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October 29, 2013

ADVICE LETTER 2237-G
(U 902-G)

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

**SUBJECT: ANNUAL REGULATORY ACCOUNT BALANCE UPDATE FOR RATES
EFFECTIVE JANUARY 1, 2014**

San Diego Gas & Electric Company (SDG&E) hereby submits for approval with the California Public Utilities Commission (Commission) revisions to its revenue requirement and rates effective January 1, 2014.

PURPOSE

This filing is being made in compliance with the authorized practice of updating regulatory account balances annually as established in Ordering Paragraphs 2 and 4 of D.94-12-052. This filing describes the adjustments that are being made to SDG&E gas transportation rates for the Year 2014 resulting from the: 1) amortization of gas regulatory account balances, and 2) the Southern California Gas Company (SoCalGas) transportation costs allocated to SDG&E pursuant to SoCalGas' authorized regulatory account balance update filing.

In addition, in compliance with SDG&E's 2009 Biennial Cost Allocation Proceeding (BCAP) D.09-11-006 on Phase II issues, this filing revises SDG&E's revenue requirement for Company-Use (CU) fuel and Unaccounted For (UAF) gas costs based on the updated Gas Price forecast as shown below.

BACKGROUND

The revenue requirements related to the regulatory account balances are amortized in rates over 12 months beginning each January 1st. SDG&E will file an advice letter consolidating all Commission-authorized changes in its revenue requirements, and related changes to its rates, prior to the January 1, 2014 effective date.

CUSTOMER RATE IMPACT -- REGULATORY ACCOUNT BALANCES**Total**

This filing requests a decrease of \$34.9 million in revenues from current rates to amortize the projected year-end 2013 balances, in part or in whole, in SDG&E's regulatory accounts over 12 months effective January 1, 2014, as shown in Attachment A. The core customer revenue requirement will decrease by \$16.3 million and the noncore will decrease by \$18.6 million as a result of this regulatory account balance update. Attachment B in this filing shows the Annual Gas Transportation Revenues table that summarizes the present and proposed revenue and rates by customer class.

Attachments C and D show the calculation of the Pension Balancing Account (PBA) and Post-Retirement Benefits Other than Pensions Balancing Account (PBOPBA) balances to be included in 2014 rates. Attachments E and F show the supporting calculations of the minimum contributions made to the Pension/PBOP Trusts for 2013¹.

The following is a summary of the significant core and noncore components of the revenue requirement decrease.

Core Customers

A \$16.3 million decrease in the core transportation revenue requirement is necessary to amortize the projected year-end 2013 regulatory account balances, in part or in whole. The decrease is primarily due to the Core Fixed Cost Account (CFCA) and Rewards and Penalties Balancing Account (RPBA) offset by increases in the California Solar Initiative Thermal Program Memorandum Account (CSITPMA), and the Hazardous Substance Cleanup Cost Account (HSCCA).

CFCA – The projected CFCA balance as of December 31, 2013, is a \$1.9 million over-collection, representing a \$19.8 million decrease in the revenue requirement compared to the \$17.9 million under-collection currently authorized in 2013 rates.

RPBA – The projected RPBA balance as of December 31, 2013, is a \$0.08 million under-collection², representing a \$1.3 million decrease in the revenue requirement compared to the \$1.3 million under-collection currently authorized in 2013 rates.

HSCCA – The projected HSCCA balance as of December 31, 2013, is a \$1.5 million under-collection, representing a \$2.3 million increase in the revenue requirement compared to the \$0.9 million over-collection currently authorized in 2013 rates.

CSITPMA – The projected CSITPMA balance as of December 31, 2013, is a \$3.3 million under-collection, representing a \$2.0 million increase in the revenue requirement compared to the \$1.3 million under-collection currently authorized in 2013 rates.

¹ Pursuant to R. van der Leeden's declaration as referenced on page 5 of D.09-09-011.

² Projected year-end balance does not include Energy Efficiency Awards currently pending Commission decision. If awards are approved by year-end 2013, SDG&E will include the amount in its Consolidated Filing for 2014 rates.

