

**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 13-04-\_\_\_\_  
(Filed April 30, 2013)

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

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April 30, 2013

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**I. INTRODUCTION**

Pursuant to Decision (“D.”) 02-10-062 and in accordance with the California Public Utilities Commission’s (“Commission”) Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) respectfully submits this Expedited Trigger Application (“Application”) addressing the disposition of SDG&E’s current Energy Resource Recovery Account (“ERRA”) balance. As noted below in Section IV.B, and in accordance with D.02-10-062, this Application contains a proposed, expedited schedule “for approval in 60 days to adjust rates under an AB57 trigger mechanism” for the reasons stated herein.<sup>1</sup>

As explained in more detail in the accompanying Direct Testimony of SDG&E witness Norma G. Jasso, the ERRA balance subject to trigger at the end of February 2013 and March 2013 was \$102.3 million and \$132.9 million, respectively, which exceeds the four percent (“4%”) trigger point and the five percent (“5%”) trigger threshold. Accordingly, SDG&E requests that the Commission authorize recovery of the ERRA undercollected balance using the most current recorded ERRA balance (excluding Greenhouse Gas [GHG] costs) at the time this Application is implemented and adding the best estimate for activity in the month just prior to

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<sup>1</sup> D.02-10-062 at 76, Conclusion of Law (“COL”) 15. The proposed schedule includes, in addition to a shortened protest and reply comments period, a Technical Workshop, if needed, to facilitate a full understanding and expeditious handling of this Application.

implementation. As seen in Attachment A to the Direct Testimony of Norma G. Jasso and provided herein for illustrative purposes, SDG&E is currently projecting the ERRA balance to be approximately \$108.5 million undercollected as of August 31, 2012<sup>2</sup> (based on recorded ERRA balances for January through March 2013 and forecasted ERRA balances for April through August 2013), which is the date prior to the expected implementation. SDG&E proposes that this undercollection (estimated to be approximately \$108.5 million) be collected from ratepayers over a 12-month amortization period beginning with SDG&E's next anticipated rate change after a final decision is received in this proceeding, currently anticipated to be September 1, 2013. The purpose of this timing is to promote rate stability and ensure that ratepayers do not have to experience multiple rate changes within a short period of time. Further, SDG&E proposes to implement the balance authorized in this ERRA Application by Tier 1 Advice Letter.

If this Application is approved as proposed, the impact of the Application based on the illustrative balance of \$108.5 million for a typical residential Inland customer with basic service using 500 kWh on their monthly summer electric bill will be an increase from approximately \$84.38 to \$85.58 (or 1.4 percent).<sup>3</sup> For an Inland customer with basic service using 1,000 kilowatt-hours per month, their summer electric bill will increase from approximately \$228.14 to \$238.88 (or 4.7 percent). Customers' actual bill impacts will vary with usage per month, by season and by climate zone. SDG&E's small commercial customers will see an increase of approximately \$8.21 on their monthly summer electric bill or 3.3 percent (based on 1,500 kWh of electricity for secondary service).<sup>4</sup>

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<sup>2</sup> Note that June 30, 2013 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. *Id.* at 76, COL 15 (emphasis added).

<sup>3</sup> Assumes service on SDG&E's standard residential rate Schedule DR.

<sup>4</sup> Assumes service on SDG&E's standard small commercial rate, Schedule A.

## 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").<sup>5</sup> AB 57 mandates a trigger threshold if the balance in the ERRA is either 5% above or below the electrical utility's actual recorded generation revenues for the prior calendar year.<sup>6</sup>

In accordance with D.02-10-062, the 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 the Commission's 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.<sup>7</sup> According to the Commission's requirements, 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.<sup>8</sup> SDG&E witness Jasso's accompanying testimony addresses each of these requirements.

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 point to self-correct below the trigger within 120 days.<sup>9</sup> However, as explained in the accompanying testimony of SDG&E witness Jasso, self-correction is not expected within 120 days in the instant case, thus necessitating this Application.

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<sup>5</sup> California Public Utilities Code ("P.U. Code") Section 454.5(d)(3), initiated by Assembly Bill ("AB") 57.

<sup>6</sup> *Id.*

<sup>7</sup> D.02-10-062 at 64-66.

<sup>8</sup> *Id.*

<sup>9</sup> D.07-05-008 at 6 and 9, Ordering Paragraph ("OP") 2.

