

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

Application of SAN DIEGO GAS & ELECTRIC  
COMPANY (U 902-E) for Adoption of its 2014 Energy  
Resource Recovery Account Revenue Requirement,  
Competition Transition Charge Revenue Requirement and  
Local Generation Balancing Account Revenue  
Requirement Forecasts.

Application 13-09-\_\_\_\_  
(Filed September 27, 2013)

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E)  
FOR APPROVAL OF ERRA, CTC AND LGBA FORECASTS FOR 2014**

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September 27, 2013

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**I. INTRODUCTION**

In compliance with California Public Utilities Commission (“Commission”) Decisions (“D.”)02-10-062, D.02-12-074, D.04-01-050 and D.13-09-003, and the Commission’s Rules of Practice and Procedure, San Diego Gas & Electric Company (“SDG&E”) hereby submits its Application for Approval of its Energy Resource Recovery Account (“ERRA”) Revenue Requirement, Competition Transition Charge (“CTC”) Revenue Requirement and Local Generation Balancing Account (“LGBA”)<sup>1</sup> Revenue Requirement Forecasts for 2014 (“Application”). As discussed below and in greater detail in the supporting testimony accompanying this Application, SDG&E is seeking authority for the Commission to approve its proposed ERRA, CTC and LGBA revenue requirements for recovery in rates.

Specifically, SDG&E is requesting approval of: (1) a 2014 ERRA revenue requirement of \$1,228.0 million (including franchise fees and uncollectibles (“FF&U”)); (2) a 2014 CTC revenue requirement of \$14.6 million (including FF&U); (3) a 2014 LGBA revenue requirement

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<sup>1</sup> LGBA is a new account to capture the costs of local generation resources.

of \$5.2 million (including FF&U); (4) a new 2014 market price benchmark<sup>2</sup> for calculating the CTC revenue requirement; (5) new vintage 2014 market price benchmarks for calculating the Power Charge Indifference Adjustment (“PCIA”); and (6) the vintage 2014 PCIA rates.

The 2014 ERRA and CTC forecasts are \$212.5 million higher and \$27.5 million lower, respectively, than the forecasts for 2013, for a combined total increase of \$190.2 million or an 18% increase compared to the 2013 ERRA forecast.<sup>3</sup> The 2014 ERRA, CTC, and LGBA forecasts are \$377.1 million higher, respectively, than the current authorized forecast for 2012 in current system average rates<sup>4</sup> (an increase of 2.144 cents per kilowatt-hour to the system average rate).

In addition, pursuant to D.13-03-029, the Commission authorized SDG&E to implement the Local Generation Charge (“LGC”), which is a new rate designed to implement the LGBA revenue requirement that meets the requirements of the Cost Allocation Mechanism (“CAM”). In 2014, the initial year of its recovery, the LGBA revenue requirement is forecasted as \$5.2 million. The LGC and LGBA are discussed further in the testimony of SDG&E witnesses Yvonne LeMieux and Sheri Miller, respectively.

According to the testimony of SDG&E witness Andrew Scates, SDG&E expects to incur \$1,213 million of ERRA costs in 2014, before FF&U costs. This forecast is \$209 million more than the \$1,004 million forecasted for 2013.<sup>5</sup> The key driver of this increase is the increase of renewable generation costs. The renewable generation cost is largely outside of SDG&E’s

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<sup>2</sup> The market price benchmark is used to calculate above or below market costs associated with SDG&E’s combined total portfolio. The method of calculating the market price benchmark is set forth in D.06-07-030, as modified in D.07-01-030, and most recently revised in D.11-12-018. The revised market price benchmark 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 2013. In the past, the Energy Division provides the updated benchmark data in November and an updated application is filed shortly thereafter.

<sup>3</sup> SDG&E’s 2013 ERRA Forecast Application (“A.”)12-10-002 is pending Commission approval.

<sup>4</sup> Effective September 1, 2013 per Advice Letter (“AL”) 2396-E.

<sup>5</sup> A.12-10-002 is pending Commission approval.

control, as achieving Renewable Portfolio Standard (“RPS”) goals is a direct result of policies enacted by the California Legislature.

