

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

Application of SAN DIEGO GAS & ELECTRIC  
COMPANY (U 902-E) for Adoption of its 2012 Energy  
Resource Recovery Account Revenue Requirement and  
Competitive Transition Charge Revenue Requirement  
Forecasts

Application 11-09-xxx

**APPLICATION OF  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF  
ERRA AND CTC FORECASTS FOR 2012**

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September 30, 2011

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**APPLICATION OF  
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**I. INTRODUCTION**

In compliance with California Public Utilities Commission Decision (“D.”) 02-10-062, D.02-12-074 and D.04-01-050 and the Commission’s Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) hereby submits its Application for Approval of its Energy Resource Recovery Account (“ERRA”) Revenue Requirement and Competitive Transition Charge (“CTC”) Revenue Requirement Forecasts for 2012 (“Application”). As discussed below and in greater detail in the supporting testimony accompanying this Application, SDG&E is seeking authority to increase ERRA and CTC rates.

Specifically, SDG&E is requesting approval of (1) a 2012 ERRA forecast revenue requirement of \$886.500 million (including franchise fees and uncollectibles); (2) a 2012

Competitive Transition Charge (“CTC”) revenue requirement of \$66.145 million; and (3) a new 2012 market benchmark price<sup>1</sup> for calculating the CTC and Power Charge Indifference Adjustment (“PCIA”), as well as the resulting 2012 PCIA.<sup>2</sup> The 2012 ERRA and CTC forecasts are \$131.087 million and \$2.791 million higher, respectively, than the forecasts for 2011, for a combined total increase of \$133.878 million or a 4.69% percent increase in current system average rates (an increase of 0.75 cents per kilowatt-hour to the system average rate). This increase is primarily due to three factors: (1) the increase in generation in SDG&E’s portfolio attributed to the expiration of California Department of Water Resources (“CDWR”) contracts; (2) the increase in renewable generation costs to meet the Renewable Portfolio Standard (“RPS”); and (3) the addition of Desert Star (formerly known as El Dorado) to SDG&E’s portfolio. Each individual factor is more fully described in the testimony of SDG&E witness Andrew Scates. It should also be noted that while the expiration of the CDWR contracts contributes to the ERRA increase in 2012, this portion of the increase represents costs that were previously excluded from ERRA (CDWR contract costs are excluded from ERRA) and are now included in ERRA (replacement costs associated with expired CDWR contracts are included in ERRA). SDG&E anticipates that the decrease in CDWR contract costs will be reflected in its 2012 CDWR revenue requirement which is to be determined in a

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<sup>1</sup> The market benchmark is used to calculate above or below market costs associated with SDG&E’s combined total portfolio. The method of calculating the market benchmark is set forth in D.06-07-030 and, as modified in D.07-01-030, must be based on the average of forward energy prices recorded for the entire month of October. Accordingly, SDG&E will need to amend this Application to reflect the new benchmark calculations following the release of benchmark data for October 2011 (typically, the Energy Division provides the updated benchmark data in November and an amended application is filed in December).

<sup>2</sup> As discussed in the testimony of SDG&E witness Mr. William Saxe, the methodology used to calculate the PCIA is under review in R.07-05-025, including the proposal to include a renewable adder to the market benchmark so as to determine a Green Benchmark for the 2012 PCIA. Once a final decision has been issued in R.07-05-025, SDG&E will update its 2012 PCIA to reflect any adopted changes to the PCIA calculation methodology.

separate proceeding.<sup>3</sup> SDG&E currently anticipates that the CDWR costs will decrease on January 1, 2012 by approximately \$110 million, with a final determination before the Commission on this issue anticipated in December 2011. When combined with the forecasted ERRA/CTC increase, it is expected that overall rates will increase on a net basis by approximately \$24 million.

If this Application is approved as proposed, excluding the impact of the anticipated reduction in the 2012 CDWR revenue requirement, a typical monthly summer electric bill (based on 500 kilowatt-hours of electricity) will increase from approximately \$81.21 to \$82.68 (or 1.8 percent) for inland customers and from approximately \$90.62 to \$93.55 (or 3.2 percent) for coastal customers. A typical monthly bill for residential customers who use 1,000 kilowatt-hours per month will increase from approximately \$234.32 to \$247.40 (or 5.6 percent) for inland customers and from approximately \$245.65 to \$260.19 (or 5.9 percent) for coastal customers. SDG&E's small commercial customers will see an increase of approximately \$14.01 on their monthly summer electric bill or 4.7 percent (based on 1,500 kWh of electricity for secondary service).<sup>4</sup> However, as noted above, it is anticipated that these increases will be mitigated by a significant decrease in the CDWR revenue requirement.