As noted by SDG&E witness Jasso in her accompanying testimony, on February 7, 2013, SDG&E filed a Petition for Modification (“Petition”) in Rulemaking (“R.”) 01-10-024 to change the date on which SDG&E is currently required to file its annual ERRA Forecast Application from October 1 to April 15. SDG&E explained that the current October 1 filed dates has proven to be infeasible in achieving the rate stability because the Commission’s decisions on SDG&E’s ERRA Forecast Application have not been issued until well into the start of the forecast year. The October 1 filing date – and the 90 days remaining in the calendar year -- simply does not afford the Commission a reasonable opportunity to review SDG&E’s application and render a final decision in that time. SDG&E’s Petition seeks to eliminate the systemic delay as a “driver” or “cause” for future trigger applications, which have a destabilizing and deleterious effect on SDG&E’s customers’ rates.

As a case in point, SDG&E’s current ERRA Forecast Application, A.12-10-002, was filed on October 1, 2012. No interveners filed testimony, and no hearings or briefs were necessary. Yet, SDG&E received its Proposed Decision on April 8, 2013, which the Commission may vote out no sooner than May 2013. Thus, for the 2013 forecast year, as in most of the prior years of the ERRA program, SDG&E will begin to implement new rates to collect its forecasted ERRA expenses several months into the forecast year. The time lag in commencing the recovery of ERRA-related expenses creates an undercollection, which, if large enough, will cause SDG&E to be in a trigger situation. Such is the case, again, necessitating the instant Application. SDG&E would hope to avoid future trigger applications in which a “cause” of the trigger relates to a delayed issuance of an ERRA Forecast Application.<sup>10</sup>

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<sup>10</sup> SDG&E witness Jasso’s testimony indicates other factors contributed to the current undercollection: the timing differences in revenue collections versus the recording of expenses; electric and gas price variance from the forecasted amounts; and amortizations from SDG&E’s prior two trigger applications.

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 AL 2335-E, dated March 7, 2012, SDG&E reported that its 2011 electric commodity revenue, excluding CDWR revenue, was \$1,085 million. Consequently, for the period of March 1, 2012 through February 28, 2013, SDG&E's approved 4% trigger point was \$43.4 million and the 5% ERRA threshold was \$54.2 million. In AL 2463-E, dated March 1, 2013, SDG&E reported its 2012 electric commodity revenues, excluding CDWR revenue, of \$1,143 million. Accordingly, the current 4% trigger point and 5% trigger threshold in effect as of March 1, 2013 is \$45.7 million and \$57.2 million, respectively. As explained by Ms. Jasso, the projected undercollection exceeds these trigger and threshold amounts.

### **III. REQUESTED RELIEF**

Through this Application, and in accordance with the statutory and regulatory directives noted above, SDG&E is seeking the Commission's expedited authorization to increase rates for relief of the ERRA undercollection, excluding GHG costs, expected at the time the decision on this immediate Application is implemented and best estimate for activity in the month just prior to implementation. SDG&E is seeking the following relief in the Final Order in this proceeding:

- 1) Approval to implement the balance in the ERRA using the most current recorded ERRA balance (excluding GHG costs) at the time this Application is implemented (currently anticipated to be September 1, 2013) and SDG&E's best estimate for activity in the month just prior to implementation (currently forecasted to be \$108.5 million as of August 31, 2013 excluding GHG costs);
- 2) Approval to implement the proposed rate increase over a 12-month amortization period, effective with SDG&E's next anticipated rate change (currently estimated to be September 1, 2013);

- 3) Approval to implement the Commission's Final Order on this Application by filing a Tier 1 Advice Letter;
- 4) Authorization not to file advice letters or other trigger applications for the period of time between the expected issuance date of a final order in this proceeding of June 30, 2013 (60 days after the filing of this Application) and the expected implementation date of new rates associated with the relief granted in this Application (anticipated to be September 1, 2013), in the event that SDG&E remains in a triggered situation during that interim period; and
- 5) Approval to exclude the SDG&E's GHG-related expenses for purposes of calculating its monthly trigger amount, until such time as the Commission renders further directives regarding the treatment of such expenses in the current trigger calculation.

