

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

Application of Southern California Gas Company  
(U 904 G) and San Diego Gas & Electric Company  
(U 902 G) for Authority to Revise their Curtailment  
Procedures

A.15-06-\_\_\_\_\_  
(Filed June 26, 2015)

**APPLICATION OF SOUTHERN CALIFORNIA GAS COMPANY (U 904 G) AND  
SAN DIEGO GAS & ELECTRIC COMPANY (U 902 G) FOR AUTHORITY TO  
REVISE THEIR CURTAILMENT PROCEDURES**

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June 26, 2015

## TABLE OF CONTENTS

<b>I.</b>	<b>NEED FOR REVISED CURTAILMENT PROCEDURES .....</b>	<b>1</b>
<b>II.</b>	<b>MECHANICS OF SOCALGAS AND SDG&amp;E’S PROPOSAL.....</b>	<b>3</b>
<b>III.</b>	<b>CONTRACT AND RATE SCHEDULE IMPACTS OF THE PROPOSAL.....</b>	<b>6</b>
<b>IV.</b>	<b>RELIEF REQUESTED.....</b>	<b>8</b>
<b>V.</b>	<b>AFFILIATES AFFECTED AND ALTERNATIVES CONSIDERED .....</b>	<b>9</b>
<b>VI.</b>	<b>STATUTORY AND PRECEDURAL REQUIREMENTS .....</b>	<b>10</b>
<b>A.</b>	<b>Rule 2.1.....</b>	<b>10</b>
	1. Authority .....	10
	2. Corporate Information and Correspondence.....	10
	3. Proposed Category .....	11
	4. Need for Hearings.....	11
	5. Issues to be Considered.....	11
	6. Proposed Schedule .....	11
<b>B.</b>	<b>Rule 2.2 – Articles of Incorporation.....</b>	<b>12</b>
<b>C.</b>	<b>Rule 3.2.....</b>	<b>12</b>
	1. Balance Sheet and Income Statement – Rule 3.2(a)(1) .....	12
	2. Description of Applicant’s Property and Equipment – Rule 3.2 (a) (4) .....	12
	3. Summary of Earnings – Rules 3.2(a) (5) and (6).....	14
	4. Depreciation – Rule 3.2(a)(7) .....	14
	5. Proxy Statement – Rule 3.2(a)(8) .....	14
	6. Pass Through of Costs – Rule 3.2(a)(10).....	14
	7. Service and Notice – Rule 1.9.....	15
<b>VII.</b>	<b>CONCLUSION .....</b>	<b>15</b>

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REVISE THEIR CURTAILMENT PROCEDURES**

In accordance with the Commission’s Rules of Practice and Procedure, Southern California Gas Company (SoCalGas) and San Diego Gas & Electric Company (SDG&E) hereby submit this Application for Authority to Revise Their Curtailment Procedures (Application). The revised curtailment procedures would allow SoCalGas and SDG&E to effectuate end-use curtailments in one or more of ten defined local service zones, rather than the current system-wide curtailment process. Further, the revised curtailment procedures restructure the order in which SoCalGas and SDG&E curtail noncore customers in order to provide an effective tool to protect deliveries to higher priority customers while simplifying the process. In conjunction with the revised curtailment procedures, SoCalGas and SDG&E are also proposing to eliminate the San Joaquin Valley and Rainbow Corridor/San Diego open season requirements as well as the firm and interruptible noncore service distinctions.

**I. NEED FOR REVISED CURTAILMENT PROCEDURES**

SoCalGas Rule 23 and SDG&E Gas Rule 14 provide the SoCalGas and SDG&E System Operator (System Operator) a tool to protect the integrity of the natural gas system when the forecasted demand cannot be met. The curtailment rules provide a systematic process for taking load off the system and are designed to protect the core and residential customers, allowing for these customers to continue being served with natural gas as other end use loads are curtailed.

The curtailment rules have been in place for many years. Since their implementation, the curtailment rules have not been substantially updated to reflect changes in the natural gas and electric marketplace in Southern California. For example, due to the implementation of stricter air quality rules in Southern California, the burning of alternative fuels is no longer an option for customers, thereby increasing the reliance on natural gas and renewables for electric generation. The dispatch of electric generation assets has also changed since the adoption of the curtailment rules, with the formation of the California Independent System Operator (CAISO) and the increased importance of other grid operators.

Additionally, the technology mix of the electric generation resources in Southern California has changed. In June 2013, the San Onofre Nuclear Generating Station (SONGS) was decommissioned, taking 2,200 MW of electric generation capabilities out of service and requiring new resources to be added to close the gap of electric generation needs, including additional gas-fired and renewable resources. The growth of renewable resources has created the need for backup natural gas fired electric generation units. The curtailment rule redesign proposals in this application will effectively update the curtailment rules for SoCalGas and SDG&E to better reflect the way the electric system and our natural gas transmission system operate today.

On June 11, 2015, in D.15-06-004, the Commission authorized SoCalGas and SDG&E to implement new low Operational Flow Order (OFO) and Emergency Flow Order (EFO) requirements. These new low OFO and EFO requirements, which will be in effect year-round, replace winter balancing rules in place since the early 1990s with a unified, statewide approach to dealing with low levels of flowing supplies during times of system stress. The new requirements also obviate the need for provisions related to the curtailment of standby procurement service.

## **II. MECHANICS OF SOCALGAS AND SDG&E'S PROPOSAL**

SoCalGas and SDG&E propose to divide their transmission system into ten distinct local service zones. Customer meters will belong to only one local service zone that matches the physical reality of the customer facility. These ten local service zones will allow for a more precise approach to curtailments, affecting fewer customers in the process.

If it is determined that a localized curtailment is necessary, the System Operator would first require that the electric generation (EG) load in the affected zones not exceed the load at the time of the curtailment until the end of the curtailment episode. This would be accomplished by not allowing EGs not operating at the time of curtailment to turn on unless another with equal or greater use of natural gas turns off.

Next, the System Operator will curtail electric generation load within the affected zones up to 60% of the currently dispatched electric generation resources. Operational circumstances permitting, the System Operator will contact the affected grid operators and give them the opportunity to identify which EG units in the affected local service zones to curtail. SoCalGas and SDG&E will then use the information provided by the grid operators to curtail Step 2 customers. If grid operators are not able to provide such information, or if there is not enough time to contact grid operators prior to implementing a Step 2 curtailment, the default will be pro rata among all currently dispatched EGs within the affected zones. The usage of natural gas by the dispatched EG in the zones will not exceed the volume set by the System Operator until the curtailment order has been lifted.

When the limitation to prevent additional EG load and the reduction of 60% of the currently dispatched electric EG load is not enough to meet the amount of load reduction called for by the System Operator, reductions will be made to the cogeneration and non-EG noncore load in the affected local service zones, from 1% up to 100% of their Curtailment Baseline

Quantity (CBQ) (i.e., partial to full curtailment). Cogeneration and non-EG noncore customers will be required to limit their hourly gas usage to the percentage of their CBQ divided by 24 hours, as specified by the System Operator. The CBQ will be a customer's peak day consumption in summer (April through October) and in winter (November through March) within the previous 24 months.

Finally, if this action still does not achieve sufficient load shedding, and operational circumstances permit, the System Operator will contact the grid operator in the affected local service zones and request additional suggestions for reductions of up to the 40% remaining EG resources to come off the system or be re-dispatched to unaffected local service zones, which SoCalGas and SDG&E will then effectuate with these customers via a curtailment order. If grid operators are not able to provide such information, or if there is not enough time to contact grid operators prior to implementing a Step 4 curtailment, the default will be pro rata among all currently dispatched EGs within the affected zones.

The revised curtailment order is summarized in the following list. SoCalGas and SDG&E include in their supporting testimony proposed modifications to SoCalGas Rules 1, 23, 30, and 41 and SDG&E Gas Rules 12, 14, 25, and 30 to implement this proposal.

- Step 1: Dispatchable Electric Generation (EG) not currently operating
- Step 2: Up to 60% of currently dispatched operating EG load
- Step 3: Up to 100%, pro-rata Cogeneration and non-EG noncore usage
- Step 4: Remaining dispatched and operating EG load
- Step 5: Large Core (Priority 2A)
- Step 6: Small Core Nonresidential (Priority 1)
- Step 7: Residential (Priority 1)

SoCalGas and SDG&E propose to assess to customers not in compliance with a curtailment order a penalty of \$5 per therm plus the daily balancing standby rate for usage above

the hourly burn that is allowed during the curtailment.<sup>1</sup> Noncompliance charge revenue will be allocated to the Noncore Fixed Cost Account (NFCA) for each respective utility and revenue from the assessment of G-IMB daily balancing standby charge revenue will be allocated to the Purchased Gas Account (PGA).

