

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

Application of San Diego Gas & Electric Company
(U 902 E) for Authority to Partially Fill the Local Capacity
Requirement Need Identified in D.14-03-004 and Enter
into a Purchase Power Tolling Agreement with Carlsbad
Energy Center, LLC.

Application 14-07-____
(Filed July 21, 2014)

**APPLICATION OF SAN DIEGO GAS & ELECTRIC COMPANY (U 902 E)
FOR AUTHORITY TO PARTIALLY FILL THE LOCAL CAPACITY REQUIREMENT
NEED IDENTIFIED IN D.14-03-004 AND ENTER INTO A PURCHASE POWER
TOLLING AGREEMENT WITH CARLSBAD ENERGY CENTER, LLC**

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July 21, 2014

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I. INTRODUCTION

Pursuant to the Rules of Practice and Procedure of the California Public Utilities Commission (“Commission” or “CPUC”), Decision (“D.”) 14-03-004 (the “Track 4 Decision” from the 2012 Long Term Procurement Plan (“LTPP”) proceeding) and the Energy Division’s July 18, 2014 approval of San Diego Gas & Electric Company’s (“SDG&E”) conventional resources procurement plan, SDG&E respectfully requests authority to enter into a long-term power purchase tolling agreement (“PPTA”) with the Carlsbad Energy Center, LLC (“Seller”) to purchase the output of a new, efficient natural gas-fired facility (“Carlsbad Energy Center” or “Project”) which would add approximately 600 MW¹ of needed local capacity in SDG&E’s service area. In addition, SDG&E seeks authority to recover the costs of the PPTA through the Commission-approved Cost Allocation Methodology (“CAM”).

SDG&E is pursuing this PPTA to partially fill the local capacity requirement (“LCR”) need identified by the Commission in the Track 4 Decision. The retirement of the San Onofre Nuclear Generating Station (“SONGS”) has created a need for new resources to meet SDG&E’s

¹ The Project has a nominal capacity of 600 MW. Since the amount of available capacity from a combustion turbine varies according to ambient conditions at the plant site, capacity payments are capped at 633 MW.

LCR need and the timing of this new procurement must take into account the State Water Resources Control Board (“SWRCB”) regulations requiring the mandatory retirement of once-through cooling (“OTC”) resources in Southern California.

As discussed in more detail below, prior to filing this Application, the Track 4 Decision required SDG&E to submit and receive Energy Division approval of its procurement plan. SDG&E submitted its initial conventional resources procurement plan to the Energy Division on March 21, 2014 and received the Energy Division’s approval on July 18, 2014. SDG&E initially submitted its preferred resources procurement plan to the Energy Division on May 1, 2014 and is awaiting approval of this plan. SDG&E has attempted to reflect the Energy Division’s feedback during the procurement plan review process in this Application. Among other things, SDG&E will be pursuing approval of this Application at the same time as it commences an all-source Request for Offers (“RFO”) discussed in the Track 4 Decision.

SDG&E notes that the PPTA attached to its accompanying prepared direct testimony (“Testimony”) has not yet been executed. *SDG&E intends to execute the PPTA upon the CPUC’s final and non-appealable approval of SDG&E’s Application and Seller’s execution of the PPTA.*

II. BACKGROUND AND SUMMARY OF REQUEST

On March 22, 2012, the Commission opened Order Instituting Rulemaking (“R.”) 12-03-014 (the 2012 LTPP proceeding), a successor proceeding to a series of rulemakings intended to ensure that the California investor-owned utilities (“IOUs”) can maintain an adequate electric supply on behalf of their customers. The Scoping Memo² divided the 2012 LTPP proceeding into three tracks: Track 1 involved issues related to the overall long-term need for new local

² R.12-03-014, *Scoping Memo and Ruling of Assigned Commissioner and Administrative Law Judge* dated May 17, 2012.

reliability resources to meet long-term LCRs through 2022; Track 2 examined procurement of system reliability resources for the IOUs; and Track 3 considered rule and policy issues related to the IOUs' procurement practices. An additional track, Track 4, was added by a Revised Scoping Memo³ to consider additional resource needs given the long-term outage and subsequent retirement of SONGS.

The Commission issued the Track 4 Decision on March 13, 2014, which authorized SDG&E to procure up to 800 MW of new resources by 2022 to meet the local capacity needs caused by the retirement of SONGS and the mandatory retirement of OTC units in Southern California.⁴ Specifically, the Commission directed SDG&E to procure a minimum of 200 MW from preferred resources and/or energy storage and allowed the remaining 600 MW to come from any resource.⁵ The Track 4 Decision instructed SDG&E to submit and receive Energy Division approval of its procurement plan before commencing any procurement activities pursuant to the decision.⁶ Furthermore, the Commission gave SDG&E the flexibility to submit the conventional resources portion of its procurement plan for review in advance of submission of its preferred resources procurement plan.⁷

Pursuant to the directives of the Track 4 Decision, SDG&E submitted a conventional resources procurement plan to the Energy Division, which the Energy Division approved on July 18, 2014.⁸ SDG&E opted to submit its conventional resources procurement plan in advance of

³ R.12-03-014, *Revised Scoping Memo and Ruling of Assigned Commissioner and Administrative Law Judge* dated May 21, 2013.

⁴ D.14-03-004 at Section 3.2.

⁵ *Id.* at 4.

⁶ D.14-03-004 at 144-145, Ordering Paragraph 7.

