related Municipal Franchise Fees Expenses	\$ (4)	Line 18 x 1.031%	20
21				21
22	Transmission Related Uncollectible Expense	\$ (1)	Line 18 x 0.174%	22
23				23
24	<u>D. Total Incremental Retail BTRR Adjustment Including FF&U</u>	<u>\$ (419)</u>	Sum of Lines 18 thru 22	24

¹ Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this Cycle 4 Informational Filing, SDG&E is correcting a TO4 Cycle 3 error of approximately \$359,000. This error, which was noted in the TO4 Cycle 3, Volume 2, workpaper AH-2, resulted in higher A&G expense being reported in the TU Period. The derivation below shows SDG&E's quantification of the revenue requirements, including interest that will be used to adjust the TO4 Cycle 4 BTRR.

² There was no adjustment made to FERC account 930.2 in the 2015 FERC Form 1 for the \$2.09 M that was charged to the account in 2014 for various abandoned project costs. The correction to the TO4 Cycle 3 True-Up TRR is reflected on line 24.

SDG&E
RETAIL - A&G Expense Error Correction
Plus Accrued Interest Expense (1/1/2014 - 12/31/2016)
(\$1,000) ³

Line No.	Description	Reference	2014											
			Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ -	\$ (32)	\$ (62)	\$ (89)	\$ (117)	\$ (149)	\$ (181)	\$ (216)	\$ (253)	\$ (295)	\$ (330)	\$ (360)
2	Retail True-up Cost of Service Revenues	ER16-445; TO4 Cycle 3 True-up; Vol. 3; Retail; Smtt BG; Pages 2.1 - 2.2; Line 11	\$ 51,905,117	\$ 48,534,752	\$ 44,139,996	\$ 45,291,134	\$ 52,481,138	\$ 52,277,917	\$ 55,391,479	\$ 58,602,817	\$ 66,392,336	\$ 55,996,458	\$ 48,399,748	\$ 47,561,106
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	8.28%	7.74%	7.04%	7.22%	8.37%	8.34%	8.83%	9.35%	10.59%	8.93%	7.72%	7.59%
4	Monthly Undercollection Associated with the A&G Expense Error Correction ⁴	Line 5 X Line 7 "Total" Column	(32)	(30)	(27)	(28)	(32)	(32)	(34)	(36)	(41)	(34)	(29)	(29)
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	(32)	(30)	(27)	(28)	(32)	(32)	(34)	(36)	(41)	(34)	(29)	(29)
6	Interest Expense Calculation: ¹	Interest Calculation Basis												
7	Beginning Balance for Interest Calculation	Beginning Quarterly Balances	\$ -	\$ -	\$ -	\$ (89)	\$ (89)	\$ (89)	\$ (181)	\$ (181)	\$ (181)	\$ (295)	\$ (295)	\$ (295)
8	Monthly Activity Included in Interest Calculation Basis	Interest Calculation Basis	(16)	(47)	(76)	(14)	(44)	(76)	(17)	(52)	(91)	(17)	(49)	(78)
9	Basis for Interest Expense Calculation	Line 12 + Line 14	(16)	(47)	(76)	(103)	(133)	(165)	(198)	(233)	(272)	(312)	(344)	(373)
10	Monthly Interest Rate ²	FERC Monthly Rates	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%
11	Interest Expense	Line 16 x Line 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)	\$ (1)
12	Ending Balance (Overcollection)/Undercollection	Line 1 + Line 9 + Line 20	(32)	(62)	(89)	(117)	(149)	(181)	(216)	(253)	(295)	(330)	(360)	(390)

NOTES:

- Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.
- Interest rates are based on the actual rates posted on the FERC website.
- Dollars are in \$1,000's except for line 3.
- Total Undercollection on line 7, Total Column, ties to Page 3.6; Col (c); Line 27.

SDG&E
RETAIL - A&G Expense Error Correction
Plus Accrued Interest Expense (1/1/2014 - 12/31/2016)
(\$1,000) ³

Line No.	Description	Reference	2015											
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ (390)	\$ (391)	\$ (392)	\$ (393)	\$ (394)	\$ (395)	\$ (396)	\$ (397)	\$ (398)	\$ (399)	\$ (400)	\$ (401)
2	Retail True-up Cost of Service Revenues	ERI 6-445; TO4 Cycle 3 True-up; Vol. 3; Retail; Stmt BG; Pages 2.1 - 2.2; Line 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	Monthly Undercollection Associated with the A&G Expense Error Correction ⁴	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Interest Expense Calculation: ¹	Beginning Quarterly Balances	\$ (390)	\$ (390)	\$ (390)	\$ (393)	\$ (393)	\$ (393)	\$ (396)	\$ (396)	\$ (396)	\$ (399)	\$ (399)	\$ (399)
7	Beginning Balance for Interest Calculation	Interest Calculation Basis	0	0	0	0	0	0	0	0	0	0	0	0
8	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	(390)	(390)	(390)	(393)	(393)	(393)	(396)	(396)	(396)	(399)	(399)	(399)
9	Basis for Interest Expense Calculation	FERC Monthly Rates	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%
10	Monthly Interest Rate ²	Line 16 x Line 18	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
11	Interest Expense	Line 1 + Line 9 + Line 20	(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399)	(400)	(401)	(402)
12	Ending Balance (Overcollection)/Undercollection													

NOTES:

¹ Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.

² Interest rates are based on the actual rates posted on the FERC website.

³ Dollars are in \$1,000's except for line 3.

⁴ Total Undercollection on line 7, Total Column, ties to Page 3.6; Col (c); Line 27.

SDG&E
RETAIL - A&G Expense Error Correction
Plus Accrued Interest Expense (1/1/2014 - 12/31/2016)
(\$1,000) ³

Line No.	Description	Reference	2016												Total
			Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ (402)	\$ (403)	\$ (404)	\$ (405)	\$ (406)	\$ (407)	\$ (408)	\$ (409)	\$ (410)	\$ (411)	\$ (412)	\$ (413)	\$ -
2	Retail True-up Cost of Service Revenues	ER 16-445; TO4 Cycle 3 True-up; Vol. 3; Retail; Stmt BG; Pages 2.1 - 2.2; Line 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626,974,000
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	Monthly Undercollection Associated with the A&G Expense Error Correction ⁴	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (384)
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (384)
6	Interest Expense Calculation: ¹	Beginning Quarterly Balances	\$ (390)	\$ (390)	\$ (390)	\$ (393)	\$ (393)	\$ (393)	\$ (396)	\$ (396)	\$ (396)	\$ (399)	\$ (399)	\$ (399)	\$ -
7	Monthly Activity Included in Interest Calculation Basis	Interest Calculation Basis	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Basis for Interest Expense Calculation	Line 12 + Line 14	(390)	(390)	(390)	(393)	(393)	(393)	(396)	(396)	(396)	(399)	(399)	(399)	(399)
9	Monthly Interest Rate ²	FERC Monthly Rates	0.28000%	0.26000%	0.28000%	0.28000%	0.29000%	0.28000%	0.30000%	0.30000%	0.29000%	0.30000%	0.29000%	0.30000%	0.30000%
10	Interest Expense	Line 16 x Line 18	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(30)
11	Ending Balance (Overcollection)/Undercollection	Line 1 + Line 9 + Line 20	\$ (403)	\$ (404)	\$ (405)	\$ (406)	\$ (407)	\$ (408)	\$ (409)	\$ (410)	\$ (411)	\$ (412)	\$ (413)	\$ (414)	\$ (414)

NOTES:

¹ Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.

² Interest rates are based on the actual rates posted on the FERC website.

³ Dollars are in \$1,000's except for line 3.

⁴ Total Undercollection on line 7. Total Column, ties to Page 3.6; Col (c); Line 27.

San Diego Gas & Electric Company
Statement BK-1
Derivation of Incremental BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.		A	B	C = A - B	Reference	Line No.
		Revised TO4 C3 TU - Period Amounts	As Filed TO4 C3 TU - Period ER16-445 Amounts	Difference Incr (Decr)		
1	<u>A. Revenues:</u>					1
2	Transmission Operation & Maintenance Expense	\$ 62,465	\$ 62,465	\$ -	Page 4.1 and Page 5.1, Line 2	2
3						3
4	Transmission Related A&G Expense	79,525 ✓	79,884	(359)	Page 4.1 and Page 5.1, Line 4	4
5						5
6	CPUC Intervenor Funding Expense	-	-	-	Page 4.1 and Page 5.1, Line 6	6
7						7
8	Total O&M Expenses	\$ 141,990 ✓	\$ 142,349	\$ (359)	Sum Lines 2 thru 6	8
9						9
10	Transmission, Intangible, General and Common Depr. & Amort. Expense	113,437	113,437	-	Page 4.1 and Page 5.1, Line 10	10
11						11
12	Valley Rainbow Project Cost Amortization Expense	-	-	-	Page 4.1 and Page 5.1, Line 12	12
13						13
14	Transmission Plant Abandoned Project Cost Amortization Expense	550	550	-	Page 4.1 and Page 5.1, Line 14	14
15						15
16	Transmission Related Property Taxes Expense	30,122	30,122	-	Page 4.1 and Page 5.1, Line 16	16
17						17
18	Transmission Related Payroll Taxes Expense	2,482	2,482	-	Page 4.1 and Page 5.1, Line 18	18
19						19
20	Sub-Total Expense	\$ 288,581 ✓	\$ 288,940	\$ (359)	Sum Lines 8 thru 18	20
21						21
22	Cost of Capital Rate (COCR)	11.4829%	11.4829%	0%	Page 4.1 and Page 5.1, Line 22	22
23	Transmission Rate Base	\$ 2,895,736 ✓	\$ 2,895,781	(45)	Page 4.1 and Page 5.1, Line 23	23
24	Return and Associated Income Taxes	\$ 332,515 ✓	\$ 332,520	\$ (5)	Line 22 x Line 23	24
25						25
26	South Georgia Income Tax Adjustment	\$ 2,333	\$ 2,333	\$ -	Page 4.1 and Page 5.1, Line 26	26
27	Transmission Related Amortization of ITC	(265)	(265)	-	Page 4.1 and Page 5.1, Line 27	27
28	Transmission Related Amortization of Excess Deferred Tax Liabilities	-	-	-	Page 4.1 and Page 5.1, Line 28	28
29	Transmission Related Revenue Credits	(4,019)	(4,019)	-	Page 4.1 and Page 5.1, Line 29	29
30	Transmission Related Regulatory Debits	-	-	-	Page 4.1 and Page 5.1, Line 30	30
31	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Page 4.1 and Page 5.1, Line 31	31
32						32
33	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 619,145 ✓	\$ 619,509	\$ (364)	Line 20 + Sum Lines (24 thru 31)	33
34						34
35	<u>B. Incentive ROE Project Transmission Revenue:</u>					35
36	Incentive Transmission Plant Depreciation Expense	\$ -	\$ -	\$ -	Page 4.1 and Page 5.1, Line 36	36
37						37
38	Incentive Cost of Capital Rate (COCR) ¹	0.0000% ⁴	0.0000%	0.0000%	Page 4.1 and Page 5.1, Line 38	38
39	Total Incentive ROE Project Transmission Rate Base	\$ -	\$ -	\$ -	Page 4.1 and Page 5.1, Line 39	39
40	Incentive ROE Project Return and Associated Income Taxes	\$ -	\$ -	\$ -	Line 38 x Line 39	40
41						41
42	Total Incentive ROE Project Transmission Revenue	\$ -	\$ -	\$ -	Sum Lines 36; 40	42
43						43
44	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u>					44
45	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	\$ -	\$ -	Page 4.1 and Page 5.1, Line 45	45
46						46
47	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	\$ -	\$ -	Page 4.1 and Page 5.1, Line 47	47
48	Cost of Capital Rate (COCR)	11.3334%	11.3334%	0.0000%	Page 4.1 and Page 5.1, Line 48	48
49	Incentive Transmission Plant Abandoned Project Return and Associated Income Taxes	\$ -	\$ -	\$ -	Line 47 x Line 48	49
50						50
51	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	\$ -	\$ -	Sum Lines 45; 49	51
52						52
53	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u>					53
54	Incentive Transmission Construction Work In Progress ²	\$ -	\$ -	\$ -	Page 4.1 and Page 5.1, Line 54	54
55	Cost of Capital Rate (COCR)	11.3334%	11.3334%	0.0000%	Page 4.1 and Page 5.1, Line 55	55
56	Incentive CWIP Return and Associated Income Taxes	\$ -	\$ -	\$ -	Line 54 x Line 55	56
57						57
58	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	\$ -	\$ -	Sum Lines 42; 51; 56	58
59						59
60	<u>E. Total (PYRR_{EU}) Excluding FF&U³</u>	\$ 619,145 ✓	\$ 619,509	\$ (364)	Sum Lines 33; 58	60

✓ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

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

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending December 31, 2014.