The changes proposed to the curtailment rules generally deal with unplanned curtailments in which operational constraints require us to reduce end use on the system. SoCalGas and SDG&E will continue to have the ability to curtail service in order to perform repairs or improvements on the pipeline system as are set forth in our current rules. As with our existing rules, SoCalGas and SDG&E will have the right to interrupt the receipt or delivery of gas, but, when doing so, will try to cause a minimum of inconvenience to the customer. A proposed tariff change would add language enabling the utilities and customers to mutually agree on a curtailment order different from the prescribed curtailment order.

In addition to the new curtailment order, provisions related to the curtailment of storage withdrawal and off-system delivery service are proposed to be removed from the curtailment rules. Rule 30 adequately addresses these services in that the System Operator determines on a cycle-by-cycle, daily basis how much capacity is available and will cut excess nominations in the manner described in that Rule.

SoCalGas and SDG&E are also proposing to remove tariff provisions relating to Service Interruption Credits (SIC) and Diversion of Customer-Owned Gas policies and modify curtailment trading requirements. The term for the SIC credit provisions have expired at both SoCalGas and SDG&E. With respect to gas diversion policies, customers can now nominate gas supply for delivery to the SoCalGas and SDG&E systems through the use of two day-ahead scheduling cycles (Timely and Evening); two, soon to be three intraday cycles (Intraday 1, 2 and

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<sup>1</sup> The daily balancing standby rate has been recently approved by the Commission in D.15-06-004 for use in Stage 5 low OFO and EFO noncompliance charges.

3) during the gas day; and one imbalance resolution cycle (currently Intraday 3, soon to be Intraday 4) for customers holding firm storage rights. Customers who are ordered to curtail have no obligation to maintain deliveries to their facility and can instead sell their gas supplies and nominate it for delivery to that party in the next available scheduling cycle. Minor modifications to the curtailment trading requirements include limiting transfers to trades between cogeneration and non-EG noncore customers located within the same Local Service Zone and not allowing them to apply to dispatchable electric generation customers.

SoCalGas is proposing to remove from its tariff the requirement to submit an advice letter to Energy Division within 24 hours of a curtailment announcement. No other gas utility under the Commission's jurisdiction has this requirement. The conditions that led to the creation of the tariff requirement have changed. The persistent existence of slack capacity as well as structural changes including required Electronic Bulletin Board (EBB) informational postings implemented since 1991 have addressed these problems, rendering this requirement obsolete. SoCalGas and SDG&E will continue to notify customers of curtailment events through their EBB.

### **III. CONTRACT AND RATE SCHEDULE IMPACTS OF THE PROPOSAL**

The proposed new curtailment order makes no distinction between firm and interruptible service. In theory, such services allow the utility to make system investments commensurate with customers' needs and maximize throughput on its assets to the benefit of ratepayers by using unused firm customer commitments for interruptible customers. However, the reality is that we're unable to use the unused firm customer capacity, interrupt interruptible customers, or get customer commitments commensurate with their firm needs in potentially constrained areas. The current system works only so long as one can effectively curtail interruptible transportation service when the capacity is utilized by those holding firm transportation service. In practice, SoCalGas and SDG&E have found that not to be the case. As a policy, SoCalGas and SDG&E

take extraordinary measures to avoid customer curtailment of services, even for customers that have elected interruptible service, which has resulted in a well-deserved reputation for reliable service and clouds the distinction between firm and interruptible service with our customers.

Additionally, firm service in potentially capacity constrained areas obligates the customer to accept use-or-pay charges for that capacity. Customers with uncertain load patterns, such as EGs, have been reluctant to take firm service in these areas for economic reasons, even though the level of service they require is indeed firm. This has led to situations where a curtailment of interruptible service is needed, but that interruptible demand cannot be shed for a variety of reasons, ranging from an impact to electric grid stability to localized manufacturing processes. It has also led to difficulties in planning for capacity and growth on our system.

For these reasons, SoCalGas and SDG&E propose to do away with the firm and interruptible designations for noncore transportation service, and simply offer a single noncore transportation service that puts all noncore customers on the same footing. This is, after all, exactly the way the system is functioning today for all intents and purposes, and not unprecedented since Pacific Gas & Electric Company (PG&E) does not differentiate its noncore transportation service between firm and interruptible categories.

Finally, because the whole point of capacity open seasons in potentially capacity constrained areas is to allocate the available capacity between customers seeking firm transportation service, with the elimination of this designation, capacity open seasons are by definition no longer necessary. Noncore customers will simply be curtailed to the available system capacity.

SoCalGas and SDG&E propose that all noncore customers be on a month-to-month contract for transportation service that does not require a renewal. Customers will sign a contract, at which point initial CBQs would be calculated. After that, a customer's renewal will

occur automatically every month unless the customer or utility provided notice to end their contract. CBQs from that point on will be established based on historical usage, which would not require updates to the contract. In order to institute the new contract policies, SoCalGas and SDG&E are proposing that the Commission terminate all noncore customer contracts for transportation service that are effective on the date of the decision in this proceeding on the first day of the month following 90 days from the approval of this application, which would coincide with the implementation of the new curtailment procedures.

As a result of the elimination of the distinction between firm and interruptible service, SoCalGas rate schedules GT-I and GT-F will need to be cancelled and combined into a new rate, GT-NC. SoCalGas rate schedules GN-10, G-AC, G-EN, and GT-TLS and SDG&E rate schedules GN3, GTNC, EG, and TLS will need to be modified to no longer refer to firm and interruptible service and open seasons. Proposed redlines of these rate schedules are provided as an attachment to the testimony supporting this application. Also included in the testimony are redlined edits to the contract forms necessary to implement this proposal, including SoCalGas Schedule A (Intrastate Transmission Service) and Form 6600 (Notice of Intrastate Curtailment Transfer), and SDG&E Form 142-1259 (Request for Retail Noncore Gas Service), Form 142-1265 (Transmission Level Service Rate Selection Form), and Form 142-2010 (Curtailment Trading Agreement).

#### **IV. RELIEF REQUESTED**

SoCalGas and SDG&E respectfully request that the Commission take the following actions:

1. Authorize the revised curtailment procedures, including the method for effectuating local service zone curtailments and the order for curtailing noncore service;
2. Authorize the ten proposed local service zones;

3. Authorize the removal of storage withdrawal and off system delivery from the curtailment queue;
4. Authorize the removal of service interruption credit and diversion of customer-owned gas tariff provisions;
5. Authorize the proposed modifications to the curtailment trading requirements;
6. Authorize the elimination of the advice letter notification requirement;
7. Authorize the elimination of the open season requirements in the constrained areas of the San Joaquin Valley and Rainbow Corridor/San Diego;
8. Authorize the elimination of the firm and interruptible rate distinction and related rate schedule modifications;
9. Authorize the change to month-to-month contracts for transportation service, the procedure for changing contracts as a result of this application, and proposed modifications to contract forms;
10. Authorize the proposed curtailment noncompliance charges and their rate treatment;
11. Authorize the proposed modification to SoCalGas Rule 1, 23, 30, and 41;
12. Authorize the proposed modifications to SDG&E Rule 12, 14, 25, and 30; and
13. Provide such other and further relief as the Commission deems necessary or appropriate.

## **V. AFFILIATES AFFECTED AND ALTERNATIVES CONSIDERED**

Sempra US Gas and Power is a customer of SoCalGas. As such, the proposals in this Application would affect them in the same manner as other similarly-situated SoCalGas customers.

In addition to the proposals presented in this Application, SoCalGas and SDG&E considered two alternatives. First, SoCalGas and SDG&E considered a noncore curtailment process that would curtail all noncore customers in a local service zone on a straight pro rata

basis. Second, SoCalGas and SDG&E considered a process that would curtail up to 100% of electric generation load before curtailing non-electric generation noncore load. The proposal submitted in this Application blended the need to quickly remove large volumes of load from a local service area in order to protect higher priority customers with the desire to maintain a level of electric generation service in an attempt to reduce the risk of local electric reliability issues.

## **VI. STATUTORY AND PRECEDURAL REQUIREMENTS**

### **A. Rule 2.1**

#### **1. Authority**

This Application is made pursuant to Sections 451, 454, 489, 491, 701, 728, and 729 of the Public Utilities Code of the State of California, the Commission's Rules of Practice and Procedure, and relevant decisions, orders, and resolutions of the Commission.