SDG&E also continues to incur costs to carry out the California Air Resources Board’s (“CARB”) Cap-and-Trade Program, as discussed in the testimony of SDG&E witness Ana Garza-Beutz. In addition, SDG&E expects that the newly implemented Cap-and-Trade program will generate Greenhouse Gas (“GHG”) allowance revenues. Those revenues, which will potentially offset GHG compliance costs, are currently being litigated in a separate proceeding, A.13-08-002 et al., and are, therefore, not included herein.<sup>6</sup> The recent Administrative Law Judge’s Ruling in that proceeding noted that the GHG forecast determined in that proceeding “will then be adopted” in the applicable ERRA decision “by reference.”<sup>7</sup>

Because it presently appears that these 2014 forecast costs will be resolved in that proceeding, and then incorporated by reference into this proceeding, SDG&E is submitting the testimony of Ms. Garza-Beutz on an informational basis only, presuming that these issues will be substantively addressed in A.13-08-002 et al. In the event that those costs are substantively addressed in that proceeding, SDG&E will seek to withdraw its testimony regarding GHG-related costs from this proceeding. However, in the event they are not addressed there, SDG&E wants to ensure that its 2014 GHG Forecast is considered and resolved in the instant ERRA Forecast Application. It is imperative that these two cases are coordinated in an efficient and logical manner that allows both to be implemented concurrently and on a timely basis.

If this Application is approved as proposed, based on current rates effective September 1, 2013, a typical non-California Alternate Rates for Energy (“CARE”) residential customer’s

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<sup>6</sup> See A.13-08-002 et al.: *Administrative Law Judge’s Ruling Consolidating Related Proceedings, Setting a Prehearing Conference, and Requiring Parties to Submit Prehearing Conference Statement and Supplemental Information*, effective September 5, 2013 and filed on September 9, 2013 at 4 n.4 (“Ruling”).

<sup>7</sup> *Id.*

monthly summer electric bill (based on 500 kilowatt-hours of electricity) will increase from approximately \$88.92 to \$93.12 (or 4.7 percent) for inland customers, and from approximately \$101.06 to \$109.47 (or 8.3 percent) for coastal customers. A monthly summer bill for residential customers who use 1,000 kilowatt-hours per month will increase from approximately \$268.69 to \$306.26 (or 14.0 percent) for inland customers, and from approximately \$282.75 to \$324.52 (or 14.8 percent) for coastal customers. SDG&E's small commercial customers will see an increase of approximately \$39.92 on their monthly summer electric bill or 12.0 percent (based on 1,500 kWh of electricity for secondary service).<sup>8</sup>

## II. BACKGROUND

On October 29, 2001, the Commission initiated Rulemaking (“R.”)01-10-024 (the “Procurement OIR”) to establish ratemaking mechanisms that would enable California investor-owned electric utilities (“IOUs”) to resume purchasing electric energy, capacity, ancillary services and related hedging instruments to fulfill their obligation to serve and meet the needs of their customers. In so doing, the Commission acknowledged that the IOUs should be provided “flexibility in transacting for energy to meet their obligation to serve their customers so that the [IOUs] can take advantage of market opportunities that result in the low and stable prices.”<sup>9</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.<sup>10</sup>

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

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<sup>8</sup> Customers' actual bill impacts will vary with usage per month, by season and by climate zone.

<sup>9</sup> D.02-10-062 at 2.

<sup>10</sup> AB 57 (Stats. 2002, Ch. 850).

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 – the power procurement balancing account required by P.U. Code § 454.5(d)(3) – by which the IOUs must track their fuel and purchased power revenues<sup>11</sup> against actual recorded costs. Consistent with P.U. Code § 454.5(d)(3), the Commission also established a semi-annual update process for fuel and purchased power forecasts and the ERRA mechanism.<sup>12</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 CDWR contracts. Accordingly, D.02-10-062 (at 76, Conclusion of Law 15) established a trigger mechanism designed to avoid the 5% threshold point. Under the provisions of the trigger mechanism, IOUs are required to file expedited applications for approval to adjust rates in 60 days from the filing date when their ERRA balance reaches an undercollection or overcollection of 4% and is projected to exceed the 5% trigger. D.07-05-008, modifying D.02-10-062, added a new rule to the trigger procedures by

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<sup>11</sup> This includes revenues from utility retained generation (“URG”) fuels; Qualifying Facilities (“QF”), bilateral, irrigation district and inter-utility contracts; power purchase contracts; Independent System Operator (“ISO”) costs; credit/collateral; and other items as approved. D.02-10-062 at 56.