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

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

San Diego Gas & Electric Company
Statement BK-1
Derivation of Incremental BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
<u>A. Transmission Rate Base</u>					
1	<u>Net Transmission Plant:</u>				
2					1
3	\$ 3,253,172	\$ 3,253,172	\$ -	Page 4.2 and Page 5.2, Line 2	2
4	14,066	14,066	-	Page 4.2 and Page 5.2, Line 3	3
5	30,066	30,066	-	Page 4.2 and Page 5.2, Line 4	4
6	47,441	47,441	-	Page 4.2 and Page 5.2, Line 5	5
7	<u>\$ 3,344,745</u>	<u>\$ 3,344,745</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6
8	<u>Rate Base Additions:</u>				
9	\$ 6,546	\$ 6,546	\$ -	Page 4.2 and Page 5.2, Line 9	8
10	-	-	-	Page 4.2 and Page 5.2, Line 10	9
11	<u>\$ 6,546</u>	<u>\$ 6,546</u>	<u>\$ -</u>	Sum Lines 9 thru 10	10
12	<u>Rate Base Reductions:</u>				
13	\$ (514,923)	\$ (514,923)	\$ -	Page 4.2 and Page 5.2, Line 14	11
14	-	-	-	Page 4.2 and Page 5.2, Line 15	12
15	<u>\$ (514,923)</u>	<u>\$ (514,923)</u>	<u>\$ -</u>	Sum Lines 14 thru 15	13
16	<u>Working Capital:</u>				
17	\$ 26,271	\$ 26,271	\$ -	Page 4.2 and Page 5.2, Line 19	14
18	15,348	15,348	-	Page 4.2 and Page 5.2, Line 20	15
19	<u>17,749</u> v	<u>17,794</u>	<u>(45)</u>	Page 4.2 and Page 5.2, Line 21	16
20	<u>\$ 59,368</u> v	<u>\$ 59,413</u>	<u>\$ (45)</u>	Sum Lines 19 thru 21	17
21	<u>Other Regulatory Assets/Liabilities</u>				
22	\$ -	\$ -	\$ -	Page 4.2 and Page 5.2, Line 24	18
23	<u>Total Transmission Rate Base</u>				
24	<u>\$ 2,895,736</u> v	<u>\$ 2,895,781</u>	<u>\$ (45)</u>	Sum Lines 6; 11; 16; 22; 24	19
25	<u>B. Incentive ROE Project Transmission Rate Base:</u>				
26	\$ -	\$ -	\$ -	Page 4.2 and Page 5.2, Line 29	20
27	-	-	-	Page 4.2 and Page 5.2, Line 30	21
28	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 29 thru 30	22
29	<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>				
30	\$ -	\$ -	\$ -	Page 4.2 and Page 5.2, Line 34	23
31	-	-	-	Page 4.2 and Page 5.2, Line 35	24
32	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 34 thru 35	25
33	<u>D. Incentive Transmission Construction Work In Progress</u> ²				
34	\$ -	\$ -	\$ -	Page 4.2 and Page 5.2, Line 38	26

v Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

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

San Diego Gas & Electric Company
Statement BK-1
Derivation of Incremental BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
<u>A. Transmission Plant</u>						
1	<u>Gross Transmission Plant:</u>					1
2	Transmission Plant	\$ 3,958,529	\$ 3,958,529	\$ -	Page 4.3 and Page 5.3, Line 2	2
3	Transmission Related Electric Miscellaneous Intangible Plant	19,111	19,111	-	Page 4.3 and Page 5.3, Line 3	3
4	Transmission Related General Plant	48,644	48,644	-	Page 4.3 and Page 5.3, Line 4	4
5	Transmission Related Common Plant	98,644	98,644	-	Page 4.3 and Page 5.3, Line 5	5
6	Total Gross Transmission Plant	<u>\$ 4,124,928</u>	<u>\$ 4,124,928</u>	<u>\$ -</u>	Sum Lines 2 thru 5	6
7						7
8	<u>Accumulated Depreciation Reserve:</u>					8
9	Transmission Plant Depreciation Reserve	\$ 705,357	\$ 705,357	\$ -	Page 4.3 and Page 5.3, Line 9	9
10	Transmission Related Electric Miscellaneous Intangible Amortization Reserve	5,045	5,045	-	Page 4.3 and Page 5.3, Line 10	10
11	Transmission Related General Plant Depr Reserve	18,578	18,578	-	Page 4.3 and Page 5.3, Line 11	11
12	Transmission Related Common Plant Depr Reserve	51,203	51,203	-	Page 4.3 and Page 5.3, Line 12	12
13	Total Transmission Related Accumulated Depreciation Reserve	<u>\$ 780,183</u>	<u>\$ 780,183</u>	<u>\$ -</u>	Sum Lines 9 thru 12	13
14						14
15	<u>Net Transmission Plant:</u>					15
16	Transmission Plant	\$ 3,253,172	\$ 3,253,172	\$ -	Page 4.3 and Page 5.3, Line 16	16
17	Transmission Related Electric Miscellaneous Intangible Plant	14,066	14,066	-	Page 4.3 and Page 5.3, Line 17	17
18	Transmission Related General Plant	30,066	30,066	-	Page 4.3 and Page 5.3, Line 18	18
19	Transmission Related Common Plant	47,441	47,441	-	Page 4.3 and Page 5.3, Line 19	19
20	Total Net Transmission Plant	<u>\$ 3,344,745</u>	<u>\$ 3,344,745</u>	<u>\$ -</u>	Sum Lines 16 thru 19	20
21						21
22	<u>B. Incentive Project Transmission Plant:</u>					22
23	Incentive Transmission Plant ¹	\$ -	\$ -	\$ -	Page 4.3 and Page 5.3, Line 23	23
24	Incentive Transmission Plant Depreciation Reserve ¹	-	-	-	Page 4.3 and Page 5.3, Line 24	24
25	Total Net Incentive Transmission Plant	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 23 Minus Line 24	25

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

San Diego Gas & Electric Company
Statement BK-1
Derivation of Incremental BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS						
1	<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to</u>					1
2	<u>Weighted Forecast Plant Additions:</u>					2
3	PYRR _{EU} Excluding Franchise Fees and Uncollectible	\$ 619,145	\$ 619,509	\$ (364)	Page 4.4 and Page 5.4, Line 3	3
4	50% of Transmission O&M Expense	(31,233)	(31,233)	-	Page 4.4 and Page 5.4, Line 4	4
5	50% of Transmission Related A&G Expense	(39,763) ✓	(39,942)	179	Page 4.4 and Page 5.4, Line 5	5
6	CPUC Intervenor Funding Expense	-	-	-	Page 4.4 and Page 5.4, Line 6	6
7	Valley Rainbow Project Cost Amortization Expense	-	-	-	Page 4.4 and Page 5.4, Line 7	7
8	South Georgia Income Tax Adjustment	(2,333)	(2,333)	-	Page 4.4 and Page 5.4, Line 8	8
9	Transmission Related Amortization of Investment Tax Credit	265	265	-	Page 4.4 and Page 5.4, Line 9	9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	-	-	-	Page 4.4 and Page 5.4, Line 10	10
11	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Page 4.4 and Page 5.4, Line 11	11
12	Total (PYRR EU) Excluding FF&U - Adjusted	\$ 546,081 ✓	\$ 546,266	\$ (185)	Sum Lines 3 thru 11	12
13						13
14	Gross Transmission Plant	\$ 4,124,928	\$ 4,124,928	\$ -	Page 4.4 and Page 5.4, Line 14	14
15						15
16	Annual Fix Charge Rate (AFCR _{EU})	13.2386% ✓	13.2430%	-0.0044%	Page 4.4 and Page 5.4, Line 16	16
17						17
18	Weighted Forecast Plant Additions	\$ 454,213	\$ 454,213	\$ -	Page 4.4 and Page 5.4, Line 18	18
19						19
20	Forecast Period Capital Addition Revenue Requirements	\$ 60,131 ✓	\$ 60,151	\$ (20)	Line 16 x Line 18	20

✓ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

San Diego Gas & Electric Company
Statement BK-1
Derivation of Incremental BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS						
1	<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU-IR-ROE}) Applicable to</u>					1
2	<u>Incentive Weighted Forecast Plant Additions (ROE Incentive Only):</u>					2
3	PYRR _{EU-IR-ROE} Excluding Franchise Fees and Uncollectible	\$ 619,145	\$ 619,509	\$ (364)	Page 4.5 and Page 5.5, Line 3	3
4	50% of Transmission O&M Expense	(31,233)	(31,233)	-	Page 4.5 and Page 5.5, Line 4	4
5	50% of Transmission Related A&G Expense	(39,763)	(39,942)	179	Page 4.5 and Page 5.5, Line 5	5
6	CPUC Intervenor Funding Expense - Transmission	-	-	-	Page 4.5 and Page 5.5, Line 6	6
7	Valley Rainbow Project Cost Amortization Expense	-	-	-	Page 4.5 and Page 5.5, Line 7	7
8	South Georgia Income Tax Adjustment	(2,333)	(2,333)	-	Page 4.5 and Page 5.5, Line 8	8
9	Transmission Related Amortization of Investment Tax Credit	265	265	-	Page 4.5 and Page 5.5, Line 9	9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	-	-	-	Page 4.5 and Page 5.5, Line 10	10
11	(Gains)/Losses from Sale of Plant Held for Future Use	-	-	-	Page 4.5 and Page 5.5, Line 11	11
12	Adjusted Total (PYRR _{EU-IR-ROE}) Excluding FF&U	<u>\$ 546,081</u>	<u>\$ 546,266</u>	<u>\$ (185)</u>	Sum Lines 3 thru 11	12
13						13
14	Gross Transmission Plant & Incentive Transmission Plant	\$ 4,124,928	\$ 4,124,928	\$ -	Page 4.5 and Page 5.5, Line 14	14
15						15
16	Incentive Annual Fix Charge Rate (AFCR _{EU-IR-ROE}) ¹	<u>13.2386%</u>	13.2430%	<u>-0.0044%</u>	Page 4.5 and Page 5.5, Line 16	16
17						17
18	Incentive Weighted Forecast Plant Additions	\$ -	-	\$ -	Page 4.5 and Page 5.5, Line 18	18
19						19
20	Forecast Period Incentive Capital Addition Revenue Requirements (FC _{EU-IR-ROE})	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 16 x Line 18	20
21						21
22	<u>B. Derivation of Incentive Forecast Transmission CWIP Revenues:</u>					22
23	<u>1. For the Period After the Base Period and Before the Rate Effective Period:</u>					23
24	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	-	\$ -	Page 4.5 and Page 5.5, Line 24	24
25						25
26	Cost of Capital Rate (COCR)	<u>11.4829%</u>	<u>11.4829%</u>	<u>0.0000%</u>	Page 4.5 and Page 5.5, Line 26	26
27						27
28	Incentive Transmission Forecast CWIP Projects Revenue Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 24 x Line 26	28
29						29
30	<u>2. For the Period During the Rate Effective Period:</u>					30
31	Incentive Weighted Forecast Transmission Construction Work In Progress	\$ -	-	\$ -	Page 4.5 and Page 5.5, Line 31	31
32						32
33	Cost of Capital Rate (COCR)	<u>11.4829%</u>	<u>11.4829%</u>	<u>0.0000%</u>	Page 4.5 and Page 5.5, Line 33	33
34						34
35	Incentive Transmission Forecast CWIP Projects Revenue Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 31 x Line 33	35
36						36
37	Total Incentive Transmission Forecast CWIP Projects Revenue Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Sum Lines 28; 35	37

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

San Diego Gas & Electric Company
Statement BK-1
Derivation of Incremental BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
1	<u>A. End Use Customer Base Transmission Revenue Requirement (BTRR_{EU}):</u>				1	
2					2	
3	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 619,145	\$ 619,509	\$ (364)	Page 4.6 and Page 5.6, Line 3	3
4					4	
5	Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	-	-	-	Page 4.6 and Page 5.6, Line 5	5
6					6	
7	Sub-Total Base Period Revenues	<u>\$ 619,145</u>	<u>\$ 619,509</u>	<u>\$ (364)</u>	Sum Lines 3 thru 5	7
8					8	
9	Retail True-Up Period Adjustment	\$ 27,512	27,512	\$ -	Page 4.6 and Page 5.6, Line 9	9
10					10	
11	Retail Interest True-Up Adjustment	306	306	-	Page 4.6 and Page 5.6, Line 10	11
12					12	
13	Sub-Total True-Up Adjustments	<u>\$ 27,818</u>	<u>\$ 27,818</u>	<u>\$ -</u>	Sum Lines 9 thru 11	13
14					14	
15	<u>B. Annual Fixed Charges Applicable to Capital Projects:</u>				15	
16					16	
17	Forecast Period Capital Addition Revenue Requirements	<u>\$ 60,131</u>	<u>\$ 60,151</u>	<u>\$ (20)</u>	Page 4.6 and Page 5.6, Line 17	17
18					18	
19	<u>C. Annual Fixed Charges Applicable to Incentive Capital Projects:</u>				19	
20					20	
21	Forecast Period Incentive Capital Additions Revenue Requirements (FC _{EU-IR-ROE})	\$ -	\$ -	\$ -	Page 4.6 and Page 5.6, Line 21	21
22					22	
23	<u>D. Incentive Forecast Transmission CWIP Revenues:</u>				23	
24					24	
25	Incentive Transmission Forecast CWIP Projects Revenue Requirements	\$ -	\$ -	\$ -	Page 4.6 and Page 5.6, Line 25	25
26					26	
27	<u>E. Subtotal BTRR_{EU} Excluding FF&U:</u>	<u>\$ 707,094</u>	<u>\$ 707,478</u>	<u>\$ (384)</u>	Sum Lines 7; 13; 17; 21; 25	27
28					28	
29	Transmission Related Municipal Franchise Fees Expenses	7,290	7,294	(4)	Line 27 x 1.031%	29
30	Transmission Related Uncollectible Expense	<u>1,230</u>	<u>1,231</u>	<u>(1)</u>	Line 27 x 0.174%	30
31					31	
32	<u>F. Total Retail BTRR_{EU} With FF&U</u>	<u>\$ 715,614</u>	<u>\$ 716,003</u>	<u>\$ (389)</u>	Sum Lines 27 thru 30	32

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

San Diego Gas & Electric Company
Statement BK-1
Derivation of Incremental BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
1	A. Total TO4 Cycle 3 Retail BTRR_{EU} With FF&U:					1
2						2
3	\$ 715,614	\$ 716,003	\$ (389)	Page 4.7 and Page 5.7, Line 3	3	
4						4
5	B. Other Retail BTRR Adjustments:					5
6						6
7	\$ 1,423	\$ 1,423	\$ -	Page 4.7 and Page 5.7, Line 7	7	
8						8
9	15	15	-	Line 7 x 1.031%	9	
10						10
11	2	2	-	Line 7 x 0.174%	11	
12						12
13	1,440	1,440	-	Sum Lines 7 thru 11	13	
14						14
15	(1,109)	(1,109)	-	Page 4.7 and Page 5.7, Line 15	15	
16						16
17	32	32	-	Page 4.7 and Page 5.7, Line 17	17	
18						18
19	\$ 363	\$ 363	\$ -	Sum Lines 13 thru 17	19	
20						20
21	\$ 715,977	\$ 716,366	\$ (389)	Sum Lines 3 + Line 19	21	

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

¹ This sheet is not part of the TO4 Formula Excel Spreadsheet Model and was created solely to provide a summary of all the TO4 Retail Base Transmission Revenue Requirement components including those items that were not contemplated by the TO4 Formula Excel Spreadsheet Model, namely the FERC Audit Adjustment from FERC Docket No. FA 12-8-000, the Interest True-Up Adjustment from January 2015 - December 2015 for the TO3-Final True-Up Adjustment, and an Error Correction adjustment applicable to depreciation expense.

REVISED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the 12-Month True-Up Period Ending December 31,2014
(\$1,000)

Line No.	Amounts ⁵	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54
55			55
56			56
57			57
58			58
59			59
60			60

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

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

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending December 31, 2014.