⁷ *Id.*

⁸ SDG&E submitted its initial conventional resources procurement plan on March 21, 2014 then revised plans on May 1, 2014 and July 16, 2014 reflecting the Energy Division's input and feedback.

its preferred resources procurement plan.⁹ Considering the long lead time associated with the development of gas-fired generation development in the San Diego area, as well as the Commission identified critical need to add new resources in the San Diego LCR area - and the 2017 OTC retirement deadline for Encina - SDG&E decided to negotiate and submit for approval a conventional resources bilateral agreement in advance of issuing an all-source RFO. Given these timing issues, and for the reasons summarized below and fully explained in its Testimony, SDG&E believes that submitting the Carlsbad Energy Center PPTA is the most prudent course of action.

A. SDG&E’s Election to Submit the Carlsbad Energy Center PPTA

As mentioned above, SDG&E has elected to fill the need identified by the Commission in the Track 4 Decision by submitting a PPTA for the output of the Carlsbad Energy Center. SDG&E has diligently negotiated terms and conditions that are reasonable and represent a good value for San Diego consumers.

1. Key Terms and Conditions of the PPTA

The Carlsbad Energy Center PPTA will provide approximately 600 MW of nominal capacity from a new and efficient natural gas-fired, simple cycle peaking generating facility, which will be located in SDG&E’s service territory on previously disturbed land adjacent to the existing Encina Power Station (“Encina”) in Carlsbad, California. The Project will consist of six generating units utilizing efficient GE LMS100 technology, providing state of the art flexibility with each unit capable of multiple starts and stops per day. The expected online date is November 1, 2017 and is expected to provide power for 20 years.

⁹ SDG&E submitted its initial preferred resources procurement plan on May 1, 2014 and a revised plan on July 18, 2014. SDG&E intends to procure a minimum of 200 MW of preferred resources through an RFO process.

2. The Carlsbad Energy Center Meets the Need Identified by the Commission in the Track 4 Decision

The Carlsbad Energy Center PPTA is consistent with and responsive to the procurement need identified for SDG&E in the Track 4 Decision of the 2012 LTPP proceeding. The Commission identified a need for SDG&E to procure up to 800 MW of new resources, of which up to 600 MW may be from conventional generation, in order to meet its LCR need by the end of 2021.

As previously mentioned, the Project will be located on land adjacent to Encina, which is slated to retire by December 31, 2017 pursuant to the State's OTC regulations. Due to the timing of this retirement and the need for new resources to meet SDG&E's LCR need as a result of the retirement of SONGS, submitting a bilateral agreement for the Carlsbad Energy Center is superior to waiting for the outcome of an all-source RFO. Currently, the Carlsbad Energy Center is likely the only conventional resource that is far enough through the development process to meet the OTC retirement mandates and size requirements of SDG&E's need. If SDG&E were to wait for the results of an all-source RFO, it would prolong the procurement process to such a degree that meeting the December 31, 2017 OTC retirement date would be highly unlikely. The Commission itself has recognized that a resource just beginning the process could need up to seven years before it could come online.¹⁰

In contrast, the Carlsbad Energy Center and its November 1, 2017 online date is the only resource of adequate capacity significantly developed to meet the time constraints and identified need discussed above.

¹⁰ D.13-02-015 at 63. ("...we take seriously the [California Independent System Operator's ("CAISO")] concern (seconded by SCE and others) that there are some procurement opportunities associated with gas-fired plants which may be lost if there is a delay in moving forward, due to a likely seven to nine year lead time.")

3. Reasonableness and Benefits of the PPTA

In choosing to submit the Carlsbad Energy Center PPTA, SDG&E took into consideration a variety of factors and found that the PPTA was reasonable and offered many benefits. These are summarized below and discussed in greater detail the Testimony.

- Facilitates Timely Retirement of San Diego’s Last OTC Units:
As explained above, the Carlsbad Energy Center PPTA, with its November 1, 2017 online date, helps facilitate the timely retirement of San Diego’s last OTC units, which are located at Encina. The existing Encina generators consist of five steam turbine generators that utilize OTC technology and are subject to the State’s mandate to retire by December 31, 2017.
- Replaces the Older, Less-Efficient Encina Generation Facilities:
Although the Encina units are dependable, they are old, relatively inefficient and provide less flexible capacity. In contrast, the Carlsbad Energy Center will utilize newer, state of the art, flexible, efficient cycle turbines, which are able to quickly start and ramp up to full output while maintaining a relatively low heat rate equating to reduced gas consumption and yielding lower emissions. Furthermore, the Project’s units are capable of multiple starts and stops per day, ramping up and down, which is conducive to meeting SDG&E’s resource needs.
- Facilitates the Integration of Intermittent Renewable Resources:
Renewable resources such as solar and wind are inherently variable and intermittent. As more renewable generation resources are added to the grid, additional resources are needed to accommodate the intermittent nature of renewable energy. The Project will address this by providing operational flexibility with the ability to ramp up and down as needed.
- Competitively Priced:
The PPTA is competitively priced and compares favorably to SDG&E’s most recently approved conventional PPTA with the Pio Pico Energy Center (“Pio Pico”).¹¹
- Provides Locational Benefits:
The Project will be located in the San Diego LCR area and will meet the CAISO requirements for local resource adequacy assuming the CAISO confirms the Project’s Net Qualifying Capacity (“NQC”) status.
- Supported by the City of Carlsbad:
The City of Carlsbad (“City”), who was a staunch opponent of the Project in the beginning, is now a key supporter. Pursuant to a Settlement Agreement,¹² the City

¹¹ The Pio Pico Amended PPTA was approved in D.14-02-026 and D.14-06-053.