The major components of the core revenue requirement decrease are as follows:

Account Name	Core Increase/(Decrease) in Regulatory Account Amortizations (\$Million)
Core Fixed Cost Account (CFCA)	(19.8)
Rewards & Penalties Bal. Acct. (RPBA)	(1.3)
Hazardous Substance Cleanup Cost Account (HSCCA)	2.3
California Solar Initiative Thermal Program Memo Account (CSITPMA)	2.0
Other Regulatory Account Balances - Net	0.5
Total (w/o FF&U)	(16.3)
Total (w/ FF&U)	(16.7)

Noncore Customers

A \$18.6 million decrease in the total noncore transportation revenue requirement is proposed to amortize the projected year-end 2013 regulatory account balances. The decrease is primarily due to amortizing a lower amount in rates in the Noncore Fixed Cost Account (NFCA) offset by amortizing an under-collection in the Hazardous Substance Cleanup Cost Account (HSCCA) account.

NFCA – The projected balance in the NFCA at December 31, 2013 is \$18.2 million overcollection. In order to stabilize rates for 2014 and 2015, SDG&E proposes to amortize a \$9.1 million overcollection over two years beginning in January 1, 2014. This amortization represents approximately one half of the forecasted year-end balance with the remainder to be amortized in 2015. The amortization represents a \$22.3 million decrease in the revenue requirement compared to the \$13.2 million under-collection currently authorized in 2013 rates. The change in the year-end forecasted balance to an overcollection is mainly due to an accounting correction regarding gas transportation costs.

HSCCA – The projected HSCCA balance as of December 31, 2013, is a \$2.1 million under-collection, representing a \$3.3 million increase in the revenue requirement compared to the \$1.2 million over-collection currently authorized in 2013 rates.

The major components of the noncore revenue requirement decrease are as follows:

Account Name	Noncore Increase/(Decrease) in Regulatory Account Amortizations (\$Million)
Noncore Fixed Cost Account (NFCA)	(22.3)
Hazardous Substance Cleanup Cost Account (HSCCA)	3.3
Other Regulatory Account Balances - Net	0.4
Total (w/o FF&U)	(18.6)
Total (w/ FF&U)	(19.1)

Revenue Requirement Change in CU Fuel and UAF Gas costs

Pursuant to the Settlement Agreement (Settlement) in SDG&E'S BCAP, the Commission authorized SDG&E to update the underlying gas price used in determining the authorized costs for CU³ Fuel and UAF Gas. On an annual basis, SDG&E would update the underlying gas price in the October filing using a forecast of Southern California border gas prices for the next year that is based on current futures prices.

SDG&E forecasts the average gas price of \$3.98/MMBtu for 2014, an increase of \$0.37/MMBtu from the \$3.61/MMBtu authorized for rates effective January 1, 2013. Based on this updated gas price forecast, SDG&E proposes to revise its authorized costs for CU Fuel and UAF Gas to \$4.4 million, an increase of \$0.4 million compared to the present revenue requirement as shown in the calculation below which do not include FF&U:

Gas price impact (UAF, CU)

	<u>Present</u>	<u>Proposed</u>	<u>Difference</u>
<u>Unaccounted For Gas (UAF):</u>			
System Volumes Mth/yr	1,216,345	1,216,345	0
% UAF (as % of end use)	0.880%	0.880%	0%
UAF Volumes Mth/yr	10,704	10,704	0
Gas Price \$/th	\$0.361	\$0.398	\$0.037
UAF (M\$)	\$3,864	\$4,260	\$396

Company Use Other:

Co Use Other usage (Mth)	367	367	0
WACOG \$/th	\$0.361	\$0.398	\$0.037
Co Use Other (M\$)	\$133	\$146	\$13

Total CU Fuel and UAF Gas costs	\$3,997	\$4,406	\$409
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SoCalGas Transportation Costs

This filing reflects a decrease of approximately \$0.6 million in SoCalGas transportation costs allocated to SDG&E as reflected in SoCalGas' regulatory account balance update Advice Letter 4550, dated October 15, 2013. Core customer costs are decreased by approximately \$0.2 million and noncore customer costs are decreased by approximately \$0.4 million as a result of the change in the SoCalGas transportation and core storage costs.

SUMMARY

The table below shows the combined revenue requirement impact of SDG&E's regulatory account activity (Attachment A) and the allocation of CU/UAF costs and SoCalGas' transportation costs described above, resulting in a \$15.9 million (5.3%) decrease to SDG&E's core customers' gas transportation rates and a \$5.4 million (23.8%) decrease to noncore customers' gas transportation rates. The net effect is a total gas transportation revenue requirement

³ Company Use Transmission Fuel is no longer recovered in transportation rates, but is now an In-kind charge associated with Backbone Transmission Service per SoCalGas Advice letter 4269. Fuel used by the Utility for other purposes remains in the transportation rate.

decrease of \$21.3 million (6.6%), effective January 1, 2014. A summary of the revenue changes and present and proposed rates is included as Attachment B.