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

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

REVISED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the 12-Month True-Up Period Ending December 31, 2014
(\$1,000)

Line No.	Amounts	Reference	Line No.
A. Transmission Rate Base:			
1			1
2			2
3	\$ 3,253,172	Statement BK-1; Page 3; Line 16	2
3	14,066	Statement BK-1; Page 3; Line 17	3
4	30,066	Statement BK-1; Page 3; Line 18	4
5	47,441	Statement BK-1; Page 3; Line 19	5
6	<u>\$ 3,344,745</u>	Sum Lines 2 thru 5	6
7			7
8			8
8	Rate Base Additions:		
9	\$ 6,546	Statement AG; Page 4; Line 1	9
10	-	Misc. Statement; Page 17, Line 4	10
11	<u>\$ 6,546</u>	Sum Lines 9 thru 10	11
12			12
13	Rate Base Reductions:		
14	\$ (514,923)	Statement AF; Page 3; Line 5	14
15	-	Statement AF; Page 3; Line 9	15
16	<u>\$ (514,923)</u>	Sum Lines 14 thru 15	16
17			17
18	Working Capital:		
19	\$ 26,271	Statement AL; Page 9; Line 5	19
20	15,348	Statement AL; Page 9; Line 9	20
21	<u>17,749</u> v	Statement AL; Page 9; Line 19	21
22	<u>\$ 59,368</u> v	Sum Lines 19 thru 21	22
23			23
24	-	Misc. Statement; Page 17, Line 7	24
25			25
26	<u>\$ 2,895,736</u> v	Sum Lines 6; 11; 16; 22; 24	26
27			27
28	B. Incentive ROE Project Transmission Rate Base:		
29	\$ -	Statement BK-1; Page 3; Line 25	29
30	-	Statement AF; Page 3; Line 7	30
31	<u>\$ -</u>	Sum Lines 29 thru 30	31
32			32
33	C. Incentive Transmission Plant Abandoned Project Rate Base:		
34	\$ -	Misc. Statement; Page 17, Line 10	34
35	-	Statement AF; Page 3; Line 11	35
36	<u>\$ -</u>	Sum Lines 34 thru 35	36
37			37
38	<u>\$ -</u>	Statement AM; Page 10; Line 1	38

v Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

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

REVISED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the 12-Month True-Up Period Ending December 31,2014
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2			2
3	\$ 3,958,529	Statement AD; Page 1, Line 15	2
4	19,111	Statement AD; Page 1, Line 31	3
5	48,644	Statement AD; Page 1, Line 33	4
6	98,644	Statement AD; Page 1, Line 35	5
7	<u>\$ 4,124,928</u>	Sum Lines 2 thru 5	6
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 705,357	Statement AE; Page 2, Line 1	9
10	5,045	Statement AE; Page 2, Line 11	10
11	18,578	Statement AE; Page 2, Line 13	11
12	51,203	Statement AE; Page 2, Line 15	12
13	<u>\$ 780,183</u>	Sum Lines 9 thru 12	13
<u>Net Transmission Plant:</u>			
14			14
15			15
16	\$ 3,253,172	Line 2 Minus Line 9	16
17	14,066	Line 3 Minus Line 10	17
18	30,066	Line 4 Minus Line 11	18
19	47,441	Line 5 Minus Line 12	19
20	<u>\$ 3,344,745</u>	Sum Lines 16 thru 19	20
<u>B. Incentive Project Transmission Plant:</u>			
21			21
22			22
23	\$ -	Statement AD; Page 1, Line 17	23
24	-	Statement AE; Page 2, Line 19	24
25	<u>\$ -</u>	Line 23 Minus Line 24	25

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

REVISED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2015 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

REVISED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Base Transmission Revenue Requirements (BTRR_{EU})
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32

✓ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-4

REVISED

San Diego Gas & Electric Company
Statement BK-1 Annual BTRR & Additional Revenues
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3	\$ 715,614 ✓	Statement BK-1; Page 6 of 6; Line 32	3
4			4
5			5
6			6
7	\$ 1,423	Vol. 3; Retail TO3 Final 17-Month Interest True-Up Adjustment Workpapers; Sec. 2.1B; Page 2; Line 18	7
8			8
9	15	Line 7 x 1.031%	9
10			10
11	2	Line 7 x 0.174%	11
12			12
13	1,440	Sum Lines 7 thru 11	13
14			14
15	(1,109)	Vol. 4; FERC Audit Net Adjustment Summary Workpapers; Sec. B; Page 1; Line 14	15
16			16
17	32	Vol. 2; TO4 Cycle 2 TU Depn. Exp. Correction WPs; Part I; Page 1; Line 28	17
18			18
19	\$ 363	Sum Lines 13 thru 17	19
20			20
21	\$ 715,977 ✓	Sum Lines 3 + Line 19	21

✓ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

¹ This sheet is not part of the TO4 Formula Excel Spreadsheet Model and was created solely to provide a summary of all the TO4 Retail Base Transmission Revenue Requirement components including those items that were not contemplated by the TO4 Formula Excel Spreadsheet Model, namely the FERC Audit Adjustment from FERC Docket No. FA 12-8-000, the Interest True-Up Adjustment from January 2015 - December 2015 for the TO3-Final True-Up Adjustment, and an Error Correction adjustment applicable to depreciation expense.

AS FILED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the 12-Month True-Up Period Ending December 31, 2014
(\$1,000)

Line No.	Amounts ⁵	Reference	Line No.	
1	<u>A. Revenues:</u>		1	
2	Transmission Operation & Maintenance Expense	\$ 62,465	Statement AH; Page 5, Line 9	2
3				3
4	Transmission Related A&G Expense	79,884	Statement AH; Page 5, Line 56	4
5				5
6	CPUC Intervenor Funding Expense - Transmission	-	Statement AH; Page 5, Line 17	6
7				7
8	Total O&M Expenses	\$ 142,349	Sum Lines 2 thru 6	8
9				9
10	Transmission, General, Common Plant Depn. Exp., and Electric Misc. Intangible Plant Amort. Exp.	113,437	Statement AJ; Page 7, Line 17	10
11				11
12	Valley Rainbow Project Cost Amortization Expense	-	Statement AJ; Page 7, Line 19	12
13				13
14	Transmission Plant Abandoned Project Cost Amortization Expense	550	Statement AJ; Page 7, Line 23	14
15				15
16	Transmission Related Property Taxes Expense	30,122	Statement AK; Page 8, Line 27	16
17				17
18	Transmission Related Payroll Taxes Expense	2,482	Statement AK; Page 8, Line 33	18
19				19
20	Sub-Total Expense	\$ 288,940	Sum Lines 8 thru 18	20
21				21
22	Cost of Capital Rate (COCR)	11.4829%	Statement AV; Page 15, Line 31	22
23	Transmission Rate Base	2,895,781	Statement BK-1; Page 2, Line 26	23
24	Annual Return and Associated Income Taxes	\$ 332,520	Line 22 x Line 23	24
25				25
26	South Georgia Income Tax Adjustment	\$ 2,333	Statement AQ; Page 11, Line 1	26
27	Transmission Related Amortization of Investment Tax Credits	(265)	Statement AR; Page 12, Line 1	27
28	Transmission Related Amortization of Excess Deferred Tax Liabilities	-	Statement AR; Page 12, Line 3	28
29	Transmission Related Revenue Credits	(4,019)	Statement AU; Page 13, Line 11	29
30	Transmission Related Regulatory Debits	-	Misc. Statement; Page 17, Line 1	30
31	(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement AU; Page 13, Line 13	31
32				32
33	End of Prior Year Revenues (PYRR _{EU}) Excluding FF&U	\$ 619,509	Line 20 + Sum Lines (24 thru 31)	33
34				34
35	<u>B. Incentive ROE Project Transmission Revenue:</u>			35
36	Incentive Transmission Plant Depreciation Expense	\$ -	Statement AJ; Page 7; Line 21	36
37				37
38	Incentive Cost of Capital Rate (COCR) ¹	0.0000%	Statement AV; Page 16, Line 31	38
39	Total Incentive ROE Project Transmission Rate Base	\$ -	Statement BK-1; Page 2; Line 31	39
40	Incentive ROE Project Return and Associated Income Taxes	\$ -	Line 38 x Line 39	40
41				41
42	Total Incentive ROE Project Transmission Revenue	\$ -	Sum Lines 36; 40	42
43				43
44	<u>C. Incentive Transmission Plant Abandoned Project Revenue:</u>			44
45	Incentive Transmission Plant Abandoned Project Cost Amortization Expense	\$ -	Statement AJ; Page 7; Line 25	45
46				46
47	Total Incentive Transmission Plant Abandoned Project Cost Rate Base	\$ -	Statement BK-1; Page 2; Line 36	47
48	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	48
49	Incentive Transmission Plant Abandoned Project Return and Associated Income Taxes	\$ -	Line 47 x Line 48	49
50				50
51	Total Incentive Transmission Plant Abandoned Project Revenue	\$ -	Sum Lines 45; 49	51
52				52
53	<u>D. Incentive Transmission Construction Work In Progress (CWIP) Revenue:</u>			53
54	Incentive Transmission Construction Work In Progress ²	\$ -	Statement BK-1; Page 2; Line 38	54
55	Cost of Capital Rate (COCR)	11.3334%	Statement AV; Page 15, Line 31	55
56	Incentive CWIP Return and Associated Income Taxes	\$ -	Line 54 x Line 55	56
57				57
58	Total Incentive End of Prior Year Revenues (PYRR _{EU-IR}) Excluding FF&U	\$ -	Sum Lines 42; 51; 56	58
59				59
60	<u>E. Total (PYRR_{EU}) Excluding FF&U ³</u>	\$ 619,509	Sum Lines 33; 58	60

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

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

³ Total Prior Year Revenues (PYRR) or Base Period Revenue is for 12 months ending December 31, 2014.

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

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

AS FILED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the 12-Month True-Up Period Ending December 31,2014
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Rate Base:</u>			
1			1
<u>Net Transmission Plant:</u>			
2			2
3	\$ 3,253,172	Statement BK-1; Page 3; Line 16	3
4	14,066	Statement BK-1; Page 3; Line 17	4
5	30,066	Statement BK-1; Page 3; Line 18	5
6	47,441	Statement BK-1; Page 3; Line 19	6
7	\$ 3,344,745	Sum Lines 2 thru 5	7
<u>Rate Base Additions:</u>			
8			8
9	\$ 6,546	Statement AG; Page 4; Line 1	9
10	-	Misc. Statement; Page 17, Line 4	10
11	\$ 6,546	Sum Lines 9 thru 10	11
<u>Rate Base Reductions:</u>			
12			12
13			13
14	\$ (514,923)	Statement AF; Page 3; Line 5	14
15	-	Statement AF; Page 3; Line 9	15
16	\$ (514,923)	Sum Lines 14 thru 15	16
<u>Working Capital:</u>			
17			17
18			18
19	\$ 26,271	Statement AL; Page 9; Line 5	19
20	15,348	Statement AL; Page 9; Line 9	20
21	17,794	Statement AL; Page 9; Line 19	21
22	\$ 59,413	Sum Lines 19 thru 21	22
23			23
24	-	Misc. Statement; Page 17, Line 7	24
25			25
26	\$ 2,895,781	Sum Lines 6; 11; 16; 22; 24	26
<u>B. Incentive ROE Project Transmission Rate Base:</u>			
27			27
28			28
29	\$ -	Statement BK-1; Page 3; Line 25	29
30	-	Statement AF; Page 3; Line 7	30
31	\$ -	Sum Lines 29 thru 30	31
<u>C. Incentive Transmission Plant Abandoned Project Rate Base:</u>			
32			32
33			33
34	\$ -	Misc. Statement; Page 17, Line 10	34
35	-	Statement AF; Page 3; Line 11	35
36	\$ -	Sum Lines 34 thru 35	36
37			37
38	\$ -	Statement AM; Page 10; Line 1	38

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

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

AS FILED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Prior Year Revenue Requirements (PYRR_{EU})
For the 12-Month True-Up Period Ending December 31,2014
(\$1,000)

Line No.	Amounts	Reference	Line No.
<u>A. Transmission Plant:</u>			
1			1
<u>Gross Transmission Plant:</u>			
2	\$ 3,958,529	Statement AD; Page 1, Line 15	2
3	19,111	Statement AD; Page 1, Line 31	3
4	48,644	Statement AD; Page 1, Line 33	4
5	98,644	Statement AD; Page 1, Line 35	5
6	<u>\$ 4,124,928</u>	Sum Lines 2 thru 5	6
7			7
<u>Transmission Related Depreciation Reserve:</u>			
8			8
9	\$ 705,357	Statement AE; Page 2, Line 1	9
10	5,045	Statement AE; Page 2, Line 11	10
11	18,578	Statement AE; Page 2, Line 13	11
12	51,203	Statement AE; Page 2, Line 15	12
13	<u>\$ 780,183</u>	Sum Lines 9 thru 12	13
14			14
<u>Net Transmission Plant:</u>			
15			15
16	\$ 3,253,172	Line 2 Minus Line 9	16
17	14,066	Line 3 Minus Line 10	17
18	30,066	Line 4 Minus Line 11	18
19	47,441	Line 5 Minus Line 12	19
20	<u>\$ 3,344,745</u>	Sum Lines 16 thru 19	20
21			21
<u>B. Incentive Project Transmission Plant:</u>			
22			22
23	\$ -	Statement AD; Page 1, Line 17	23
24	-	Statement AE; Page 2, Line 19	24
25	<u>\$ -</u>	Line 23 Minus Line 24	25

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

AS FILED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2015 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
<u>ANNUAL FIXED CHARGES APPLICABLE TO CAPITAL PROJECTS</u>			
<u>A. Derivation of Annual Fix Charge Rate (AFCR_{EU}) Applicable to</u>			
<u>Weighted Forecast Plant Additions:</u>			
PYRR _{EU} Excluding Franchise Fees and Uncollectible	\$ 619,509	Statement BK-1; Page 1; Line 33	
50% of Transmission O&M Expense	(31,233)	Statement BK-1; Page 1; Line 2 * 50%	
50% of Transmission Related A&G Expense	(39,942)	Statement BK-1; Page 1; Line 4 * 50%	
CPUC Intervenor Funding Expense - Transmission	-	Statement BK-1; Page 1; Line 6	
Valley Rainbow Project Cost Amortization Expense	-	Statement BK-1; Page 1; Line 12	
South Georgia Income Tax Adjustment	(2,333)	Statement BK-1; Page 1; Line 26	
Transmission Related Amortization of Investment Tax Credit	265	Statement BK-1; Page 1; Line 27	
Transmission Related Amortization of Excess Deferred Tax Liabilities	-	Statement BK-1; Page 1; Line 28	
(Gains)/Losses from Sale of Plant Held for Future Use	-	Statement BK-1; Page 1; Line 31	
Adjusted Total (PYRR _{EU}) Excluding FF&U	<u>\$ 546,266</u>	Sum Lines 3 thru 11	
Gross Transmission Plant	<u>\$ 4,124,928</u>	Statement BK-1; Page 3, Line 6	
Annual Fix Charge Rate (AFCR _{EU})	13.2430%	Line 12 / Line 14	
Weighted Forecast Plant Additions	<u>\$ 454,213</u>	Summary of HV-LV Plant Additions; Pg 1; Ln 5, Col. (f)	
Forecast Period Capital Addition Revenue Requirements	<u>\$ 60,151</u>	Line 16 x Line 18	