#### **2. Corporate Information and Correspondence**

SoCalGas is a public utility corporation organized and existing under the laws of the State of California. SoCalGas' principal place of business and mailing address is 555 West Fifth Street, Los Angeles, California, 90013.

SDG&E is a public utility 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.

All correspondence and communications to SoCalGas and SDG&E regarding this Application should be addressed to:

Joseph Mock  
Regulatory Case Manager  
555 West 5<sup>th</sup> Street  
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A copy should also be sent to:

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Los Angeles, CA 90013  
Telephone: (213) 244-2981  
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### **3. Proposed Category**

SoCalGas and SDG&E propose that this proceeding be categorized as “ratesetting” under Rule 1.3(e).

### **4. Need for Hearings**

SoCalGas and SDG&E expect hearings will be necessary in this proceeding, and have proposed dates in its procedural schedule in Section 6 below.

### **5. Issues to be Considered**

The issues to be considered in this proceeding are whether the Commission should grant the relief requested by SoCalGas and SDG&E in this Application (see Section IV above).

### **6. Proposed Schedule**

SoCalGas and SDG&E propose the following schedule for this Application:

<b><u>EVENT</u></b>	<b><u>DATE</u></b>
Application/Testimony	June 26, 2015
Responses/Protests (est.)	July 27, 2015
Reply to Responses/Protests (est.)	August 6, 2015

Prehearing Conference	August 27, 2015
Intervenor testimony	November 13, 2015
Rebuttal testimony	December 11, 2015
Evidentiary hearings	January 11-15, 18-22, 2016
Opening briefs	February 19, 2016
Reply briefs	March 11, 2016
Proposed Decision	July 2016
Commission Decision	August 2016

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

SoCalGas previously filed a certified copy of its Restated Articles of Incorporation with the Commission on October 1, 1998, in connection with A.98-10-012, and these articles are incorporated herein by reference.

SDG&E previously filed a certified copy of its Restated Articles of Incorporation with the Commission on September 10, 2014, in connection with A.14-09-008, and these articles are incorporated herein by reference.

**C. Rule 3.2**

No rate increases will result from this Application. The curtailment procedures include penalties for noncompliance, but those charges only apply if customers do not comply with the procedures.

**1. Balance Sheet and Income Statement – Rule 3.2(a)(1)**

The most recent updated Balance Sheet and Income Statements for SoCalGas and SDG&E are attached to this Application as Attachment A and Attachment B, respectively.

**2. Description of Applicant’s Property and Equipment – Rule 3.2 (a) (4)**

SoCalGas owns natural gas transmission pipelines, compressor plants, distribution pipelines, services and appurtenant meters, regulators, metering and regulating stations, general office buildings, regional and district office buildings, general shops, laboratory buildings,

warehouses and other storage facilities, supplies and equipment necessary for the operation of its business. In addition, SoCalGas owns underground gas storage at Playa del Rey, Honor Rancho, Aliso Canyon, Goleta and Montebello. SoCalGas' gas distribution system includes, as of December 31, 2014, 2,960 miles of transmission pipelines, 50,001 miles of distribution mains, and 47,517 miles of service lines.

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization for three-month period ending March 31, 2015, is shown on the balance sheet included in Attachment C.

SDG&E is in the business of generating, transmitting and distributing electric energy to San Diego County and part of Orange County. SDG&E also purchases, transmits and distributes natural gas to customers in San Diego County. SDG&E has electric transmission, distribution and service lines in San Diego, Orange and Imperial Counties. This includes a composite 92% ownership in the 500,000 volt Southwest Powerlink including substations and transmission lines, which run through San Diego and Imperial Counties to the Palo Verde substation in Arizona. This also includes full ownership of the 500,000 volt Sunrise Powerlink including substations and transmission lines, which run through San Diego and Imperial Counties to the Imperial Valley substation. Gas facilities consist of the Moreno gas compressor station in Riverside County and the Rainbow compressor station located in San Diego County. The gas is transmitted through high and low-pressure distribution mains and service lines.

Applicant's original cost of utility plant, together with the related reserves for depreciation and amortization for three-month period ending March 31, 2015, is shown on the balance sheet included in Attachment D.

### **3. Summary of Earnings – Rules 3.2(a) (5) and (6)**

The summary of earnings for SoCalGas and SDG&E are included herein as Attachment E and Attachment F, respectively.

### **4. Depreciation – Rule 3.2(a)(7)**

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, SoCalGas and SDG&E generally compute 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, SoCalGas and SDG&E have computed their tax depreciation using the Accelerated Cost Recovery System. For years after 1986, SoCalGas and SDG&E have computed their tax depreciation using the Modified Accelerated Cost Recovery Systems and, since 1982, have normalized the effects of the depreciation differences in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

### **5. Proxy Statement – Rule 3.2(a)(8)**

A copy of SoCalGas’ most recent proxy statement, dated April 24, 2015, was provided to the Commission on April 28, 2015, and is incorporated herein by reference.

A copy of SDG&E’s most recent proxy statement, dated March 26, 2015, was provided to the Commission on April 28, 2015, and is incorporated herein by reference.

### **6. Pass Through of Costs – Rule 3.2(a)(10)**

The curtailment procedures and associated tariff changes SoCalGas and SDG&E seek in this application would not pass through to customers any increased costs.

## **7. Service and Notice – Rule 1.9**

SoCalGas and SDG&E are serving this Application on all parties to A.14-06-021 (SoCalGas and SDG&E's Low OFO and EFO Proceeding) and A.14-12-017 (SoCalGas and SDG&E's 2016 TCAP Phase 1 proceeding).

## **VII. CONCLUSION**

For the reasons described above and in the testimony supporting this Application, SoCalGas and SDG&E respectfully request that the Commission:

- Authorize the revised curtailment procedures, including the method for effectuating local service zone curtailments and the order for curtailing noncore service;
- Authorize the ten proposed local service zones;
- Authorize the removal of storage withdrawal and off system delivery from the curtailment queue;
- Authorize the removal of service interruption credit and diversion of customer-owned gas tariff provisions;
- Authorize the proposed modifications to the curtailment trading requirements;
- Authorize the elimination of the advice letter notification requirement;
- Authorize the elimination of the open season requirements in the constrained areas of the San Joaquin Valley and Rainbow Corridor/San Diego;
- Authorize the elimination of the firm and interruptible rate distinction and related rate schedule modifications;
- Authorize the change to month-to-month contracts for transportation service, the procedure for changing contracts as a result of this application, and proposed modifications to contract forms;
- Authorize the proposed curtailment noncompliance charges and their rate treatment;
- Authorize the proposed modification to SoCalGas Rule 1, 23, 30, and 41;

- Authorize the proposed modifications to SDG&E Rule 12, 14, 25, and 30; and
- Provide such other and further relief as the Commission deems necessary or appropriate.

Respectfully submitted,

By: \_\_\_\_\_  
JIMMIE I. CHO

Senior Vice President – Gas Operations & System Integrity  
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**SAN DIEGO GAS & ELECTRIC COMPANY**

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June 26, 2015

**VERIFICATION**

I am an officer of Southern California Gas Company and San Diego Gas & Electric Company and am authorized to make this verification on their behalf. The matters stated in the foregoing Application are true to my own knowledge, except as to matters that are stated therein 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 this 26<sup>th</sup> day of June, 2015, at Los Angeles, California.

By: \_\_\_\_\_  
JIMMIE I. CHO

Senior Vice President – Gas Operations & System Integrity  
**SOUTHERN CALIFORNIA GAS COMPANY**  
**SAN DIEGO GAS & ELECTRIC COMPANY**

# **Attachment A**

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2015**

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<b>1. UTILITY PLANT</b>		<u>2015</u>
101	UTILITY PLANT IN SERVICE	\$12,300,498,284
102	UTILITY PLANT PURCHASED OR SOLD	-
105	PLANT HELD FOR FUTURE USE	-
106	COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107	CONSTRUCTION WORK IN PROGRESS	716,916,183
108	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,806,172,380)
111	ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(43,359,073)
117	GAS STORED-UNDERGROUND	<u>60,663,878</u>
	TOTAL NET UTILITY PLANT	<u>8,228,546,892</u>

<b>2. OTHER PROPERTY AND INVESTMENTS</b>		
121	NONUTILITY PROPERTY	120,477,525
122	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(87,133,116)
123	INVESTMENTS IN SUBSIDIARY COMPANIES	-
124	OTHER INVESTMENTS	122
125	SINKING FUNDS	-
128	OTHER SPECIAL FUNDS	<u>3,000,000</u>
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>36,344,531</u>