<sup>12</sup> See D.02-10-062 at 62.

allowing SDG&E to file an advice letter seeking to maintain rates when it expected an overcollection or undercollection above the 4% trigger to self-correct within 120 days.<sup>13</sup>

### **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 for 2014. SDG&E used these forecasts to develop its 2014 ERRA, CTC and LGBA revenue requirement forecasts. SDG&E requests that the Commission grant authority to increase rates by approving as reasonable SDG&E's 2014 ERRA, CTC and LGBA revenue requirement forecasts. SDG&E also asks for approval of: a new 2014 market price benchmark for calculating the CTC revenue requirement, the vintage 2014 market price benchmarks when available for determining the vintage 2014 PCIA rates, the vintage 2014 PCIA rates when available, and the 2014 LGC rates.

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

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

#### **1. Mr. Andrew Scates**

- Forecasts the procurement costs SDG&E expects to record in 2014 to the ERRA and describes the primary driver of the forecasted costs
- Describes the supply resources that SDG&E will use to meet its bundled customer load in 2014

#### **2. Ms. Sheri Miller**

- Describes SDG&E's ERRA, Transition Cost Balancing Account ("TCBA"), and LGBA
- Provides SDG&E's forecasted 2014 ERRA revenue requirement

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<sup>13</sup> D.07-05-008 at Ordering Paragraph 2.



- Provides SDG&E’s forecasted 2014 CTC revenue requirement
- Provides SDG&E’s forecasted 2014 LGBA revenue requirement

**3. Ms. Yvonne Le Mieux**

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

**4. Ms. Ana Garza-Beutz<sup>14</sup>**

- Describes the cost forecast for SDG&E’s GHG compliance obligations for 2014
- Describes the types and associated amounts of GHG costs that SDG&E forecasts for 2014

**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

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<sup>14</sup> As noted above, this GHG-related testimony is submitted at this time to reflect the entirety of SDG&E’s ERRA cost forecasts for 2014; however, recognizing that 2013 and 2014 GHG-related costs will be resolved in A.13-08-002 et al., SDG&E is submitting this testimony on an informational-only basis.

8330 Century Park Court, San Diego, California 92123. SDG&E's attorney in this matter is Paul A. Szymanski.

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

Correspondence or communications regarding this Application should be addressed to:

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

with copies to:

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](mailto: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 proposes to recover the forecasted 2014 ERRR, CTC and LG&A 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>ACTION</u>	<u>DATE</u>
Application filed	September 27, 2013
Approx. End of Response Period (including Applicant Reply)	October 28, 2013
Prehearing Conference	November 5, 2013
DRA and Intervener Testimony	December 3, 2013
Concurrent Rebuttals	December 19, 2013
Proposed Decision	January 14, 2014
Comments on Proposed Decision	February 13, 2014
Reply Comments on Proposed Decision	February 20, 2014
Commission Decision Adopted	February - Early March of 2014

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

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

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

In accordance with Rule 3.2 (a) – (d) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following information.<sup>15</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, 2013 are included with this Application as Attachment A.

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

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

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

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

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

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

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

A general description of SDG&E’s property and equipment was filed with the Commission on October 5, 2001, in connection with Application 01-10-005, and is incorporated herein by reference. A statement of Original Cost and Depreciation Reserve for the six-month period ending June 30, 2013 is attached as Attachment D.

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<sup>15</sup> Note Rule 3.2(a) (9) is not applicable to SDG&E.

**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, 2013, is included as Attachment E to this Application.

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

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

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

A copy of SDG&E’s most recent proxy statement, dated April 25, 2013, as sent to all shareholders of SDG&E’s parent company, 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.

**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 ERRR, CTC and LGBA revenue requirements forecasts for 2014.

## **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.12-10-002 (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 2014 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 2014 CTC revenue requirement forecast;

(3) grant authority to increase rates by approving as reasonable SDG&E's 2014 LGBA revenue requirement forecast and associated LGC rates;

(4) approve SDG&E's new 2014 market price benchmarks for calculating the CTC and vintage 2014 market price benchmarks for determining the vintage 2014 PCIA, as well as the resulting 2014 PCIA's;

(5) approve SDG&E's new GHG implementation costs for 2014 in the event that those costs are not approved in A.13-08-002 et al.; and

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

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

Respectfully submitted,

By: Paul A. Szymanski

Paul A. Szymanski

Attorney for:

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SAN DIEGO GAS & ELECTRIC COMPANY

By: Lee Schavrien

Lee Schavrien

San Diego Gas & Electric Company

Senior Vice President –Finance, Regulatory and Legislative Affairs

DATED at San Diego, California, this 27th day of September 2013



# **OFFICER VERIFICATION**

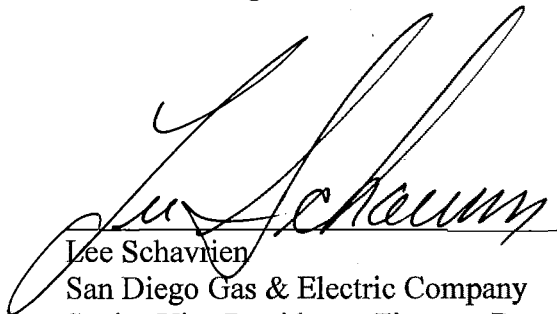
## OFFICER VERIFICATION

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 **APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902-E) FOR APPROVAL OF ERRA, CTC AND LGBA FORECASTS FOR 2014** 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 27, 2013 at San Diego, California.