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San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Forecast Period Capital Additions Revenue Requirements (FC_{EU})
For the Forecast Period January 1, 2015 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
ANNUAL FIXED CHARGES APPLICABLE TO INCENTIVE CAPITAL PROJECTS			
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
12			12
13			13
14			14
15			15
16			16
17			17
18			18
19			19
20			20
21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37

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

AS FILED

San Diego Gas & Electric Company
Statement BK-1
Derivation of End Use Base Transmission Revenue Requirements (BTRR_{EU})
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3	\$ 619,509	Statement BK-1; Page 1; Line 33	3
4			4
5	-	Statement BK-1; Page 1; Line 58	5
6			6
7	\$ 619,509	Sum Lines 3 thru 5	7
8			8
9	27,512	(Retail TU Adj; Total Col; Line 29) / 1,000	9
10			10
11	306	(Retl Int TU-1 + Retl Int TU-2; Ttl Col; Ln 20)/1,000	11
12			12
13	\$ 27,818	Sum Lines 9 thru 11	13
14			14
15			15
16			16
17	\$ 60,151	Statement BK-1; Page 4, Line 20	17
18			18
19			19
20			20
21	\$ -	Statement BK-1; Page 5, Line 20	21
22			22
23			23
24			24
25	\$ -	Statement BK-1; Page 5, Line 37	25
26			26
27	\$ 707,478	Sum Lines 7; 13; 17; 21; 25	27
28			28
29	7,294	Line 27 x 1.031%	29
30	1,231	Line 27 x 0.174%	30
31			31
32	\$ 716,003	Sum Lines 27 thru 30	32

AS FILED

San Diego Gas & Electric Company
Statement BK-1 Annual BTRR & Additional Revenues
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3	\$ 716,003	Statement BK-1; Page 6 of 6; Line 32	3
4			4
5			5
6			6
7	\$ 1,423	Vol. 3; Retail TO3 Final 17-Month Interest True-Up Adjustment Workpapers; Sec. 2.1B; Page 2; Line 18	7
8			8
9	15	Line 7 x 1.031%	9
10			10
11	2	Line 7 x 0.174%	11
12			12
13	1,440	Sum Lines 7 thru 11	13
14			14
15	(1,109)	Vol. 4; FERC Audit Net Adjustment Summary Workpapers; Sec. B; Page 1; Line 14	15
16			16
17	32	Vol. 2; TO4 Cycle 2 TU Depn. Exp. Correction WPs; Part I; Page 1; Line 28	17
18			18
19	\$ 363	Sum Lines 13 thru 17	19
20			20
21	\$ 716,366	Sum Lines 3 + Line 19	21

¹ This sheet is not part of the TO4 Formula Excel Spreadsheet Model and was created solely to provide a summary of all the TO4 Retail Base Transmission Revenue Requirement components including those items that were not contemplated by the TO4 Formula Excel Spreadsheet Model, namely the FERC Audit Adjustment from FERC Docket No. FA 12-8-000, the Interest True-Up Adjustment from January 2015 - December 2015 for the TO3-Final True-Up Adjustment, and an Error Correction adjustment applicable to depreciation expense.

SAN DIEGO GAS AND ELECTRIC COMPANY
Statement AH - Workpapers
Operation and Maintenance Expenses

REVISED
Base Period & True-Up Period 12 - Months Ending December 31, 2014
(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
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52			52
53			53
54			54
55			55
56			56

√ **Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.**

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

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31 2014
(\$1,000)

Line No.	FERC Acct	Description	As Filed			Revised		Reference	Line No.
			(a) Total Per Books ¹	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	(d) TO4 C3 Adj	(e) = (c) - (d) Adjusted TO4 C3		
1		<u>Administrative & General</u>							1
2	920	A&G Salaries	\$ 41,445	\$ -	\$ 41,445		\$ 41,445	Form 1, p. 323; Line 181	2
3	921	Office Supplies & Expenses	(59,221)	-	(59,221)		(59,221)	Form 1, p. 323; Line 182	3
4	922	Less Administrative Expenses Transferred-Credit	(7,790)	-	(7,790)		(7,790)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed	155,504	-	155,504		155,504	Form 1, p. 323; Line 184	5
6	924	Property Insurance	5,606	868	4,738		4,738	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages - Non Wildfire Related	11,030	462	10,568		10,568	Form 1, p. 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums	82,947	-	82,947		82,947	Form 1, p. 323; Line 186	8
9	925	Injuries & Damages - Wildfire Damage Claims ²	139,125	-	139,125		139,125	Form 1, p. 323; Line 186	9
10	926	Employee Pensions & Benefits	50,062	67	49,995		49,995	Form 1, p. 323; Line 187	10
11	926	Employee Pensions & Benefits - PBOP	5,521	-	5,521		5,521	Form 1, p. 323; Line 187	11
12	927	Franchise Requirements	-	-	-		-	Form 1, p. 323; Line 188	12
13	928	Regulatory Commission Expenses	16,812	6,761	10,051		10,051	Form 1, p. 323; Line 189	13
14	929	Less Duplicate Charges (Company Energy Use)	(2,050)	-	(2,050)		(2,050)	Form 1, p. 323; Line 190	14
15	930.1	General Advertising Expenses	397	397	-		-	Form 1, p. 323; Line 191	15
16	930.2	Miscellaneous General Expenses ^{3,4}	16,293	3,538	12,755	2,099	10,656	Form 1, p. 323; Line 192	16
17	931	Rents	10,061	439	9,622		9,622	Form 1, p. 323; Line 193	17
18	935	Maintenance of General Plant	8,526	299	8,227		8,227	Form 1, p. 323; Line 196	18
19									19
20		Total Administrative & General Expenses	\$ 474,268	\$ 12,831	\$ 461,437	\$ 2,099	\$ 459,338	Sum Lines 2 thru 18	20
21									21
22									22
23		<u>Excluded Expenses:</u>							23
24	924	Nuclear property insurance expense (SONGS)		\$ 868					24
25	925	Injuries & Damages - Non Wildfire Related (SONGS)	\$ 443						25
26	925	CPUC energy efficiency programs	19	462					26
27	925	Injuries & Damages - Wildfire Insurance Premiums		-					27
28	925	Injuries & Damages - Wildfire Damage Claims		-					28
29	926	CPUC energy efficiency programs		67					29
30	928	CPUC energy efficiency programs	55						30
31	928	CPUC Intervenor Funding Expense - Transmission	-						31
32	928	CPUC Intervenor Funding Expense - Distribution	1,946						32
33	928	CPUC reimbursement fees	4,640						33
34	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	120	6,761					34
35	930.1	General Advertising Expenses		397					35
36	930.2	CPUC energy efficiency programs	3,538						36
37	930.2	Accounting adjustment - OH for write-off of abandoned projects ⁴	2,099	5,637					37
38	931	Advanced Metering Infrastructure (AMI) lease facilities	132						38
39	931	CPUC energy efficiency programs	307	439					39
40	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		299					40
41		Total Excluded Expenses	14,930						41
42									42
43		Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.							43
44									44
45		¹ Includes FERC audit adjustments in 2014 per Docket Number FA12-8-000 dated June 10, 2014 that resulted in reclass of expenses between various FERC accounts for expenses from Oct 2003 thru various months in 2014. Additional adjustments will be done in 2015 and will be reflected in the 2016 TO4 Cycle 4 Informational Filing.							45
46									46
47									47
48									48
49		² The transmission related wildfire damage claims costs are \$11.7 million lower between the Cycle 3 and Cycle 2 base period as shown: [2013: (\$139.1 million x 17.11% = \$23.8 million) minus [2012: (\$215.7 million x 16.48% = \$35.5 million)] = (\$11.7) million.							49
50									50
51									51
52		³ The inclusion in transmission rates associated with the \$2.09M of charges recorded in FERC account 930.2, labeled as "Accounting Adj.-No Overhead Applied" was made in error. When the Transmission Wages and Salaries Allocation Factor is applied to this amount, the impact on the TO4 Cycle 3 Base Transmission Revenue Requirement ("BTRR") is approximately \$359,141 (\$2,099,010*17.11%). Consistent with the TO4 Formula Rate Protocols, SDG&E will make the necessary corrections in its subsequent TO4 Cycle 4 Informational Filing.							52
53									53
54									54
55									55
56									56
57		⁴ As indicated in footnote 3 above, the \$2.09M charges are excluded in the revised A&G for 2014.							57
58									58

AS FILED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AH - Workpapers

Operation and Maintenance Expenses

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
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49			49
50			50
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55			55
56			56

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

AS FILED

SAN DIEGO GAS AND ELECTRIC COMPANY
Administrative & General Expenses
12 Months Ending December 31 2014
(\$1,000)

Line No.	FERC Acct	Description	(a) Total Per Books ¹	(b) Excluded Expenses	(c) = (a) - (b) Total Adjusted	Reference	Line No.
1		<u>Administrative & General</u>					1
2	920	A&G Salaries	\$ 41,445	\$ -	\$ 41,445	Form 1, p. 323; Line 181	2
3	921	Office Supplies & Expenses	(59,221)	-	(59,221)	Form 1, p. 323; Line 182	3
4	922	Less Administrative Expenses Transferred-Credit	(7,790)	-	(7,790)	Form 1, p. 323; Line 183	4
5	923	Outside Services Employed	155,504	-	155,504	Form 1, p. 323; Line 184	5
6	924	Property Insurance	5,606	868	4,738	Form 1, p. 323; Line 185	6
7	925	Injuries & Damages - Non Wildfire Related	11,030	462	10,568	Form 1, p. 323; Line 186	7
8	925	Injuries & Damages - Wildfire Insurance Premiums	82,947	-	82,947	Form 1, p. 323; Line 186	8
9	925	Injuries & Damages - Wildfire Damage Claims ²	139,125	-	139,125	Form 1, p. 323; Line 186	9
10	926	Employee Pensions & Benefits	50,062	67	49,995	Form 1, p. 323; Line 187	10
11	926	Employee Pensions & Benefits - PBOP	5,521	-	5,521	Form 1, p. 323; Line 187	11
12	927	Franchise Requirements	-	-	-	Form 1, p. 323; Line 188	12
13	928	Regulatory Commission Expenses	16,812	6,761	10,051	Form 1, p. 323; Line 189	13
14	929	Less Duplicate Charges (Company Energy Use)	(2,050)	-	(2,050)	Form 1, p. 323; Line 190	14
15	930.1	General Advertising Expenses	397	397	-	Form 1, p. 323; Line 191	15
16	930.2	Miscellaneous General Expenses ³	16,293	3,538	12,755	Form 1, p. 323; Line 192	16
17	931	Rents	10,061	439	9,622	Form 1, p. 323; Line 193	17
18	935	Maintenance of General Plant	8,526	299	8,227	Form 1, p. 323; Line 196	18
19							19
20		Total Administrative & General Expenses	\$ 474,268	\$ 12,831	\$ 461,437	Sum Lines 2 thru 18	20
21							21
22							22
23		<u>Excluded Expenses:</u>					23
24	924	Nuclear property insurance expense (SONGS)		\$ 868			24
25	925	Injuries & Damages - Non Wildfire Related (SONGS)	\$ 443				25
26	925	CPUC energy efficiency programs	19	462			26
27	925	Injuries & Damages - Wildfire Insurance Premiums		-			27
28	925	Injuries & Damages - Wildfire Damage Claims		-			28
29	926	CPUC energy efficiency programs		67			29
30	928	CPUC energy efficiency programs	55				30
31	928	CPUC Intervenor Funding Expense - Transmission	-				31
32	928	CPUC Intervenor Funding Expense - Distribution	1,946				32
33	928	CPUC reimbursement fees	4,640				33
34	928	Litigation expenses - Litigation Cost Memorandum Account (LCMA)	120	6,761			34
35	930.1	General Advertising Expenses		397			35
36	930.2	CPUC energy efficiency programs		3,538			36
37	931	Advanced Metering Infrastructure (AMI) lease facilities	132				37
38	931	CPUC energy efficiency programs	307	439			38
39	935	Hazardous Substances-Hazardous Substance Cleanup Cost Account		299			39
40		Total Excluded Expenses		\$ 12,831			40
41							41
42	¹	Includes FERC audit adjustments in 2014 per Docket Number FA12-8-000 dated June 10, 2014 that resulted in reclass of expenses between various FERC accounts for expenses from Oct 2003 thru various months in 2014. Additional adjustments will be done in 2015 and will be reflected in the 2016 TO4 Cycle 4 Informational Filing.					42
43							43
44							44
45							45
46	²	The transmission related wildfire damage claims costs are \$11.7 million lower between the Cycle 3 and Cycle 2 base period as shown: [2013: (\$139.1 million x 17.11% = \$23.8 million) minus [2012: (\$215.7 million x 16.48% = \$35.5 million)] = (\$11.7) million.					46
47							47
48							48
49	³	The inclusion in transmission rates associated with the \$2.09M of charges recorded in FERC account 930.2, labeled as "Accounting Adj.-No Overhead Applied" was made in error. When the Transmission Wages and Salaries Allocation Factor is applied to this amount, the impact on the TO4 Cycle 3 Base Transmission Revenue Requirement ("BTRR") is approximately \$359,141 (\$2,099,010*17.11%). Consistent with the TO4 Formula Rate Protocols, SDG&E will make the necessary corrections in its subsequent TO4 Cycle 4 Informational Filing.					49
50							50
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REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AL - Workpapers