## **II. BACKGROUND**

On October 29, 2001, the Commission initiated R.01-10-024 (the "Procurement OIR") to establish ratemaking mechanisms that would enable California investor-owned electric utilities ("IOUs") to resume purchasing electric energy, capacity, ancillary services and related hedging instruments to fulfill their obligation to serve and meet the

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<sup>3</sup> 2012 CDWR revenues requirements are determined in R.11-03-006, with an anticipated implementation date of January 1, 2012.

<sup>4</sup> Customers' actual bill impacts will vary with usage per month, by season and by climate zone.

needs of their customers. In so doing, the Commission acknowledged that the IOUs should be provided “flexibility in transacting for energy to meet their obligation to serve their customers . . .” so that the IOUs “can take advantage of market opportunities that result in the low and stable prices.”<sup>5</sup> The Commission also acknowledged that the IOUs desired assurance of more timely regulatory review and cost recovery for their procurement activities and costs. Such assurance ultimately came in the form of legislation, namely Assembly Bill (“AB”) 57.

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

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

In D.02-10-062, the Commission established the ERRA balancing account <sup>7</sup> the power procurement balancing account required by PUC §454.5(d)(3) <sup>7</sup> by which the

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<sup>5</sup> D.02-10-062, at 2.

IOUs must track their fuel and purchased power revenues<sup>6</sup> against actual recorded costs. Consistent with PUC §454.5(d)(3), the Commission also established a semi-annual update process for fuel and purchased power forecasts and the ERRA mechanism.<sup>7</sup> The balance of ERRA was not to exceed 5% (threshold point) of the IOU's actual recorded generation revenues for the prior calendar year, excluding revenues collected for the California Department of Water Resources ("CDWR") contracts. Accordingly, D.02-10-062 established a trigger mechanism designed to avoid the 5% threshold point. Under the provisions of the trigger mechanism, IOUs are required to file expedited applications for approval to adjust rates in 60 days from the filing date when their ERRA balance reaches an undercollection or overcollection of 4% and is projected to exceed the 5% trigger.

### **III. SUMMARY OF APPLICATION**

In this Application, SDG&E identifies the forecast of its load, the resources available to meet the load, fuel costs, and costs for SDG&E's various energy resources. SDG&E used these forecasts to develop its 2012 ERRA and CTC revenue requirement forecasts. SDG&E asks the Commission to grant authority to increase rates by approving as reasonable SDG&E's 2012 ERRA and CTC revenue requirement forecasts. SDG&E also asks for approval of a new 2012 market benchmark price for calculating the CTC and PCIA, as well as the resulting 2012 PCIA's.

### **IV. SUMMARY OF PREPARED TESTIMONY**

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

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<sup>6</sup> This includes revenues from URG fuels; QF, bilateral, irrigation district and inter-utility contracts; power purchase contracts; ISO costs; credit/collateral; and other items as approved. *Id.*

<sup>7</sup> See D.02-10-062, at 62.

**1. Mr. Andrew Scates**

- ffi forecasts the procurement costs SDG&E expects to record in 2012 to the ERRA and describes the main drivers of the changes as compared to 2011
- ffi describes the supply resources that SDG&E will use to meet its bundled customer load in 2012

**2. Ms. Amanda Jenison**

- ffi describes SDG&E's ERRA and Transition Cost Balancing Account ("TCBA")
- ffi provides SDG&E's forecasted 2012 ERRA revenue requirement
- ffi provides SDG&E's forecasted 2012 CTC revenue requirement
- ffi confirms the return of the 2011 year-end balance in rates beginning in 2012

**3. Mr. William Saxe**

- ffi describes the applicability of non-bypassable charges to departing load
- ffi describes the total portfolio and market benchmark methodology approved by the Commission for determining above market costs
- ffi describes SDG&E's PCIA calculations and their applicability to departing load

**V. STATUTORY AND PROCEDURAL REQUIREMENTS**

**A. Rule 2.1 (a) – (c)**

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



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

SDG&E is a corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California 92123. SDG&E's attorney in this matter is John A. Pacheco.

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

Correspondence or communications regarding this Application should be addressed to:

Jamie York  
Regulatory Case Administrator  
San Diego Gas & Electric Company  
8330 Century Park Court, CP32D  
San Diego, California 92123  
Telephone: (858) 654-1739  
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Facsimile: (619) 699-5027  
JPacheco@semprautilities.com

**3. Rule 2.1 (c)**

**a. Proposed Category of Proceeding**

In accordance with Rule 7.1, SDG&E requests that this Application be categorized as ratesetting because SDG&E proposes to recover the forecasted 2012 ERRR and CTC revenue requirements from its ratepayers, and the costs will thus influence SDG&E's rates.