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

##### **A. Rule 2.1 (a) – (c)**

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

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

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



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

Correspondence or communications regarding this Application should be addressed to:

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:

Paul A. Szymanski  
Attorney for:  
San Diego Gas & Electric Company  
101 Ash Street  
San Diego, CA 92101-3017  
Telephone: (619) 699-5078  
Facsimile: (619) 699-5027  
PSzymanski@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 schedule:<sup>11</sup>

<u><b>ACTION</b></u>	<u><b>DATE</b></u>
Application filed	April 30, 2013
Expedited Protests	May 14, 2013
Technical Workshop in San Francisco (if needed)	May 21, 2013
Expedited Reply	May 28, 2013
Prehearing Conference	June 4, 2013
Proposed Decision	June 18, 2013
Comments on Proposed Decision (reduced comment period)	June 20, 2013
Reply Comments on Proposed Decision (reduced comment period)	June 25, 2013
Commission Decision Adopted	June 27, 2013

#### **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 Rates<sup>12</sup>**

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

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<sup>11</sup> 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.

<sup>12</sup> 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 twelve-month period ending December 31, 2012 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 twelve-month period ending December 31, 2012 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 twelve-month period ending December 31, 2012, is included as Attachment E to this Application.

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

For financial statement purposes, depreciation of utility plant has been computed on a straight-line remaining life basis, at rates based on the estimated useful lives of plan properties. For federal income tax accrual purposes, SDG&E generally computes depreciation using the

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

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

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

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

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

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

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

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

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

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

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

## **V. CONFIDENTIAL INFORMATION**

SDG&E is submitting the testimony supporting this Application in both public (redacted) and non-public (unredacted and confidential) form, consistent with SDG&E’s declaration of confidential treatment attach to the witness’ testimony and submitted in conformance with D.06-06-066 and D.08-04-023. The confidential information appears only in Attachment A accompanying the testimony of SDG&E witness Norma Jasso. 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).

## **VI. SERVICE**

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, testimony and related exhibits on parties to the service lists for A.12-10-017, A.12-10-002 and R.10-05-006. Hard copies will be sent by overnight mail to the

Assigned Commissioner in A.12-10-017, Michel Peter Florio, Assigned ALJ in A.12-10-017,  
ALJ Stephen C. Roscow, and Chief ALJ Karen Clopton.

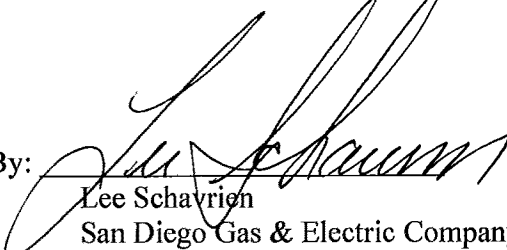
**VII. CONCLUSION**

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/ Paul A. Szymanski      
Paul A. Szymanski  
Attorney for:  
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SAN DIEGO GAS & ELECTRIC COMPANY

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

DATED at San Diego, California, this 30th day of April 2013

# **OFFICER VERIFICATION**

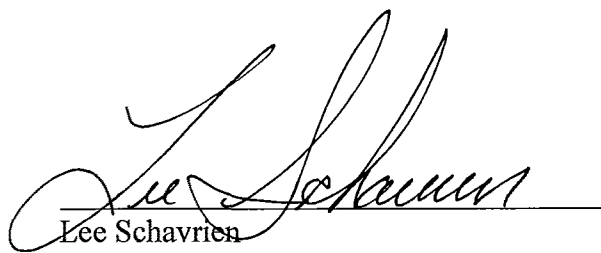
**OFFICER VERIFICATION**

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 **EXPEDITED TRIGGER APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)** are true to my own knowledge, except as to matters which are therein stated on information and belief, and as to those matters, I believe them to be true.

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

Executed on April 30th, 2013 at San Diego, California.

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

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



# ATTACHMENT A

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
DECEMBER 31, 2012**

	<b>1. UTILITY PLANT</b>	<u>2012</u>
101	UTILITY PLANT IN SERVICE	\$13,696,518,601
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	8,151,201
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	691,068,682
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,965,954,932)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(272,550,080)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(250,048)
118	OTHER UTILITY PLANT	744,511,540
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(203,081,015)
120	NUCLEAR FUEL - NET	<u>115,041,809</u>
	TOTAL NET UTILITY PLANT	<u>9,902,400,480</u>
	<b>2. OTHER PROPERTY AND INVESTMENTS</b>	
121	NONUTILITY PROPERTY	6,137,820
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(364,300)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	-
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>908,305,196</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>914,078,716</u>