Working Capital

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.		Working Cash	13 Months Average Balance	Reference	Line No.
1	A. Plant Materials and Operating Supplies ^a		\$ 71,778	Stmnt AL WP; Page AL-1; Line 15	1
2					2
3	Transmission Plant Allocation Factor		36.60%	Stmnt AD WP; Page AD1; Line 39	3
4					4
5	Transmission Related Materials and Supplies		\$ 26,271	Line 1 x Line 3	5
6					6
7	B. Prepayments ^a		\$ 41,935	Stmnt AL WP; Page AL-2; Line 15	7
8					8
9	Transmission Related Prepayments		\$ 15,348	Line 3 x Line 7	9
10					10
11	<u>C. Derivation of Transmission Related Cash Working Capital - Retail:</u>				11
12	Transmission O&M Expense - Excl. Intervenor Funding Expense	\$ 62,465		Stmnt AH WP; Page AH1; Line 9	12
13	Transmission Related Administrative & General Expense	79,525 v		Stmnt AH WP; Page AH1; Line 56	13
14	CPUC Intervenor Funding Expense - Transmission	-		Stmnt AH WP; Page AH1; Line 17	14
15	Total	\$ 141,990 v		Sum Lines 12 thru 14	15
16					16
17	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	17
18					18
19	Transmission Related Cash Working Capital - Retail Customers	\$ 17,749 v		Line 15 x Line 17	19
20					20
21	<u>D. Adj. to Back Out CPUC Intervenor Funding Exp. Embedded in Retail Working Cash:</u>				21
22	CPUC Intervenor Funding Expense - Transmission	\$ -		See Line 14 Above	22
23					23
24	One Eighth O&M Rule		12.50%	FERC Method = 1/8 of O&M Expense	24
25					25
26	Adj. to Transmission Related Cash Working Capital - Wholesale Customers	\$ -		Line 22 x Line 24	26
27					27
28	Cost of Capital Rate (COCR)		11.4829%	Stmnt AV WP; Page AV2; Line 31	28
29					29
30	CPUC Intervenor Funding Exp. Revenue Adj. ^b	\$ -		Line 26 x Line 28	30

v Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

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

AS FILED**SAN DIEGO GAS AND ELECTRIC COMPANY****Statement AL - Workpapers****Working Capital****Base Period & True-Up Period 12 - Months Ending December 31, 2014**

(\$1,000)

Line No.	Working Cash	13 Months Average Balance	Reference	Line No.
1		\$ 71,778	Stmt AL WP; Page AL-1; Line 15	1
2				2
3		36.60%	Stmnt AD WP; Page AD1; Line 39	3
4				4
5		\$ 26,271	Line 1 x Line 3	5
6				6
7		\$ 41,935	Stmnt AL WP; Page AL-2; Line 15	7
8				8
9		\$ 15,348	Line 3 x Line 7	9
10				10
11				11
12		\$ 62,465	Stmnt AH WP; Page AH1; Line 9	12
13		79,884	Stmnt AH WP; Page AH1; Line 56	13
14		-	Stmnt AH WP; Page AH1; Line 17	14
15		\$ 142,349	Sum Lines 12 thru 14	15
16				16
17		12.50%	FERC Method = 1/8 of O&M Expense	17
18				18
19		\$ 17,794	Line 15 x Line 17	19
20				20
21				21
22		\$ -	See Line 14 Above	22
23				23
24		12.50%	FERC Method = 1/8 of O&M Expense	24
25				25
26		\$ -	Line 22 x Line 24	26
27				27
28		11.4829%	Stmnt AV WP; Page AV2; Line 31	28
29				29
30		\$ -	Line 26 x Line 28	30

^a The balances for Materials & Supplies and Prepayments are derived based on a 13-month average balance.

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

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6			6
7			7
8			8
9			9
10			10
11			11
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21			21
22			22
23			23
24			24
25			25
26			26
27			27
28			28
29			29
30			30
31		Offer of Settlement in FERC Docket No. ER13-941-001	31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44		Stmt AV WP; Page AV-1; Line 1	44
45			45
46			46
47			47
48			48
49			49
50			50
51			51
52			52
53			53
54			54

¹ Amount is based upon December 31 balances.

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

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Cost of Capital Rate (COCR) Calculation:</u>			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Stmnt AV WP; Page AV1; Line 41	6
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	\$ 265	Statement AR; Page 12; Line 5	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ 4,213	Stmnt AV WP; Page AV-1; Line 4	8
9	D = Transmission Rate Base	\$ 2,895,736 v	Statement BK1; Page 2; Line 26	9
10	FT = Federal Income Tax Rate @ 35%	35.00%	Federal Income Tax Rate	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	3.0150%	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	5.48%	Stmnt AV WP; Page AV1; Line 41	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ 4,213	Line 8 Above	19
20	C = Transmission Rate Base	\$ 2,895,736 v	Statement BK1; Page 2; Line 26	20
21	FT = Federal Income Tax Expense	3.0150%	Line 12 Above	21
22	ST = State Income Tax Rate @ 8.84%	8.84%	State Income Tax Rate	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	0.8379%	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	3.8529%	Sum Lines 12; 24	27
28				28
29	<u>D. Total Weighted Cost of Capital:</u>	7.6300%	Stmnt AV WP; Page AV1; Line 39	29
30				30
31	<u>E. Cost of Capital Rate (COCR):</u>	11.4829%	Sum Lines 27; 29	31

v Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

REVISED

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Incentive Cost of Capital Rate (ICCR) Calculation:</u> ¹			1
2				2
3	<u>a. Federal Income Tax Component:</u>			3
4				4
5	Where:			5
6	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Stmnt AV WP; Page AV1; Line 54	6
7	B = Trans. Related Amort. of ITC and Excess Deferred Tax Liab.	0	Shall be Zero for Incentive ROE Projects	7
8	C = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Stmnt AV WP; Page AV-1; Line 7	8
9	D = Incentive ROE Project Transmission Rate Base	\$ -	Statement BK1; Page 2; Line 31	9
10	FT = Federal Income Tax Rate @ 35%	35%	Stmnt AV WP; Page AV2; Line 10	10
11				11
12	Federal Income Tax = $\frac{((A) + (C / D)) * FT - (B / D)}{(1 - FT)}$	#DIV/0!	Federal Income Tax Expense	12
13				13
14				14
15	<u>B. State Income Tax Component:</u>			15
16				16
17	Where:			17
18	A = Sum of Preferred Stock and Return on Equity Component	0.00%	Stmnt AV WP; Page AV1; Line 54	18
19	B = Equity AFUDC Component of Transmission Depreciation Expense	\$ -	Line 8 Above	19
20	C = Incentive ROE Project Transmission Rate Base	\$ -	Line 9 Above	20
21	FT = Federal Income Tax Expense	#DIV/0!	Line 12 Above	21
22	ST = State Income Tax Rate @ 8.84%	8.84%	Stmnt AV WP; Page AV2; Line 22	22
23				23
24	State Income Tax = $\frac{((A) + (B / C) + \text{Federal Income Tax}) * (ST)}{(1 - ST)}$	#DIV/0!	State Income Tax Expense	24
25				25
26				26
27	<u>C. Total Federal & State Income Tax Rate:</u>	#DIV/0!	Sum Lines 12; 24	27
28				28
29	<u>D. Total Incentive Weighted Cost of Capital:</u>	2.1500%	Stmnt AV WP; Page AV1; Line 52	29
30				30
31	<u>E. Incentive Cost of Capital Rate (ICCR):</u>	#DIV/0! ¹	Sum Lines 27; 29	31

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV - Workpapers

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.		Amounts	Reference	Line No.
1	<u>Long-Term Debt Component - Denominator:</u>			1
2	(Plus) Bonds (Acct. 221) (p112.Line18c)	\$ 3,912,505	Form 1; Page 112; Line 18c	2
3	(Less) Reacquired Bonds (Acct. 222) (p112.Line19c)	-	Form 1; Page 112; Line 19c	3
4	(Plus) Other Long-Term Debt (Acct. 224) (p112.Line21c)	223,900	Form 1; Page 112; Line 21c	4
5	(Plus) Unamortized Premium on Long-Term Debt (Acct 225) (p112.Line22c)	-	Form 1; Page 112; Line 22c	5
6	(Less) Unamortized Discount on Long-Term Debt-Debit (Acct 226) (p112.Line23c)	10,328	Form 1; Page 112; Line 23c	6
			Line 2 Minus Line 3 Plus Lines 4 & 5	
7	LTD = Long Term Debt (p112, sum of Line17d thru Line22d, details on p256-257)	\$ 4,126,077	Minus Line 6	7
8				8
9	<u>Long-Term Debt Component - Numerator:</u>			9
10	(Plus) Interest on Long-Term Debt (427) (p117.Line62c)	\$ 189,026	Form 1; Page 117; Line 62c	10
11	(Plus) Amort. of Debt Disc. and Expense (428) (p117.Line63c)	3,210	Form 1; Page 117; Line 63c	11
12	(Plus) Amortization of Loss on Reacquired Debt (428.1) (p117.Line64c)	2,393	Form 1; Page 117; Line 64c	12
13	(Less) Amort. of Premium on Debt-Credit (429) (p117.Line65c)	-	Form 1; Page 117; Line 65c	13
14	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1) (p117.Line66c)	-	Form 1; Page 117; Line 66c	14
15	i = LTD interest (p117, sum of Line56c thru Line60c, details on p257))	\$ 194,629	Sum Lines 10; 11; 12 Minus Lines 13 & 14	15
16				16
17	<u>Cost of Long-Term Debt:</u>	4.72%	Line 15 / Line 7	17
18				18
19	<u>Preferred Equity Component:</u>			19
20	PF = Preferred Stock - Acct 204 (p112.3c)	\$ -	Form 1; Page 112; Line 3c	20
21	d(pf) = Total Dividends Declared-Preferred Stocks (Acct. 437) (p118.29c)	\$ -	Form 1; Page 118; Line 29c	21
22	Cost of Preferred Equity	0.00%	Line 21 / Line 20	22
23				23
24	<u>Common Equity Component:</u>			24
25	Proprietary Capital (p112.16c)	\$ 4,933,978	Form 1; Page 112; Line 16c	25
26	(Less) Preferred Stock - Acct 204 (p112.3c)	-	Form 1; Page 112; Line 3c	26
27	(Less) Unappropriated Undistributed Subsidiary Earnings (Acct. 216.1) (p112.12c)	-	Form 1; Page 112; Line 12c	27
28	(Less) Accumulated Other Comprehensive Income (Acct. 219) (p112.15c)	(11,998)	Form 1; Page 112; Line 15c	28
29	CS = Common Stock	\$ 4,945,976	Line 25 Minus Lines 26, 27 & 28	29
30				30
31	<u>Return on Common Equity:</u>		Offer of Settlement in FERC Docket No. ER13-941-001	31
32		10.05%		32
33	(a) (b) (c) (d) = (b) x (c)			33
	Cap. Struct. Cost of Weighted			
34	<u>Weighted Cost of Capital:</u>	Amount ¹ Ratio Capital Cost of Capital		34
35				35
36	Long-Term Debt	\$ 4,126,077 45.48%	4.72% 2.15%	Col. C = Line 17 Above
37	Preferred Equity	- 0.00%	0.00%	Col. C = Line 22 Above
38	Common Equity	4,945,976 54.52%	10.05%	Col. C = Line 31 Above
39	Total Capital	\$ 9,072,053 100.00%	7.63%	Sum Lines 36 thru 38
40				40
41	<u>Cost of Equity Component (Preferred & Common):</u>		5.48%	Sum Lines 37; 38; Col. (d)
42				42
43				43
44	<u>Incentive Return on Common Equity:</u> ²		0.00%	Stmt AV WP; Page AV-1; Line 1
45		(a) (b) (c) (d) = (b) x (c)		45
46	Cap. Struct. Cost of Weighted			46
47	<u>Weighted Cost of Capital:</u>	Amount ¹ Ratio Capital Cost of Capital		47
48				48
49	Long-Term Debt	\$ 4,126,077 45.48%	4.72% 2.15%	Col. C = Line 17 Above
50	Preferred Equity	- 0.00%	0.00%	Col. C = Line 22 Above
51	Common Equity	4,945,976 54.52%	0.00%	Col. C = Line 44 Above
52	Total Capital	\$ 9,072,053 100.00%	2.15%	Sum Lines 49 thru 51
53				53
54	<u>Incentive Cost of Equity Component (Preferred & Common):</u>		0.00%	Sum Lines 50; 51; Col. (d)

¹ Amount is based upon December 31 balances.

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

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	5.48%	Stmnt AV WP; Page AV1; Line 41	6
7	\$ 265	Statement AR; Page 12; Line 5	7
8	\$ 4,213	Stmnt AV WP; Page AV-1; Line 4	8
9	\$ 2,895,781	Statement BK1; Page 2; Line 26	9
10	35.00%	Federal Income Tax Rate	10
11			11
12	3.0150%	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	5.48%	Stmnt AV WP; Page AV1; Line 41	18
19	\$ 4,213	Line 8 Above	19
20	\$ 2,895,781	Statement BK1; Page 2; Line 26	20
21	3.0150%	Line 12 Above	21
22	8.84%	State Income Tax Rate	22
23			23
24	0.8379%	State Income Tax Expense	24
25			25
26			26
27	3.8529%	Sum Lines 12; 24	27
28			28
29	7.6300%	Stmnt AV WP; Page AV1; Line 39	29
30			30
31	11.4829%	Sum Lines 27; 29	31

SAN DIEGO GAS AND ELECTRIC COMPANY

Statement AV

Cost of Capital and Fair Rate of Return

Base Period & True-Up Period 12 - Months Ending December 31, 2014

(\$1,000)

Line No.	Amounts	Reference	Line No.
1			1
2			2
3			3
4			4
5			5
6	0.00%	Stmnt AV WP; Page AV1; Line 54	6
7	0	Shall be Zero for Incentive ROE Projects	7
8	\$ -	Stmnt AV WP; Page AV-1; Line 7	8
9	\$ -	Statement BK1; Page 2; Line 31	9
10	35%	Stmnt AV WP; Page AV2; Line 10	10
11			11
12	#DIV/0!	Federal Income Tax Expense	12
13			13
14			14
15			15
16			16
17			17
18	0.00%	Stmnt AV WP; Page AV1; Line 54	18
19	\$ -	Line 8 Above	19
20	\$ -	Line 9 Above	20
21	#DIV/0!	Line 12 Above	21
22	8.84%	Stmnt AV WP; Page AV2; Line 22	22
23			23
24	#DIV/0!	State Income Tax Expense	24
25			25
26			26
27	#DIV/0!	Sum Lines 12; 24	27
28			28
29	2.1500%	Stmnt AV WP; Page AV1; Line 52	29
30			30
31	#DIV/0! ¹	Sum Lines 27; 29	31

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

San Diego Gas & Electric Company

Part II

TO4 Cycle 3 WHOLESale True-Up A&G Expense Correction Workpapers

Docket No. ER17-____-____

San Diego Gas & Electric Company
TO4 Cycle 3 Error Correction Adjustment to Wholesale Base Transmission Revenue Requirements ¹
For the Rate Effective Period January 1, 2017 - December 31, 2017
(\$1,000)