**b. Need for Hearings**

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

**c. Issues to be Considered**

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

**d. Proposed Schedule**

SDG&E proposes the following schedule:

<u><b>ACTION</b></u>	<u><b>DATE</b></u>
Application filed	September 30, 2011
Approx. End of Response Period (including Applicant Reply)	November 11, 2011
Prehearing Conference	November 18, 2011
DRA and Intervener Testimony	December 16, 2011
Concurrent Rebuttals	January 20, 2012
Proposed Decision	February 17, 2012
Comments on Proposed Decision (reduced comment period)	March 2, 2012
Reply Comments on Proposed Decision	March 9, 2012
Commission Decision Adopted	March of 2012

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

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

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

In accordance with Rule 3.2 (a) – (d) of the Commission's Rules of Practice and Procedure, SDG&E provides the following information.<sup>8</sup>

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

SDG&E's financial statement, balance sheet and income statement for the six-month period ending June 30, 2011 are included with this Amendment as Attachment A.

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

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

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

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

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

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

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

A general description of SDG&E's property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is

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<sup>8</sup> Note Rule 3.2(a) (9) is not applicable to SDG&E.

incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the six-month period ending June 30, 2011 is attached as Attachment D.

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

A summary of SDG&E’s earnings (for the total utility operations for the company) for six month period ending June 30, 2011, is included as Attachment E to this Amendment.

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

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

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

A copy of SDG&E’s most recent proxy statement, dated April 27, 2011, as sent to all shareholders of SDG&E’s parent company, Sempra Energy, was mailed to the Commission on May 4, 2011, and is incorporated herein by reference.

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

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

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

In compliance with Rule 3.2 (b) of the Commission’s Rules of Practice and Procedure, SDG&E will, within twenty days after the filing this Amendment, mail a notice to the State of California and to the cities and counties in its service territory and to all those persons listed in Attachment F to this Amendment.

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

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

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

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

**VI. CONFIDENTIAL INFORMATION**

SDG&E is submitting the testimony supporting this Application in both public (redacted) and non-public (unredacted and confidential) form, consistent with SDG&E’s declarations of confidential treatment attached to each witnesses’ testimony and submitted in conformance with D.06-06-066 and D.08-04-023. In short, confidential treatment is necessary in this proceeding to avoid inappropriate disclosure of the confidential and

commercially sensitive information (pertaining to SDG&E's electric procurement resources and strategies) that SDG&E witnesses must identify to support SDG&E's ERRA and CTC revenue requirements forecasts for 2012.

## **VII. SERVICE**

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, testimony and related exhibits on parties to the service list for A.10-10-001 (last year's SDG&E ERRA forecast proceeding) and R.10-05-006 (OIR to Integrate and Refine Procurement Policies and Consider Long-Term Procurement Plans). Hard copies will be sent by overnight mail to the Assigned Commissioner and Assigned ALJ in R.10-05-006 and Chief ALJ Karen Clopton.

## **VIII. CONCLUSION**

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

(1) grant authority to increase rates by approving as reasonable SDG&E's 2012 ERRA revenue requirement forecast regarding SDG&E's load, the resources available to meet SDG&E's load, fuel costs, and costs for SDG&E's various electric resources;

(2) grant authority to increase rates by approving as reasonable SDG&E's 2012 CTC revenue requirement forecast;

(3) approve SDG&E's new 2012 market benchmark prices for calculating the CTC and PCIA, as well as the resulting 2012 PCIA's.; and

(4) grant such additional relief as the Commission believes is just and reasonable.

SDG&E is ready to proceed with its showing in this Application.

Respectfully submitted,

By:     /s/ John A. Pacheco    

John A. Pacheco

Attorney for:

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SAN DIEGO GAS & ELECTRIC COMPANY

By:     /s/ LEE SCHAVRIEN    

Lee Schavrien

San Diego Gas & Electric Company

Senior Vice President –Finance, Regulatory and Legislative Affairs

DATED at San Diego, California, this 30th day of September 2011

# **OFFICER VERIFICATION**



## **OFFICER VERIFICATION**

Lee Schavrien declares the following:

I am an officer of San Diego Gas & Electric Company and am authorized to make this verification on its behalf. I am informed and believe that the matters stated in the foregoing **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF ERRA AND CTC FORECASTS FOR 2012** are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

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

Executed on September 29, 2011 at San Diego, California.

