

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

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

Application 12-04-xxx
(filed April 9, 2012)

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

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April 9, 2012

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I. INTRODUCTION

Pursuant to Decision (“D.”) 02-10-062 and in accordance with the California Public Utilities Commission (“Commission”) Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) respectfully submits this Expedited Trigger Application addressing the disposition of SDG&E’s current Energy Resource Recovery Account (“ERRA”) balance.

As explained in more detail in the Direct Testimony of SDG&E witness Gregory Shimansky, the ERRA balance is currently projected to be approximately \$53 million undercollected as of June 30, 2012¹ (based on actual numbers through February and projected numbers for March through June). The primary causes of this undercollection are the delay in 2012 revenue implementation, sales coming in below forecasted levels, and the natural seasonality gap in revenues versus expenses. SDG&E proposes that the approximately \$53 million undercollection be collected from ratepayers via a 12-month amortization period beginning on July 1, 2012, which is when SDG&E’s ERRA forecast for 2012 is expected to be implemented. If the final Decision in the 2012 ERRA forecast

¹ Note that June 8, 2012 is approximately 60 days after the filing of this Application. According to D.02-10-062, trigger applications are to include a projected account balance in 60 days or more from the date of the filing. D.02-10-062, Conclusion of Law (“COL”) 15.

proceeding is not adopted in time to allow for its implementation on July 1, 2012, then SDG&E requests that it be allowed to implement the trigger decision on the day the 2012 ERRA forecast is implemented, whenever that occurs. The purpose of this timing request is to ensure that ratepayers do not have to endure multiple rate changes within a short period of time.

If this Application is approved as proposed, the impact of the Trigger Application on a typical monthly summer electric bill (based on 500 kilowatt-hours of electricity) will be an increase from approximately \$81.32 to \$81.91 (or 0.7 percent) for inland customers and from approximately \$88.10 to \$89.28 (or 1.3 percent) for coastal customers. A typical monthly bill for residential customers who use 1,000 kilowatt-hours per month will increase from approximately \$216.28 to \$221.54 (or 2.4 percent) for inland customers and from approximately \$224.98 to \$230.82 (or 2.6 percent) for coastal customers. SDG&E's small commercial customers will see an increase of approximately \$5.62 on their monthly summer electric bill or 1.9 percent (based on 1,500 kWh of electricity for secondary service).²

II. BACKGROUND

The ERRA balancing account was established by the Commission to record the investor-owned utilities' ("IOUs") fuel and purchased power revenues against actual recorded costs, excluding revenues collected for the California Department of Water Resources ("CDWR").³ AB 57 mandated a trigger threshold for the balance in the ERRA

² Customers' actual bill impacts will vary with usage per month, by season and by climate zone.

³ California Public Utilities Code ("P.U. Code") Section 454.5(d)(3), initiated by Assembly Bill ("AB") 57.

of 5% of the electrical utility's actual recorded generation revenues for the prior calendar year.⁴

In accordance with D.02-10-062, SDG&E's ERRA is subject to a trigger mechanism designed to avoid ERRA balances above the 5% threshold. The trigger mechanism requires the filing of an expedited application for approval within 60 days from the filing date when the recorded monthly ERRA balance (undercollection or overcollection) exceeds a 4% trigger point and when the balance is projected to exceed the 5% threshold.⁵ The application should address a projected account balance; an amortization period for the balance of not less than 90 days; and a proposed allocation of the overcollection and/or undercollection among customers for rate adjustment based on the existing allocation methodology recognized by the Commission.⁶

D.07-05-008 added a new rule to the trigger procedures by allowing SDG&E to file an advice letter seeking to maintain rates when it expected an overcollection or undercollection above the 4% trigger to self-correct below the trigger within 120 days. However, in this case, self-correction is not expected within 120 days.

Furthermore, pursuant to D.04-01-050, SDG&E is required to file an advice letter by April 1 of each year to establish the current year's trigger amount. In Advice Letter 2335-E,⁷ dated March 7, 2012, SDG&E reported that its 2011 electric commodity revenue, excluding CDWR revenue, was \$1,085 million. Consequently, SDG&E's currently approved 4% trigger point is \$43.4million and the 5% ERRA threshold is

⁴ *Id.*

⁵ D.02-10-062 at 64.