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

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  
JUNE 30, 2013**

	<b>1. UTILITY PLANT</b>	<u>2013</u>
101	UTILITY PLANT IN SERVICE	\$12,399,675,747
102	UTILITY PLANT PURCHASED OR SOLD	-
104	UTILITY PLANT LEASED TO OTHERS	85,194,000
105	PLANT HELD FOR FUTURE USE	13,092,995
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	677,298,598
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(3,928,497,791)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(305,616,304)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(375,072)
118	OTHER UTILITY PLANT	742,789,797
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(214,201,835)
120	NUCLEAR FUEL - NET	<u>0</u>
	TOTAL NET UTILITY PLANT	<u>9,473,110,857</u>
	<b>2. OTHER PROPERTY AND INVESTMENTS</b>	
121	NONUTILITY PROPERTY	5,955,832
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>937,779,873</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>943,371,405</u>

Data from SPL as of August 29, 2013

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

<b>3. CURRENT AND ACCRUED ASSETS</b>		2013
131	CASH	3,929,890
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	205,770,855
143	OTHER ACCOUNTS RECEIVABLE	26,044,305
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(2,572,999)
145	<b>NOTES RECEIVABLE FROM ASSOCIATED COMPANIES</b>	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	1,061,185
151	<b>FUEL STOCK</b>	824,038
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	69,771,744
156	OTHER MATERIALS AND SUPPLIES	-
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	342,949
165	PREPAYMENTS	20,222,725
171	INTEREST AND DIVIDENDS RECEIVABLE	-
173	ACCRUED UTILITY REVENUES	55,218,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	4,482,166
175	<b>DERIVATIVE INSTRUMENT ASSETS</b>	60,639,009
TOTAL CURRENT AND ACCRUED ASSETS		445,734,367
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	33,944,339
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,468,690,785
183	<b>PRELIMINARY SURVEY &amp; INVESTIGATION CHARGES</b>	6,103,238
184	<b>CLEARING ACCOUNTS</b>	423,284
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	37,836,358
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	14,973,784
190	ACCUMULATED DEFERRED INCOME TAXES	711,073,839
TOTAL DEFERRED DEBITS		4,273,045,627
TOTAL ASSETS AND OTHER DEBITS		15,135,262,256

Data from SPL as of August 29, 2013

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

**5. PROPRIETARY CAPITAL**

	2013
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	(3,052,193,377)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	10,475,445
TOTAL PROPRIETARY CAPITAL	(4,457,851,277)

**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	11,338,132
TOTAL LONG-TERM DEBT	(3,779,286,868)

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(650,834,444)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(39,347,505)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(342,892,243)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	0
230 ASSET RETIREMENT OBLIGATIONS	(731,910,244)
TOTAL OTHER NONCURRENT LIABILITIES	(1,764,984,436)

Data from SPL as of August 29, 2013

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

<b>8. CURRENT AND ACCRUED LIABILITES</b>		<b>2013</b>
231	NOTES PAYABLE	(52,999,337)
232	ACCOUNTS PAYABLE	(328,625,328)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(18,924,070)
<b>235</b>	<b>CUSTOMER DEPOSITS</b>	(59,157,491)
236	TAXES ACCRUED	(55,724,431)
237	INTEREST ACCRUED	(40,255,377)
238	DIVIDENDS DECLARED	(1,204,917)
241	TAX COLLECTIONS PAYABLE	(4,393,386)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(354,361,775)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(35,383,996)
244	DERIVATIVE INSTRUMENT LIABILITIES	(171,509,188)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	0
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,122,539,296)
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(31,576,491)
253	OTHER DEFERRED CREDITS	(340,142,238)
254	OTHER REGULATORY LIABILITIES	(1,229,472,831)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(24,803,002)
<b>257</b>	<b>UNAMORTIZED GAIN ON REACQUIRED DEBT</b>	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	(5,201,256)
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,883,804,973)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(495,599,588)
TOTAL DEFERRED CREDITS		(4,010,600,379)
TOTAL LIABILITIES AND OTHER CREDITS		(\$15,135,262,256)

