

**ATTACHMENT M**

**TO6 Depreciation Rates and Amortization Periods**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO6 - Annual Transmission Plant Depreciation Rates**  
**Cycle 1, For 12 - Months Ending December 31, 2023**

**For Use During the 12-Months Period from January 1 to December 31, 2023**

Line No.	FERC Account	Description	Life	Net Salvage	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E352.10	Other	74 R2.5	-80%	1.33%	1.12%	2.45%	1
2	E352.20	SWPL	74 R2.5	-80%	1.29%	1.13%	2.42%	2
3	E352.60	SRPL	74 R2.5	-80%	1.32%	0.70%	2.02%	3
4	<b>E352 - Tot</b>	<b>Struct &amp; Improv</b>	<b>74 R2.5</b>	<b>-80%</b>	<b>1.33%</b>	<b>1.06%</b>	<b>2.39%</b>	4
5	E353.10	Other	54 R2	-75%	1.80%	1.49%	3.29%	5
6	E353.20	SWPL	54 R2	-75%	1.72%	1.55%	3.27%	6
7	E353.40	CTC	54 R2	-75%	1.82%	1.57%	3.39%	7
8	E353.60	SRPL	54 R2	-75%	1.76%	1.54%	3.30%	8
9	<b>E353</b>	<b>Station Equip</b>	<b>54 R2</b>	<b>-75%</b>	<b>1.79%</b>	<b>1.50%</b>	<b>3.29%</b>	9
10	E354.10	Other	80 R5	-75%	1.16%	0.87%	2.03%	10
11	E354.20	SWPL	80 R5	-75%	0.92%	0.65%	1.57%	11
12	E354.60	SRPL	80 R5	-75%	1.21%	1.01%	2.22%	12
13	<b>E354</b>	<b>Towers &amp; Fixtrs</b>	<b>80 R5</b>	<b>-75%</b>	<b>1.18%</b>	<b>0.97%</b>	<b>2.15%</b>	13
14	E355.10	Other	48 R1.5	-100%	2.09%	2.40%	4.49%	14
15	E355.20	SWPL	48 R1.5	-100%	1.11%	1.92%	3.03%	15
16	E355.60	SRPL	48 R1.5	-100%	1.95%	2.40%	4.35%	16
17	<b>E355</b>	<b>Poles &amp; Fixtrs</b>	<b>48 R1.5</b>	<b>-100%</b>	<b>2.09%</b>	<b>2.39%</b>	<b>4.48%</b>	17
18	E356.10	Other	69 R1.5	-100%	1.42%	1.44%	2.86%	18
19	E356.20	SWPL	69 R1.5	-100%	0.53%	0.61%	1.14%	19
20	E356.60	SRPL	69 R1.5	-100%	1.34%	1.54%	2.88%	20
21	<b>E356</b>	<b>OVH Cnd &amp; Dev</b>	<b>69 R1.5</b>	<b>-100%</b>	<b>1.36%</b>	<b>1.42%</b>	<b>2.78%</b>	21
22	E357.00	Other & SWPL	75 R2.5	-30%	1.28%	0.37%	1.65%	22
23	E357.60	Other & SRPL	75 R2.5	-30%	1.27%	0.40%	1.67%	23
24	<b>E357</b>	<b>Trans UG Cnduit</b>	<b>75 R2.5</b>	<b>-30%</b>	<b>1.29%</b>	<b>0.37%</b>	<b>1.66%</b>	24
25	E358.00	Other & SWPL	50 R2	-10%	1.93%	0.21%	2.14%	25
26	E358.60	Other & SRPL	50 R2	-10%	1.93%	0.22%	2.15%	26
27	<b>E358</b>	<b>Trans UG Cndctr</b>	<b>50 R2</b>	<b>-10%</b>	<b>1.93%</b>	<b>0.21%</b>	<b>2.14%</b>	27
28	E359.10	Other	60 SQ	0%	1.66%	0.00%	1.66%	28
29	E359.20	SWPL	60 SQ	0%	1.54%	0.00%	1.54%	29
30	E359.60	SRPL	60 SQ	0%	1.66%	0.00%	1.66%	30
31	<b>E359</b>	<b>Roads &amp; Trails</b>	<b>60 SQ</b>	<b>0%</b>	<b>1.66%</b>	<b>0.00%</b>	<b>1.66%</b>	31
32								32
33	<b>Composite Depreciation Rate</b>				<b>1.63%</b>	<b>1.25%</b>	<b>2.88%</b>	33
34								34