⁶ *Id.*

⁷ Approved by the Commission on April 3, 2012 and effective March 7, 2012.

\$54.2million. As explained by Mr. Shimansky, the projected undercollection is above the new trigger and threshold amounts.

III. REQUESTED RELIEF

Through this application, SDG&E is seeking the Commission's expedited authorization to increase rates to cover a projected \$52.638 million ERRA undercollection. To avoid multiple rate increases, SDG&E also seeks approval to implement the proposed rate increase over a 12-month amortization period, beginning on July 1, 2012 or whenever the 2012 ERRA forecast is implemented.

IV. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

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

1. Rule 2.1 (a) - Legal Name

SDG&E is a corporation organized and existing under the laws of the State of California. SDG&E is engaged in the business of providing electric service in a portion of Orange County and electric and gas service in San Diego County. SDG&E's principal place of business is 8330 Century Park Court, San Diego, California 92123. SDG&E's attorney in this matter is 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) 637-7960
Facsimile: (858) 654-1788
JYork@semprautilities.com

with copies to:

John A. Pacheco
Attorney for:
San Diego Gas & Electric Company
101 Ash Street
San Diego, CA 92101-3017
Telephone: (619) 699-5130
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's proposed recovery of an ERRA undercollection will 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 on an ex parte basis.

c. Issues to be Considered

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

d. Proposed Schedule

SDG&E proposes the following expedited schedule⁸:

<u>ACTION</u>	<u>DATE</u>
Application filed	April 9, 2012
Expedited Protests ⁹	April 23, 2012
Expedited Reply	April 27, 2012
Prehearing Conference	May 1, 2012
Proposed Decision	May 29, 2012
Comments on Proposed Decision (reduced comment period)	May 31, 2012
Reply Comments on Proposed Decision (reduced comment period)	June 4, 2012
Commission Decision Adopted	June 7, 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 (a) – (d) – Authority to Change Rates¹⁰

In accordance with Rule 3.2 (a) – (d) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.

⁸ Pursuant to D.02-10-062, trigger applications are to be expedited for approval in 60 days from the filing date. D.02-10-062 at 64 and COL 15.

⁹ See Motion for Expedited Protest/Reply Period, which was concurrently filed with this Application.

¹⁰ Note Rule 3.2(a) (9) is not applicable to this application.

1. Rule 3.2 (a) (1) – balance sheet

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

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

A statement of all of SDG&E's presently effective electric rates can be viewed electronically by accessing: <http://sdge.com/rates-regulations/current-and-effective-tariffs/current-and-effective-tariffs>. Attachment B to this Application provides the current table of contents from SDG&E's electric tariffs on file with the Commission.

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

A statement of proposed decreases is attached as Attachment C.

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

A general description of SDG&E's property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the nine-month period ending September 30, 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 nine-month period ending September 30, 2011, is included as Attachment E to this Application.

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

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis, at rates based on the estimated useful lives of plan

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

7. Rule 3.2 (a) (8) – proxy statement

A copy of SDG&E’s most recent proxy statement, dated April 27, 2011, 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 Application, mail a notice to the State of California and to the cities and counties in its service territory and to all those persons listed in Attachment F to this Application.

10. Rule 3.2 (c) – newspaper publication

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

11. Rule 3.2 (d) – bill insert notice

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

V. 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.11-09-022 (SDG&E’s 2012 ERRRA forecast proceeding) and R.10-05-006 (Order Instituting Rulemaking 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.

VI. CONCLUSION

Based on this Application and the supporting testimony and exhibits, SDG&E respectfully requests that the Commission grant the relief requested above and such

additional relief as the Commission believes is just and reasonable.