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2015**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2015</b>
131	CASH	16,678,354
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	92,695
136	TEMPORARY CASH INVESTMENTS	4,500,000
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	480,483,933
143	OTHER ACCOUNTS RECEIVABLE	33,766,153
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(6,395,989)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	73,918,759
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	(8,166,300)
151	FUEL STOCK	-
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	26,921,392
155	MERCHANDISE	30,602
156	OTHER MATERIALS AND SUPPLIES	-
158	GHG ALLOWANCE	22,581,108
163	STORES EXPENSE UNDISTRIBUTED	923,743
164	GAS STORED	82,510,919
165	PREPAYMENTS	14,221,461
171	INTEREST AND DIVIDENDS RECEIVABLE	3,643,104
173	ACCRUED UTILITY REVENUES	-
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	35,086,896
175	DERIVATIVE INSTRUMENT ASSETS	3,824,926
176	LONG TERM PORTION OF DERIVATIVE ASSETS - HEDGES	-
<b>TOTAL CURRENT AND ACCRUED ASSETS</b>		<b>784,621,756</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	14,569,311
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	1,808,598,266
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	62,550
184	CLEARING ACCOUNTS	631,020
	TEMPORARY FACILITIES	-
	MISCELLANEOUS DEFERRED DEBITS	131,758,182
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	10,543,770
190	ACCUMULATED DEFERRED INCOME TAXES	72,957,674
191	UNRECOVERED PURCHASED GAS COSTS	-
<b>TOTAL DEFERRED DEBITS</b>		<b>2,039,120,773</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 11,088,633,952</b>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2015**

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**5. PROPRIETARY CAPITAL**

	<u>2015</u>
201 COMMON STOCK ISSUED	(834,888,907)
204 PREFERRED STOCK ISSUED	(21,551,075)
207 PREMIUM ON CAPITAL STOCK	-
208 OTHER PAID-IN CAPITAL	-
210 GAIN ON RETIRED CAPITAL STOCK	(9,722)
211 MISCELLANEOUS PAID-IN CAPITAL	(31,306,680)
214 CAPITAL STOCK EXPENSE	143,261
216 UNAPPROPRIATED RETAINED EARNINGS	(2,126,090,797)
219 ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>18,022,812</u>
TOTAL PROPRIETARY CAPITAL	<u>(2,995,681,108)</u>

**6. LONG-TERM DEBT**

221 BONDS	(1,900,000,000)
224 OTHER LONG-TERM DEBT	(12,475,533)
225 UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226 UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>6,565,719</u>
TOTAL LONG-TERM DEBT	<u>(1,905,909,814)</u>

**7. OTHER NONCURRENT LIABILITIES**

227 OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(146,773)
228.2 ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(197,542,394)
228.3 ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(698,370,756)
228.4 ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230 ASSET RETIREMENT OBLIGATIONS	<u>(1,300,796,818)</u>
TOTAL OTHER NONCURRENT LIABILITIES	<u>(2,196,856,741)</u>

**SOUTHERN CALIFORNIA GAS COMPANY  
BALANCE SHEET  
LIABILITIES AND OTHER CREDITS  
MARCH 31, 2015**

		2015
<b>8. CURRENT AND ACCRUED LIABILITIES</b>		
231	NOTES PAYABLE	-
232	ACCOUNTS PAYABLE	(407,688,174)
233	NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(13,441,982)
235	CUSTOMER DEPOSITS	(74,552,378)
236	TAXES ACCRUED	(113,073,646)
237	INTEREST ACCRUED	(18,815,871)
238	DIVIDENDS DECLARED	(323,266)
241	TAX COLLECTIONS PAYABLE	(20,935,307)
242	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(149,165,473)
243	OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(432,169)
244	DERIVATIVE INSTRUMENT LIABILITIES	(352,594)
245	DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	(798,780,860)
<b>9. DEFERRED CREDITS</b>		
252	CUSTOMER ADVANCES FOR CONSTRUCTION	(78,981,096)
253	OTHER DEFERRED CREDITS	(140,077,094)
254	OTHER REGULATORY LIABILITIES	(1,585,101,154)
255	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(14,579,875)
257	UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281	ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,137,795,730)
283	ACCUMULATED DEFERRED INCOME TAXES - OTHER	(234,870,480)
	TOTAL DEFERRED CREDITS	(3,191,405,429)
	TOTAL LIABILITIES AND OTHER CREDITS	\$ (11,088,633,952)

**SOUTHERN CALIFORNIA GAS COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2015**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		1,046,099,777
401	OPERATING EXPENSES	534,174,828	
402	MAINTENANCE EXPENSES	56,622,950	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	112,523,321	
408.1	TAXES OTHER THAN INCOME TAXES	22,452,294	
409.1	INCOME TAXES	104,275,574	
410.1	PROVISION FOR DEFERRED INCOME TAXES	142,513,204	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(152,582,630)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(1,239,637)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
411.7	LOSS FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		818,739,904
	NET OPERATING INCOME		227,359,873

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES FROM NONUTILITY OPERATIONS	-	
417.1	EXPENSES OF NONUTILITY OPERATIONS	(43,076)	
418	NONOPERATING RENTAL INCOME	106,218	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	93,198	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	8,814,641	
421	MISCELLANEOUS NONOPERATING INCOME	(235,379)	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	8,735,602	
425	MISCELLANEOUS AMORTIZATION	7,400	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	(1,118,754)	
		(1,111,354)	
408.2	TAXES OTHER THAN INCOME TAXES	(29,850)	
409.2	INCOME TAXES	243,453	
410.2	PROVISION FOR DEFERRED INCOME TAXES	(3,938,271)	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	1,564,485	
420	INVESTMENT TAX CREDITS	-	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	(2,160,183)	
	TOTAL OTHER INCOME AND DEDUCTIONS		5,464,065
	INCOME BEFORE INTEREST CHARGES		232,823,938
	NET INTEREST CHARGES*		18,906,175
	NET INCOME		\$213,917,763

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION. (\$2,826,517)

**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2015**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$1,912,496,300
NET INCOME (FROM PRECEDING PAGE)	213,917,763
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	(323,266)
OTHER RETAINED EARNINGS ADJUSTMENT	<u>-</u>
RETAINED EARNINGS AT END OF PERIOD	<u><u>\$2,126,090,797</u></u>

**SOUTHERN CALIFORNIA GAS COMPANY**  
**FINANCIAL STATEMENT**  
**MARCH 31, 2015**

(a) Amounts and Kinds of Stock Authorized:

Preferred Stock	160,000	shares	Par Value \$4,000,000
Preferred Stock	840,000	shares	Par Value \$21,000,000
Preferred Stock	5,000,000	shares	Without Par Value
Preference Stock	5,000,000	shares	Without Par Value
Common Stock	100,000,000	shares	Without Par Value

Amounts and Kinds of Stock Outstanding:

**PREFERRED STOCK**

6.0%	79,011	shares	\$1,975,275
6.0%	783,032	shares	19,575,800

**COMMON STOCK**

91,300,000	shares	834,888,907
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(b) Terms of Preferred Stock:

Full information as to this item is given in connection with Application No. 96-09-046, to which references are hereby made.

(c) Brief Description of Mortgage:

Full information as to this item is given in Application No. 09-09-046 to which reference is hereby made.

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

	Nominal Date of Issue	Par Value		Interest Paid in 2015
		Authorized and Issued	Outstanding	
<u>First Mortgage Bonds:</u>				
5.45% Series HH, due 2018	10-14-03	250,000,000	250,000,000	13,625,000
5.75% Series KK, due 2035	11-18-05	250,000,000	250,000,000	14,375,000
5.125% Series MM, due 2040	11-18-10	300,000,000	300,000,000	15,375,000
3.750% Series NN, due 2042	09-21-12	350,000,000	350,000,000	13,125,000
4.450% Series OO, due 2044	03-13-14	250,000,000	250,000,000	11,125,000
3.150% Series PP, due 2024	09-11-14	500,000,000	500,000,000	15,750,000
<u>Other Long-Term Debt</u>				
4.750% SFr. Foreign Interest Payment Securities	05-14-06	7,475,533	7,475,533	355,088
5.67% Medium-Term Note, due 2028	01-15-03	5,000,000	5,000,000	283,500

**SOUTHERN CALIFORNIA GAS COMPANY**  
**FINANCIAL STATEMENT**  
**MARCH 31, 2015**

<u>Other Indebtedness:</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Outstanding</u>	<u>Interest Paid 2015</u>
Commercial Paper & ST Bank Loans	12/14	01/15	Various	50,000,000	\$40,748

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 @ 12-31-13</u>	<u>Dividends Declared</u>				
		2011	2012	2013	2014	2015
6.0%	79,011	\$118,517	\$118,517	\$118,517	\$118,517	\$29,629
6.0%	783,032	1,174,548	1,174,548	1,174,548	1,174,548	293,637
	862,043	\$1,293,065	\$1,293,065	\$1,293,065	\$1,293,065	\$323,266

Common Stock

Amount	\$50,000,000	\$250,000,000	\$50,000,000	\$100,000,000	\$0 [1]
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A balance sheet and a statement of income and retained earnings of Applicant for the three months ended March 31, 2015 are attached hereto.