/s/ LEE SCHAVRIEN\_\_\_\_\_

Lee Schavrien

San Diego Gas & Electric Company

Senior Vice President – Finance, Regulatory and

Legislative Affairs

**ATTACHMENT A**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**JUNE 30, 2011**

(a) Amounts and Kinds of Stock Authorized:

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

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

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

**COMMON STOCK**

116,583,358 shares 291,458,395

(b) Terms of Preferred Stock:

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

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 08-07-029 and 10-10-023 to which references are hereby made.

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

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2010
<u>First Mortgage Bonds:</u>				
6.8% Series KK, due 2015	12-01-91	14,400,000	14,400,000	979,200
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
2.539% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,368
2.539% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,349,987
2.516% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,239
2.832% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,409,993
2.832% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,927
2.8275% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	179,199
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-17-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
Var Series EEE, due 2018	09-21-06	161,240,000	161,240,000	382,603
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	6,761,806
4.50% Series III, due 2040	08-15-10	500,000,000	500,000,000	0
<u>Unsecured Bonds:</u>				
5.9% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
5.3% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.5% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.9% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000

**SAN DIEGO GAS & ELECTRIC COMPANY  
FINANCIAL STATEMENT  
JUNE 30, 2011**

<u>Other Indebtedness:</u>	Date of <u>Issue</u>	Date of <u>Maturity</u>	Interest <u>Rate</u>	<u>Outstanding</u>	Interest Paid <u>2010</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	0	\$79,249

Amounts and Rates of Dividends Declared:

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

<u>Preferred Stock</u>	Shares	<u>Dividends Declared</u>				
	Outstanding 12-31-10	2006	2007	2008	2009	2010
5.0%	375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
4.50%	300,000	270,000	270,000	270,000	270,000	270,000
4.40%	325,000	286,000	286,000	286,000	286,000	286,000
4.60%	373,770	343,868	343,868	343,868	343,868	343,868
\$ 1.7625	0	1,145,625	969,375	242,344	0	0
\$ 1.70	1,400,000	2,380,000	2,380,000	2,380,000	2,380,000	2,380,000
\$ 1.82	640,000	1,164,800	1,164,800	1,164,800	1,164,800	1,164,800
	<u>3,413,770</u>	<u>\$5,965,293</u>	<u>\$5,789,043</u>	<u>\$5,062,012</u> [2]	<u>\$4,819,668</u>	<u>\$4,819,668</u>

Common Stock

Amount	\$0	\$0	\$0	\$150,000,000 [1]	\$0
--------	-----	-----	-----	-------------------	-----

A balance sheet and a statement of income and retained earnings of Applicant for the six months ended June 30, 2011 are attached hereto.

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
JUNE 30, 2011**

	<b>1. UTILITY PLANT</b>	<u>2011</u>
101	UTILITY PLANT IN SERVICE	\$10,962,448,576
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	61,407,094
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,267,788,599
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,435,432,230)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(219,289,513)
118	OTHER UTILITY PLANT	603,836,327
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(164,737,849)
120	NUCLEAR FUEL - NET	<u>58,457,430</u>
	TOTAL NET UTILITY PLANT	<u>8,134,478,434</u>
	<b>2. OTHER PROPERTY AND INVESTMENTS</b>	
121	NONUTILITY PROPERTY	5,165,500
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(563,045)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>808,145,985</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>812,748,440</u>

Data from SPL as of August 26, 2011

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
JUNE 30, 2011**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2011</b>
131	CASH	8,339,934
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	171,903,249
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	73,961,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	203,751,222
143	OTHER ACCOUNTS RECEIVABLE	37,718,118
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,659,435)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	710,381
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	774,242
151	FUEL STOCK	1,673,225
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	62,637,386
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	303,308
165	PREPAYMENTS	97,661,498
171	INTEREST AND DIVIDENDS RECEIVABLE	4,033,194
173	ACCRUED UTILITY REVENUES	53,692,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	9,778,696
175	DERIVATIVE INSTRUMENT ASSETS	22,223,003
<b>TOTAL CURRENT AND ACCRUED ASSETS</b>		<b>745,501,521</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	29,043,420
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,994,853,817
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	5,644,424
184	CLEARING ACCOUNTS	795,768
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	4,422,258
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	21,321,214
190	ACCUMULATED DEFERRED INCOME TAXES	214,373,863
<b>TOTAL DEFERRED DEBITS</b>		<b>2,270,454,764</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>11,963,183,159</b>