¹² The parties to this January 14, 2014 Settlement Agreement are the City of Carlsbad, the Carlsbad Municipal Water District, Cabrillo Power I, LLC, Carlsbad Energy Center LLC and SDG&E.

will acquire the land currently occupied by Encina and the land where SDG&E's North Coast Service Center ("Service Center") is currently situated as well as other SDG&E-owned property, subject to NRG and the City fulfilling their obligations and SDG&E receiving any required regulatory approvals. Furthermore, once the Project is in service, Seller is obligated to retire and remove the Encina plant and remediate the site unless any governmental entity having jurisdiction over NRG or Encina or the CAISO orders it necessary for any unit or units to continue to operate. Lastly, Seller commits that, except for system emergencies or as required by CAISO tariff, the Project will not operate between the hours of 12:00 AM to 6:00 AM, except to the extent reasonably required for reliability-related purposes or as otherwise required by the CAISO tariff.

- New SDG&E North Coast Service Center:
As provided for in the Settlement Agreement, SDG&E will transfer the site of the existing Service Center to the City and City will assist SDG&E in relocating a new site for the Service Center. Seller will be responsible for all costs up to a cost cap for the relocation and construction of the new Service Center, in a manner that is cost-neutral to SDG&E and for San Diego consumers.
- Minimizes Environmental Impacts:
The Project will be situated on previously disturbed land and will rely in part on existing transmission infrastructure to connect to the grid.

B. Alternatives Considered

As discussed above, the Carlsbad Energy Center is the only resource far enough along in development and of sufficient size to allow compliance with State OTC mandates and size requirements for SDG&E's Commission-identified LCR need. Although an all-source RFO could generate other proposals, it is unlikely that a project participating in the RFO process would be of sufficient size and be able to meet a December 31, 2017 online date. Assuming the all-source RFO results in a viable project of adequate size, if that project has not yet commenced the CAISO interconnection study process, SDG&E expects it would already be approximately two years behind the Carlsbad Energy Center timeline.

Presently, SDG&E is aware of one other proposed gas-fired resource located in the San Diego LCR area, the Quail Brush Generation Project ("Quail Brush"). A few years ago, SDG&E signed a PPTA with Quail Brush for 100 MW, which was ultimately rejected by the Commission

in D.13-03-029. Since then, Quail Brush requested, and the California Energy Commission granted, a suspension of their application for a permit. Even if Quail Brush were to bid into an all-source RFO, it is of insufficient size and its online date is too uncertain to be considered a reasonable alternative to the Carlsbad Energy Center. Thus, the Carlsbad Energy Center is the most viable option to enable compliance with the State OTC mandate and meet the Commission-identified LCR need; as such, it warrants Commission approval.

C. Cost Allocation Issues

Consistent with the Track 4 Decision and the Commission-approved CAM,¹³ SDG&E seeks to allocate the costs incurred as a result of the Carlsbad Energy Center PPTA to all benefitting customers. The Commission determined in the Track 4 Decision that the procurement authorized by that decision was “for the purpose of ensuring local reliability in the SONGS service area, for the benefit of all utility distribution customers in that area” and concluded that “such procurement meets the criteria of [P.U. Code] Section 365.1(c)(2)(A)-(B).”¹⁴ As such, CAM applies to the Carlsbad Energy Center PPTA costs.¹⁵

In addition, SDG&E seeks authority to record the costs of the PPTA with Carlsbad Energy Center in its Local Generation Balancing Account (“LGBA”) and upon commencement

¹³ The statutory basis for the Commission’s CAM is set forth in California Public Utilities Code (“P.U. Code”) Section 365.1. *See, e.g.*, Section 365.1 (c)(2)(A), which requires the Commission to “[e]nsure that, in the event that the commission authorizes, in the situation of a contract with a third party, or orders, in the situation of utility owned generation, an electrical corporation to obtain generation resources that the commission determines are needed to meet system or local area reliability needs for the benefit of all customers in the electrical corporation’s distribution service territory, the net capacity costs of those generation resources are allocated on a fully nonbypassable basis consistent with departing load provisions as determined by the commission, to all of the following:

- (i) Bundled service customers of the electrical corporation.
- (ii) Customers that purchase electricity through a direct transaction with other providers.
- (iii) Customers of community choice aggregators.”

¹⁴ D.14-03-004 at 120.

¹⁵ *Id.* (“...SDG&E shall allocate costs [pursuant to CAM] incurred as a result of procurement authorized in this decision, and approved by the Commission. In most cases we expect this allocation to be consistent with D.13-02-015 and the CAM adopted in...D.11-05-005...”)

of the PPTA, to recover those costs via a Local Generation Charge (“LGC”) from all bundled services, Direct Access (“DA”) and Community Choice Aggregation (“CCA”) customers in its service territory on an equal per kilowatt-hour basis by customer class.

III. RELIEF REQUESTED

SDG&E respectfully requests that, in accordance with the schedule proposed below, the Commission promptly issue a decision approving the Carlsbad Energy Center PPTA and make the following, additional findings:

1. The Carlsbad Energy Center PPTA meets the need identified by the Commission in Track 4 of the 2012 LTPP.
2. The terms and conditions of the Carlsbad Energy Center PPTA are just and reasonable.
3. SDG&E shall record the net capacity costs associated with the Carlsbad Energy Center PPTA in its LGBA and, upon commencement of the PPTA, recover those costs through its LGC on a non-bypassable basis from its bundled service, DA and CCA customers on an equal per kilowatt-hour basis by customer class consistent with the Commission-approved CAM.
4. The Commission shall grant such other relief as is necessary and proper.