Line No.	<u>Description</u>	<u>Amounts</u>	<u>Reference</u>	Line No.
1	<u>A. BTRR Adjustment due to TO4 Cycle 3 A&G Error Calculation:</u>			1
2	Total BTRR Adjustment - Before Interest	\$ (384)	Page 2.3; Line 9	2
3				3
4	Interest Expense	(30)	Page 2.3; Line 20	4
5				5
6	Total BTRR Adjustment Excluding Franchise Fees	<u>\$ (414)</u>	Sum Lines 2 and 4	6
7				7
8	<u>B. TO4 Cycle 4 BTRR Effect of TO4 Cycle 3 A&G Error Correction:</u> ²	-		8
9				9
10	Total Rate Base Adjustment	\$ -		10
11				11
12	ROR + Related Income Taxes Expense	11.4829%	Part I-Retail Section; Page 3.1; Col. A; Line 22	12
13				13
14	Rate of Return on Rate Base + Related Income Taxes	\$ -	Line 10 x Line 12	14
15				15
16	Total Adjustment Reflected in TO4 Cycle 4 Prior Year BTRR	<u>\$ -</u>	Sum Line 14	16
17				17
18	<u>C. Incremental Adjustment to BTRR Due to A&G Error Correction Excluding Franchise Fees</u>	\$ (414)	Line 6 Minus Line 16	18
19				19
20	Transmission Related Municipal Franchise Fees Expenses	\$ (4)	Line 18 x 1.031%	20
21				21
22	<u>D. Total Incremental Wholesale BTRR Adj. Incl. Franchise Fees</u>	<u>\$ (418)</u>	Sum of Lines 18 & 20	22
23				23
24	<u>E. Derivation of Split Between High and Low Voltage:</u>			24
25	TO4 Cycle 3 High Voltage Plant Allocation Ratio	63.81%	TO4 Cycle 3 Stmt BK-2; Page 2 of 2; Line 15; Col. (b)	25
26	High Voltage BTRR Portion of TO4 C3 A&G Error Adjustment	<u>\$ (267)</u>	Line 22 * Line 24	26
27				27
28	TO4 Cycle 3 Low Voltage Plant Allocation Ratio	36.19%	TO4 Cycle 3 Stmt BK-2; Page 2 of 2; Line 15; Col. (c)	28
29	Low Voltage BTRR Portion of TO4 C3 A&G Error Adjustment	<u>\$ (151)</u>	Line 22 * Line 27	29
30				30
31	<u>F. Total HV/LV Incremental Wholesale BTRR Adj. Incl. Franchise Fees</u>	<u>\$ (418)</u>	Sum of Lines 25 and 28	31

¹ Section C.5. of the Protocols provides a mechanism for SDG&E to correct errors that affected the TU TRR in a previous Informational Filing. In this Cycle 4 Informational Filing, SDG&E is correcting a TO4 Cycle 3 error of approximately \$359,000. This error, which was noted in the TO4 Cycle 3, Volume 2, workpaper AH-2, resulted in higher A&G expense being reported in the TU Period. The derivation below shows SDG&E's quantification of the revenue requirements, including interest that will be used to adjust the TO4 Cycle 4 BTRR.

² There was no adjustment made to FERC account 930.2 in the 2015 FERC Form 1 for the \$2.09 M that was charged to the account in 2014 for various abandoned project costs. The correction to the TO4 Cycle 3 True-Up TRR is reflected on line 22 and allocated between HV and LV on lines 26 and 29.

SDG&E
WHOLESALE - A&G Expense Error Correction
Plus Accrued Interest Expense (1/1/2014 - 12/31/2016)
(\$1,000) ³

Line No.	Description	Reference	2014											
			Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ -	\$ (32)	\$ (62)	\$ (89)	\$ (117)	\$ (149)	\$ (181)	\$ (216)	\$ (253)	\$ (295)	\$ (330)	\$ (360)
2	Wholesale True-up Cost of Service Revenues	ER16-445; TO4 Cycle 3 True-up; Vol. 3; Wholesale; Section 3.3.3; Page 1; Line 15	\$ 51,620,666	\$ 48,268,751	\$ 43,898,090	\$ 45,042,915	\$ 52,193,527	\$ 51,991,415	\$ 55,087,925	\$ 58,281,667	\$ 66,028,505	\$ 55,689,593	\$ 48,134,493	\$ 47,300,451
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	8.28%	7.74%	7.04%	7.22%	8.37%	8.34%	8.83%	9.35%	10.59%	8.93%	7.72%	7.59%
4	Monthly Undercollection Associated with the A&G Expense Error Correction ⁴	Line 5 X Line 7 "Total" Column	(32)	(30)	(27)	(28)	(32)	(32)	(34)	(36)	(41)	(34)	(29)	(29)
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	(32)	(30)	(27)	(28)	(32)	(32)	(34)	(36)	(41)	(34)	(29)	(29)
6	Interest Expense Calculation: ¹	Beginning Quarterly Balances	-	-	-	(89)	(89)	(89)	(181)	(181)	(181)	(295)	(295)	(295)
7	Beginning Balance for Interest Calculation	Interest Calculation Basis	(16)	(47)	(76)	(14)	(44)	(76)	(17)	(52)	(91)	(17)	(49)	(78)
8	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	(16)	(47)	(76)	(103)	(133)	(165)	(198)	(233)	(272)	(312)	(344)	(373)
9	Basis for Interest Expense Calculation	FERC Monthly Rates	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%
10	Monthly Interest Rate ²	Line 16 x Line 18	-	-	-	-	-	-	(1)	(1)	(1)	(1)	(1)	(1)
11	Interest Expense	Line 1 + Line 9 + Line 20	(32)	(62)	(89)	(117)	(149)	(181)	(216)	(253)	(295)	(330)	(360)	(390)
12	Ending Balance (Overcollection)/Undercollection													

NOTES:

¹ Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.

² Interest rates are based on the actual rates posted on the FERC website.

³ Dollars are in \$1,000's except for line 3.

⁴ Total Undercollection on line 7, Total Column, ties to Page 3.3; Col (c); Line 11.

SDG&E
WHOLESALE - A&G Expense Error Correction
Plus Accrued Interest Expense (1/1/2014 - 12/31/2016)
(\$1,000) ³

Line No.	Description	Reference	2015											
			Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ (390)	\$ (391)	\$ (392)	\$ (393)	\$ (394)	\$ (395)	\$ (396)	\$ (397)	\$ (398)	\$ (399)	\$ (400)	\$ (401)
2	Wholesale True-up Cost of Service Revenues	ERI 6-445; TO4 Cycle 3 True-up; Vol. 3; Wholesale; Section 3.3.3; Page 1; Line 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4	Monthly Undercollection Associated with the A&G Expense Error Correction ⁴	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Interest Expense Calculation: ¹	Beginning Quarterly Balances	\$ (390)	\$ (390)	\$ (390)	\$ (393)	\$ (393)	\$ (393)	\$ (396)	\$ (396)	\$ (396)	\$ (399)	\$ (399)	\$ (399)
7	Beginning Balance for Interest Calculation	Interest Calculation Basis	0	0	0	0	0	0	0	0	0	0	0	0
8	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	(390)	(390)	(390)	(393)	(393)	(393)	(396)	(396)	(396)	(399)	(399)	(399)
9	Basis for Interest Expense Calculation	FERC Monthly Rates	0.28000%	0.25000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%	0.28000%	0.27000%	0.28000%	0.27000%	0.28000%
10	Monthly Interest Rate ²	Line 16 x Line 18	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
11	Interest Expense	Line 1 + Line 9 + Line 20	(391)	(392)	(393)	(394)	(395)	(396)	(397)	(398)	(399)	(400)	(401)	(402)
12	Ending Balance (Overcollection)/Undercollection													

NOTES:

¹ Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.

² Interest rates are based on the actual rates posted on the FERC website.

³ Dollars are in \$1,000's except for line 3.

⁴ Total Undercollection on line 7, Total Column, ties to Page 3.3; Col (c); Line 11.

SDG&E
WHOLESALE - A&G Expense Error Correction
Plus Accrued Interest Expense (1/1/2014 - 12/31/2016)
(\$1,000) ³

Line No.	Description	Reference	2016												Total
			Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	
1	Beginning Balance (Overcollection)/Undercollection	Previous Month's Balance	\$ (402)	\$ (403)	\$ (404)	\$ (405)	\$ (406)	\$ (407)	\$ (408)	\$ (409)	\$ (410)	\$ (411)	\$ (412)	\$ (413)	\$ -
2	Wholesale True-up Cost of Service Revenues	ER 16-445; TO4 Cycle 3 True-up; Vol. 3; Wholesale; Section 3.3.3; Page 1; Line 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 623,537,997
3	Ratio of Monthly True-up Cost of Service Revenues / Total True-up Cost of Service Revenues for the TU Period	Line 3 / Total TU COS Revenues	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
4	Monthly Undercollection Associated with the A&G Expense Error Correction ⁴	Line 5 X Line 7 "Total" Column	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (384)
5	Net Monthly (Overcollection)/Undercollection	Sum Line 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (384)
6	Interest Expense Calculation: ¹	Beginning Quarterly Balances	\$ (390)	\$ (390)	\$ (390)	\$ (393)	\$ (393)	\$ (393)	\$ (396)	\$ (396)	\$ (396)	\$ (399)	\$ (399)	\$ (399)	\$ -
7	Beginning Balance for Interest Calculation	Interest Calculation Basis	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Monthly Activity Included in Interest Calculation Basis	Line 12 + Line 14	(390)	(390)	(390)	(393)	(393)	(393)	(396)	(396)	(396)	(399)	(399)	(399)	(399)
9	Basis for Interest Expense Calculation	FERC Monthly Rates	0.28000%	0.26000%	0.28000%	0.28000%	0.29000%	0.28000%	0.30000%	0.30000%	0.29000%	0.30000%	0.29000%	0.30000%	0.30000%
10	Monthly Interest Rate ²	Line 16 x Line 18	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(30)
11	Interest Expense	Line 1 + Line 9 + Line 20	\$ (403)	\$ (404)	\$ (405)	\$ (406)	\$ (407)	\$ (408)	\$ (409)	\$ (410)	\$ (411)	\$ (412)	\$ (413)	\$ (414)	\$ (414)
12	Ending Balance (Overcollection)/Undercollection														
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															

NOTES:

- ¹ Interest expense calculation is predicated based on the methodology prescribed under Title 18 of the Code of Federal Regulations, Section 35.19A, where interest expense is compounded on a quarterly basis using the average balance of the overcollection or undercollection.
- ² Interest rates are based on the actual rates posted on the FERC website.
- ³ Dollars are in \$1,000's except for line 3.
- ⁴ Total Undercollection on line 7, Total Column, ties to Page 3.3; Col (c); Line 11.

San Diego Gas & Electric Company
Statement BK-2
Derivation of Incremental CAISO Transmission BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
1	\$ 619,145	√ \$ 619,509	\$ (364)	Page 4.1 and 5.1; Line 1	1
2					2
3	<u>B. Wholesale BTRR Adjustments:</u>				
4	-	-	-	Page 4.1 and 5.1; Line 4	4
5					5
6	-	-	-	Page 4.1 and 5.1; Line 6	6
7					7
8	(2,333)	(2,333)	-	Page 4.1 and 5.1; Line 8	8
9					9
10	-	-	-	Page 4.1 and 5.1; Line 10	10
11					11
12	\$ (2,333)	\$ (2,333)	\$ -	Sum Lines 4 thru 10	12
13					13
14	616,812	√ 617,176	(364)	Sum Lines 1; 12	14
15					15
16	109,475	109,475	-	Page 4.1 and 5.1; Line 16	16
17					17
18	240	\$ 240	-	Page 4.1 and 5.1; Line 18	18
19					19
20	\$ 726,527	√ \$ 726,891	\$ (364)	Sum Lines 14 thru 18	20
21					21
22	60,131	√ 60,151	(20)	Page 4.1 and 5.1; Line 22	22
23					23
24	-	-	-	Page 4.1 and 5.1; Line 24	24
25					25
26	-	-	-	Page 4.1 and 5.1; Line 26	26
27					27
28	\$ 786,658	√ \$ 787,042	\$ (384)	Sum Lines 20 thru 26	28

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

San Diego Gas & Electric Company
Statement BK-2
Derivation of Incremental CAISO Transmission BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.		A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.
A. Derivation of Revenues Related With Total Transmission Facilities:						
1	Wholesale BTRR Before Forecast Prior Year Revenue Requirements (PYRR _{CAISO})	\$ 726,527	\$ 726,891	\$ (364)	Page 4.2 and 5.2; Line 1	1
2						2
3	Forecast Period Capital Addition Revenue Requirements	60,131	60,151	(20)	Page 4.2 and 5.2; Line 3	3
4						4
5	Forecast Period Incentive Capital Additions Revenue Requirements (FC _{EU-IR-ROE})	-	-	-	Page 4.2 and 5.2; Line 5	5
6						6
7	Incentive Transmission Forecast CWIP Projects Revenue Requirements	-	-	-	Page 4.2 and 5.2; Line 7	7
8						8
9	Total Wholesale BTRR Excluding Franchise Fees	<u>\$ 786,658</u>	<u>\$ 787,042</u>	<u>\$ (384)</u>	Sum Lines 1 thru 7	9
10						10
11	B. Derivation of Split Between HV and LV: ¹					
12	1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive					
13	Gross Transmission Plant Facilities and Incentive CWIP:					
14	Gross Transmission Plant Facilities ²	\$ 4,367,505	\$ 4,367,505	\$ -	Page 4.2 and 5.2; Line 14	14
15	HV-LV Plant Allocation Ratios ³	100.00%	100.00%	0.00%	Page 4.2 and 5.2; Line 15	15
16	Total HV-LV Transmission Plant Facilities Revenues	<u>\$ 726,527</u>	<u>\$ 726,891</u>	<u>\$ (364)</u>	Page 4.2 and 5.2; Line 16	16
17						17
18	2. Percent Split Between HV and LV of Forecast					
19	Plant Adds Applicable to Forecast Period:	\$ 454,213	\$ 454,213	\$ -	Page 4.2 and 5.2; Line 19	19
20	HV-LV Plant Allocation Ratios Based on Forecast Plant Additions	100.00%	100%	0.00%	Page 4.2 and 5.2; Line 20	20
21	Total HV-LV Transmission Forecast Plant Additions Revenues	<u>\$ 60,131</u>	<u>\$ 60,151</u>	<u>\$ (20)</u>	Page 4.2 and 5.2; Line 21	21
22						22
23	C. Summary of CAISO Transmission Facilities by					
24	High Voltage and Low Voltage Classification:					
25	Recorded Transmission Facilities (BTRR _{CAISO}) Excluding Franchise Fees	\$ 726,527	\$ 726,891	\$ (364)	Page 4.2 and 5.2; Line 25	25
26	Franchise Fee (FF) @ 1.031% ⁴	7,491	7,494	(3)	Page 4.2 and 5.2; Line 26	26
27	Total Recorded Transmission Facilities BTRR _{CAISO} With Franchise Fees	<u>\$ 734,018</u>	<u>\$ 734,385</u>	<u>\$ (367)</u>	Sum Lines 25 thru 26	27
28						28
29	Forecast Transmission Facilities (BTRR _{CAISO}) Excluding Franchise Fees	\$ 60,131	\$ 60,151	\$ (20)	Page 4.2 and 5.2; Line 29	29
30	Franchise Fee (FF) @ 1.031% ⁴	620	620	-	Page 4.2 and 5.2; Line 30	30
31	Total Recorded Transmission Facilities BTRR _{CAISO} With Franchise Fees	<u>\$ 60,751</u>	<u>\$ 60,771</u>	<u>\$ (20)</u>	Sum Lines 29 thru 30	31
32						32
33	D. Total (BTRR_{CAISO}) With Franchise Fees ⁵	<u>\$ 794,769</u>	<u>\$ 795,156</u>	<u>\$ (387)</u>	Line 27 + Line 31	33

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

² Use gross plant facilities as of December 31 for the applicable base period.