The rates in these subaccounts will not change during the term of the TO6 Formula. Workpapers will be included in each Annual Information Filing that will calculate the annual composite rates shown on line 33 pursuant to Term 54 in Appendix VIII.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO6 - Annual Intangible Plant Authorized Amortization Period**  
**Cycle 1, For 12 - Months Ending December 31, 2023**

Line No.	FERC Acct No	DESCRIPTION	Amortization Period (Yrs)	Line No.
		ELECTRIC DISTRIBUTION		
1		ELECTRIC DISTRIBUTION		1
2	E303	Electric Distribution Software	5, 7, or 10 years	2
3	E360	Electric Distribution Easements (land rights)	45 years	3
4				4
		ELECTRIC TRANSMISSION		
5		ELECTRIC TRANSMISSION		5
6	E350	Electric Transmission Easements (land rights)	100 years	6
7				7

These periods may not be changed absent a section 205 or 206 filing.

The Annual Information Filing will reference the docket number of the FERC proceeding that establishes new General Plant and Common Plant depreciation rates and Intangible Plant amortization periods.

**SAN DIEGO GAS & ELECTRIC COMPANY**

Statement AJ - Workpapers

**TO6 - Annual General Plant Depreciation Rates**

Cycle 1, For 12 - Months Ending December 31, 2023

For Use During the 12-Months Period from January 1 to December 31, 2023

**2023 General Rates**

Rates based on 12/31/2022 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	E0139000	Struct. and Improv.	2.53%	0.00%	2.53%	1
2	E0139210	Transprt Eq-Autos	0.00%	0.00%	0.00%	2
3	E0139220	Transprt Eq-Trailer	4.32%	0.00%	4.32%	3
4	E0139310	Stores Equip.-Other	4.01%	0.00%	4.01%	4
5	E0139411	Portable Tools-Other	3.73%	0.00%	3.73%	5
6	E0139420	Shop Equipment	2.23%	0.00%	2.23%	6
7	E0139510	Laboratory Eq.-Other	4.54%	0.00%	4.54%	7
8	E0139710	Commun. Equip.-Other	3.10%	1.74%	4.84%	8
9	E0139720	Commun. Equip.-SWPL	2.73%	1.61%	4.34%	9
10	E0139760	Commun. Equip.-SRPL	3.10%	0.00%	3.10%	10
11	E0139770	Telecommunications Equip	3.34%	1.73%	5.07%	11
12	E0139810	Misc. Equip. - Other	6.25%	0.00%	6.25%	12
13	E0139820	Misc. Equip. - EVSE	0.00%	0.00%	0.00%	13
14						14

The above General Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**Statement AJ - Workpapers**  
**TO6 - Annual Common Plant Depreciation Rates**  
**Cycle 1, For 12 - Months Ending December 31, 2023**  
**For Use During the 12-Months Period from January 1 to December 31, 2023**

**2023 Common Rates**

Rates based on 12/31/2022 Plant Balances						
Line No.	FERC Account	Description	(a) Life Rate	(b) Removal Rate	(c) = (a) + (b) Total Rate	Line No.
1	C1839010	Struct & Imprv-Other	3.07%	0.49%	3.56%	1
2	C1839110	Offc Furn & Eq-Other	5.67%	0.00%	5.67%	2
3	C1839120	Offc Furn & Eq-Cmptr	20.63%	0.00%	20.63%	3
4	C1839210	Transprt Eq-Autos	7.00%	0.00%	7.00%	4
5	C1839220	Transprt Eq-Trailer	4.76%	0.00%	4.76%	5
6	C1839230	Transprt Eq-Aviation	9.49%	0.00%	9.49%	6
7	C1839310	Stores Equip.-Other	4.68%	0.00%	4.68%	7
8	C1839411	Portable Tools-Other	4.02%	0.00%	4.02%	8
9	C1839421	Shop Equip. - Other	1.63%	0.00%	1.63%	9
10	C1839431	Garage Equip.-Other	6.09%	0.00%	6.09%	10
11	C1839510	Laboratory Eq.-Other	4.30%	0.00%	4.30%	11
12	C1839710	Commun. Equip.-Other	7.76%	0.00%	7.76%	12
13	C1839810	Misc. Equip. - Other	6.52%	0.00%	6.52%	13
14						14

The above Common Plant depreciation rates are applicable to SDG&E's base period recorded depreciation.

These rates may not be changed absent a section 205 or 206 filing.

Each year, SDG&E will make a FERC filing to update non-transmission depreciation rates for Common Plant and Electric General Plant to reflect the impact of changes in plant balances and related depreciation rates for each base period.