Data from SPL as of August 26, 2011

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
JUNE 30, 2011**

**5. PROPRIETARY CAPITAL**

	<u>2011</u>
201 COMMON STOCK ISSUED	(\$291,458,395)
204 PREFERRED STOCK ISSUED	(78,475,400)
207 PREMIUM ON CAPITAL STOCK	(592,222,753)
210 GAIN ON RETIRED CAPITAL STOCK	-
211 MISCELLANEOUS PAID-IN CAPITAL	(479,665,368)
214 CAPITAL STOCK EXPENSE	25,688,571
216 UNAPPROPRIATED RETAINED EARNINGS	(2,141,018,530)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>9,757,356</u>
TOTAL PROPRIETARY CAPITAL	<u>(3,547,394,519)</u>

**6. LONG-TERM DEBT**

221 BONDS	(2,686,905,000)
223 ADVANCES FROM ASSOCIATED COMPANIES	-
224 OTHER LONG-TERM DEBT	(253,720,000)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>9,163,587</u>
TOTAL LONG-TERM DEBT	<u>(2,931,461,413)</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(719,916,085)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(49,728,871)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(314,245,440)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	<u>(640,736,485)</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>(1,724,626,881)</u>

Data from SPL as of August 26, 2011

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
JUNE 30, 2011**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		<b>2011</b>
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(302,462,644)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(33,247,068)
235	CUSTOMER DEPOSITS	(59,147,180)
236	TAXES ACCRUED	(292,581)
237	INTEREST ACCRUED	(33,575,466)
238	DIVIDENDS DECLARED	(1,204,917)
241	TAX COLLECTIONS PAYABLE	(4,583,301)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(516,208,973)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(34,111,256)
244	DERIVATIVE INSTRUMENT LIABILITIES	(225,124,981)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>		<b>(1,209,958,367)</b>
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(15,810,882)
253	OTHER DEFERRED CREDITS	(252,531,925)
254	OTHER REGULATORY LIABILITIES	(1,053,128,675)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(23,688,665)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	(5,201,256)
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,045,657,516)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(153,723,060)
<b>TOTAL DEFERRED CREDITS</b>		<b>(2,549,741,979)</b>
<b>TOTAL LIABILITIES AND OTHER CREDITS</b>		<b>(\$11,963,183,159)</b>

Data from SPL as of August 26, 2011



**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**SIX MONTHS ENDED JUNE 30, 2011**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$1,728,915,728
401	OPERATING EXPENSES	\$1,116,206,146	
402	MAINTENANCE EXPENSES	70,824,781	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	217,129,883	
408.1	TAXES OTHER THAN INCOME TAXES	38,802,316	
409.1	INCOME TAXES	(46,899,024)	
410.1	PROVISION FOR DEFERRED INCOME TAXES	202,019,337	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(39,714,160)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(1,336,980)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT		
	TOTAL OPERATING REVENUE DEDUCTIONS		1,557,032,299
	NET OPERATING INCOME		171,883,429

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(18,356)	
418	NONOPERATING RENTAL INCOME	221,974	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	1,523,923	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	33,038,022	
421	MISCELLANEOUS NONOPERATING INCOME	472,188	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	35,237,751	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	1,260,430	
	TOTAL OTHER INCOME DEDUCTIONS	1,260,430	
408.2	TAXES OTHER THAN INCOME TAXES	250,384	
409.2	INCOME TAXES	(29,247,041)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	0	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	6,498,365	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(22,498,292)	
	TOTAL OTHER INCOME AND DEDUCTIONS		56,475,613
	INCOME BEFORE INTEREST CHARGES		228,359,042
	NET INTEREST CHARGES*		66,086,061
	NET INCOME		\$162,272,981

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (10,071,740)

Data from SPL as of August 26, 2011

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
SIX MONTHS ENDED JUNE 30, 2011**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,981,155,383
NET INCOME (FROM PRECEDING PAGE)	162,272,981
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(2,409,834)
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$2,141,018,530</u>

**ATTACHMENT B**



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Sheet 1

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

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Advice Ltr. No. 2280-E-A  
Decision No. D.11-07-041

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

Date Filed Aug 26, 2011  
Effective Sep 1, 2011  
Resolution No. \_\_\_\_\_



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4C12	Issued by	Date Filed	Aug 25, 2011
Advice Ltr. No. 2280-E	<b>Lee Schavrien</b>	Effective	Sep 1, 2011
Decision No. 11-07-041	Senior Vice President Regulatory Affairs	Resolution No.	