	CORE Revenue Requirement Increase/(Decrease) (\$Million)	NONCORE Revenue Requirement Increase/(Decrease) (\$Million)	TOTAL Revenue Requirement Increase/(Decrease) (\$Million)
Regulatory Accounts	(16.3)	(18.6)	(34.9)
SoCalGas Transp.	(0.2)	(0.4)	(0.6)
CU/UAF	0.2	0.2	0.4
Other Adjustment ⁴	0.8	13.5	14.3
TOTAL (w/o FF&U):	(15.5)	(5.3)	(20.8)
TOTAL (w/ FF&U on Reg Accts):	(15.9)	(5.4)	(21.3)

PROTEST

Anyone may protest this Advice Letter to the California Public Utilities Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and must be received on November 18, 2013 which is 20 days of the date this Advice Letter was filed with the Commission. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Copies of the protest should also be sent via e-mail to the Energy Division EDTariffUnit@cpuc.ca.gov. A copy of the protest should also be sent via both e-mail and facsimile to the address shown below on the same date it is mailed or delivered to the Commission.

Attn: Megan Caulson
Regulatory Tariff Manager
8330 Century Park Court, Room 32C
San Diego, CA 92123-1548
Facsimile No. (858) 654-1879
E-mail: mcaulson@semprautilities.com

EFFECTIVE DATE

⁴ Includes Sempra Wide NGV, EG, and TLS adjustments. Other Adjustments includes the impact of the Sempra-Wide rates. Sempra-Wide rates are rates that are averaged between SoCalGas and SDG&E systems. These are the natural gas vehicle, distribution level electric generation, and the transmission level service rates. When there is a change in the costs at one of the Utilities, there will be a corresponding change in the adjustment in order to maintain average rates. In this advice letter, it is a decrease in SDG&E's regulatory accounts that is causing a change in the adjustment in order to average the rates.

SDG&E believes that this filing is subject to Energy Division disposition and should be classified as Tier 2 (effective after approval) pursuant to GO 96-B. This filing is consistent with D.94-12-052 and therefore, SDG&E respectfully requests that this filing be approved effective November 28, 2013, which is 30 days from the date filed.

NOTICE

A copy of this filing has been served on the utilities and interested parties shown on the attached list, including interested parties to service list A.06-12-009 by either providing them a copy electronically or by mailing them a copy hereof, properly stamped and addressed.

Address changes should be directed to SDG&E Tariffs by facsimile at (858) 654-1879 or by e-mail at SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – Regulatory Affairs

CALIFORNIA PUBLIC UTILITIES COMMISSION**ADVICE LETTER FILING SUMMARY
ENERGY UTILITY****MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)**Company name/CPUC Utility No. **SAN DIEGO GAS & ELECTRIC (U 902)**

Utility type:

 ELC GAS PLC HEAT WATERContact Person: Joff MoralesPhone #: (858) 650-4098E-mail: jmorales@semprautilities.com

EXPLANATION OF UTILITY TYPE

ELC = Electric

GAS = Gas

PLC = Pipeline

HEAT = Heat

WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 2237-GSubject of AL: Annual Regulatory Account Balance Update for Rates Effective January 1, 2014Keywords (choose from CPUC listing): Gas, Regulatory, Balance AccountAL filing type: Monthly Quarterly Annual One-Time Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: NoneSummarize differences between the AL and the prior withdrawn or rejected AL¹: N/A

Does AL request confidential treatment? If so, provide explanation:

Resolution Required? Yes NoTier Designation: 1 2 3Requested effective date: 11/28/2013 for 1/1/2014No. of tariff sheets: 0Estimated system annual revenue effect (%): 6.6Estimated system average rate effect (%): 6.6

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: NoneService affected and changes proposed¹: N/APending advice letters that revise the same tariff sheets: None**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

EDTariffUnit@cpuc.ca.gov

San Diego Gas & Electric

Attention: Megan Caulson

8330 Century Park Ct, Room 32C

San Diego, CA 92123

mcaulson@semprautilities.com

General Order No. 96-B
ADVICE LETTER FILING MAILING LIST

cc: (w/enclosures)

Public Utilities Commission

DRA

Y. Schmidt
W. Scott

Energy Division

P. Clanon
S. Gallagher
H. Gatchalian
D. Lafrenz
M. Salinas

CA. Energy Commission

F. DeLeon
R. Tavares

Alcantar & Kahl LLP

K. Harteloo

American Energy Institute

C. King

APS Energy Services

J. Schenk

BP Energy Company

J. Zaiontz

Barkovich & Yap, Inc.