Data from SPL as of August 29, 2013

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

(a) Amounts and Kinds of Stock Authorized:

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

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

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

**COMMON STOCK**

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

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

(c) Brief Description of Mortgage:

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

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

	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2012
<u>First Mortgage Bonds:</u>				
6.80% Series KK, due 2015	12-01-91	14,400,000	14,400,000	979,200
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.85% Series RR, due 2021	06-29-93	60,000,000	60,000,000	3,510,000
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,378
5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,350,000
5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,250
5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,410,000
5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,936
4.00% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	172,498
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-17-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
1.65% Series EEE, due 2018	09-21-06	161,240,000	161,240,000	349,305
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-15-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,412,500
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,820,139
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	5,643,750
<u>Unsecured Bonds:</u>				
5.90% CPCFA96A, due 2014	06-01-96	129,820,000	129,820,000	7,659,380
5.30% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.50% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.90% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000



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

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

Amounts and Rates of Dividends Declared:

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

<u>Preferred Stock</u>	<u>Shares Outstanding</u>	<u>Dividends Declared</u>				
	<u>12-31-12</u>	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 six months ended June 30, 2013 are attached hereto.

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

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

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

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$2,385,397,243
401	OPERATING EXPENSES	\$1,521,768,629	
402	MAINTENANCE EXPENSES	96,803,938	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	226,219,433	
408.1	TAXES OTHER THAN INCOME TAXES	50,398,642	
409.1	INCOME TAXES	30,268,040	
410.1	PROVISION FOR DEFERRED INCOME TAXES	161,776,001	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(46,574,276)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(688,487)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		2,039,971,920
	NET OPERATING INCOME		345,425,323

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	700	
418	NONOPERATING RENTAL INCOME	190,935	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	3,003,776	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	19,735,079	
421	MISCELLANEOUS NONOPERATING INCOME	94,392	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	23,024,882	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	125,024	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	201,093,321	
	TOTAL OTHER INCOME DEDUCTIONS	201,218,345	
408.2	TAXES OTHER THAN INCOME TAXES	253,991	
409.2	INCOME TAXES	(898,494)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	14,646,003	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(95,498,481)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(81,496,981)	
	TOTAL OTHER INCOME AND DEDUCTIONS		(96,696,482)
	INCOME BEFORE INTEREST CHARGES		248,728,841
	NET INTEREST CHARGES*		90,695,363
	NET INCOME		\$158,033,478

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$8,318,201)

Data from SPL as of August 29, 2013

SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
SIX MONTHS ENDED JUNE 30, 2013

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$2,896,569,733
NET INCOME (FROM PRECEDING PAGE)	158,033,478
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(2,409,834)
OTHER RETAINED EARNINGS ADJUSTMENTS	
RETAINED EARNINGS AT END OF PERIOD	<u>\$3,052,193,377</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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9C5 Issued by **Lee Schavrien** Date Filed May 14, 2013  
 Advice Ltr. No. 2480-E Senior Vice President Effective Jun 1, 2013  
 Decision No. \_\_\_\_\_ Regulatory Affairs Resolution No. \_\_\_\_\_



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101-00751	04-11	Final Notice Before Disconnect (MDTs).....	22864-E
101-00752	04-11	Final Notice Before Disconnect (delivered) .....	22324-E
101-00753	02-04	Back of Urgent Notice Applicable to Forms 101-00753/1 through 101-00753/11 .....	16944-E
101-00753/1	04-11	Urgent Notice Payment Request Security Deposit to Establish Credit .....	22325-E
101-00753/2	03-05	Urgent Notice Payment Request Security Deposit to Re-Establish Credit.....	18084-E
101-00753/3	04-11	Urgent Notice Payment Request for Past Due Security Deposit .....	22326-E
101-00753/4	04-11	Urgent Notice Payment Request for Past Due Bill .....	22327-E
101-00753/5	02-04	Urgent Notice Payment Request for Returned Payment .....	16948-E
101-00753/6	02-04	Urgent Notice Payment Request for Final Bill. ....	16949-E
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101-00753/8	02-04	Reminder Notice – Payment Request for Past Due Bill .....	16951-E
101-00753/9	02-04	Closing Bill Transfer Notification .....	16952-E
101-00753/10	04-11	Payment Agreement Confirmation .....	22328-E
101-00753/11	02-04	ESP Reminder Notice – Payment Request for Past Due Bill .....	16954-E
101-00754	04-11	Final Notice Before Disconnection (mailed), Notice of Past Due Closing Bill, and Notice of Past Due Closing Bill Final Notice .....	22329-E
101-01071	04-11	Bill, and Notice of Past Due Closing Bill Final Notice .....	22330-E
101-01072	04-11	Notice of Disconnect (delivered).....	22331-E

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(Continued)

12C9	Issued by	Date Filed	Jun 24, 2013
Advice Ltr. No. 2492-E	<b>Lee Schavrien</b>	Effective	Jul 24, 2013
Decision No.	Senior Vice President Regulatory Affairs	Resolution No.	