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
DECEMBER 31, 2012**

<b>3. CURRENT AND ACCRUED ASSETS</b>		2012
131	CASH	16,113,855
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	63,100,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	194,168,204
143	OTHER ACCOUNTS RECEIVABLE	20,741,509
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,260,107)
145	<b>NOTES RECEIVABLE FROM ASSOCIATED COMPANIES</b>	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	38,501,644
151	<b>FUEL STOCK</b>	3,342,312
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	76,238,558
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	131,485
165	PREPAYMENTS	85,946,128
171	INTEREST AND DIVIDENDS RECEIVABLE	17,065
173	ACCRUED UTILITY REVENUES	60,908,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	9,280,577
175	<b>DERIVATIVE INSTRUMENT ASSETS</b>	76,639,420
TOTAL CURRENT AND ACCRUED ASSETS		641,869,150
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	35,124,228
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	2,562,175,737
183	<b>PRELIMINARY SURVEY &amp; INVESTIGATION CHARGES</b>	5,376,368
184	<b>CLEARING ACCOUNTS</b>	485,213
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	35,328,924
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	16,320,866
190	ACCUMULATED DEFERRED INCOME TAXES	679,556,860
TOTAL DEFERRED DEBITS		3,334,368,196
TOTAL ASSETS AND OTHER DEBITS		14,792,716,542

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
DECEMBER 31, 2012**

**5. PROPRIETARY CAPITAL**

		2012
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	(2,896,569,733)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	10,831,646
	TOTAL PROPRIETARY CAPITAL	(4,301,871,432)

**6. LONG-TERM DEBT**

221	BONDS	(3,536,905,000)
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	11,669,077
	TOTAL LONG-TERM DEBT	(3,778,955,923)

**7. OTHER NONCURRENT LIABILITIES**

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(668,952,173)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(43,491,417)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(345,366,219)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	0
230	ASSET RETIREMENT OBLIGATIONS	(739,340,718)
	TOTAL OTHER NONCURRENT LIABILITIES	(1,797,150,527)

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
DECEMBER 31, 2012**

<b>8. CURRENT AND ACCRUED LIABILITES</b>		<b>2012</b>
231	NOTES PAYABLE	0
232	ACCOUNTS PAYABLE	(340,380,894)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(19,466,063)
<b>235</b>	<b>CUSTOMER DEPOSITS</b>	(60,233,827)
236	TAXES ACCRUED	(28,635,659)
237	INTEREST ACCRUED	(40,066,965)
238	DIVIDENDS DECLARED	(1,204,917)
241	TAX COLLECTIONS PAYABLE	(5,024,309)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(518,519,764)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(34,192,450)
244	DERIVATIVE INSTRUMENT LIABILITIES	(185,355,061)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	0
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,233,079,909)
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(29,217,065)
253	OTHER DEFERRED CREDITS	(330,237,826)
254	OTHER REGULATORY LIABILITIES	(967,929,841)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(25,491,489)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	(5,201,256)
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,796,595,641)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(526,985,633)
TOTAL DEFERRED CREDITS		(3,681,658,751)
TOTAL LIABILITIES AND OTHER CREDITS		(\$14,792,716,542)

Data from SPL as of April 17, 2013

**SAN DIEGO GAS & ELECTRIC COMPANY  
FINANCIAL STATEMENT  
DECEMBER 31, 2012**

(a) Amounts and Kinds of Stock Authorized:

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

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

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

**COMMON STOCK**

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

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

(c) Brief Description of Mortgage:

Full information as to this item is given in Application Nos. 08-07-029, 10-10-023 and 12-03-005 to which references are hereby made.

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

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2012
<u>First Mortgage Bonds:</u>				
6.8% 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
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,378
5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,350,000
5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,250
5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,410,000
5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,936
4.000% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	172,498
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-17-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
1.6500 Series EEE, due 2018	09-21-06	161,240,000	161,240,000	349,305
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-15-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,412,500
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,820,139
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	5,643,750
<u>Unsecured Bonds:</u>				
5.9% 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**  
**DECEMBER 31, 2012**

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

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares	Dividends Declared				
	Outstanding 12-31-12	2008	2009	2010	2011	2012
5.0%	375,000	\$375,000	\$375,000	\$375,000	\$375,000	\$375,000
4.50%	300,000	270,000	270,000	270,000	270,000	270,000
4.40%	325,000	286,000	286,000	286,000	286,000	286,000
4.60%	373,770	343,868	343,868	343,868	343,868	343,868
\$ 1.7625	0	242,344	0	0	0	0
\$ 1.70	1,400,000	2,380,000	2,380,000	2,380,000	2,380,000	2,380,000
\$ 1.82	640,000	1,164,800	1,164,800	1,164,800	1,164,800	1,164,800
	<u>3,413,770</u>	<u>\$5,062,012 [1]</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>

Common Stock

Dividend to Parent	\$0	\$150,000,000 [2]	\$0	\$0	\$0
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A balance sheet and a statement of income and retained earnings of Applicant for the twelve months ended December 31, 2012 are attached hereto.