IV. SUPPORTING TESTIMONY AND APPENDICES

In support of this Application, SDG&E provides the prepared direct testimony (public and confidential versions) of witness Daniel S. Baerman and the following appendices thereto:

- Appendix A – Confidentiality Declaration of Hillary Hebert
- Appendix B – Carlsbad Energy Center Milestone Schedule CONFIDENTIAL
- Appendix C – Pricing Comparison CONFIDENTIAL
- Appendix D – Report of the Independent Evaluator (PUBLIC & CONFIDENTIAL)
- Appendix E – Carlsbad Energy Center PPTA CONFIDENTIAL
- Appendix F – Summary of Transmission Interconnection Costs CONFIDENTIAL
- Appendix G – Settlement Agreement between City of Carlsbad, the Carlsbad Municipal Water District, Cabrillo Power I, LLC, Seller and SDG&E

V. STATUTORY AND PROCEDURAL REQUIREMENTS

A. Rule 2.1 (a) – (c)

This Application is filed in accordance with D.14-03-004, P.U. Code § 365.1(c)(2)(A)-(B), the Commission’s Rules of Practice and Procedure and prior Commission decisions, orders and resolutions. In accordance with Rule 2.1 (a) – (c) of the Commission’s Rules of Practice and Procedure, SDG&E provides the following additional 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.

2. Rule 2.1 (b) - Correspondence

Correspondence or communications regarding this Application should be addressed to:

Despina Niehaus
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San Diego Gas & Electric Company
8330 Century Park Court, CP32D
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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.

b. Issues to be Considered

The issues to be considered are described above in this Application and in more detail in the accompanying Testimony of Daniel S. Baerman.

c. Need for 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. Nevertheless, SDG&E sets forth below a schedule that includes hearings, in the event hearings are deemed to be necessary.

d. Proposed Schedule

As explained above, the PPTA has an online date for the Carlsbad Energy Center of November 1, 2017, which is intended to facilitate the retirement of Encina by December 31, 2017. In order for the Project to achieve this online date, the Commission must act promptly to approve this Application. As such, SDG&E respectfully requests that the Commission approve this Application by no later than the end of this year (December 2014), or as soon as possible thereafter. SDG&E believes that the schedule set forth below is reasonable, particularly given that the Commission, in the Track 4 Decision, has already identified the LCR need that SDG&E seeks to fill with the Carlsbad Energy Center PPTA.

<u>ACTION</u>	<u>DATE</u>
Application filed	July 21, 2014
CPUC publishes notice in Daily Calendar	July 22, 2014
Responses/Protests	August 21, 2014
Reply to Responses/Protests	September 2, 2014
Prehearing Conference	September 5, 2014
Scoping Memo Issued	September 12, 2014
Intervenor Testimony	October 3, 2014
Rebuttal Testimony	October 17, 2014
Hearings (if needed)	October 20 – 24, 2014
Concurrent Opening Briefs	November 7, 2014
Concurrent Reply Briefs	November 21, 2014
Proposed Decision	December 18, 2014
Commission Decision Adopted	January 2015

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 Rates¹⁶

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

¹⁶ 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 three-month period ending March 31, 2014 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 rate change 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 three-month period ending March 31, 2014 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 three-month period ending March 31, 2014, 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 plant 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 the most recent proxy statement sent to all shareholders of SDG&E’s parent company, Sempra Energy, dated March 20, 2014, was mailed to the Commission on May 12, 2014 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 serving 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 attached to the Testimony (at Appendix A) and submitted in conformance with D.06-06-066 and D.08-04-023. The confidential information appears in the Testimony of SDG&E witness Daniel S. Baerman. 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.

VII. SERVICE

This is a new application. No service list has been established. Accordingly, SDG&E will serve this Application, public versions of testimony and related exhibits on parties to the service lists for A.13-06-015 and R.12-03-014. Hard copies will be sent by overnight mail to the Assigned Commissioner in A.13-06-015, Michael R. Peevey, the Assigned Commissioner in R.12-03-014, Michael Peter Florio, the Assigned Administrative Law Judge (“ALJ”) in A.13-06-015, ALJ Hallie Yacknin, the Assigned ALJ in R.12-03-014, ALJ David M. Gamson, and Acting Chief ALJ Timothy J. Sullivan.

VIII. CONCLUSION

Based on this Application and the supporting Testimony and appendices, 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/ Steven C. Nelson

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SAN DIEGO GAS & ELECTRIC COMPANY

By: 

Victor E. Vilaplana

San Diego Gas & Electric Company

Vice President – Electric & Fuel Procurement

DATED at San Diego, California, this 21st day of July 2014

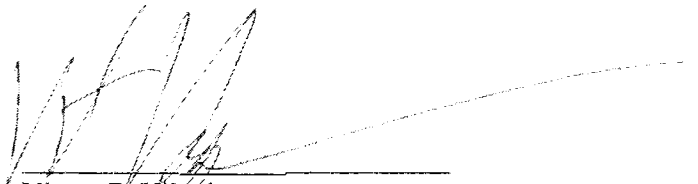
OFFICER VERIFICATION

Victor E. Vilaplana 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 AUTHORITY TO PARTIALLY FILL THE LOCAL CAPACITY REQUIREMENT NEED IDENTIFIED IN D.14-03-004 AND TO ENTER INTO A PURCHASE POWER TOLLING AGREEMENT WITH CARLSBAD ENERGY CENTER, LLC** 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 July 21, 2014 at San Diego, California.