[1] Southern California Gas Company dividend to parent company, Sempra Energy.

# **Attachment B**

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**ASSETS AND OTHER DEBITS**  
**MARCH 31, 2015**

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<b>1. UTILITY PLANT</b>	<u>2015</u>
101 UTILITY PLANT IN SERVICE	\$13,888,198,694
102 UTILITY PLANT PURCHASED OR SOLD	-
104 UTILITY PLANT LEASED TO OTHERS	85,194,000
105 PLANT HELD FOR FUTURE USE	11,307,728
106 COMPLETED CONSTRUCTION NOT CLASSIFIED	-
107 CONSTRUCTION WORK IN PROGRESS	745,399,205
108 ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT	(4,341,219,029)
111 ACCUMULATED PROVISION FOR AMORTIZATION OF UTILITY PLANT	(458,364,567)
114 ELEC PLANT ACQUISITION ADJ	3,750,722
115 ACCUM PROVISION FOR AMORT OF ELECTRIC PLANT ACQUIS ADJ	(812,656)
118 OTHER UTILITY PLANT	958,512,529
119 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF OTHER UTILITY PLANT	(234,482,149)
120 NUCLEAR FUEL - NET	-
	<hr/>
TOTAL NET UTILITY PLANT	<u>10,657,484,477</u>

**2. OTHER PROPERTY AND INVESTMENTS**

121 NONUTILITY PROPERTY	5,946,616
122 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY	(364,300)
123 INVESTMENTS IN SUBSIDIARY COMPANIES	-
124 OTHER INVESTMENTS	-
125 SINKING FUNDS	-
128 OTHER SPECIAL FUNDS	<u>1,150,445,512</u>
	<hr/>
TOTAL OTHER PROPERTY AND INVESTMENTS	<u>1,156,027,828</u>

**SAN DIEGO GAS & ELECTRIC COMPANY  
BALANCE SHEET  
ASSETS AND OTHER DEBITS  
MARCH 31, 2015**

<b>3. CURRENT AND ACCRUED ASSETS</b>		<b>2015</b>
131	CASH	12,803,142
132	INTEREST SPECIAL DEPOSITS	-
134	OTHER SPECIAL DEPOSITS	-
135	WORKING FUNDS	500
136	TEMPORARY CASH INVESTMENTS	13
141	NOTES RECEIVABLE	-
142	CUSTOMER ACCOUNTS RECEIVABLE	241,646,913
143	OTHER ACCOUNTS RECEIVABLE	35,833,872
144	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS	(3,516,287)
145	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	66,213,845
146	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	926,962
151	FUEL STOCK	5,706,237
152	FUEL STOCK EXPENSE UNDISTRIBUTED	-
154	PLANT MATERIALS AND OPERATING SUPPLIES	98,343,046
156	OTHER MATERIALS AND SUPPLIES	-
158	ALLOWANCES	177,304,021
163	STORES EXPENSE UNDISTRIBUTED	-
164	GAS STORED	370,952
165	PREPAYMENTS	181,458,995
171	INTEREST AND DIVIDENDS RECEIVABLE	714,576
173	ACCRUED UTILITY REVENUES	58,392,000
174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	2,569,500
175	DERIVATIVE INSTRUMENT ASSETS	123,240,048
		<b>1,002,008,335</b>
<b>4. DEFERRED DEBITS</b>		
181	UNAMORTIZED DEBT EXPENSE	32,941,942
182	UNRECOVERED PLANT AND OTHER REGULATORY ASSETS	3,580,564,086
183	PRELIMINARY SURVEY & INVESTIGATION CHARGES	5,088,779
184	CLEARING ACCOUNTS	128,035
185	TEMPORARY FACILITIES	-
186	MISCELLANEOUS DEFERRED DEBITS	49,608,555
188	RESEARCH AND DEVELOPMENT	-
189	UNAMORTIZED LOSS ON REACQUIRED DEBT	11,487,572
190	ACCUMULATED DEFERRED INCOME TAXES	589,950,886
		<b>4,269,769,855</b>
<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>17,085,290,495</b>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2015**

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<b>5. PROPRIETARY CAPITAL</b>		<u>2015</u>
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	(3,755,365,484)
219	ACCUMULATED OTHER COMPREHENSIVE INCOME	<u>11,929,808</u>
TOTAL PROPRIETARY CAPITAL		<u>(5,081,236,777)</u>
 <b>6. LONG-TERM DEBT</b>		
221	BONDS	(4,302,505,000)
223	ADVANCES FROM ASSOCIATED COMPANIES	-
224	OTHER LONG-TERM DEBT	(223,900,000)
225	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	-
226	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT	<u>12,053,184</u>
TOTAL LONG-TERM DEBT		<u>(4,514,351,816)</u>
 <b>7. OTHER NONCURRENT LIABILITIES</b>		
227	OBLIGATIONS UNDER CAPITAL LEASES - NONCURRENT	(645,989,045)
228.2	ACCUMULATED PROVISION FOR INJURIES AND DAMAGES	(28,805,702)
228.3	ACCUMULATED PROVISION FOR PENSIONS AND BENEFITS	(231,824,751)
228.4	ACCUMULATED MISCELLANEOUS OPERATING PROVISIONS	-
230	ASSET RETIREMENT OBLIGATIONS	<u>(849,341,444)</u>
TOTAL OTHER NONCURRENT LIABILITIES		<u>(1,755,960,942)</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**BALANCE SHEET**  
**LIABILITIES AND OTHER CREDITS**  
**MARCH 31, 2015**

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**8. CURRENT AND ACCRUED LIABILITIES**

	<u>2015</u>
231 NOTES PAYABLE	0
232 ACCOUNTS PAYABLE	(352,235,840)
233 NOTES PAYABLE TO ASSOCIATED COMPANIES	-
234 ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(28,204,833)
235 CUSTOMER DEPOSITS	(72,390,597)
236 TAXES ACCRUED	(192,995,402)
237 INTEREST ACCRUED	(56,283,382)
238 DIVIDENDS DECLARED	-
241 TAX COLLECTIONS PAYABLE	(4,985,065)
242 MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	(211,783,444)
243 OBLIGATIONS UNDER CAPITAL LEASES - CURRENT	(38,580,814)
244 DERIVATIVE INSTRUMENT LIABILITIES	(141,658,943)
245 DERIVATIVE INSTRUMENT LIABILITIES - HEDGES	-
	<hr/>
TOTAL CURRENT AND ACCRUED LIABILITIES	<u>(1,099,118,320)</u>

**9. DEFERRED CREDITS**

252 CUSTOMER ADVANCES FOR CONSTRUCTION	(46,515,882)
253 OTHER DEFERRED CREDITS	(323,301,595)
254 OTHER REGULATORY LIABILITIES	(1,462,351,497)
255 ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	(20,843,219)
257 UNAMORTIZED GAIN ON REACQUIRED DEBT	-
281 ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED	-
282 ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	(1,969,906,854)
283 ACCUMULATED DEFERRED INCOME TAXES - OTHER	(811,703,593)
	<hr/>

TOTAL DEFERRED CREDITS (4,634,622,640)

TOTAL LIABILITIES AND OTHER CREDITS (\$17,085,290,495)

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**THREE MONTHS ENDED MARCH 31, 2015**

**1. UTILITY OPERATING INCOME**

400	OPERATING REVENUES		\$1,081,681,542
401	OPERATING EXPENSES	\$632,170,225	
402	MAINTENANCE EXPENSES	27,392,356	
403-7	DEPRECIATION AND AMORTIZATION EXPENSES	139,383,925	
408.1	TAXES OTHER THAN INCOME TAXES	30,637,027	
409.1	INCOME TAXES	29,982,228	
410.1	PROVISION FOR DEFERRED INCOME TAXES	177,645,255	
411.1	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(128,742,715)	
411.4	INVESTMENT TAX CREDIT ADJUSTMENTS	(771,946)	
411.6	GAIN FROM DISPOSITION OF UTILITY PLANT	-	
	TOTAL OPERATING REVENUE DEDUCTIONS		907,696,355
	NET OPERATING INCOME		173,985,187