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 9th day of April 2012

OFFICER VERIFICATION

ATTACHMENT A

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
SEPTEMBER 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
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(b) Terms of Preferred Stock:

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

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 08-07-029 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
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	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
SEPTEMBER 30, 2011**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 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>	<u>Shares Outstanding 12-31-10</u>	<u>Dividends Declared</u>				
		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 [2]</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>

Common Stock

Amount	\$0	\$0	\$0	\$150,000,000 [1]	\$0
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A balance sheet and a statement of income and retained earnings of Applicant for the nine months ended September 30, 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
SEPTEMBER 30, 2011**

		2011
1. UTILITY PLANT		
101	UTILITY PLANT IN SERVICE	\$11,018,864,687
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	69,972,002
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	1,572,332,702
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,494,834,037)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(190,625,935)
118	OTHER UTILITY PLANT	647,183,366
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(172,471,803)
120	NUCLEAR FUEL - NET	78,730,354
	TOTAL NET UTILITY PLANT	8,529,151,336
2. OTHER PROPERTY AND INVESTMENTS		
121	NONUTILITY PROPERTY	5,165,500
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(563,222)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	760,290,704
	TOTAL OTHER PROPERTY AND INVESTMENTS	764,892,982

Data from SPL as of December 1, 2011

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

3. CURRENT AND ACCRUED ASSETS		2011
131	CASH	225,702,325
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	97,502,006
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	74,931,700
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	213,908,159
143	OTHER ACCOUNTS RECEIVABLE	20,992,782
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,573,424)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	10,818,219
151	FUEL STOCK	1,702,294
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	64,436,206
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	303,148
165	PREPAYMENTS	163,065,339
171	INTEREST AND DIVIDENDS RECEIVABLE	4,060,534
173	ACCRUED UTILITY REVENUES	63,133,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	4,061,864
175	DERIVATIVE INSTRUMENT ASSETS	14,938,588
TOTAL CURRENT AND ACCRUED ASSETS		955,983,240
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	30,877,383
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,108,851,240
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	4,025,183
184	CLEARING ACCOUNTS	381,522
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	7,085,568
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	20,474,229
190	ACCUMULATED DEFERRED INCOME TAXES	175,317,491
TOTAL DEFERRED DEBITS		2,347,012,616
TOTAL ASSETS AND OTHER DEBITS		12,597,040,174

Data from SPL as of December 1, 2011

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

5. PROPRIETARY CAPITAL

	2011
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	(2,254,274,573)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	9,581,287
	(3,660,826,631)
TOTAL PROPRIETARY CAPITAL	(3,660,826,631)

6. LONG-TERM DEBT

221 BONDS	(3,036,905,000)
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	10,827,646
	(3,279,797,354)
TOTAL LONG-TERM DEBT	(3,279,797,354)

7. OTHER NONCURRENT LIABILITIES

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(711,138,416)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(50,728,112)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(297,223,894)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	(650,347,955)
	(1,709,438,377)
TOTAL OTHER NONCURRENT LIABILITIES	(1,709,438,377)

Data from SPL as of December 1, 2011

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

8. CURRENT AND ACCRUED LIABILITES		2011
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(383,753,342)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(22,875,249)
235	CUSTOMER DEPOSITS	(60,684,703)
236	TAXES ACCRUED	(19,188,137)
237	INTEREST ACCRUED	(52,065,487)
238	DIVIDENDS DECLARED	(1,204,917)
241	TAX COLLECTIONS PAYABLE	(5,209,565)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(624,291,949)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(34,634,348)
244	DERIVATIVE INSTRUMENT LIABILITIES	(218,779,882)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,422,687,579)
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(15,473,542)
253	OTHER DEFERRED CREDITS	(211,327,714)
254	OTHER REGULATORY LIABILITIES	(1,031,982,635)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(23,020,175)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	(5,201,256)
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,061,617,481)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(175,667,430)
TOTAL DEFERRED CREDITS		(2,524,290,233)
TOTAL LIABILITIES AND OTHER CREDITS		(\$12,597,040,174)

Data from SPL as of December 1, 2011

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
NINE MONTHS ENDED SEPTEMBER 30, 2011