B. Barkovich

Bartle Wells Associates

R. Schmidt

Braun & Blaising, P.C.

S. Blaising

California Energy Markets

S. O'Donnell
C. Sweet

California Farm Bureau Federation

K. Mills

California Wind Energy

N. Rader

CCSE

S. Freedman
J. Porter

Children's Hospital & Health Center

T. Jacoby

City of Chula Vista

M. Meacham
E. Hull

City of Poway

R. Willcox

City of San Diego

J. Cervantes
G. Lonergan
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Commerce Energy Group

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W. Chen

CP Kelco

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E. O'Neill
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Dept. of General Services

H. Nanjo
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Douglass & Liddell

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G. Klatt

Duke Energy North America

M. Gillette

Dynegy, Inc.

J. Paul

Ellison Schneider & Harris LLP

E. Janssen

Energy Policy Initiatives Center (USD)

S. Anders

Energy Price Solutions

A. Scott

Energy Strategies, Inc.

K. Campbell
M. Scanlan

Goodin, MacBride, Squeri, Ritchie & Day

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J. Squeri

Goodrich Aerostructures Group

M. Harrington

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N. Pedersen

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Morrison & Foerster LLP

P. Hanschen

MRW & Associates

D. Richardson

OnGrid Solar

Andy Black

Pacific Gas & Electric Co.

J. Clark
M. Huffman
S. Lawrie
E. Lucha

Pacific Utility Audit, Inc.

E. Kelly

R. W. Beck, Inc.

C. Elder

School Project for Utility Rate
Reduction

M. Rochman

Shute, Mihaly & Weinberger LLP

O. Armi

Solar Turbines

F. Chiang

Sutherland Asbill & Brennan LLP

K. McCrea

Southern California Edison Co.

M. Alexander

K. Cini

K. Gansecki

H. Romero

TransCanada

R. Hunter

D. White

TURN

M. Florio
M. Hawiger

UCAN

M. Shames

U.S. Dept. of the Navy

K. Davoodi

N. Furuta

L. DeLacruz

Utility Specialists, Southwest, Inc.

D. Koser

Western Manufactured Housing
Communities Association

S. Dey

White & Case LLP

L. Cottle

Interested Parties

A.06-12-009

Attachment A
Advice Letter 2237-G
San Diego Gas & Electric Company
Present and Proposed Regulatory Account Balances
For Proposed Rates Effective January 1, 2014
(Over) / Under Collection \$Thousands

Line	Regulatory Account Name	Present 9/1/13 Amortization ^{1/}			Proposed 1/1/14 Amortization ^{1/}			Proposed Change		
		Core	Noncore	Total	Core	Noncore	Total	Core	Noncore	Total
		A	B	C	D	E	F	G	H	I
1	Core Fixed Cost Account (CFCA)	\$17,855	\$0	\$17,855	(\$1,955)	\$0	(\$1,955)	(\$19,811)	\$0	(\$19,811)
2	Noncore Fixed Cost Account (NFCA) ^{2/}	\$0	\$13,223	\$13,223	\$0	(\$9,106)	(\$9,106)	\$0	(\$22,329)	(\$22,329)
3	Pension Balancing Account (PBA)	\$317	\$15	\$332	\$1,794	\$88	\$1,882	\$1,477	\$73	\$1,550
4	Post-Retirement Benefits Other Than Pensions Bal. Acct. (PBOPBA)	(\$17)	(\$1)	(\$18)	(\$511)	(\$25)	(\$536)	(\$494)	(\$24)	(\$519)
5	CSI Thermal Program Memo. Acct. (CSITPMA)	\$1,253	\$109	\$1,362	\$3,275	\$285	\$3,560	\$2,022	\$176	\$2,198
6	Hazardous Substance Cleanup Cost Account (HSCCA)	(\$857)	(\$1,228)	(\$2,085)	\$1,464	\$2,098	\$3,563	\$2,322	\$3,326	\$5,648
7	Integrated Transmission Balancing Account (ITBA) ^{3/}	(\$413)	(\$535)	(\$948)	\$94	\$121	\$215	\$506	\$656	\$1,163
8	Rewards & Penalties Balancing Account (RPBA) ^{4/}	\$1,329	\$65	\$1,394	\$79	\$4	\$83	(\$1,250)	(\$61)	(\$1,312)
9	Self-Generation Program Memorandum Account (SGPMA) ^{5/}	\$777	\$37	\$814	\$720	\$35	\$755	(\$56)	(\$3)	(\$59)
10	Disconnect Memorandum Account (DMA)	\$90	\$0	\$90	\$0	\$0	\$0	(\$90)	\$0	(\$90)
11	Environmental Fee Memorandum Account (EFMA)	\$916	\$436	\$1,352	\$0	\$0	\$0	(\$916)	(\$436)	(\$1,352)
12	General Rate Case Memorandum Account (GRCMA) ^{6/}	\$18,463	\$1,003	\$19,466	\$18,463	\$1,003	\$19,466	(\$0)	(\$0)	(\$0)
13	Total Amortization (w/o FF&U)	\$39,712	\$13,127	\$52,839	\$23,422	(\$5,496)	\$17,926	(\$16,290)	(\$18,623)	(\$34,913)
14	Total Amortization (w/ FF&U)	\$40,639	\$13,433	\$54,072	\$23,969	(\$5,625)	\$18,344	(\$16,670)	(\$19,058)	(\$35,728)