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5C7 Issued by **Lee Schavrien** Date Filed Aug 26, 2011  
 Advice Ltr. No. 2280-E-A Senior Vice President Effective Sep 1, 2011  
 Decision No. D.11-07-041 Regulatory Affairs Resolution No. \_\_\_\_\_





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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 22317-E  
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Sheet 13

SAMPLE FORMS

<u>Form No.</u>	<u>Date</u>		<u>Cal. P.U.C. Sheet No.</u>	
<u>Collection Notices (Continued)</u>				
101-02171	05-10	Notice to Landlord - Termination of Tenant's Gas/Electric Service (two or more units).....	21885-E	L
101-02172	03-09	Notice of Disconnect (MDTs).....	21139-E	
101-2452G	02-04	Notice to Tenants - Request for Termination of Gas and Electric Service Customer Payment Notification	16959-E	L
<u>Operation Notices</u>				
101-2371	11-95	No Access Notice.....	8826-E	
101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	2512-E	
101-15152B		Door Knob Meter Reading Card.....	2515-E	
107-04212	4-99	Notice of Temporary Electric Service Interruption (English & Spanish).....	12055-E	
115-00363/2	9-00	Sorry We Missed You.....	13905-E	
115-002363	9-00	Electric Meter Test.....	13906-E	
115-7152A		Access Problem Notice.....	3694-E	
124-70A		No Service Tag.....	2514-E	

13C6

Advice Ltr. No. 2177-E-A

Decision No. 10-06-002

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

Date Filed Sep 23, 2010

Effective Oct 23, 2010

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



**ATTACHMENT C**

## ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

If the CPUC approves SDG&E's request, a typical non-CARE residential customer living in the inland climate zone and using 500 kilowatt-hours per month could see a monthly summer bill increase of 1.8%, or \$1.47. A typical monthly electric bill could increase from \$81.21 to \$82.68. For Direct Access, the Utility Distribution Company (UDC) rate impacts on a class average basis are presented below. The percentages shown do not necessarily reflect the changes that you may see on your bill. Changes in individual bills will also depend on how much electricity each customer uses.

### SAN DIEGO GAS & ELECTRIC COMPANY —ELECTRIC DEPARTMENT ILLUSTRATIVE ELECTRIC BUNDLED RATE IMPACT (UDC AND COMMODITY)

	09/01/11 Class Average Rates (¢/kWh)	Class Average Rates Reflecting Proposed Revenue Changes (¢/kWh)	Total Rate Change (¢/kWh)	Percentage Rate Change %
Residential	18.440	19.164	0.724	3.93%
Small Commercial	17.789	18.573	0.784	4.41%
Medium and Large C&I	13.915	14.687	0.772	5.55%
Agricultural	17.351	18.098	0.747	4.31%
Lighting	15.365	15.893	0.528	3.44%
System Total	15.992	16.742	0.750	4.69%

### SAN DIEGO GAS & ELECTRIC COMPANY —ELECTRIC DEPARTMENT ILLUSTRATIVE ELECTRIC UDC RATE IMPACT

	09/01/11 Class Average Rates (¢/kWh)	Class Average Rates Reflecting Proposed Revenue Changes (¢/kWh)	Total Rate Change (¢/kWh)	Percentage Rate Change %
Residential	11.873	11.885	0.012	0.10%
Small Commercial	10.713	10.729	0.016	0.15%
Medium and Large C&I	6.870	6.884	0.014	0.20%
Agricultural	10.591	10.604	0.013	0.12%
Lighting	10.500	10.500	0.000	0.00%
System Total	9.168	9.181	0.013	0.14%