Victor E. Vilaplana
San Diego Gas & Electric Company
Vice President – Electric & Fuel Procurement

ATTACHMENT A
SDG&E Balance Sheet, Income Statement & Financial Statement

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
MARCH 31, 2014**

	1. UTILITY PLANT	<u>2014</u>
101	UTILITY PLANT IN SERVICE	\$12,794,548,296
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	909,938,644
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,038,519,029)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(370,752,022)
114	ELEC PLANT ACQUISITION ADJ	3,750,722
115	ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(562,608)
118	OTHER UTILITY PLANT	855,216,329
119	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(241,574,981)
120	NUCLEAR FUEL - NET	-
	TOTAL NET UTILITY PLANT	<u>10,010,332,346</u>
	2. OTHER PROPERTY AND INVESTMENTS	
121	NONUTILITY PROPERTY	5,947,314
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	1,053,664,892
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>1,059,247,906</u>

Data from SPL as of June 19, 2014

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
ASSETS AND OTHER DEBITS
MARCH 31, 2014**

3. CURRENT AND ACCRUED ASSETS		2014
131	CASH	462,283
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	-
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	217,515,907
143	OTHER ACCOUNTS RECEIVABLE	18,828,214
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(2,970,472)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	-
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	11,560,333
151	FUEL STOCK	3,576,419
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	69,250,759
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	74,933,298
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	358,593
165	PREPAYMENTS	163,972,309
171	INTEREST AND DIVIDENDS RECEIVABLE	379,013
173	ACCRUED UTILITY REVENUES	57,174,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	4,256,404
175	DERIVATIVE INSTRUMENT ASSETS	138,202,731
TOTAL CURRENT AND ACCRUED ASSETS		757,500,291
4. DEFERRED DEBITS		
181	UNAMORTIZED DEBT EXPENSE	35,158,933
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,426,395,072
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	6,039,766
184	CLEARING ACCOUNTS	2,956,663
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	37,789,509
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	13,859,869
190	ACCUMULATED DEFERRED INCOME TAXES	740,214,345
TOTAL DEFERRED DEBITS		4,262,414,157
TOTAL ASSETS AND OTHER DEBITS		16,089,494,700

Data from SPL as of June 19, 2014

SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
MARCH 31, 2014

5. PROPRIETARY CAPITAL

		2014
201	COMMON STOCK ISSUED	(\$291,458,395)
204	PREFERRED STOCK ISSUED	-
207	PREMIUM ON CAPITAL STOCK	(591,282,978)
210	GAIN ON RETIRED CAPITAL STOCK	-
211	MISCELLANEOUS PAID-IN CAPITAL	(479,665,368)
214	CAPITAL STOCK EXPENSE	24,605,640
216	UNAPPROPRIATED RETAINED EARNINGS	(3,399,789,312)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	8,889,689
	TOTAL PROPRIETARY CAPITAL	(4,728,700,724)

6. LONG-TERM DEBT

221	BONDS	(3,926,855,000)
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	(123,900,000)
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	10,795,955
	TOTAL LONG-TERM DEBT	(4,039,959,045)

7. OTHER NONCURRENT LIABILITIES

227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(683,686,392)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(39,921,086)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(141,815,062)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230	ASSET RETIREMENT OBLIGATIONS	(921,609,335)
	TOTAL OTHER NONCURRENT LIABILITIES	(1,787,031,875)

Data from SPL as of June 19, 2014

**SAN DIEGO GAS & ELECTRIC COMPANY
BALANCE SHEET
LIABILITIES AND OTHER CREDITS
MARCH 31, 2014**

8. CURRENT AND ACCRUED LIABILITIES		2014
231	NOTES PAYABLE	(89,600,000)
232	ACCOUNTS PAYABLE	(362,296,876)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(35,203,990)
235	CUSTOMER DEPOSITS	(71,316,587)
236	TAXES ACCRUED	(134,252,216)
237	INTEREST ACCRUED	(56,232,097)
238	DIVIDENDS DECLARED	-
241	TAX COLLECTIONS PAYABLE	(5,035,658)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(239,831,318)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(36,443,280)
244	DERIVATIVE INSTRUMENT LIABILITIES	(160,552,309)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
TOTAL CURRENT AND ACCRUED LIABILITIES		(1,190,764,331)
9. DEFERRED CREDITS		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(42,513,862)
253	OTHER DEFERRED CREDITS	(396,835,854)
254	OTHER REGULATORY LIABILITIES	(1,259,726,447)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(23,203,061)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,822,362,697)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(798,396,804)
TOTAL DEFERRED CREDITS		(4,343,038,725)
TOTAL LIABILITIES AND OTHER CREDITS		(\$16,089,494,700)

Data from SPL as of June 19, 2014

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED MARCH 31, 2014

1. UTILITY OPERATING INCOME

400	OPERATING REVENUES		\$1,173,880,787
401	OPERATING EXPENSES	\$767,944,143	
402	MAINTENANCE EXPENSES	39,000,986	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	123,417,430	
408.1	TAXES OTHER THAN INCOME TAXES	28,100,346	
409.1	INCOME TAXES	26,193,181	
410.1	PROVISION FOR DEFERRED INCOME TAXES	295,902,694	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(239,874,847)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(657,711)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		1,040,026,222
	NET OPERATING INCOME		133,854,565

2. OTHER INCOME AND DEDUCTIONS

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	896	
417.1	EXPENSES OF NONUTILITY OPERATIONS	-	
418	NONOPERATING RENTAL INCOME	96,979	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	1,264,358	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	10,746,197	
421	MISCELLANEOUS NONOPERATING INCOME	23,184	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	12,131,614	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	62,512	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(597,876)	
	TOTAL OTHER INCOME DEDUCTIONS	(535,364)	
408.2	TAXES OTHER THAN INCOME TAXES	164,565	
409.2	INCOME TAXES	(355,575)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	3,015,949	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(1,232,192)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	1,592,747	
	TOTAL OTHER INCOME AND DEDUCTIONS		11,074,231
	INCOME BEFORE INTEREST CHARGES		144,928,796
	NET INTEREST CHARGES*		46,063,955
	NET INCOME		\$98,864,841