**2. OTHER INCOME AND DEDUCTIONS**

415	REVENUE FROM MERCHANDISING, JOBBING AND CONTRACT WORK	-	
417	REVENUES OF NONUTILITY OPERATIONS	2,024	
417.1	EXPENSES OF NONUTILITY OPERATIONS	-	
418	NONOPERATING RENTAL INCOME	24,034	
418.1	EQUITY IN EARNINGS OF SUBSIDIARIES	-	
419	INTEREST AND DIVIDEND INCOME	1,335,209	
419.1	ALLOWANCE FOR OTHER FUNDS USED DURING CONSTRUCTION	8,399,044	
421	MISCELLANEOUS NONOPERATING INCOME	113,125	
421.1	GAIN ON DISPOSITION OF PROPERTY	-	
	TOTAL OTHER INCOME	9,873,436	
421.2	LOSS ON DISPOSITION OF PROPERTY	-	
425	MISCELLANEOUS AMORTIZATION	62,512	
426	MISCELLANEOUS OTHER INCOME DEDUCTIONS	247,131	
	TOTAL OTHER INCOME DEDUCTIONS	309,643	
408.2	TAXES OTHER THAN INCOME TAXES	154,576	
409.2	INCOME TAXES	(90,872)	
410.2	PROVISION FOR DEFERRED INCOME TAXES	1,680,019	
411.2	PROVISION FOR DEFERRED INCOME TAXES - CREDIT	(446,548)	
	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	1,297,175	
	TOTAL OTHER INCOME AND DEDUCTIONS		8,266,618
	INCOME BEFORE INTEREST CHARGES		182,251,805
	EXTRAORDINARY ITEMS AFTER TAXES		12,557,074
	NET INTEREST CHARGES*		47,618,566
	NET INCOME		\$147,190,313

\*NET OF ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION, (\$3,268,054)

**SAN DIEGO GAS & ELECTRIC COMPANY  
STATEMENT OF INCOME AND RETAINED EARNINGS  
THREE MONTHS ENDED MARCH 31, 2015**

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**3. RETAINED EARNINGS**

RETAINED EARNINGS AT BEGINNING OF PERIOD, AS PREVIOUSLY REPORTED	\$3,608,175,171
NET INCOME (FROM PRECEDING PAGE)	147,190,313
DIVIDEND TO PARENT COMPANY	-
DIVIDENDS DECLARED - PREFERRED STOCK	0
OTHER RETAINED EARNINGS ADJUSTMENTS	0
RETAINED EARNINGS AT END OF PERIOD	<u>\$3,755,365,484</u>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**March 31, 2015**

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

(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.

<u>(c) Number and Amount of Bonds Authorized and Issued:</u>				
	Nominal Date of Issue	Par Value Authorized and Issued	Outstanding	Interest Paid in 2015
<u>First Mortgage Bonds:</u>				
Var% Series OO, due 2027	12-01-92	250,000,000	150,000,000	7,612,500
5.85% Series RR, due 2021	06-29-93	60,000,000	0	0
5.875% Series VV, due 2034	06-17-04	43,615,000	43,615,000	2,562,373
5.875% Series WW, due 2034	06-17-04	40,000,000	40,000,000	2,350,000
5.875% Series XX, due 2034	06-17-04	35,000,000	35,000,000	2,056,250
5.875% Series YY, due 2034	06-17-04	24,000,000	24,000,000	1,410,000
5.875% Series ZZ, due 2034	06-17-04	33,650,000	33,650,000	1,976,938
4.00% Series AAA, due 2039	06-17-04	75,000,000	75,000,000	3,000,000
5.35% Series BBB, due 2035	05-19-05	250,000,000	250,000,000	13,375,000
5.30% Series CCC, due 2015	11-15-05	250,000,000	250,000,000	13,250,000
6.00% Series DDD, due 2026	06-08-06	250,000,000	250,000,000	15,000,000
1.65% Series EEE, due 2018	09-21-06	161,240,000	161,240,000	2,660,460
6.125% Series FFF, due 2037	09-20-07	250,000,000	250,000,000	15,312,500
6.00% Series GGG, due 2039	05-14-09	300,000,000	300,000,000	18,000,000
5.35% Series HHH, due 2040	05-13-10	250,000,000	250,000,000	13,375,000
4.50% Series III, due 2040	08-26-10	500,000,000	500,000,000	22,500,000
3.00% Series JJJ, due 2021	08-18-11	350,000,000	350,000,000	10,500,000
3.95% Series LLL, due 2041	11-17-11	250,000,000	250,000,000	9,875,000
4.30% Series MMM, due 2042	03-22-12	250,000,000	250,000,000	10,750,000
3.60% Series NNN, due 2023	09-09-13	450,000,000	450,000,000	15,840,000
.4677% Series OOO, due 2017	03-12-15	140,000,000	140,000,000	0
1.9140% Series PPP, due 2022	03-12-15	30,551,353	30,551,353	0
<b>Total 1st. Mortgage Bonds:</b>				<b>181,406,020</b>
<u>Unsecured Bonds:</u>				
5.30% CV96A, due 2021	08-02-96	38,900,000	38,900,000	2,061,700
5.50% CV96B, due 2021	11-21-96	60,000,000	60,000,000	3,300,000
4.90% CV97A, due 2023	10-31-97	25,000,000	25,000,000	1,225,000
<b>Total Unsecured Bonds</b>				<b>6,586,700</b>
<b>Total Bonds:</b>				<b>187,992,720</b>

**SAN DIEGO GAS & ELECTRIC COMPANY**  
**FINANCIAL STATEMENT**  
**March 31, 2015**

<u>Other Indebtedness:</u>	Date of <u>Issue</u>	Date of <u>Maturity</u>	Interest <u>Rate</u>	<u>Outstanding</u>	Interest Paid <u>2015</u>
Commercial Paper & ST Bank Loans	Various	Various	Various	245,580,000	\$103,346

Amounts and Rates of Dividends Declared:

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

Preferred Stock	Shares Outstanding 3/31/15	Dividends Declared				
		2011	2012	2013	2014	2015
5.0%	\$375,000	\$375,000	\$281,250	\$0	\$0	
4.50%	270,000	270,000	202,500	0	0	
4.40%	286,000	286,000	214,500	0	0	
4.60%	343,868	343,868	257,901	0	0	
\$ 1.70	2,380,000	2,380,000	1,785,000	0	0	
\$ 1.82	1,164,800	1,164,800	873,600	0	0	
	<u>0</u>	<u>\$4,819,668</u>	<u>\$4,819,668</u>	<u>\$3,614,751</u>	<u>\$0</u>	
				<u>\$0</u>	<u>\$0</u>	

Common Stock

Dividend to Parent	[1]	\$0	\$0	\$0	\$200,000,000	\$0
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**NOTE 11 PREFERRED STOCK 10K:**

On October 15, 2013, SDG&E redeemed all six series of its outstanding shares of contingently redeemable preferred stock for \$82 million, including a \$3 million early call premium (pg 9).