**ATTACHMENT D**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF JUNE 30, 2011**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	\$ 222,841	\$ 202,900
303	Misc. Intangible Plant	3,958,182	2,608,439
	<b>TOTAL INTANGIBLE PLANT</b>	<b>4,181,023</b>	<b>2,811,340</b>
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	51,596,636	14,554,321
312	Boiler Plant Equipment	117,145,548	26,113,961
314	Turbogenerator Units	103,810,052	24,286,493
315	Accessory Electric Equipment	38,050,056	7,794,008
316	Miscellaneous Power Plant Equipment	20,566,029	3,599,982
	Steam Production Decommissioning	0	0
	<b>TOTAL STEAM PRODUCTION</b>	<b>345,694,840</b>	<b>76,395,283</b>
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	275,372,629	269,984,448
322	Boiler Plant Equipment	549,606,512	402,827,813
323	Turbogenerator Units	142,364,937	136,499,450
324	Accessory Electric Equipment	173,148,357	167,014,377
325	Miscellaneous Power Plant Equipment	310,374,560	229,490,065
107	ICIP CWIP	0	0
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>1,451,150,672</b>	<b>1,206,099,832</b>
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	17,015,096	2,118,384
342	Fuel Holders, Producers & Accessories	19,170,415	3,084,459
343	Prime Movers	51,569,644	7,387,124
344	Generators	208,427,667	28,778,684
345	Accessory Electric Equipment	21,423,873	2,207,990
346	Miscellaneous Power Plant Equipment	489,800	88,873
	<b>TOTAL OTHER PRODUCTION</b>	<b>318,242,398</b>	<b>43,667,942</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>2,115,087,910</b>	<b>1,326,163,058</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 40,568,568	\$ 0
350.2	Land Rights	63,055,489	11,541,810
352	Structures and Improvements	101,309,228	32,521,948
353	Station Equipment	689,018,075	146,186,345
354	Towers and Fixtures	109,806,163	83,470,769
355	Poles and Fixtures	216,252,988	42,894,196
356	Overhead Conductors and Devices	279,186,631	163,028,041
357	Underground Conduit	134,727,005	20,498,311
358	Underground Conductors and Devices	118,069,117	22,748,999
359	Roads and Trails	32,495,819	6,241,926
	<b>TOTAL TRANSMISSION</b>	<b>1,784,489,083</b>	<b>529,132,345</b>
360.1	Land	16,176,228	0
360.2	Land Rights	72,900,536	31,295,748
361	Structures and Improvements	3,313,454	1,417,676
362	Station Equipment	369,987,120	75,979,911
364	Poles, Towers and Fixtures	482,548,056	210,175,962
365	Overhead Conductors and Devices	376,991,935	141,901,948
366	Underground Conduit	913,897,479	348,331,202
367	Underground Conductors and Devices	1,202,431,680	693,005,850
368.1	Line Transformers	465,999,812	78,690,156
368.2	Protective Devices and Capacitors	16,175,442	(7,059,211)
369.1	Services Overhead	115,635,531	121,949,492
369.2	Services Underground	297,545,043	199,776,083
370.1	Meters	188,447,948	(25,491,946)
370.2	Meter Installations	41,466,247	(27,499,342)
371	Installations on Customers' Premises	6,354,673	10,764,189
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	24,358,624	17,240,681
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>4,594,229,808</b>	<b>1,870,478,399</b>
389.1	Land	7,523,627	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,853,022	16,612,502
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	(688)
393	Stores Equipment	19,150	16,816
394.1	Portable Tools	17,699,993	5,526,973
394.2	Shop Equipment	336,798	178,129
395	Laboratory Equipment	320,845	33,135
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	137,765,044	60,667,419
398	Miscellaneous Equipment	456,067	99,856
	<b>TOTAL GENERAL PLANT</b>	<b>194,124,853</b>	<b>83,333,161</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>8,692,112,677</b>	<b>3,811,918,302</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	\$ 86,104	\$ 86,104
303	Miscellaneous Intangible Plant	138,801	0
	<b>TOTAL INTANGIBLE PLANT</b>	<b>224,905</b>	<b>86,104</b>
360.1	Land	0	0
361	Structures and Improvements	43,992	43,992
362.1	Gas Holders	0	0
362.2	Liquefied Natural Gas Holders	0	0
363	Purification Equipment	0	0
363.1	Liquefaction Equipment	0	0
363.2	Vaporizing Equipment	0	0
363.3	Compressor Equipment	0	0
363.4	Measuring and Regulating Equipment	0	0
363.5	Other Equipment	0	0
363.6	LNG Distribution Storage Equipment	2,052,614	558,469
	<b>TOTAL STORAGE PLANT</b>	<b>2,096,606</b>	<b>602,461</b>
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,164,731
366	Structures and Improvements	11,548,563	8,988,143
367	Mains	125,963,599	57,434,140
368	Compressor Station Equipment	73,291,003	51,871,209
369	Measuring and Regulating Equipment	18,466,591	13,564,848
371	Other Equipment	0	0
	<b>TOTAL TRANSMISSION PLANT</b>	<b>236,136,085</b>	<b>133,023,072</b>
374.1	Land	102,187	0
374.2	Land Rights	8,059,723	5,766,986
375	Structures and Improvements	43,447	61,253
376	Mains	536,155,188	306,610,000
378	Measuring & Regulating Station Equipment	12,753,808	6,405,858
380	Distribution Services	238,614,368	273,726,943