*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$4,370,479)

Data from SPL as of June 19, 2014

SAN DIEGO GAS & ELECTRIC COMPANY
STATEMENT OF INCOME AND RETAINED EARNINGS
THREE MONTHS ENDED MARCH 31, 2014

3. RETAINED EARNINGS

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,300,924,471
NET INCOME (FROM PRECEDING PAGE)	98,864,841
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	0
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u>\$3,399,789,312</u>

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
March 31, 2014

(a)	<u>Amounts and Kinds of Stock Authorized:</u>		
	Common Stock	255,000,000 shares	Without Par Value
	<u>Amounts and Kinds of Stock Outstanding:</u>		
	COMMON STOCK	116,583,358 shares	291,458,395

(b) 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.

(c)	<u>Number and Amount of Bonds Authorized and Issued:</u>			
		Nominal Date of Issue	Par Value Authorized and Issued	Outstanding
				Interest Paid in 2013
	<u>First Mortgage Bonds:</u>			
	6.80% Series KK, due 2013	12-01-91	14,400,000	0
	Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000
	5.85% Series RR, due 2021	06-29-93	60,000,000	0
	5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000
	5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000
	5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000
	5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000
	5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000
	4.00% Series AAA, due 2039	06-17-04	75,000,000	75,000,000
	5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000
	5.30% Series CCC, due 2015	11-15-05	250,000,000	250,000,000
	6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000
	1.65% Series EEE, due 2018	09-21-06	161,240,000	161,240,000
	6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000
	6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000
	5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000
	4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000
	3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000
	3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000
	4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000
	3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000
				0
	<u>Unsecured Bonds:</u>			
	5.90% CPCFA96A, due 2014	06-01-96	129,820,000	14,350,000
	5.30% CV96A, due 2021	08-02-96	38,900,000	38,900,000
	5.50% CV96B, due 2021	11-21-96	60,000,000	60,000,000
	4.90% CV97A, due 2023	10-31-97	25,000,000	25,000,000

SAN DIEGO GAS & ELECTRIC COMPANY
FINANCIAL STATEMENT
March 31, 2014

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2013</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	59,000,000	\$15,949

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>12-31-13</u>	2009	2010	2011	2012	2013
5.0%		\$375,000	\$375,000	\$375,000	\$375,000	\$281,250
4.50%		270,000	270,000	270,000	270,000	202,500
4.40%		286,000	286,000	286,000	286,000	214,500
4.60%		343,868	343,868	343,868	343,868	257,901
\$ 1.7625		0	0	0	0	0
\$ 1.70		2,380,000	2,380,000	2,380,000	2,380,000	1,785,000
\$ 1.82		1,164,800	1,164,800	1,164,800	1,164,800	873,600
	0	\$4,819,668	\$4,819,668	\$4,819,668	\$4,819,668	\$3,614,751

Common Stock

Dividend to Parent	\$150,000,000 [1]	\$0	\$0	\$0	\$0
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A balance sheet and a statement of income and retained earnings of Applicant for the three months ended March 31, 2014 are attached hereto.

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

ATTACHMENT B
SDG&E Statement of Effective Rates



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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. 2622-E

Decision No. D.13-11-002

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Jul 10, 2014

Effective Jul 10, 2014

Resolution No. E-4651



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208	Issued by	Date Filed	May 23, 2014
Advice Ltr. No.	Lee Schavrien	Effective	May 23, 2014
Decision No.	Senior Vice President	Resolution No.	
	Regulatory Affairs		



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Advice Ltr. No. 2616-E

Decision No. D.14-06-036

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Jul 3, 2014

Effective Jul 3, 2014

Resolution No.



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Sheet 4

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11C5	Issued by	Date Filed	Jul 3, 2014
Advice Ltr. No. 2621-E	Lee Schavrien	Effective	Jul 3, 2014
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12C5

Issued by

Date Filed

Apr 24, 2014

Advice Ltr. No. 2578-E-C

Lee Schavrien

Effective

Feb 18, 2014

12-11-025

Senior Vice President

Decision No. 13-12-029

Resolution No.

E-4630



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Advice Ltr. No. 2622-E

Decision No. D.13-11-002

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Jul 10, 2014

Effective Jul 10, 2014

Resolution No. E-4651

ATTACHMENT C
SDG&E Statement of Proposed Rate Change

**SAN DIEGO GAS & ELECTRIC COMPANY
ELECTRIC RATE IMPACT TO TAKE PLACE 2018**

	Current Class Average Rates¹ (¢/kWh)	Proposed Class Average Rates Reflecting Increase 2018 (¢/kWh)	Total Rate Increase (¢/kWh)	Percentage Rate Increase %
Residential	19.451	20.091	0.640	3.29%
Small Commercial	22.834	23.525	0.691	3.03%
Medium and Large C&I	18.078	18.615	0.537	2.97%
Agricultural	18.769	19.347	0.578	3.08%
Lighting	16.701	17.121	0.420	2.51%
System Total	19.057	19.647	0.590	3.10%

¹ Current rates effective 5/1/2014 per Advice Letter (AL) 2595-E and AL 2595-E-A.