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

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

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2012**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$4,219,376,506
401	OPERATING EXPENSES	\$2,693,911,449	
402	MAINTENANCE EXPENSES	197,159,810	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	463,895,657	
408.1	TAXES OTHER THAN INCOME TAXES	94,118,732	
409.1	INCOME TAXES	(77,792,823)	
410.1	PROVISION FOR DEFERRED INCOME TAXES	978,299,079	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(643,531,138)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(311,405)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		3,705,749,361
	NET OPERATING INCOME		513,627,145

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(2,368)	
418	NONOPERATING RENTAL INCOME	381,780	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	4,450,485	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	71,482,989	
421	MISCELLANEOUS NONOPERATING INCOME	810,196	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	77,123,082	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	250,048	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	4,068,664	
	TOTAL OTHER INCOME DEDUCTIONS	4,318,712	
408.2	TAXES OTHER THAN INCOME TAXES	516,291	
409.2	INCOME TAXES	(17,137,418)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	12,051,118	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(61,729,390)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(66,299,399)	
	TOTAL OTHER INCOME AND DEDUCTIONS		139,103,769
	INCOME BEFORE INTEREST CHARGES		652,730,914
	NET INTEREST CHARGES*		163,778,616
	NET INCOME		\$488,952,298

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (29,748,262)

Data from SPL as of April 17, 2013



SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
TWELVE MONTHS ENDED DECEMBER 31, 2012

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$2,412,437,103
NET INCOME (FROM PRECEDING PAGE)	488,952,298
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(4,819,668)
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$2,896,569,733</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. 2474-E

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

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

Date Filed Apr 17, 2013

Effective Mar 21, 2013

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



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4C12	Issued by	Date Filed	Dec 28, 2012
Advice Ltr. No. 2443-E	<b>Lee Schavrien</b>	Effective	Jan 1, 2013
Decision No.	Senior Vice President Regulatory Affairs	Resolution No.	



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505 Issued by **Lee Schavrien** Date Filed Apr 11, 2013  
 Advice Ltr. No. 2471-E Senior Vice President Effective Apr 11, 2013  
 Decision No. 12-04-045 Resolution No. \_\_\_\_\_



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**Lee Schavrien**  
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San Diego Gas & Electric Company  
San Diego, California

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

Canceling Revised Cal. P.U.C. Sheet No. 21529-E

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Advice Ltr. No. 2177-E-A

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**Lee Schavrien**  
Senior Vice President  
Regulatory Affairs

Date Filed Sep 23, 2010

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



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San Diego Gas & Electric Company  
San Diego, California

Revised Cal. P.U.C. Sheet No. 19836-G

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	Senior Vice President		
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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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# ATTACHMENT C

## 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 1.4%, or \$1.20. A typical monthly electric bill could increase from \$84.38 to \$85.58. 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

	01/01/13 Class Average Rates (¢/kWh)	Class Average Rates Reflecting Proposed Revenue Changes (¢/kWh)	Total Rate Change (¢/kWh)	Percentage Rate Change %
Residential	18.322	18.919	0.597	3.26%
Small Commercial	18.158	18.800	0.642	3.54%
Medium and Large C&I*	14.474	15.108	0.634	4.38%
Agricultural	17.653	18.266	0.613	3.47%
Lighting	14.920	15.362	0.442	2.96%
System Total	16.269	16.886	0.617	3.79%

\* C&I stands for Commercial and Industrial.