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$2,807,790,826
401	OPERATING EXPENSES	\$1,865,815,508	
402	MAINTENANCE EXPENSES	113,356,823	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	295,488,849	
408.1	TAXES OTHER THAN INCOME TAXES	59,170,527	
409.1	INCOME TAXES	(25,004,198)	
410.1	PROVISION FOR DEFERRED INCOME TAXES	307,046,009	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(89,251,338)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(2,005,470)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT		
	TOTAL OPERATING REVENUE DEDUCTIONS		<u>2,524,616,710</u>
	NET OPERATING INCOME		283,174,116

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(25,147)	
418	NONOPERATING RENTAL INCOME	336,007	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	2,560,191	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	54,328,885	
421	MISCELLANEOUS NONOPERATING INCOME	715,958	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	<u>57,915,894</u>	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	<u>1,752,819</u>	
	TOTAL OTHER INCOME DEDUCTIONS	<u>1,752,819</u>	
408.2	TAXES OTHER THAN INCOME TAXES	377,323	
409.2	INCOME TAXES	(46,496,705)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	0	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	<u>10,063,640</u>	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	<u>(36,055,742)</u>	
	TOTAL OTHER INCOME AND DEDUCTIONS		<u>92,218,817</u>
	INCOME BEFORE INTEREST CHARGES		375,392,933
	NET INTEREST CHARGES*		<u>98,658,992</u>
	NET INCOME		<u><u>\$276,733,941</u></u>

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

Data from SPL as of December 1, 2011

SB_GT&S_0589223

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

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,981,155,383
NET INCOME (FROM PRECEDING PAGE)	276,733,941
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(3,614,751)
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$2,254,274,573</u>

ATTACHMENT B



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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. 2335-E

Decision No. 04-01-050

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Mar 7, 2012

Effective Mar 7, 2012

Resolution No. _____



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2C5	Issued by	Date Filed	Dec 22, 2011
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7C5 Issued by Lee Schavrien Date Filed Jan 10, 2012
 Advice Ltr. No. 2322-E-A Senior Vice President Effective Jan 10, 2012
 Decision No. 11-12-018 Resolution No. _____



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San Diego Gas & Electric Company
San Diego, California

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Decision No. _____

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 19182-G

Canceling Revised Cal. P.U.C. Sheet No. 15760-G

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Lee Schavrien
Senior Vice President

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ATTACHMENT C

ATTACHMENT C

Illustrative Rate Impacts

ILLUSTRATIVE IMPACT ON ELECTRIC RATES AND BILLS

If the CPUC approves the rate increase SDG&E is seeking in this Expedited Trigger Application, 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 0.7%, or \$0.59. A typical monthly electric bill could increase from \$81.32 to \$81.91. 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

	03/01/12 Class Average Rates	Class Average Rates Reflecting Proposed Revenue Changes	Total Rate Change	Percentage Rate Change
	(¢/kWh)	(¢/kWh)	(¢/kWh)	%
Residential	17.591	17.882	0.291	1.65%
Small Commercial	17.020	17.334	0.314	1.84%
Medium and Large C&I	13.626	13.936	0.310	2.28%
Agricultural	16.537	16.837	0.300	1.81%
Lighting	14.634	14.850	0.216	1.48%
System Total	15.429	15.731	0.302	1.96%