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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Sheet 13

SAMPLE FORMS

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101-02172	03-09	Notice of Disconnect (MDTs).....	21139-E
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101-3052B	3-69	Temporary "After Hour" Turn On Notice.....	2512-E
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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

## 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 4.7%, or \$4.20, from a current monthly bill of \$88.92 to \$93.12.

For DA customers, the Utility Distribution Company (UDC) rate impacts on a class average basis are presented below.

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

Customer Class	Class Average Rates Effective 09/01/13	Class Average Rates Reflecting Pending 2013 ERRA Request	Class Average Rates Reflecting Proposed Revenue Changes For 2014 ERRA	Change From 2013 ERRA to 2014 ERRA		Change From 09/01/13 to 2014 ERRA	
	(¢/kWh)	(¢/kWh)	(¢/kWh)	(¢/kWh)	%	(¢/kWh)	%
<b>Residential</b>	20.600	21.624	22.685	1.061	4.91%	2.085	10.12%
<b>Small Commercial</b>	19.647	20.741	21.849	1.108	5.34%	2.202	11.21%
<b>Medium and Large C&amp;I*</b>	15.414	16.500	17.613	1.113	6.75%	2.199	14.27%
<b>Agricultural</b>	19.086	20.138	21.224	1.086	5.39%	2.138	11.20%
<b>Lighting</b>	16.199	16.980	17.853	0.873	5.14%	1.654	10.21%
<b>System Total</b>	17.770	18.826	19.914	1.088	5.78%	2.144	12.07%

\*C&I stands for Commercial and Industrial

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

<b>Customer Class</b>	<b>Class Average Rates Effective 09/01/13</b>	<b>Class Average Rates Reflecting Pending 2013 ERRA Request</b>	<b>Class Average Rates Reflecting Proposed Revenue Changes For 2014 ERRA</b>	<b>Change From 2013 ERRA to 2014 ERRA</b>		<b>Change From 09/01/13 to 2014 ERRA</b>	
	<b>(¢/kWh)</b>	<b>(¢/kWh)</b>	<b>(¢/kWh)</b>	<b>(¢/kWh)</b>	<b>%</b>	<b>(¢/kWh)</b>	<b>%</b>
<b>Residential</b>	12.680	12.649	12.557	(0.092)	-0.73%	(0.123)	-0.97%
<b>Small Commercial</b>	11.253	11.211	11.076	(0.135)	-1.20%	(0.177)	-1.57%
<b>Medium and Large C&amp;I*</b>	7.021	6.985	6.872	(0.113)	-1.62%	(0.149)	-2.12%
<b>Agricultural</b>	11.067	11.034	10.932	(0.102)	-0.92%	(0.135)	-1.22%
<b>Lighting</b>	10.428	10.428	10.446	0.018	0.17%	0.018	0.17%
<b>System Total</b>	9.603	9.568	9.462	(0.106)	-1.11%	(0.141)	-1.47%