# ATTACHMENT D

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF DECEMBER 31, 2012**

<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	77,889,708	8,471,189
	<b>TOTAL INTANGIBLE PLANT</b>	<b>78,112,550</b>	<b>8,674,089</b>
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	83,865,618	28,805,163
312	Boiler Plant Equipment	163,687,597	49,499,028
314	Turbogenerator Units	113,554,420	32,784,017
315	Accessory Electric Equipment	81,990,605	25,361,261
316	Miscellaneous Power Plant Equipment	26,312,149	5,803,988
	Steam Production Decommissioning	0	0
	<b>TOTAL STEAM PRODUCTION</b>	<b>483,936,908</b>	<b>142,299,976</b>
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	276,983,287	270,760,960
322	Boiler Plant Equipment	589,052,699	406,399,121
323	Turbogenerator Units	143,829,202	137,312,303
324	Accessory Electric Equipment	173,357,692	167,839,591
325	Miscellaneous Power Plant Equipment	315,673,745	240,245,241
107	ICIP CWIP	0	0
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>1,499,180,302</b>	<b>1,222,840,892</b>
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	19,580,474	3,538,685
342	Fuel Holders, Producers & Accessories	20,348,101	4,411,200
343	Prime Movers	84,021,090	19,335,846
344	Generators	329,005,918	82,755,867
345	Accessory Electric Equipment	31,743,158	7,260,394
346	Miscellaneous Power Plant Equipment	23,517,224	9,372,206
	<b>TOTAL OTHER PRODUCTION</b>	<b>508,361,868</b>	<b>126,676,625</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>2,491,479,078</b>	<b>1,491,817,494</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	40,729,073	0
350.2	Land Rights	144,773,741	13,048,682
352	Structures and Improvements	287,038,621	39,790,892
353	Station Equipment	1,002,990,424	163,696,353
354	Towers and Fixtures	667,511,560	94,469,687
355	Poles and Fixtures	265,603,904	55,315,177
356	Overhead Conductors and Devices	408,227,426	176,748,219
357	Underground Conduit	292,697,759	27,844,558
358	Underground Conductors and Devices	324,019,406	28,899,692
359	Roads and Trails	187,980,885	8,456,668
	<b>TOTAL TRANSMISSION</b>	<b>3,621,572,798</b>	<b>608,269,928</b>
360.1	Land	16,176,228	0
360.2	Land Rights	75,661,011	33,534,594
361	Structures and Improvements	3,496,653	1,425,260
362	Station Equipment	403,208,893	85,160,419
364	Poles, Towers and Fixtures	523,135,965	232,117,289
365	Overhead Conductors and Devices	411,543,722	165,513,901
366	Underground Conduit	975,029,564	378,024,707
367	Underground Conductors and Devices	1,287,879,446	761,900,348
368.1	Line Transformers	498,603,434	83,583,443
368.2	Protective Devices and Capacitors	16,264,951	(8,141,912)
369.1	Services Overhead	122,101,650	123,253,712
369.2	Services Underground	309,182,406	219,826,021
370.1	Meters	203,195,037	(8,263,200)
370.2	Meter Installations	51,407,630	(24,229,156)
371	Installations on Customers' Premises	6,544,307	11,400,855
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	24,800,706	18,010,624
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>4,928,231,602</b>	<b>2,073,116,905</b>
389.1	Land	7,312,143	0
389.2	Land Rights	0	0
390	Structures and Improvements	31,045,122	18,922,562
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	3,202
393	Stores Equipment	17,466	16,310
394.1	Portable Tools	20,985,643	6,279,051
394.2	Shop Equipment	328,720	196,745
395	Laboratory Equipment	302,226	49,149
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	171,084,469	70,632,038
398	Miscellaneous Equipment	1,367,470	228,290
	<b>TOTAL GENERAL PLANT</b>	<b>232,593,567</b>	<b>96,526,367</b>
101	<b>TOTAL ELECTRIC PLANT</b>	<b>11,351,989,595</b>	<b>4,278,404,783</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	0	0
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104</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	723,638
	<b>TOTAL STORAGE PLANT</b>	<b>2,096,606</b>	<b>767,630</b>
365.1	Land	4,649,144	0
365.2	Land Rights	2,218,045	1,226,725
366	Structures and Improvements	11,541,403	9,661,827
367	Mains	140,220,035	58,758,493
368	Compressor Station Equipment	80,601,864	59,452,684
369	Measuring and Regulating Equipment	18,765,332	14,919,049
371	Other Equipment	0	0
	<b>TOTAL TRANSMISSION PLANT</b>	<b>257,995,822</b>	<b>144,018,779</b>
374.1	Land	102,187	0
374.2	Land Rights	8,130,157	6,085,002
375	Structures and Improvements	43,447	61,253
376	Mains	567,285,194	323,076,501