ATTACHMENT D

SAN DIEGO GAS & ELECTRIC COMPANY

**COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF SEPTEMBER 30, 2011**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
ELECTRIC DEPARTMENT			
302	Franchises and Consents	\$ 222,841	\$ 202,900
303	Misc. Intangible Plant	3,964,272	2,761,419
	TOTAL INTANGIBLE PLANT	4,187,113	2,964,319
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	52,419,909	14,968,645
312	Boiler Plant Equipment	117,142,011	27,055,052
314	Turbogenerator Units	103,762,554	25,093,342
315	Accessory Electric Equipment	39,056,282	8,115,699
316	Miscellaneous Power Plant Equipment	20,715,263	3,778,496
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	347,622,538	79,057,752
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	275,492,148	270,106,435
322	Boiler Plant Equipment	550,694,430	406,078,035
323	Turbogenerator Units	142,365,907	136,632,095
324	Accessory Electric Equipment	173,103,699	167,147,415
325	Miscellaneous Power Plant Equipment	310,974,547	231,182,000
107	ICIP CWIP	0	0
	TOTAL NUCLEAR PRODUCTION	1,452,914,409	1,211,429,658
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	17,664,469	2,281,801
342	Fuel Holders, Producers & Accessories	19,170,415	3,264,661
343	Prime Movers	51,569,644	7,975,018
344	Generators	209,290,404	30,616,191
345	Accessory Electric Equipment	21,745,438	2,439,168
346	Miscellaneous Power Plant Equipment	489,800	93,783
	TOTAL OTHER PRODUCTION	320,076,074	46,673,051
	TOTAL ELECTRIC PRODUCTION	2,120,613,021	1,337,160,461

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	\$ 40,780,528	\$ 0
350.2	Land Rights	63,339,111	11,700,614
352	Structures and Improvements	102,949,867	33,119,340
353	Station Equipment	694,021,654	147,402,300
354	Towers and Fixtures	110,061,898	84,050,690
355	Poles and Fixtures	229,821,845	44,385,898
356	Overhead Conductors and Devices	283,652,535	164,686,746
357	Underground Conduit	136,535,346	21,362,671
358	Underground Conductors and Devices	125,548,838	23,601,818
359	Roads and Trails	33,529,896	6,370,126
	TOTAL TRANSMISSION	1,820,241,519	536,680,202
360.1	Land	16,176,228	0
360.2	Land Rights	73,275,442	31,599,211
361	Structures and Improvements	3,429,908	1,437,371
362	Station Equipment	381,729,932	76,666,536
364	Poles, Towers and Fixtures	489,093,627	213,299,298
365	Overhead Conductors and Devices	382,669,245	146,017,282
366	Underground Conduit	916,949,980	352,704,204
367	Underground Conductors and Devices	1,215,555,390	704,788,617
368.1	Line Transformers	470,390,039	79,639,489
368.2	Protective Devices and Capacitors	16,206,781	(7,192,624)
369.1	Services Overhead	116,773,881	122,209,236
369.2	Services Underground	299,318,703	203,058,384
370.1	Meters	190,481,915	(22,481,204)
370.2	Meter Installations	42,143,978	(28,347,802)
371	Installations on Customers' Premises	6,381,092	10,864,177
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	24,370,432	17,364,994
	TOTAL DISTRIBUTION PLANT	4,644,946,573	1,901,627,170
389.1	Land	7,523,627	0
389.2	Land Rights	0	0
390	Structures and Improvements	29,853,022	16,992,381
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	(39)
393	Stores Equipment	19,150	17,047
394.1	Portable Tools	18,102,370	5,696,281
394.2	Shop Equipment	336,798	182,634
395	Laboratory Equipment	320,845	39,031
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	139,613,932	62,077,155
398	Miscellaneous Equipment	456,067	109,833
	TOTAL GENERAL PLANT	196,376,118	85,313,341
101	TOTAL ELECTRIC PLANT	8,786,364,343	3,863,745,492

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
GAS PLANT			
302	Franchises and Consents	\$ 86,104	\$ 86,104
303	Miscellaneous Intangible Plant	138,801	0
	TOTAL INTANGIBLE PLANT	<u>224,905</u>	<u>86,104</u>
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	583,952
	TOTAL STORAGE PLANT	<u>2,096,606</u>	<u>627,944</u>
365.1	Land	4,649,144	0
365.2	Land Rights	2,217,185	1,175,265
366	Structures and Improvements	11,548,563	9,100,453
367	Mains	126,863,303	58,112,225
368	Compressor Station Equipment	73,306,148	53,005,044
369	Measuring and Regulating Equipment	17,699,049	13,798,691
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	<u>236,283,393</u>	<u>135,191,678</u>
374.1	Land	102,187	0
374.2	Land Rights	8,097,453	5,817,542
375	Structures and Improvements	43,447	61,253
376	Mains	538,019,172	309,525,802
378	Measuring & Regulating Station Equipment	13,258,861	6,461,960
380	Distribution Services	239,644,150	275,297,507
381	Meters and Regulators	132,224,531	33,361,872
382	Meter and Regulator Installations	85,355,877	23,619,883
385	Ind. Measuring & Regulating Station Equipm	1,516,811	966,142
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,040,368	4,494,442
	TOTAL DISTRIBUTION PLANT	<u>1,023,302,858</u>	<u>659,606,402</u>