381	Meters and Regulators	130,500,172	32,282,495
382	Meter and Regulator Installations	83,753,566	22,902,419
385	Ind. Measuring & Regulating Station Equipm	1,516,811	953,628
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,274,409	4,694,918
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,016,773,679</b>	<b>653,404,499</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	\$ 0	\$ 25,503
392.2	Transportation Equipment - Trailers	74,501	74,501
394.1	Portable Tools	7,030,399	2,743,064
394.2	Shop Equipment	84,181	27,920
395	Laboratory Equipment	283,094	191,733
396	Power Operated Equipment	162,284	67,256
397	Communication Equipment	1,693,847	1,093,674
398	Miscellaneous Equipment	243,605	90,332
	TOTAL GENERAL PLANT	<u>9,571,911</u>	<u>4,313,983</u>
101	TOTAL GAS PLANT	<u>1,264,803,186</u>	<u>791,430,119</u>
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	148,615,402	71,352,417
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	5,612,511	0
389.2	Land Rights	1,080,961	27,275
390	Structures and Improvements	201,670,897	88,301,604
391.1	Office Furniture and Equipment - Other	22,506,000	11,790,527
391.2	Office Furniture and Equipment - Computer E	49,699,555	20,192,545
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(22,114)
393	Stores Equipment	133,501	36,573
394.1	Portable Tools	1,216,212	88,562
394.2	Shop Equipment	284,834	158,854
394.3	Garage Equipment	1,214,904	58,142
395	Laboratory Equipment	2,392,911	898,997
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	89,842,189	42,561,908
398	Miscellaneous Equipment	2,230,094	664,664
118.1	TOTAL COMMON PLANT	<u>526,567,283</u>	<u>235,578,044</u>
	TOTAL ELECTRIC PLANT	8,692,112,677	3,811,918,302
	TOTAL GAS PLANT	1,264,803,186	791,430,119
	TOTAL COMMON PLANT	<u>526,567,283</u>	<u>235,578,044</u>
101 & 118.1	TOTAL	<u>10,483,483,146</u>	<u>4,838,926,466</u>
101	PLANT IN SERV-SONGS FULLY RECOVER	<u>\$ (1,164,131,236)</u>	<u>\$ (1,164,131,236)</u>
101	PLANT IN SERV-ELECTRIC NON-RECON Common	<u>\$ 0</u>	<u>\$ 0</u>
118	PLANT IN SERV-COMMON NON-RECON Common - Transferred Asset Adjustment	<u>\$ (3,960,652)</u>	<u>\$ (3,960,652)</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	Accrual for Retirements		
	Electric	\$ (7,802,055)	\$ (7,802,055)
	Gas	(46,371)	(46,371)
	TOTAL PLANT IN SERV-NON RECON ACC	<u>(7,848,426)</u>	<u>(7,848,426)</u>
	Electric	0	0
	Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
105	Plant Held for Future Use		
	Electric	61,407,094	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>61,407,094</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	1,279,935,825	
	Gas	13,274,408	
	Common	76,488,590	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,369,698,824</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	221,468
108	Accum. Depr SONGS SGRP Removal		
	Electric	0	0
108.5	Accumulated Nuclear Decommissioning		
	Electric	0	718,543,010
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>718,543,010</u>
101.1	ELECTRIC CAPITAL LEASES	778,390,265	41,039,260
118.1	COMMON CAPITAL LEASE	26,058,321	9,381,985
		<u>804,448,586</u>	<u>50,421,245</u>
120	NUCLEAR FUEL FABRICATION	<u>62,963,775</u>	<u>29,927,980</u>
143	FAS 143 ASSETS - Legal Obligation	114,954,310	(607,882,844)
	FIN 47 ASSETS - Non-Legal Obligation	42,421,035	17,800,569
143	FAS 143 ASSETS - Legal Obligation	0	(1,239,593,618)
	TOTAL FAS 143	<u>157,375,345</u>	<u>(1,829,675,893)</u>
	UTILITY PLANT TOTAL	<u>\$ 11,763,436,457</u>	<u>\$ 2,632,423,962</u>



**ATTACHMENT E**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
SIX MONTHS ENDED JUNE 30, 2011  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,729
2	Operating Expenses	<u>1,557</u>
3	Net Operating Income	<u><u>\$172</u></u>
4	Weighted Average Rate Base	\$4,829
5	Rate of Return*	8.40%

\*Authorized Cost of Capital

**ATTACHMENT F**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Fallbrook  
Attn. City Clerk  
233 E. Mission Road  
Fallbrook, CA 92028

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

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

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

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

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

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

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

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

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

City of Fallbrook  
Attn. City Attorney  
233 E. Mission Road  
Fallbrook, CA 92028

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

City of Laguna Niguel  
Attn. City Attorney  
22781 La Paz, Ste. B  
Laguna Niguel, CA 92656

City of Laguna Niguel  
Attn. City Clerk  
22781 La Paz, Ste. B  
Laguna Niguel, CA 92656

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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