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

# **Attachment C**

**SOUTHERN CALIFORNIA GAS COMPANY**  
 Plant Investment and Accumulated Depreciation  
 As of March, 2015

ACCOUNT NUMBER	DESCRIPTION	ORIGINAL COSTS	ACCUMULATED RESERVE	NET BOOK VALUE
<b>INTANGIBLE ASSETS</b>				
301	Organization	\$ 76,457	\$ -	\$ 76,457
302	Franchise and Consents	\$ 574,560	\$ -	\$ 574,560
	Total Intangible Assets	\$ 651,017	\$ 0	\$ 651,017
<b>PRODUCTION:</b>				
325	Other Land Rights	\$ 15,321	\$ -	\$ 15,321
330	Prd Gas Wells Const	\$ 5,557,139	\$ (1,415)	\$ 5,555,724
331	Prd Gas Wells Eqp	\$ 454,718	\$ (55)	\$ 454,663
332	Field Lines	\$ 1,731,111	\$ -	\$ 1,731,111
334	FldMeas&RegStnEquip	\$ 536,249	\$ -	\$ 536,249
336	Prf Eqpt	\$ 485,415	\$ -	\$ 485,415
	Total Production	\$ 8,779,952	\$ (1,470)	\$ 8,778,482
<b>UNDERGROUND STORAGE:</b>				
350	Land	\$ 4,539,484	\$ -	\$ 4,539,484
350SR	Storage Rights	\$ 17,935,798	\$ (17,500,414)	\$ 435,383
350RW	Rights-of-Way	\$ 25,354	\$ (15,765)	\$ 9,589
351	Structures and Improvements	\$ 45,102,729	\$ (20,271,483)	\$ 24,831,246
352	Wells	\$ 318,018,293	\$ (173,209,686)	\$ 144,808,607
353	Lines	\$ 109,755,055	\$ (94,851,749)	\$ 14,903,306
354	Compressor Station and Equipment	\$ 144,136,867	\$ (64,723,818)	\$ 79,413,049
355	Measuring And Regulator Equipment	\$ 7,111,548	\$ (2,034,180)	\$ 5,077,368
356	Purification Equipment	\$ 133,922,023	\$ (68,904,378)	\$ 65,017,644
357	Other Equipment	\$ 44,799,163	\$ (9,262,725)	\$ 35,536,438
	Total Underground Storage	\$ 825,346,313	\$ (450,774,199)	\$ 374,572,114
<b>TRANSMISSION PLANT- OTHER:</b>				
365	Land	\$ 2,209,232	\$ -	\$ 2,209,232
365LRTS	Land Rights	\$ 22,134,243	\$ (15,625,782)	\$ 6,508,461
366	Structures and Improvements	\$ 36,149,059	\$ (21,469,134)	\$ 14,679,924
367	Mains	\$ 1,463,216,752	\$ (605,397,929)	\$ 857,818,823
368	Compressor Station and Equipment	\$ 215,594,666	\$ (108,122,460)	\$ 107,472,206
369	Measuring And Regulator Equipment	\$ 72,644,818	\$ (26,726,069)	\$ 45,918,749
371	Other Equipment	\$ 4,627,115	\$ (2,898,507)	\$ 1,728,608
	Total Transmission Plant	\$ 1,816,575,884	\$ (780,239,882)	\$ 1,036,336,002
<b>DISTRIBUTION PLANT:</b>				
374	Land	\$ 28,985,409	\$ -	\$ 28,985,409
374LRTS	Land Rights	\$ 2,948,180	\$ (12,264)	\$ 2,935,916
375	Structures and Improvements	\$ 250,823,326	\$ (73,400,605)	\$ 177,422,721
376	Mains	\$ 3,608,518,392	\$ (2,080,607,502)	\$ 1,527,910,891
378	Measuring And Regulator Equipment	\$ 96,331,955	\$ (64,823,310)	\$ 31,508,645
380	Services	\$ 2,289,451,034	\$ (1,904,240,327)	\$ 385,210,707
381	Meters	\$ 757,914,985	\$ (148,499,572)	\$ 609,415,412
382	Meter Installation	\$ 434,018,618	\$ (152,495,787)	\$ 281,522,831
383	House Regulators	\$ 149,391,779	\$ (60,637,226)	\$ 88,754,553
387	Other Equipment	\$ 34,231,101	\$ (22,144,566)	\$ 12,086,535
	Total Distribution Plant	\$ 7,652,614,777	\$ (4,506,861,159)	\$ 3,145,753,618
<b>GENERAL PLANT:</b>				
389	Land	\$ 1,342,839	\$ -	\$ 1,342,839
389LRTS	Land Rights	\$ 74,300	\$ -	\$ 74,300
390	Structures and Improvements	\$ 188,695,532	\$ (173,879,365)	\$ 14,816,167
391	Office Furniture and Equipment	\$ 889,016,288	\$ (430,874,226)	\$ 458,142,062
392	Transportation Equipment	\$ 392,412	\$ (172,864)	\$ 219,548
393	Stores Equipment	\$ 99,134	\$ (63,995)	\$ 35,139
394	Shop and Garage Equipment	\$ 55,827,376	\$ (24,546,534)	\$ 31,280,842
395	Laboratory Equipment	\$ 5,186,979	\$ (3,236,905)	\$ 1,950,074
396	Construction Equipment	\$ 11,957	\$ 8,124	\$ 20,081
397	Communication Equipments	\$ 156,040,222	\$ (63,981,919)	\$ 92,058,303
398	Miscellaneous Equipment	\$ 2,901,703	\$ (289,734)	\$ 2,611,969
	Total General Plant	\$ 1,299,588,743	\$ (697,037,420)	\$ 602,551,323
	Grand Total	\$ 11,603,556,687	\$ (6,434,914,130)	\$ 5,168,642,557