<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	7,044,874	2,830,196
394.2	Shop Equipment	84,181	29,635
395	Laboratory Equipment	283,094	203,156
396	Power Operated Equipment	162,284	72,307
397	Communication Equipment	1,693,847	1,132,886
398	Miscellaneous Equipment	243,605	95,418
	TOTAL GENERAL PLANT	<u>9,586,386</u>	<u>4,463,602</u>
101	TOTAL GAS PLANT	<u>1,271,494,148</u>	<u>799,975,730</u>
COMMON PLANT			
303	Miscellaneous Intangible Plant	167,698,210	78,284,442
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	217,431,341	91,536,034
391.1	Office Furniture and Equipment - Other	22,506,000	12,117,455
391.2	Office Furniture and Equipment - Computer E	51,313,725	22,639,259
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	(17,330)
393	Stores Equipment	133,501	48,688
394.1	Portable Tools	1,216,520	102,398
394.2	Shop Equipment	284,834	162,321
394.3	Garage Equipment	1,221,701	93,294
395	Laboratory Equipment	2,392,911	924,302
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	90,816,217	44,193,595
398	Miscellaneous Equipment	2,230,094	718,964
118.1	TOTAL COMMON PLANT	<u>564,005,839</u>	<u>250,298,788</u>
	TOTAL ELECTRIC PLANT	8,786,364,343	3,863,745,492
	TOTAL GAS PLANT	1,271,494,148	799,975,730
	TOTAL COMMON PLANT	<u>564,005,839</u>	<u>250,298,788</u>
101 & 118.1	TOTAL	<u>10,621,864,329</u>	<u>4,914,020,010</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	\$ (3,529,397)	\$ (3,529,397)
	Gas	(73,823)	(73,823)
	TOTAL PLANT IN SERV-NON RECON ACC	<u>(3,603,219)</u>	<u>(3,603,219)</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	69,972,002	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>69,972,002</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	1,596,824,822	
	Gas	21,183,886	
	Common	82,396,851	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>1,700,405,559</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	678,522,712
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	<u>0</u>	<u>678,522,712</u>
101.1	ELECTRIC CAPITAL LEASES	778,390,265	47,568,576
118.1	COMMON CAPITAL LEASE	26,021,038	11,069,963
		<u>804,411,303</u>	<u>58,638,539</u>
120	NUCLEAR FUEL FABRICATION	<u>62,963,775</u>	<u>34,758,529</u>
143	FAS 143 ASSETS - Legal Obligation	114,954,310	(567,682,700)
	FIN 47 ASSETS - Non-Legal Obligation	42,421,035	18,006,730
143	FAS 143 ASSETS - Legal Obligation	0	(1,257,283,232)
	TOTAL FAS 143	<u>157,375,345</u>	<u>(1,806,959,203)</u>
	UTILITY PLANT TOTAL	<u>\$ 12,245,297,206</u>	<u>\$ 2,707,506,948</u>

ATTACHMENT E

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

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$2,808
2	Operating Expenses	<u>2,525</u>
3	Net Operating Income	<u><u>\$283</u></u>
4	Weighted Average Rate Base	\$4,924
5	Rate of Return*	8.40%

*Authorized Cost of Capital

ATTACHMENT F

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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

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Dana Point, CA 92629

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City of Laguna Beach
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Laguna Beach, CA 92651

State of California
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West Sacramento, CA 95798-9052

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

Borrego Springs Chamber of
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786 Palm Canyon Dr
PO Box 420
Borrego Springs CA 92004-0420

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City of La Mesa
Attn. City Clerk
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La Mesa, CA 91941

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