- ^{1/} Forecasted year-end balances are based upon recorded data through August 2012 and August 2013 respectively. Sums may not equal due to rounding.
- ^{2/} Projected 2013 year-end balance is \$18.2 million overcollection. In order to stabilize rates for 2014 and 2015, SDG&E proposes to amortize a \$9.1 million overcollection over two years.
- ^{3/} Forecasted ITBA 12/31/2013 balance is SDG&E re-allocated portion (13.0% x 1.574 million combined SDGE/SCG before re-allocation plus \$.01 million adjustment for difference in rates).
- ^{4/} Present amortization includes \$0.728 from October 2012 Update filing AL 2146-G and .666 million of energy efficiency (EE) awards in Consolidated filing AL 2160-G dated December 28, 2012. Propose amortization excludes gas energy efficiency (EE) awards. Plan to include in consolidated filing for 2013 if CPUC decision approves them before year-end.
- ^{5/} In D.11-12-030, CPUC approved SDGE to collect \$11 million annually 2012-2014 of which 7% is allocated to gas = \$0.755 million. Present amortization includes Added funding for 1/1/13 rates of \$.059 million per AL 2089-G.
- ^{6/} Current amortization effective 9/1/13 Per D. 13-05-010 (AL 2198-G-A).

Attachment B
Advice Letter 2237-G
San Diego Gas & Electric
Regulatory Account Update