³ HV-LV plant ratios based upon footnote 2.

⁴ Base franchise fees are applicable to all SDG&E customers.

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

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

Existing
New
Total

	Total	Total	Difference Incr (Decr)
Existing	\$ 4,367,505	\$ 4,367,505	\$ -
New	-	-	-
Total	<u>\$ 4,367,505</u>	<u>\$ 4,367,505</u>	<u>\$ -</u>

San Diego Gas & Electric Company
Derivation of Incremental CAISO Transmission BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
1	A. Total TO4 Cycle 3 BTRR_{CAISO} Excluding Franchise Fees (FF):					1
2						2
3	Wholesale Prior Year Revenue Requirements (PYRR _{CAISO})	\$ 616,812	\$ 617,176	\$ (364)	Page 4.3 and 5.3; Line 3	3
4						4
5	Wholesale True-Up Adjustment	109,475	109,475	-	Page 4.3 and 5.3; Line 5	5
6						6
7	Interest True-Up Adjustment	240	240	-	Page 4.3 and 5.3; Line 7	7
8						8
9	Forecast Period Capital Additions Revenue Requirements	<u>60,131</u>	<u>60,151</u>	<u>(20)</u>	Page 4.3 and 5.3; Line 9	9
10						10
11	Sub-Total Wholesale BTRR Excluding Franchise Fees	<u>\$ 786,658</u>	<u>\$ 787,042</u>	<u>\$ (384)</u>	Sum Lines 3; 5; 7; and 9	11
12						12
13	B. Total TO4 Cycle 3 BTRR_{CAISO} With Franchise Fees (FF):					13
14						14
15	Franchise Fees @ 1.031%	<u>8,110</u>	<u>8,114</u>	<u>(4)</u>	Line 11 x 1.031%	15
16						16
17	Sub-Total TO4 Cycle 3 End of Prior Year Revenues (PYRR _{CAISO}) With FF	<u>\$ 794,768</u>	<u>\$ 795,156</u>	<u>\$ (388)</u>	Sum Lines 11 and 15	17
18						18
19	C. Other Wholesale BTRR Adjustments:					19
20						20
21	(1) TO3 Final True-Up Wholesale Interest True-Up Adjustment (1/1/2015 - 12/31/2015)	\$ 1,287	\$ 1,287	\$ -	Page 4.3 and 5.3; Line 21	21
22						22
23	Transmission Related Municipal Franchise Fees Expenses	<u>13</u>	<u>13</u>	<u>-</u>	Line 21 x 1.031%	23
24						24
25	Total TO3 Final True-Up BTRR _{CAISO} With Franchise Fees	\$ 1,300	\$ 1,300	\$ -	Sum Lines 21 and 23	25
26						26
27	(2) FERC Audit Adjustment With Franchise Fees	(992)	(992)	-	Page 4.3 and 5.3; Line 27	27
28						28
29	(3) Error Correction Adj. on TO4 Cycle 2 TU Depn Exp With Franchise Fees	<u>32</u>	<u>32</u>	<u>-</u>	Page 4.3 and 5.3; Line 29	29
30						30
31	Sub-Total Other Wholesale BTRR Adjustments with Franchise Fees	<u>340</u>	<u>340</u>	<u>-</u>	Sum Lines 25 thru 29	31
32						32
33	D. Total BTRR_{CAISO} With Franchise Fees¹	<u>\$ 795,108</u>	<u>\$ 795,496</u>	<u>\$ (388)</u>	Sum Lines 17 + Line 31	33

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

¹ This sheet is not part of the TO4 Formula Excel Spreadsheet Model and was created solely to provide a summary of all the TO4 Wholesale Base Transmission Revenue Requirement components including those items that were not contemplated by the TO4 Formula Excel Spreadsheet Model, namely the FERC Audit Adjustment from FERC Docket No. FA 12-8-000, the Interest True-Up Adjustment from January 2015 - December 2015 for the TO3-Final True-Up Adjustment, and an Error Correction adjustment applicable to depreciation expense.

San Diego Gas & Electric Company
Statement BK-2 Annual BTRR (CAISO) & Additional Revenues
Derivation of Incremental CAISO Transmission BTRR Adjustments
TO4 Cycle 3 True-Up Period (1/1/2014 - 12/31/2014)
(\$1,000)

Line No.	A Revised TO4 C3 TU - Period Amounts	B As Filed TO4 C3 TU - Period ER16-445 Amounts	C = A - B Difference Incr (Decr)	Reference	Line No.	
1	<u>A. Total TO4 Cycle 3 (BTRR CAISO) With Franchise Fees:</u>					1
2						2
3	\$ 794,769	\$ 795,156	\$ (387)	Page 4.4 and 5.4; Line 3	3	
4						4
5	<u>B. Other Wholesale BTRR Adjustments:</u>					5
6						6
7	\$ 1,300	\$ 1,300	\$ -	Page 4.4 and 5.4; Line 7	7	
8						8
9	(992)	(992)	-	Page 4.4 and 5.4; Line 9	9	
10						10
11	32	32	-	Page 4.4 and 5.4; Line 11	11	
12						12
13	\$ 340	\$ 340	\$ -	Sum Lines 7 thru 11	13	
14						14
15	<u>\$ 795,109</u>	<u>\$ 795,496</u>	<u>\$ (387)</u>	Line 3 + Line 13	15	

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

1 Derivation of Split Between HV and LV for TO3 Final TU Wholesale Interest

Line No.	(a) Total	(a) Total	Difference Incr (Decr)	Reference	Line No.	
1	<u>Adj: ²</u>					1
2	<u>Percent Split Between HV & LV for Recorded Non-Incentive & Incentive</u>					2
3	<u>Gross Transmission Plant Facilities and Incentive CWIP:</u>					3
1	\$ 3,679,149	\$ 3,679,149	\$ -	Page 4.4 and 5.4; Line 2	2	
2	Gross Transmission Plant Facilities ³					2
3	100.00%	100.00%	0.00%	Page 4.4 and 5.4; Line 3	3	
4	HV-LV Plant Allocation Ratios ⁴					4
4	\$ 1,287	\$ 1,287	\$ -	Page 4.4 and 5.4; Line 4	4	
5	Total HV-LV Transmission Plant Facilities Revenues					5
5	13	13	-	Line 4 x 1.031%	5	
6	Franchise Fee (FF) @ 1.031% ⁵					6
6	\$ 1,300	\$ 1,300	\$ -	Line 4 + Line 5	6	
6	TO3 Final True-Up Wholesale Interest True-Up Adjustment (1/1/2015 - 12/31/2015) With Franchise Fees					6

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

³ Use gross plant facilities as of August 31 for the applicable TO3 Final True-Up period.

⁴ HV-LV plant ratios based upon footnote 3.

⁵ Base franchise fees are applicable to all SDG&E customers.

⁶ The following HV-LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the TO3 Final True-Up period (April 2012 - August 2013).

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

Existing

New

Total

Total	Total	Incr (Decr)
\$ 3,679,149	\$ 3,679,149	\$ -
-	-	-
\$ 3,679,149	\$ 3,679,149	\$ -

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San Diego Gas & Electric Company
Statement BK-2
Derivation of CAISO Total Base Transmission Revenue Requirements
For the Base Period & True-Up Period Ending December 31,2014
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	\$ 619,145	√ Statement BK-1; Page 1; Line 60	1
2			2
3			3
4	-	Statement BK-1; Page 1; Line 6	4
5			5
6	-	Statement AL; Page 9; Line 30	6
7			7
8	(2,333)	Statement BK-1; Page 1; Line 26	8
9			9
10	-	Statement BK-1; Page 1; Line 28	10
11			11
12	\$ (2,333)	Sum Lines 4 thru 10	12
13			13
14	616,812	√ Sum Lines 1; 12	14
15			15
16	109,475	(Wholesale TU Adj; Total Col; Line 29) / 1,000	16
17			17
18	240	(Wholesale Int TU-1 + Wholesale Int TU-2; Ttl Col; Ln 20) / 1000	18
19			19
20	\$ 726,527	√ Sum Lines 14 thru 18	20
21			21
22	60,131	√ Statement BK-1; Page 4; Line 20	22
23			23
24	-	Statement BK-1; Page 5; Line 20	24
25			25
26	-	Statement BK-1; Page 5; Line 37	26
27			27
28	\$ 786,658	√ Sum Lines 20 thru 26	28

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

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

Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements

**For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)**

Line No.	Total	Reference		Line No.	
A. Derivation of Revenues Related With Total Transmission Facilities:					
1	\$ 726,527	√ Statement BK-2; Page 1; Line 20		1	
2				2	
3	60,131	√ Statement BK-2; Page 1; Line 22		3	
4				4	
5	-	Statement BK-2; Page 1; Line 24		5	
6				6	
7	-	Statement BK-2; Page 1; Line 26		7	
8				8	
9	\$ 786,658	√ Sum Lines 1 thru 7		9	
10				10	
11		(a)	(b)	(c)	11
12		Total	High Voltage	Low Voltage	Reference
13	B. Derivation of Split Between HV and LV: ¹				
14	1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:				
14	\$ 4,367,505	\$ 2,787,031	\$ 1,580,474	HV-LV Study, Line 3 below ⁶	
15	100.00%	63.81%	36.19%	Ratios Based on Line 14	
16	\$ 726,527	\$ 463,618	\$ 262,909	Line 15 x Line 16; Col A	
17					
18	2. Percent Split Between HV and LV of Forecast Plant Adds Applicable to Forecast Period:				
19	\$ 454,213	\$ 171,428	\$ 282,785	Summary of HV-LV Splits for Forecast Plant Adds; Page 1; Line 16	
20	100.00%	37.74%	62.26%	Ratios Based on Line 19	
21	\$ 60,131	\$ 22,695	\$ 37,436	Line 20 x Line 21; Col A	
22					
23	C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:				
25	\$ 726,527	\$ 463,618	\$ 262,909	Line 16 From Above	
26	7,491	4,780	2,711	Line 25 x 1.031%	
27	\$ 734,018	\$ 468,398	\$ 265,620	Sum Lines 25 thru 26	
28					
29	\$ 60,131	\$ 22,695	\$ 37,436	Line 21 From Above	
30	620	234	386	Line 29 x 1.031%	
31	\$ 60,751	\$ 22,929	\$ 37,822	Sum Lines 29 thru 30	
32					
33	\$ 794,769	\$ 491,327	\$ 303,442	Line 27 + Line 31	

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

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

² Use gross plant facilities as of December 31 for the applicable base period.

³ HV-LV plant ratios based upon footnote 2.

⁴ Base franchise fees are applicable to all SDG&E customers.

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

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

Ln	Total	HV	LV
1	\$ 4,367,505	\$ 2,787,031	\$ 1,580,474
2	-	-	-
3	\$ 4,367,505	\$ 2,787,031	\$ 1,580,474

See HV-LV Study WP

REVISED

San Diego Gas & Electric Company
Statement BK-2 Annual BTRR (CAISO) & Additional Revenues
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	A. Total TO4 Cycle 3 BTRR CAISO Excluding Franchise Fees (FF):		1
2			2
3	Wholesale Prior Year Revenue Requirements (PYRR CAISO)	\$ 616,812 v Statement BK-2; Page 1 of 2; Line 14	3
4			4
5	Wholesale True-Up Adjustment	109,475 Statement BK-2; Page 1 of 2; Line 16	5
6			6
7	Interest True-Up Adjustment	240 Statement BK-2; Page 1 of 2; Line 18	7
8			8
9	Forecast Period Capital Additions Revenue Requirements	60,131 v Statement BK-2; Page 1 of 2; Line 22	9
10			10
11	Sub-Total Wholesale BTRR Excluding Franchise Fees	\$ 786,658 v Sum Lines 3; 5; 7; and 9	11
12			12
13	B. Total TO4 Cycle 3 BTRR CAISO With Franchise Fees (FF):		13
14			14
15	Franchise Fees @ 1.031%	8,110 v Line 11 x 1.031%	15
16			16
17	Sub-Total TO4 Cycle 3 End of Prior Year Revenues (PYRR CAISO) With FF	\$ 794,768 v Sum Lines 11 and 15	17
18			18
19	C. Other Wholesale BTRR Adjustments:		19
20			20
21	(1) TO3 Final True-Up Wholesale Interest True-Up Adjustment (1/1/2015 - 12/31/2015)	\$ 1,287 Vol. 3; CAISO-Wholesale TO3 Final 17-Month Interest True-Up Adjustment Workpapers; Sec. 4.2.1; Page 2.B; Line 20	21
22			22
23	Transmission Related Municipal Franchise Fees Expenses	13 Line 21 x 1.031%	23
24			24
25	Total TO3 Final True-Up BTRR CAISO With Franchise Fees	\$ 1,300 Sum Lines 21 and 23	25
26			26
27	(2) FERC Audit Adjustment With Franchise Fees	(992) Vol. 4; FERC Audit Net Adjustment Summary Workpapers; Sec. C; Page	27
28			28
29	(3) Error Correction Adj. on TO4 Cycle 2 TU Depn Exp With Franchise Fees	32 Vol. 2; TO4 Cycle 2 TU Depn. Exp. Correction WPs; Part II; Page 1;	29
30			30
31	Sub-Total Other Wholesale BTRR Adjustments with Franchise Fees	340 Sum Lines 25 thru 29	31
32			32
33	D. Total BTRR CAISO With Franchise Fees ¹	\$ 795,108 v Sum Lines 17 + Line 31	33

v Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

¹ This sheet is not part of the TO4 Formula Excel Spreadsheet Model and was created solely to provide a summary of all the TO4 Wholesale Base Transmission Revenue Requirement components including those items that were not contemplated by the TO4 Formula Excel Spreadsheet Model, namely the FERC Audit Adjustment from FERC Docket No. FA 12-8-000, the Interest True-Up Adjustment from January 2015 - December 2015 for the TO3-Final True-Up Adjustment, and an Error Correction adjustment applicable to depreciation expense.