378	Measuring & Regulating Station Equipment	15,178,798	6,695,534
380	Distribution Services	243,575,891	282,483,747
381	Meters and Regulators	140,633,984	39,041,218
382	Meter and Regulator Installations	86,824,975	26,646,152
385	Ind. Measuring & Regulating Station Equipme	1,516,811	1,028,103
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,223,272	4,726,633
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,068,514,715</b>	<b>689,844,142</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	7,689,809	3,150,877
394.2	Shop Equipment	76,864	30,572
395	Laboratory Equipment	283,094	241,982
396	Power Operated Equipment	162,284	97,547
397	Communication Equipment	1,541,611	980,115
398	Miscellaneous Equipment	198,325	58,227
	TOTAL GENERAL PLANT	10,026,487	4,659,323
101	TOTAL GAS PLANT	1,338,719,735	839,375,977
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	196,454,189	111,765,517
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	7,168,803	0
389.2	Land Rights	1,080,961	27,275
390	Structures and Improvements	242,425,231	105,497,669
391.1	Office Furniture and Equipment - Other	23,482,223	9,999,944
391.2	Office Furniture and Equipment - Computer Eq	71,095,233	36,614,095
<b>392.1</b>	<b>Transportation Equipment - Autos</b>	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	6,584
393	Stores Equipment	144,926	92,292
394.1	Portable Tools	1,193,702	147,481
394.2	Shop Equipment	248,289	142,125
394.3	Garage Equipment	978,325	(43,891)
395	Laboratory Equipment	2,236,234	890,330
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	112,129,060	48,783,985
398	Miscellaneous Equipment	2,472,920	926,595
118.1	TOTAL COMMON PLANT	661,177,408	314,318,093
	TOTAL ELECTRIC PLANT	11,351,989,595	4,278,404,783
	TOTAL GAS PLANT	1,338,719,735	839,375,977
	TOTAL COMMON PLANT	661,177,408	314,318,093
101 & 118.1	TOTAL	13,351,886,739	5,432,098,854
101	PLANT IN SERV-SONGS FULLY RECOVER	(1,164,131,236)	(1,164,131,236)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	0	0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	(2,075,007)	(600,716)
	Common	(8,861,299)	0
		<u>(10,936,305)</u>	<u>(600,716)</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	<u>(21,968,745)</u>	<u>67,733,583</u>
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	<u>0</u>	<u>0</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	<u>(2,894,035)</u>	<u>(2,894,035)</u>
101	Accrual for Retirements		
	Electric	(3,855,150)	(3,855,150)
	Gas	<u>(151,216)</u>	<u>(151,216)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(4,006,366)</u>	<u>(4,006,366)</u>
102	Electric	0	0
	Gas	<u>0</u>	<u>0</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
104	Electric	85,194,000	1,596,035
	Gas	<u>0</u>	<u>0</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000</u>	<u>1,596,035</u>
105	Plant Held for Future Use		
	Electric	8,151,201	0
	Gas	<u>0</u>	<u>0</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>8,151,201</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	737,531,241	
	Gas	46,476,682	
	Common	<u>82,245,866</u>	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>866,253,790</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	<u>0</u>	<u>221,468</u>



<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0	814,935,228
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0	814,935,228
101.1	ELECTRIC CAPITAL LEASES	778,390,265	82,199,137
118.1	COMMON CAPITAL LEASE	22,523,825	15,570,330
		800,914,090	97,769,467
120	NUCLEAR FUEL FABRICATION	62,963,775	40,861,208
143	FAS 143 ASSETS - Legal Obligation	116,218,782	(702,908,102)
	FIN 47 ASSETS - Non-Legal Obligation	75,659,638	31,060,710
143	FAS 143 ASSETS - Legal Obligation	0	(1,357,649,779)
	TOTAL FAS 143	191,878,420	(2,029,497,171)
	UTILITY PLANT TOTAL	14,163,305,328	3,254,086,318

# ATTACHMENT E

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
TWELVE MONTHS ENDED DECEMBER 31, 2012  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$4,219
2	Operating Expenses	<u>3,706</u>
3	Net Operating Income	<u><u>\$514</u></u>
4	Weighted Average Rate Base	\$6,295
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  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

City of Laguna Niguel  
Attn. City Clerk  
30111 Crown Valley Parkway  
Laguna Niguel, California 92677

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656