SDGE 2014 RD Model

	At Present Rates			At Proposed Rates			Changes		
	Sept-1-13	Average	Sept-1-13	Jan-1-14	Average	Jan-1-14	Revenues	Rates	Rate
	Volumes	Rate	Revenues	Volumes	Rate	Revenues			
mtherms	\$/therm	\$000's	mtherms	\$/therm	\$000's	\$000's	\$/therm	%	
	A	B	C	D	E	F	G	H	I
1 CORE									
2 Residential	326,003	\$0.77947	\$254,111	326,003	\$0.74545	\$243,020	(\$11,090)	(\$0.03402)	-4.4%
3 Comm & Industrial	158,725	\$0.27610	\$43,823	158,725	\$0.24366	\$38,675	(\$5,149)	(\$0.03244)	-11.7%
4									
5 NGV Pre Sempra-Wide	15,238	\$0.08968	\$1,367	15,238	\$0.05770	\$879	(\$487)	(\$0.03198)	-35.7%
6 Sempra-Wide Adjustment	15,238	(\$0.01439)	(\$219)	15,238	\$0.03868	\$589	\$809	\$0.05306	-368.9%
7 NGV Post Sempra-Wide	15,238	\$0.07529	\$1,147	15,238	\$0.09638	\$1,469	\$321	\$0.02108	28.0%
8									
9 Total CORE	499,967	\$0.59820	\$299,082	499,967	\$0.56637	\$283,164	(\$15,918)	(\$0.03184)	-5.3%
10									
11 NONCORE COMMERCIAL & INDUSTRIAL									
12 Distribution Level Service	37,270	\$0.15463	\$5,763	37,270	\$0.08278	\$3,085	(\$2,678)	(\$0.07185)	-46.5%
13 Transmission Level Service (2)	3,193	\$0.02636	\$84	3,193	\$0.02735	\$87	\$3	\$0.00099	3.7%
14 Total Noncore C&I	40,463	\$0.14451	\$5,847	40,463	\$0.07841	\$3,173	(\$2,675)	(\$0.06610)	-45.7%
15									
16 NONCORE ELECTRIC GENERATION									
17 Distribution Level Service									
18 Pre Sempra Wide	179,522	\$0.04528	\$8,129	179,522	\$0.01744	\$3,131	(\$4,999)	(\$0.02784)	-61.5%
19 Sempra Wide Adjustment	179,522	(\$0.00749)	(\$1,345)	179,522	\$0.01080	\$1,938	\$3,283	\$0.01829	-244.1%
20 Distribution Level Post Sempra Wide	179,522	\$0.03779	\$6,784	179,522	\$0.02823	\$5,069	(\$1,715)	(\$0.00956)	-25.3%
21 Transmission Level Service (2)	496,393	\$0.02053	\$10,189	496,393	\$0.01844	\$9,153	(\$1,035)	(\$0.00209)	-10.2%
22 Total Electric Generation	675,916	\$0.02511	\$16,973	675,916	\$0.02104	\$14,222	(\$2,751)	(\$0.00407)	-16.2%
23									
24 TOTAL NONCORE	716,379	\$0.03185	\$22,820	716,379	\$0.02428	\$17,395	(\$5,426)	(\$0.00757)	-23.8%
25									
26 System Total	1,216,345	\$0.26465	\$321,902	1,216,345	\$0.24710	\$300,558	(\$21,343)	(\$0.01755)	-6.6%

- 1) These rates are for Natural Gas Transportation Service from "Citygate to Meter". The BTS rate is for service from Receipt Point to Citygate and is purchased from SoCalGas.
- 2) These proposed costs and rates for Transmission Level Service "TLS" customers represents the average transmission rate. See Table 5 or detail list of TLS rates.
- 3) All rates include Franchise Fees & Uncollectible charges

Attachment C
SDG&E AL 2237-G
SAN DIEGO GAS & ELECTRIC
PENSION BALANCING ACCOUNT (PBA) - Gas
Year 2013
(Over) / Under Collection

Line	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Jul Actual	Aug Actual	Sep Fcst	Oct Fcst	Nov Fcst	Dec Fcst	Total
1 Beginning Balance	255,867	(729,406)	(1,601,047)	(2,364,251)	(1,453,993)	946,969	485,541	1,322,718	333,674	1,136,064	1,107,662	1,079,259	255,867
1a Prior Period Adjustment	-	255	-	-	2,856,116	-	(195,677)	(498,623)	-	-	-	-	2,162,071
1b Adjusted Beginning Balance	255,867	(729,151)	(1,601,047)	(2,364,251)	1,402,123	946,969	289,864	824,095	333,674	1,136,064	1,107,662	1,079,259	2,417,938
2 Recorded Cost	52,209	48,378	44,820	1,548,615	4,200	1,511	1,496,140	4,365	1,096,000	120	120	1,096,000	5,392,478
3 Authorized Cost	(1,009,759)	(892,435)	(780,059)	(610,434)	(435,315)	(435,315)	(435,315)	(466,599)	(266,000)	(978)	(976)	(266,000)	(5,599,186)
4 Net position (2+3):	(957,550)	(844,057)	(735,239)	938,181	(431,115)	(433,804)	1,060,825	(462,234)	830,000	(858)	(856)	830,000	(206,708)
5 Amortization	2/ (27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(27,684)	(332,208)
6 Current Month Adjustment (4+5):	(985,234)	(871,741)	(762,923)	910,497	(458,799)	(461,488)	1,033,141	(489,918)	802,316	(28,542)	(28,540)	802,316	(538,916)
7 Current Month Interest:	3/ (38)	(154)	(281)	(240)	3,645	60	(286)	(503)	73	140	137	185	2,737
8 Total Current Month Activity (6+7):	(985,273)	(871,896)	(763,204)	910,257	(455,154)	(461,428)	1,032,855	(490,421)	802,389	(28,402)	(28,403)	802,501	(536,178)
9 Ending Balance (1b+8):	(729,406)	(1,601,047)	(2,364,251)	(1,453,993)	946,969	485,541	1,322,718	333,674	1,136,064	1,107,662	1,079,259	1,881,760	1,881,760