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San Diego Gas & Electric Company
Statement BK-2 Annual BTRR (CAISO) & Additional Revenues
Derivation of CAISO HV Transmission Facility (BTRR CAISO-HV) & LV Transmission Facility (BTRR CAISO-LV) Revenue Requirements
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Total	Reference		Line No.	
		(a) Total	(b) High Voltage		(c) Low Voltage
1					1
2					2
3	\$ 794,769	\$ 491,327	\$ 303,442	Statement BK-2; Page 2 of 2; Line 33	3
4					4
5					5
6					6
7	\$ 1,300	\$ 890	\$ 410	See Footnote 1 Below, Line 6	7
8					8
9	(992)	(274)	(718)	Vol. 4; FERC Audit Net Adjustment Summary Workpapers; Sec. C; Page 2; Lines 23 & 24	9
10					10
11	32	22	10	Vol. 2; TO4 Cycle 2 TU Depn. Exp. Correction WPs; Part II; Page 1; Line 26	11
12					12
13	\$ 340	\$ 638	\$ (298)	Sum Lines 7 thru 11	13
14					14
15	\$ 795,109	\$ 491,965	\$ 303,144	Line 3 + Line 13	15

√ Items that are in bold have changed compared to the original TO4 Cycle 3 filing per ER16-445.

1 Derivation of Split Between HV and LV for TO3 Final TU Wholesale Interest

Line No.	Adj: ² Percent Split Between HV & LV for Recorded Non-Incentive & Incentive	(a) Total	(b) High Voltage	(c) Low Voltage	Reference	Line No.
2	Gross Transmission Plant Facilities ³	\$ 3,679,149	\$ 2,518,368	\$ 1,160,781	HV-LV Study, Line 3 below ⁶	2
3	HV-LV Plant Allocation Ratios ⁴	100.00%	68.45%	31.55%	Ratios Based on Line 2	3
4	Total HV-LV Transmission Plant Facilities Revenues	\$ 1,287	\$ 881	\$ 406	Line 3 x Line 4; Col (a)	4
5	Franchise Fee (FF) @ 1.031% ⁵	13	9	4	Line 4 x 1.031%	5
6	TO3 Final True-Up Wholesale Interest True-Up Adjustment (1/1/2015 - 12/31/2015) With Franchise Fees	\$ 1,300	\$ 890	\$ 410	Line 4 + Line 5	6

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

³ Use gross plant facilities as of August 31 for the applicable TO3 Final True-Up period.

⁴ HV-LV plant ratios based upon footnote 3.

⁵ Base franchise fees are applicable to all SDG&E customers.

⁶ The following HV-LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the TO3 Final True-Up period (April 2012 - August 2013).

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

Existing
New
Total

Ln	Total	HV	LV	See HV-LV Study WP as of August 31, 2013
1	\$ 3,679,149	\$ 2,518,368	\$ 1,160,781	
2	-			
3	\$ 3,679,149	\$ 2,518,368	\$ 1,160,781	

AS FILED

San Diego Gas & Electric Company
Statement BK-2
Derivation of CAISO Total Base Transmission Revenue Requirements
For the Base Period & True-Up Period Ending December 31,2014
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	<u>A. Total (PYRR_{EU}) Excluding FF&U:</u>¹		1
2	\$ 619,509	Statement BK-1; Page 1; Line 60	2
3	<u>B. Wholesale BTRR Adjustments:</u>		3
4	CPUC Intervenor Funding Expense - Transmission	- Statement BK-1; Page 1; Line 6	4
5			5
6	CPUC Intervenor Funding Expense Revenue Adjustment	- Statement AL; Page 9; Line 30	6
7			7
8	South Georgia Income Tax Adjustment	(2,333) Statement BK-1; Page 1; Line 26	8
9			9
10	Transmission Related Amortization of Excess Deferred Tax Liabilities	- Statement BK-1; Page 1; Line 28	10
11			11
12	Total Wholesale BTRR Adjustments	\$ (2,333) Sum Lines 4 thru 10	12
13			13
14	Wholesale Prior Year Revenue Requirements (PYRR _{CAISO})	617,176 Sum Lines 1; 12	14
15			15
16	Wholesale True-Up Adjustment	109,475 (Wholesale TU Adj; Total Col; Line 29) / 1,000	16
17			17
18	Wholesale Interest True-Up Adjustment	240 (Wholesale Int TU-1 + Wholesale Int TU-2; Ttl Col; Ln 20) / 1000	18
19			19
20	Wholesale BTRR Before Forecast Prior Year Revenue Requirements (PYRR _{CAISO})	\$ 726,891 Sum Lines 14 thru 18	20
21			21
22	Forecast Period Capital Addition Revenue Requirements	60,151 Statement BK-1; Page 4; Line 20	22
23			23
24	Forecast Period Incentive Capital Addition Revenue Requirements (FC _{EU-IR-ROE})	- Statement BK-1; Page 5; Line 20	24
25			25
26	Incentive Transmission Forecast CWIP Projects Revenue Requirements	- Statement BK-1; Page 5; Line 37	26
27			27
28	<u>C. Total Wholesale BTRR Excluding Franchise Fees</u>	\$ 787,042 Sum Lines 20 thru 26	28

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

San Diego Gas & Electric Company

Statement BK-2

Derivation of CAISO HV Transmission Facility (BTRR_{CAISO-HV}) & LV Transmission Facility (BTRR_{CAISO-LV}) Revenue Requirements

For the Rate Effective Period January 1, 2016 - December 31, 2016

(\$1,000)

Line No.	Total	Reference	Line No.
A. Derivation of Revenues Related With Total Transmission Facilities:			
1	\$ 726,891	Statement BK-2; Page 1; Line 20	1
2			2
3	60,151	Statement BK-2; Page 1; Line 22	3
4			4
5	-	Statement BK-2; Page 1; Line 24	5
6			6
7	-	Statement BK-2; Page 1; Line 26	7
8			8
9	\$ 787,042	Sum Lines 1 thru 7	9
10			10
B. Derivation of Split Between HV and LV: ¹			
1. Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:			
	(a)	(b)	(c)
	Total	High Voltage	Low Voltage
12			Reference
13			
14	\$ 4,367,505	\$ 2,787,031	\$ 1,580,474
15	100.00%	63.81%	36.19%
16	\$ 726,891	\$ 463,850	\$ 263,041
17			
18			Summary of HV-LV Splits for
19	\$ 454,213	\$ 171,428	\$ 282,785
20	100.00%	37.74%	62.26%
21	\$ 60,151	\$ 22,702	\$ 37,449
22			
23			Forecast Plant Adds; Page 1; Line 16
24			Ratios Based on Line 19
25			Line 20 x Line 21; Col A
26			
27			
28			
29			
30			
31			
32			
33			
C. Summary of CAISO Transmission Facilities by High Voltage and Low Voltage Classification:			
25	\$ 726,891	\$ 463,850	\$ 263,041
26	7,494	4,782	2,712
27	\$ 734,385	\$ 468,632	\$ 265,753
28			
29	\$ 60,151	\$ 22,702	\$ 37,449
30	620	234	386
31	\$ 60,771	\$ 22,936	\$ 37,835
32			
33	\$ 795,156	\$ 491,568	\$ 303,588

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

² Use gross plant facilities as of December 31 for the applicable base period.

³ HV-LV plant ratios based upon footnote 2.

⁴ Base franchise fees are applicable to all SDG&E customers.

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

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

Existing
New
Total

Ln	Total	HV	LV
1	\$ 4,367,505	\$ 2,787,031	\$ 1,580,474
2	-	-	-
3	\$ 4,367,505	\$ 2,787,031	\$ 1,580,474

See HV-LV Study WP

San Diego Gas & Electric Company
Statement BK-2 Annual BTRR (CAISO) & Additional Revenues
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Amounts	Reference	Line No.
1	A. Total TO4 Cycle 3 BTRR CAISO Excluding Franchise Fees (FF):		1
2			2
3	\$ 617,176	Statement BK-2; Page 1 of 2; Line 14	3
4			4
5	109,475	Statement BK-2; Page 1 of 2; Line 16	5
6			6
7	240	Statement BK-2; Page 1 of 2; Line 18	7
8			8
9	60,151	Statement BK-2; Page 1 of 2; Line 22	9
10			10
11	\$ 787,042	Sum Lines 3; 5; 7; and 9	11
12			12
13	B. Total TO4 Cycle 3 BTRR CAISO With Franchise Fees (FF):		13
14			14
15	8,114	Line 11 x 1.031%	15
16			16
17	\$ 795,156	Sum Lines 11 and 15	17
18			18
19	C. Other Wholesale BTRR Adjustments:		19
20			20
21	\$ 1,287	Vol. 3; CAISO-Wholesale TO3 Final 17-Month Interest True-Up Adjustment Workpapers; Sec. 4.2.1; Page 2.B; Line 20	21
22			22
23	13	Line 21 x 1.031%	23
24			24
25	\$ 1,300	Sum Lines 21 and 23	25
26			26
27	(992)	Vol. 4; FERC Audit Net Adjustment Summary Workpapers; Sec. C; Page	27
28			28
29	32	Vol. 2; TO4 Cycle 2 TU Depn. Exp. Correction WPs; Part II; Page 1;	29
30			30
31	340	Sum Lines 25 thru 29	31
32			32
33	\$ 795,496	Sum Lines 17 + Line 31	33

¹ This sheet is not part of the TO4 Formula Excel Spreadsheet Model and was created solely to provide a summary of all the TO4 Wholesale Base Transmission Revenue Requirement components including those items that were not contemplated by the TO4 Formula Excel Spreadsheet Model, namely the FERC Audit Adjustment from FERC Docket No. FA 12-8-000, the Interest True-Up Adjustment from January 2015 - December 2015 for the TO3-Final True-Up Adjustment, and an Error Correction adjustment applicable to depreciation expense.

San Diego Gas & Electric Company
Statement BK-2 Annual BTRR (CAISO) & Additional Revenues
Derivation of CAISO HV Transmission Facility (BTRR CAISO-HV) & LV Transmission Facility (BTRR CAISO-LV) Revenue Requirements
For the Rate Effective Period January 1, 2016 - December 31, 2016
(\$1,000)

Line No.	Total	Reference		Line No.
	(a)	(b)	(c)	
	Total	High Voltage	Low Voltage	
1	A. Total TO4 Cycle 3 (BTRR CAISO) With Franchise Fees:			1
2				2
3	\$ 795,156	\$ 491,568	\$ 303,588	Statement BK-2; Page 2 of 2; Line 33
4				4
5	B. Other Wholesale BTRR Adjustments:			5
6				6
7	\$ 1,300	\$ 890	\$ 410	See Footnote 1 Below, Line 6
8				8
9	(992)	(274)	(718)	Vol. 4; FERC Audit Net Adjustment Summary Workpapers; Sec. C; Page 2; Lines 23 & 24
10				10
11	32	22	10	Vol. 2; TO4 Cycle 2 TU Depn. Exp. Correction WPs; Part II; Page 1; Line 26
12				12
13	\$ 340	\$ 638	\$ (298)	Sum Lines 7 thru 11
14				14
15	\$ 795,496	\$ 492,206	\$ 303,290	Line 3 + Line 13

¹ Derivation of Split Between HV and LV for TO3 Final TU Wholesale Interest

Line No.	(a)	(b)	(c)	Reference	Line No.
	Total	High Voltage	Low Voltage		
1	Adj: ² Percent Split Between HV & LV for Recorded Non-Incentive & Incentive Gross Transmission Plant Facilities and Incentive CWIP:				1
2	\$ 3,679,149	\$ 2,518,368	\$ 1,160,781	HV-LV Study, Line 3 below ⁶	2
3	100.00%	68.45%	31.55%	Ratios Based on Line 2	3
4	\$ 1,287	\$ 881	\$ 406	Line 3 x Line 4; Col (a)	4
5	13	9	4	Line 4 x 1.031%	5
6	\$ 1,300	\$ 890	\$ 410	Line 4 + Line 5	6

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

³ Use gross plant facilities as of August 31 for the applicable TO3 Final True-Up period.

⁴ HV-LV plant ratios based upon footnote 3.

⁵ Base franchise fees are applicable to all SDG&E customers.

⁶ The following HV-LV Wholesale Base Transmission Revenue Requirements will be used by the CAISO to develop the TAC rates for the TO3 Final True-Up period (April 2012 - August 2013).

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

Existing
New
Total

Ln	Total	HV	LV	See HV-LV Study WP as of August 31, 2013
1	\$ 3,679,149	\$ 2,518,368	\$ 1,160,781	
2	-			
3	\$ 3,679,149	\$ 2,518,368	\$ 1,160,781	

San Diego Gas & Electric Company

TO4 - Cycle 4

**Base Period
&
True-Up Period**

**Summary of Primary
Sunrise Expenses**

Docket No. ER17-____-____

San Diego Gas & Electric Company
Summary of Primary Sunrise Expenses in the TO4 Cycle 4 Base Period (2015)

Line No.	Description	Transmission 2015 Base Period Costs (\$Millions)	Reference	Line No.
1	<u>A. Plant as of Dec. 31, 2015</u>			1
2				2
3	Total Sunrise Capital Expenditures as of Dec, 31, 2015 ¹	<u>\$ 1,833.3</u>		3
4				4
5	Sunrise plant embedded in total transmission plant in Statement AD	<u>\$ 1,741.6</u>		5
6				6
7	<u>B. Other primary transmission expenses incurred in 2015</u>			7
8				8
9	Sunrise maintenance post construction environmental permitting costs	\$ 1.6		9
10				10
11	Sunrise maintenance post construction on going environmental costs	<u>4.2</u>		11
12			Line 9 + Line 11	12
13	Total Sunrise post construction environmental costs	\$ 5.8	(Stmt AH, WP Pg AH-1, Ln 52, footnote 1)	13
14				14
15	Fire mitigation expense	3.3	Stmt AH, WP Pg AH-1, Ln 13	15
16				16
17	Sunrise annual depreciation expense	28.1	Recorded per books	17
18				18
19	Approximate Sunrise property taxes	<u>12.6</u>		19
20				20
21	Annual 2015 Sunrise transmission expenses	<u>\$ 49.8</u>	Sum lines 13 thru 19	21

¹ Includes Citizens lease, removal costs, and communication equipment recorded under general plant.