ATTACHMENT D
SDG&E Statement of Original Cost and Depreciation Reserve

SAN DIEGO GAS & ELECTRIC COMPANY
COST OF PROPERTY AND
DEPRECIATION RESERVE APPLICABLE THERETO
AS OF MARCH 31, 2014

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
ELECTRIC DEPARTMENT			
302	Franchises and Consents	222,841	202,900
303	Misc. Intangible Plant	115,511,561	24,229,403
	TOTAL INTANGIBLE PLANT	115,734,403	24,432,303
310.1	Land	14,526,518	46,518
310.2	Land Rights	0	0
311	Structures and Improvements	94,104,804	33,021,878
312	Boiler Plant Equipment	165,439,222	56,645,912
314	Turbogenerator Units	114,495,082	37,145,792
315	Accessory Electric Equipment	81,977,016	26,840,453
316	Miscellaneous Power Plant Equipment	34,958,282	6,646,723
	Steam Production Decommissioning	0	0
	TOTAL STEAM PRODUCTION	505,500,924	160,347,277
320.1	Land	0	0
320.2	Land Rights	283,677	283,677
321	Structures and Improvements	277,056,869	271,035,015
322	Boiler Plant Equipment	594,344,188	414,490,986
323	Turbogenerator Units	144,866,806	137,460,463
324	Accessory Electric Equipment	173,367,621	168,082,214
325	Miscellaneous Power Plant Equipment	316,423,908	243,619,477
101	SONGS PLANT CLOSURE GROSS PLANT-	(342,385,013.36)	(71,013,778)
	TOTAL NUCLEAR PRODUCTION	1,163,958,055	1,163,958,055
340.1	Land	143,476	0
340.2	Land Rights	56,033	3,233
341	Structures and Improvements	23,010,135	4,540,184
342	Fuel Holders, Producers & Accessories	20,348,101	5,360,426
343	Prime Movers	83,912,588	24,054,324
344	Generators	336,506,725	98,084,369
345	Accessory Electric Equipment	32,506,362	8,889,401
346	Miscellaneous Power Plant Equipment	24,159,427	10,409,530
	TOTAL OTHER PRODUCTION	520,642,846	151,341,466
	TOTAL ELECTRIC PRODUCTION	2,190,101,826	1,475,646,799

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	41,012,521	0
350.2	Land Rights	147,856,328	15,244,496
352	Structures and Improvements	272,264,615	46,782,018
353	Station Equipment	968,467,252	176,947,308
354	Towers and Fixtures	846,132,537	122,550,100
355	Poles and Fixtures	297,916,824	64,983,264
356	Overhead Conductors and Devices	492,211,998	194,993,887
357	Underground Conduit	245,662,391	34,324,313
358	Underground Conductors and Devices	284,747,260	35,703,911
359	Roads and Trails	261,157,374	15,082,279
101	SONGS PLANT CLOSURE GROSS PLANT-	(5,943,753)	(5,943,753)
	TOTAL TRANSMISSION	3,851,485,348	700,667,823
360.1	Land	16,176,228	0
360.2	Land Rights	77,516,610	35,611,541
361	Structures and Improvements	4,018,741	1,680,090
362	Station Equipment	437,710,141	112,181,779
363	Storage Battery Equipment	6,274,735	277,180
364	Poles, Towers and Fixtures	559,492,060	245,802,343
365	Overhead Conductors and Devices	438,235,599	172,713,547
366	Underground Conduit	1,028,441,935	402,844,826
367	Underground Conductors and Devices	1,344,309,563	796,746,339
368.1	Line Transformers	522,212,966	96,078,448
368.2	Protective Devices and Capacitors	21,753,160	(6,050,606)
369.1	Services Overhead	127,427,404	120,900,673
369.2	Services Underground	319,202,306	223,665,701
370.1	Meters	189,663,459	44,353,473
370.2	Meter Installations	54,581,599	10,702,311
371	Installations on Customers' Premises	6,730,078	10,970,557
373.1	St. Lighting & Signal Sys.-Transformers	0	0
373.2	Street Lighting & Signal Systems	26,182,234	19,060,716
	TOTAL DISTRIBUTION PLANT	5,179,928,819	2,287,538,919
389.1	Land	7,312,143	0
389.2	Land Rights	0	0
390	Structures and Improvements	32,151,499	21,487,305
392.1	Transportation Equipment - Autos	0	49,884
392.2	Transportation Equipment - Trailers	58,146	6,444
393	Stores Equipment	17,466	16,842
394.1	Portable Tools	22,376,699	6,896,443
394.2	Shop Equipment	341,136	215,066
395	Laboratory Equipment	328,877	51,064
396	Power Operated Equipment	60,529	117,502
397	Communication Equipment	207,045,567	76,848,569
398	Miscellaneous Equipment	1,360,761	340,096
	TOTAL GENERAL PLANT	271,052,821	106,029,214
101	TOTAL ELECTRIC PLANT	11,608,303,215	4,594,315,057.26

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
GAS PLANT			
302	Franchises and Consents	86,104	86,104
303	Miscellaneous Intangible Plant	0	0
	TOTAL INTANGIBLE PLANT	86,104	86,104
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	835,663
	TOTAL STORAGE PLANT	2,096,606	879,655
365.1	Land	4,649,144	0
365.2	Land Rights	2,218,048	1,277,347
366	Structures and Improvements	11,710,305	9,712,107
367	Mains	177,465,621	64,696,403
368	Compressor Station Equipment	82,322,043	61,781,466
369	Measuring and Regulating Equipment	19,831,466	14,311,489
371	Other Equipment	0	0
	TOTAL TRANSMISSION PLANT	298,196,628	151,778,812
374.1	Land	102,187	0
374.2	Land Rights	8,155,107	6,345,445
375	Structures and Improvements	43,447	61,253
376	Mains	585,792,134	335,216,155
378	Measuring & Regulating Station Equipment	17,015,328	7,342,861
380	Distribution Services	246,899,224	286,467,923
381	Meters and Regulators	148,361,011	43,760,689
382	Meter and Regulator Installations	88,585,400	29,380,585
385	Ind. Measuring & Regulating Station Equipme	1,516,811	1,088,852
386	Other Property On Customers' Premises	0	0
387	Other Equipment	5,223,272	4,745,558
	TOTAL DISTRIBUTION PLANT	1,101,693,920	714,409,322