\*C&I stands for Commercial and Industrial

**ATTACHMENT D**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**COST OF PROPERTY AND**  
**DEPRECIATION RESERVE APPLICABLE THERETO**  
**AS OF JUNE 30, 2013**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841	202,900
303	Misc. Intangible Plant	82,305,180	13,768,802
	<b>TOTAL INTANGIBLE PLANT</b>	<b>82,528,022</b>	<b>13,971,702</b>
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	90,454,588	30,482,158
312	Boiler Plant Equipment	165,018,989	52,363,685
314	Turbogenerator Units	113,550,806	34,405,666
315	Accessory Electric Equipment	81,990,584	26,735,238
316	Miscellaneous Power Plant Equipment Steam Production Decommissioning	27,821,030 0	6,272,775 0
	<b>TOTAL STEAM PRODUCTION</b>	<b>493,362,515</b>	<b>150,306,040</b>
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	277,050,022	271,035,016
322	Boiler Plant Equipment	591,451,667	414,490,951
323	Turbogenerator Units	144,856,842	137,460,463
324	Accessory Electric Equipment	173,383,401	168,082,214
325	Miscellaneous Power Plant Equipment	316,089,902	243,619,850
101	SONGS PLANT CLOSURE GROSS PLANT-CON	(345,101,209)	(76,957,830)
	<b>TOTAL NUCLEAR PRODUCTION</b>	<b>1,158,014,303</b>	<b>1,158,014,340</b>
340.1	Land	143,476	0
340.2	Land Rights	2,428	2,428
341	Structures and Improvements	19,791,403	3,906,962
342	Fuel Holders, Producers & Accessories	20,348,101	4,786,859
343	Prime Movers	83,912,588	21,232,911
344	Generators	331,975,654	88,794,911
345	Accessory Electric Equipment	31,790,031	7,952,102
346	Miscellaneous Power Plant Equipment	23,936,407	9,808,092
	<b>TOTAL OTHER PRODUCTION</b>	<b>511,900,089</b>	<b>136,484,265</b>
	<b>TOTAL ELECTRIC PRODUCTION</b>	<b>2,163,276,907</b>	<b>1,444,804,646</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	146,358,358	13,917,911
352	Structures and Improvements	291,757,158	43,475,677
353	Station Equipment	1,027,900,296	166,601,000
354	Towers and Fixtures	667,499,782	102,595,081
355	Poles and Fixtures	288,667,160	59,772,258
356	Overhead Conductors and Devices	419,286,118	182,987,771
357	Underground Conduit	303,912,091	31,546,471
358	Underground Conductors and Devices	332,786,358	32,719,576
359	Roads and Trails	188,354,926	10,004,838
	TOTAL TRANSMISSION	3,707,251,320	643,620,582
360.1	Land	16,176,228	0
360.2	Land Rights	76,339,195	34,328,338
361	Structures and Improvements	3,802,166	1,565,516
362	Station Equipment	410,950,499	99,102,221
364	Poles, Towers and Fixtures	537,541,905	237,727,906
365	Overhead Conductors and Devices	421,313,266	164,860,947
366	Underground Conduit	996,699,073	388,212,475
367	Underground Conductors and Devices	1,308,251,706	769,596,379
368.1	Line Transformers	510,491,888	88,404,263
368.2	Protective Devices and Capacitors	19,112,436	(7,327,262)
369.1	Services Overhead	124,209,605	121,186,367
369.2	Services Underground	312,831,844	218,270,669
370.1	Meters	191,686,771	35,383,515
370.2	Meter Installations	53,447,565	8,305,251
371	Installations on Customers' Premises	6,634,515	11,095,706
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	25,329,371	18,670,159
	TOTAL DISTRIBUTION PLANT	5,014,818,034	2,189,382,451
389.1	Land	7,312,143	0
389.2	Land Rights	0	0
390	Structures and Improvements	32,031,359	20,110,766
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	4,499
393	Stores Equipment	17,466	16,541
394.1	Portable Tools	21,082,516	6,280,527
394.2	Shop Equipment	341,136	202,948
395	Laboratory Equipment	277,000	34,952
396	Power Operated Equipment	92,162	149,134
397	Communication Equipment	184,976,561	71,716,921
398	Miscellaneous Equipment	1,360,761	268,724
	TOTAL GENERAL PLANT	247,549,248	98,834,897
101	TOTAL ELECTRIC PLANT	11,215,423,531	4,390,614,277