Interest Assumption: 0.20% 0.16% 0.17% 0.15% 0.12% 0.10% 0.10% 0.11% 0.12% 0.15% 0.15% 0.15%

Supporting Calculation - 2013 Net PBOP Revenue/Costs

	Authorized Cost	Recorded Cost
Gross Revenues/Costs	\$ 42,598,723	\$ 47,962,978
Less: Electric Transmission Carve Out	\$ (6,960,149)	(7,817,965)
Electric Allocation	\$ (24,520,307)	(27,626,675)
Electric Distribution Allocation	11,118,267	12,518,337
Less:		
Amount Capitalized	(3,563,246)	(4,060,852)
Billings to SoCalGas/Unregulated Affiliates	(2,318,943)	(2,621,059)
Plus:		
Billings from SoCalGas	363,108	(443,948)
Net Revenues/Costs	5,599,186	5,392,478
Other Adjustments/Corrections		
Depreciation/Return		
Net Costs - Electric Distribution Department	\$ 5,599,186	\$ 5,392,478

1/ Feb: True-up return for Cost of Capital D12-12-034

May, July, Aug: 2012 GRC D.13-05-010 related adjustments for 2012 and 2013

2/ Authorized monthly amortization for 2013 is (\$332,210) / 12 = (\$27,684)

3/ Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Attachment D
SDG&E AL 2237-G
POST-RETIREMENT BENEFITS OTHER THAN PENSION BALANCING ACCOUNT (PBOPBA) - Gas
Year 2013
(Over) / Under Collection

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Fcst	Fcst	Fcst	Fcst		
1 Beginning Balance	(29,569)	(330,055)	(592,847)	(425,158)	(598,477)	(500,213)	(302,636)	(601,326)	(745,600)	(506,180)	(640,606)	(775,048)	(29,569)	
1a Prior Period Adjustment	1/	-	74	-	226,170	-	(121,790)	14,555	-	-	-	-	119,009	
1b Adjusted Beginning Balance		(29,569)	(329,981)	(592,847)	(425,158)	(372,307)	(500,213)	(424,426)	(586,771)	(745,600)	(506,180)	(640,606)	(775,048)	89,440
2 Recorded Cost		15,462	17,020	413,013	19,813	53,926	379,702	5,424	24,126	374,000	163	163	374,000	1,676,812
3 Authorized Cost		(317,401)	(281,307)	(246,735)	(194,551)	(183,575)	(183,575)	(183,575)	(184,418)	(136,000)	(136,000)	(136,000)	(136,678)	(2,319,815)
4 Net position (2+3):		(301,939)	(264,287)	166,278	(174,738)	(129,649)	196,127	(178,151)	(160,292)	238,000	(135,837)	(135,837)	237,322	(643,003)
5 Amortization	2/	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	17,796
6 Current Month Adjustment (4+5):		(300,456)	(262,804)	167,761	(173,255)	(128,166)	197,610	(176,668)	(158,809)	239,483	(134,354)	(134,354)	238,805	(625,207)
7 Current Month Interest:	3/	(30)	(63)	(71)	(64)	259	(32)	(233)	(20)	(63)	(72)	(88)	(82)	(558)
8 Total Current Month Activity (6+7):		(300,486)	(262,867)	167,690	(173,319)	(127,907)	197,578	(176,901)	(158,829)	239,420	(134,426)	(134,442)	238,723	(625,765)
9 Ending Balance (1b+8):		(330,055)	(592,847)	(425,158)	(598,477)	(500,213)	(302,636)	(601,326)	(745,600)	(506,180)	(640,606)	(775,048)	(536,325)	(536,325)
								(745,600)						
Interest Assumption:		0.20%	0.16%	0.17%	0.15%	0.12%	0.10%	0.10%	0.11%	0.12%	0.15%	0.15%	0.15%	