<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	7,906,004	3,434,730
394.2	Shop Equipment	76,864	38,392
395	Laboratory Equipment	283,094	260,892
396	Power Operated Equipment	162,284	134,633
397	Communication Equipment	2,749,542	769,312
398	Miscellaneous Equipment	198,325	77,688
	TOTAL GENERAL PLANT	11,450,613	4,815,651
101	TOTAL GAS PLANT	1,413,523,871	871,969,545
COMMON PLANT			
303	Miscellaneous Intangible Plant	233,646,217	148,803,192
350.1	Land	0	0
360.1	Land	0	0
389.1	Land	7,168,915	0
389.2	Land Rights	1,080,961	27,776
390	Structures and Improvements	293,245,225	119,855,640
391.1	Office Furniture and Equipment - Other	25,616,339	11,292,923
391.2	Office Furniture and Equipment - Computer E	77,786,135	52,223,210
392.1	Transportation Equipment - Autos	33,942	(338,930)
392.2	Transportation Equipment - Trailers	33,369	18,218
393	Stores Equipment	144,926	116,509
394.1	Portable Tools	1,232,027	216,943
394.2	Shop Equipment	234,076	142,449
394.3	Garage Equipment	1,056,076	23,466
395	Laboratory Equipment	2,182,676	952,723
396	Power Operated Equipment	0	(192,980)
397	Communication Equipment	121,572,135	55,287,068
398	Miscellaneous Equipment	2,474,623	1,269,857
118.1	TOTAL COMMON PLANT	767,507,644	389,698,065.32
	TOTAL ELECTRIC PLANT	11,608,303,215	4,594,315,057
	TOTAL GAS PLANT	1,413,523,871	871,969,545
	TOTAL COMMON PLANT	767,507,644	389,698,065
101 & 118.1	TOTAL	13,789,334,730	5,855,982,668
101	PLANT IN SERV-SONGS FULLY RECOVER	(1,163,958,055)	(1,163,958,055)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	0	(1,413,052)

<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	0	0
	Common	0	0
		<u>0</u>	<u>0</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0	0
		<u>0</u>	<u>0</u>
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	0	0
		<u>0</u>	<u>0</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	(2,095,185)	(2,095,185)
		<u>(2,095,185)</u>	<u>(2,095,185)</u>
101	Accrual for Retirements		
	Electric	(4,527,415)	(4,527,415)
	Gas	(146,599)	(146,599)
		<u>(4,674,014)</u>	<u>(4,674,014)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE	<u>(4,674,014)</u>	<u>(4,674,014)</u>
102	Electric	0	0
	Gas	0	0
		<u>0</u>	<u>0</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0</u>	<u>0</u>
104	Electric	85,194,000	5,688,403
	Gas	0	0
		<u>85,194,000</u>	<u>5,688,403</u>
	TOTAL PLANT LEASED TO OTHERS	<u>85,194,000</u>	<u>5,688,403</u>
105	Plant Held for Future Use		
	Electric	13,092,995	0
	Gas	0	0
		<u>13,092,995</u>	<u>0</u>
	TOTAL PLANT HELD FOR FUTURE USE	<u>13,092,995</u>	<u>0</u>
107	Construction Work in Progress		
	Electric	852,229,470	
	Gas	57,709,174	
	Common	86,620,420	
		<u>996,559,064</u>	<u>0</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS	<u>996,559,064</u>	<u>0</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0	0
		<u>0</u>	<u>0</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	945,721,336
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0	945,721,336
101.1	ELECTRIC CAPITAL LEASES	837,939,281	120,531,145
118.1	COMMON CAPITAL LEASE	21,064,457	18,342,922
		859,003,738	138,874,067
120	NUCLEAR FUEL FABRICATION	62,963,775	40,861,208
120	SONGS PLANT CLOSURE-NUCLEAR FUEL	(62,963,775)	(40,861,208)
143	FAS 143 ASSETS - Legal Obligation	267,997,174	(879,927,884)
	SONGS Plant Closure - FAS 143 contra	(266,617,323)	(61,166,058)
	FIN 47 ASSETS - Non-Legal Obligation	63,278,916	26,029,081
143	FAS 143 ASSETS - Legal Obligation	0	(1,282,136,619)
	TOTAL FAS 143	64,658,767	(2,197,201,480)
	UTILITY PLANT TOTAL	14,637,116,041	3,576,924,688

ATTACHMENT E
SDG&E Summary of Earnings

SAN DIEGO GAS & ELECTRIC COMPANY
SUMMARY OF EARNINGS
THREE MONTHS ENDED MARCH 31, 2014
(DOLLARS IN MILLIONS)

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,174
2	Operating Expenses	<u>1,040</u>
3	Net Operating Income	<u><u>\$134</u></u>
4	Weighted Average Rate Base	\$6,985
5	Rate of Return*	7.79%

*Authorized Cost of Capital

ATTACHMENT F
SDG&E State, Counties and Cities List

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, 11th 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, 2nd 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