<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	768,072
	<b>TOTAL STORAGE PLANT</b>	<b>2,096,606</b>	<b>812,064</b>
365.1	Land	4,649,144	0
365.2	Land Rights	2,218,048	1,247,015
366	Structures and Improvements	11,541,403	9,650,252
367	Mains	147,443,925	59,825,595
368	Compressor Station Equipment	81,031,197	61,192,097
369	Measuring and Regulating Equipment	18,806,239	14,907,940
371	Other Equipment	0	0
	<b>TOTAL TRANSMISSION PLANT</b>	<b>265,689,956</b>	<b>146,822,899</b>
374.1	Land	102,187	0
374.2	Land Rights	8,144,417	6,184,927
375	Structures and Improvements	43,447	61,253
376	Mains	573,722,522	326,544,520
378	Measuring & Regulating Station Equipment	16,171,749	6,749,090
380	Distribution Services	244,879,113	283,094,545
381	Meters and Regulators	142,616,152	40,004,964
382	Meter and Regulator Installations	86,717,105	26,862,679
385	Ind. Measuring & Regulating Station Equipment	1,516,811	1,052,600
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,223,272	4,678,787
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,079,136,774</b>	<b>695,233,366</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	7,627,212	3,153,942
394.2	Shop Equipment	76,864	33,700
395	Laboratory Equipment	283,094	250,206
396	Power Operated Equipment	162,284	118,611
397	Communication Equipment	1,468,956	658,258
398	Miscellaneous Equipment	198,325	66,011
	TOTAL GENERAL PLANT	9,891,235	4,380,733
101	TOTAL GAS PLANT	1,356,900,675	847,335,166
<b>COMMON PLANT</b>			
303	Miscellaneous Intangible Plant	215,311,830	121,381,182
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	7,168,915	0
389.2	Land Rights	1,080,961	27,275
390	Structures and Improvements	256,746,454	110,470,588
391.1	Office Furniture and Equipment - Other	24,815,548	10,199,598
391.2	Office Furniture and Equipment - Computer Equip	75,640,400	42,101,635
<b>392.1</b>	<b>Transportation Equipment - Autos</b>	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	11,177
393	Stores Equipment	144,926	102,821
394.1	Portable Tools	1,232,027	175,085
394.2	Shop Equipment	234,076	133,917
394.3	Garage Equipment	1,056,076	(48,770)
395	Laboratory Equipment	2,182,676	883,751
396	Power Operated Equipment	0	(192,979)
397	Communication Equipment	103,631,881	49,007,752
398	Miscellaneous Equipment	2,474,623	1,084,781
118.1	TOTAL COMMON PLANT	691,787,706	334,998,883
	TOTAL ELECTRIC PLANT	11,215,423,531	4,390,614,277
	TOTAL GAS PLANT	1,356,900,675	847,335,166
	TOTAL COMMON PLANT	691,787,706	334,998,883
101 & 118.1	TOTAL	13,264,111,912	5,572,948,327
101	PLANT IN SERV-SONGS FULLY RECOVERED	(1,163,958,055)	(1,163,958,055)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	(1,256,744)	0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
101	PLANT IN SERV-ASSETS HELD FOR SALE		
	Electric	(2,075,007)	(322,902)
	Common	0	0
		<u>(2,075,007)</u>	<u>(322,902)</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0	0
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	0	0
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(2,095,185)	(2,095,185)
101	Accrual for Retirements		
	Electric	(5,755,585)	(5,755,585)
	Gas	(380,461)	(380,461)
	TOTAL PLANT IN SERV-ACCRUAL FOR RETIR	<u>(6,136,045)</u>	<u>(6,136,045)</u>
102	Electric	0	0
	Gas	0	0
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
104	Electric	85,194,000	3,312,040
	Gas	0	0
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000</u>	<u>3,312,040</u>
105	Plant Held for Future Use		
	Electric	13,092,995	0
	Gas	0	0
	TOTAL PLANT HELD FOR FUTURE USE	<u>13,092,995</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	616,747,232	
	Gas	60,551,366	
	Common	49,913,826	
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>727,212,424</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	0

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0	843,470,380
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0	843,470,380
101.1	ELECTRIC CAPITAL LEASES	778,390,265	97,027,274
118.1	COMMON CAPITAL LEASE	21,967,402	17,111,953
		800,357,667	114,139,227
120	NUCLEAR FUEL FABRICATION	62,963,775	40,861,208
120	SONGS PLANT CLOSURE-NUCLEAR FUEL-CO	(62,963,775)	(40,861,208)
143	FAS 143 ASSETS - Legal Obligation	116,218,782	(731,049,634)
	FIN 47 ASSETS - Non-Legal Obligation	62,973,132	25,716,150
143	FAS 143 ASSETS - Legal Obligation	0	(1,364,377,064)
	TOTAL FAS 143	179,191,914	(2,069,710,549)
	UTILITY PLANT TOTAL	13,893,639,875	3,291,647,236

ATTACHMENT E

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

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$2,385
2	Operating Expenses	<u>2,040</u>
3	Net Operating Income	<u><u>\$345</u></u>
4	Weighted Average Rate Base	\$6,747
5	Rate of Return*	7.79%

\*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  
Chamber of Commerce  
Attn. City Clerk  
111 S. Main Avenue  
Fallbrook, CA 92028

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

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

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

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

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

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

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

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

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

City of Fallbrook  
Chamber of Commerce  
Attn. City Attorney  
111 S. Main Avenue  
Fallbrook, CA 92028

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

City of Aliso Viejo  
12 Journey  
Aliso Viejo, CA 92656