Supporting Calculation - 2013 Net PBOP Revenue/Costs

	Authorized Cost	Recorded Cost
Gross Revenues/Costs	\$ 15,966,181	\$ 11,622,238
Less: Electric Transmission Carve Out	\$ (2,608,694)	(1,894,425)
Electric Allocation	\$ (9,190,314)	(6,694,409)
Electric Distribution Allocation	4,167,173	3,033,404
Less:		
Amount Capitalized	(1,335,532)	(984,020)
Billings to SoCalGas/Unregulated Affiliates	(637,198)	(463,834)
Plus:		
Billings from SoCalGas	125,372	91,261
Net Revenues/Costs	2,319,815	1,676,812
Other Adjustments/Corrections		
Depreciation/Return		
Net Costs - Electric Distribution Department	\$ 2,319,815	\$ 1,676,812

1/ Feb: True-up return for Cost of Capital D12-12-034
May, July, Aug: 2012 GRC D.13-05-010 related adjustments for 2012 and 2013

2/ Authorized monthly amortization for 2013 is \$17,795/12 = \$1,483

3/ Interest applied to average monthly balance as follows: (((Beg. Bal.+(Beg. Bal.+Current Month Adjustment))/2)*(Int.Rate/12)

Attachment E
SDG&E AL 2237-G
San Diego Gas & Electric Company Cash Balance Plan

San Diego Gas & Electric Company Cash Balance Plan

Development of 2013 Minimum Required Contribution

1. 2013 Funding target liability	\$785,743,272	
[Net Effective Interest Rate]	6.24%	
2. 2013 Plan Actuarial Value of Assets	\$753,926,685	
3. 2013 Plan Normal Cost		\$26,416,057
[includes estimated plan expenses of \$3,300,000]		
4. 2008 shortfall amortization charge (amortized through 2014)		5,477,831
5. 2009 shortfall amortization charge (amortized through 2015)		22,409,481
6. 2010 shortfall amortization charge (amortized through 2016)		(3,903,301)
7. 2011 shortfall amortization charge (amortized through 2017)		10,515,864
8. 2012 shortfall amortization charge (amortized through 2018)		(17,625,366)
9. Funding shortfall [(1) - (2)]	\$31,816,587	
(a) Less present value of 2008 shortfall amortization charge	(\$10,697,796)	
[based on amortization over 2 years at 4.94%]		
(b) Less present value of 2009 shortfall amortization charge	(64,113,356)	
[based on amortization over 3 years at 4.94%]		
(c) Less present value of 2010 shortfall amortization credit	14,544,920	
[based on amortization over 4 years at 4.94%]		
(d) Less present value of 2011 shortfall amortization credit	(47,856,627)	
[based on amortization over 5 years at 4.94%]		
(e) Less present value of 2012 shortfall amortization credit	93,289,151	
[based on amortization over first 5 years at 4.94% and next year at 6.15%]		
(f) 2013 funding shortfall base [(9) + (9(a)) + (9(b)) + (9(c)) + (9(d)) + (9(e))]	\$16,982,879	
10. 2013 Amortization factor	0.16689232	
[based on amortization of shortfall over 7 years, assuming		
a 4.94% rate for the first 5 years and 6.15% rate for the final 2 years]		
11. 2013 funding shortfall to be amortized in 2013-2019 [(9(f)) x (10)]		2,834,312
12. 2013 Minimum required contribution		\$46,124,878
[(3) + (4) + (5) + (6) + (7) + (8) + (11) , amount as of 1/1/2013]		

Timing of 2013 Minimum Required Contribution

	Funding
First quarterly contribution deposited on April 1, 2013	\$10,700,000
Second quarterly contribution deposited on July 1, 2013	\$10,700,000
Third quarterly contribution deposited on October 1, 2013	\$10,700,000
Final 2012 contribution estimated to be deposited on December 15, 2013	\$15,862,978
Sum of payments made for the 2013 Plan Year	\$47,962,978
1/1/2013 Present value of 2013 Plan Year contributions	\$46,124,878

Attachment F
SDG&E AL 2237-G
San Diego Gas & Electric Company

Postretirement Welfare Plans

Development of 2013 Contribution

1. 2013 APBO	\$190,734,649	
2. Discount rate	4.10%	
3. 2013 Fair Value of Assets	\$125,057,468	
4. 2013 Plan Service Cost		\$8,254,352
5. Interest cost		8,035,124
6. Expected return on assets [based on expected return of 7% on assets]		(8,796,322)
7. Transition obligation amortization		0
8. Prior service cost amortization		4,129,084
9. Unrecognized (gain)/loss amortization		0
10. Net periodic benefit cost		\$11,622,238

Timing of Estimated 2013 Contribution

	Funding
Contributions through December 31 made primarily in quarterly installments	\$11,622,238