# **Attachment D**

**SAN DIEGO GAS & ELECTRIC COMPANY**

**COST OF PROPERTY AND  
DEPRECIATION RESERVE APPLICABLE THERETO  
AS OF MARCH 31, 2015**

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>ELECTRIC DEPARTMENT</b>			
302	Franchises and Consents	222,841.36	202,900.30
303	Misc. Intangible Plant	<u>130,750,032.14</u>	<u>44,123,923.34</u>
	TOTAL INTANGIBLE PLANT	<u>130,972,873.50</u>	<u>44,326,823.64</u>
310.1	Land	14,526,518.29	46,518.29
310.2	Land Rights	0.00	0.00
311	Structures and Improvements	94,373,291.24	36,558,156.06
312	Boiler Plant Equipment	166,496,015.17	62,428,319.39
314	Turbogenerator Units	131,184,022.25	41,460,062.21
315	Accessory Electric Equipment	85,658,938.03	29,923,835.25
316	Miscellaneous Power Plant Equipment	41,272,941.25	7,853,102.40
	Steam Production Decommissioning	<u>0.00</u>	<u>0.00</u>
	TOTAL STEAM PRODUCTION	<u>533,511,726.23</u>	<u>178,269,993.60</u>
320.1	Land	0.00	0.00
320.2	Land Rights	283,677.11	283,677.11
321	Structures and Improvements	277,056,869.05	271,035,015.47
322	Boiler Plant Equipment	591,918,694.87	414,486,820.04
323	Turbogenerator Units	144,904,264.99	137,460,463.10
324	Accessory Electric Equipment	173,367,620.53	168,082,213.69
325	Miscellaneous Power Plant Equipment	316,952,221.59	243,619,477.31
101	SONGS PLANT CLOSURE GROSS PLANT-	<u>(340,525,292.74)</u>	<u>(71,009,611.29)</u>
	TOTAL NUCLEAR PRODUCTION	<u>1,163,958,055.40</u>	<u>1,163,958,055.43</u>
340.1	Land	143,475.87	0.00
340.2	Land Rights	56,032.61	5,380.39
341	Structures and Improvements	22,703,423.92	5,518,875.81
342	Fuel Holders, Producers & Accessories	20,348,101.38	6,106,067.96
343	Prime Movers	85,663,135.71	27,626,417.85
344	Generators	341,381,604.65	110,916,508.39
345	Accessory Electric Equipment	32,506,374.56	10,216,465.20
346	Miscellaneous Power Plant Equipment	<u>26,202,255.74</u>	<u>11,384,098.55</u>
	TOTAL OTHER PRODUCTION	<u>529,004,404.44</u>	<u>171,773,814.15</u>
	TOTAL ELECTRIC PRODUCTION	<u>2,226,474,186.07</u>	<u>1,514,001,863.18</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
350.1	Land	68,244,923.80	0.00
350.2	Land Rights	155,798,711.10	17,063,880.94
352	Structures and Improvements	382,472,816.08	51,239,619.90
353	Station Equipment	1,170,893,458.56	215,758,902.71
354	Towers and Fixtures	895,569,559.18	133,217,984.87
355	Poles and Fixtures	368,894,949.26	71,554,679.30
356	Overhead Conductors and Devices	514,229,156.93	201,687,115.41
357	Underground Conduit	331,712,940.31	39,958,824.13
358	Underground Conductors and Devices	353,266,375.08	40,986,206.59
359	Roads and Trails	305,809,689.05	19,330,074.79
101	SONGS PLANT CLOSURE GROSS PLANT-	<u>(5,943,752.68)</u>	<u>(5,943,752.68)</u>
	TOTAL TRANSMISSION	<u>4,540,948,826.67</u>	<u>784,853,535.96</u>
360.1	Land	16,176,227.80	0.00
360.2	Land Rights	82,330,177.09	37,427,330.56
361	Structures and Improvements	3,995,243.29	1,786,368.30
362	Station Equipment	469,255,160.23	130,401,112.93
363	Storage Battery Equipment	12,025,421.12	997,809.71
364	Poles, Towers and Fixtures	600,508,389.13	253,241,254.43
365	Overhead Conductors and Devices	477,508,481.33	183,559,955.49
366	Underground Conduit	1,066,629,378.30	424,034,465.89
367	Underground Conductors and Devices	1,382,191,806.27	829,622,471.36
368.1	Line Transformers	546,175,383.93	110,931,674.86
368.2	Protective Devices and Capacitors	22,765,556.57	(3,647,500.75)
369.1	Services Overhead	131,499,649.39	121,066,305.84
369.2	Services Underground	325,976,182.18	230,410,189.15
370.1	Meters	190,865,818.58	56,925,241.96
370.2	Meter Installations	55,670,470.16	14,189,379.17
371	Installations on Customers' Premises	7,898,830.34	10,791,007.41
373.1	St. Lighting & Signal Sys.-Transformers	0.00	0.00
373.2	Street Lighting & Signal Systems	<u>26,593,201.69</u>	<u>19,356,966.47</u>
	TOTAL DISTRIBUTION PLANT	<u>5,418,065,377.40</u>	<u>2,421,094,032.78</u>
389.1	Land	7,312,142.54	0.00
389.2	Land Rights	0.00	0.00
390	Structures and Improvements	32,300,384.48	23,115,761.04
392.1	Transportation Equipment - Autos	0.00	49,884.21
392.2	Transportation Equipment - Trailers	58,145.67	9,033.58
393	Stores Equipment	15,720.46	15,307.68
394.1	Portable Tools	22,720,448.31	7,334,000.50
394.2	Shop Equipment	341,135.67	231,299.92
395	Laboratory Equipment	2,145,336.65	133,688.42
396	Power Operated Equipment	60,528.93	117,501.67
397	Communication Equipment	237,155,596.48	84,603,439.90
398	Miscellaneous Equipment	<u>2,991,920.73</u>	<u>445,861.22</u>
	TOTAL GENERAL PLANT	<u>305,101,359.92</u>	<u>116,055,778.14</u>
101	TOTAL ELECTRIC PLANT	<u>12,621,562,623.56</u>	<u>4,880,332,033.70</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
<b>GAS PLANT</b>			
302	Franchises and Consents	86,104.20	86,104.20
303	Miscellaneous Intangible Plant	0.00	0.00
	<b>TOTAL INTANGIBLE PLANT</b>	<b>86,104.20</b>	<b>86,104.20</b>
360.1	Land	0.00	0.00
361	Structures and Improvements	43,992.02	43,992.02
362.1	Gas Holders	0.00	0.00
362.2	Liquefied Natural Gas Holders	0.00	0.00
363	Purification Equipment	0.00	0.00
363.1	Liquefaction Equipment	0.00	0.00
363.2	Vaporizing Equipment	0.00	0.00
363.3	Compressor Equipment	0.00	0.00
363.4	Measuring and Regulating Equipment	0.00	0.00
363.5	Other Equipment	0.00	0.00
363.6	LNG Distribution Storage Equipment	2,052,614.24	924,950.70
	<b>TOTAL STORAGE PLANT</b>	<b>2,096,606.26</b>	<b>968,942.72</b>
365.1	Land	4,649,143.75	0.00
365.2	Land Rights	2,232,343.80	1,317,475.09
366	Structures and Improvements	11,981,697.11	9,846,121.89
367	Mains	183,519,677.29	66,281,952.41
368	Compressor Station Equipment	84,133,772.55	67,175,328.79
369	Measuring and Regulating Equipment	20,941,863.45	15,965,808.80
371	Other Equipment	0.00	0.00
	<b>TOTAL TRANSMISSION PLANT</b>	<b>307,458,497.95</b>	<b>160,586,686.98</b>
374.1	Land	102,187.24	0.00
374.2	Land Rights	8,226,459.55	6,559,126.52
375	Structures and Improvements	43,446.91	61,253.10
376	Mains	640,411,868.46	346,684,467.27
378	Measuring & Regulating Station Equipment	17,808,313.53	7,350,535.44
380	Distribution Services	250,795,634.14	290,824,938.85
381	Meters and Regulators	155,192,999.65	49,554,738.62
382	Meter and Regulator Installations	91,239,969.20	33,010,128.27
385	Ind. Measuring & Regulating Station Equipment	1,516,810.70	1,135,235.66
386	Other Property On Customers' Premises	0.00	0.00
387	Other Equipment	5,223,271.51	4,852,912.81
	<b>TOTAL DISTRIBUTION PLANT</b>	<b>1,170,560,960.89</b>	<b>740,033,336.54</b>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
392.1	Transportation Equipment - Autos	0.00	25,503.00
392.2	Transportation Equipment - Trailers	74,500.55	74,500.68
394.1	Portable Tools	7,930,780.12	3,676,032.33
394.2	Shop Equipment	76,864.06	44,629.09
395	Laboratory Equipment	283,093.66	269,762.45
396	Power Operated Equipment	162,284.40	145,690.25
397	Communication Equipment	2,457,947.16	764,265.71
398	Miscellaneous Equipment	157,056.49	51,413.55
	TOTAL GENERAL PLANT	11,142,526.44	5,051,797.06
101	TOTAL GAS PLANT	1,491,344,695.74	906,726,867.50

#### COMMON PLANT

303	Miscellaneous Intangible Plant	269,212,641.70	178,500,724.82
350.1	Land	0.00	0.00
360.1	Land	0.00	0.00
389.1	Land	7,168,914.56	0.00
389.2	Land Rights	1,080,961.15	27,776.34
390	Structures and Improvements	305,448,479.24	130,296,623.18
391.1	Office Furniture and Equipment - Other	26,321,488.32	12,574,340.36
391.2	Office Furniture and Equipment - Computer E	51,159,665.33	28,002,688.31
392.1	Transportation Equipment - Autos	33,942.29	(338,930.17)
392.2	Transportation Equipment - Trailers	33,369.38	24,278.83
393	Stores Equipment	79,141.34	59,194.74
394.1	Portable Tools	1,232,026.51	272,448.83
394.2	Shop Equipment	213,047.56	132,248.69
394.3	Garage Equipment	1,094,037.06	113,985.85
395	Laboratory Equipment	1,997,982.48	856,558.56
396	Power Operated Equipment	0.00	(192,979.10)
397	Communication Equipment	175,055,442.60	60,688,034.19
398	Miscellaneous Equipment	2,287,818.69	1,310,728.31
118.1	TOTAL COMMON PLANT	842,418,958.21	412,327,721.74
	TOTAL ELECTRIC PLANT	12,621,562,623.56	4,880,332,033.70
	TOTAL GAS PLANT	1,491,344,695.74	906,726,867.50
	TOTAL COMMON PLANT	842,418,958.21	412,327,721.74
101 & 118.1	TOTAL	14,955,326,277.51	6,199,386,622.94
101	PLANT IN SERV-SONGS FULLY RECOVER	(1,163,958,055.43)	(1,163,958,055.43)
101	PLANT IN SERV-ELECTRIC NON-RECON Electric	(2,540,241.64)	0.00

<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	0.00	0.00
	Common	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-LEGACY METER RECLASS		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
101	PLANT IN SERV-SUNRISE FIRE MITIGATION		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
118	PLANT IN SERV-COMMON NON-RECON		
	Common - Transferred Asset Adjustment	<u>(1,652,471.31)</u>	<u>(1,652,471.31)</u>
101	Accrual for Retirements		
	Electric	(3,582,874.22)	(3,582,874.22)
	Gas	(122,174.11)	(122,174.11)
		<u>(3,705,048.33)</u>	<u>(3,705,048.33)</u>
	TOTAL PLANT IN SERV-ACCRUAL FOR RE		
		<u>(3,705,048.33)</u>	<u>(3,705,048.33)</u>
102	Electric	0.00	0.00
	Gas	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
	TOTAL PLANT PURCHASED OR SOLD	<u>0.00</u>	<u>0.00</u>
104	Electric	85,194,000.02	9,264,542.12
	Gas	0.00	0.00
		<u>85,194,000.02</u>	<u>9,264,542.12</u>
	TOTAL PLANT LEASED TO OTHERS		
		<u>85,194,000.02</u>	<u>9,264,542.12</u>
105	Plant Held for Future Use		
	Electric	11,307,727.50	0.00
	Gas	0.00	0.00
		<u>11,307,727.50</u>	<u>0.00</u>
	TOTAL PLANT HELD FOR FUTURE USE		
		<u>11,307,727.50</u>	<u>0.00</u>
107	Construction Work in Progress		
	Electric	623,130,934.78	
	Gas	122,268,270.58	
	Common	115,005,306.22	
		<u>860,404,511.58</u>	<u>0.00</u>
	TOTAL CONSTRUCTION WORK IN PROGRESS		
		<u>860,404,511.58</u>	<u>0.00</u>
108	Accum. Depr SONGS Mitigation/Spent Fuel Disallowance		
	Electric	0.00	0.00
		<u>0.00</u>	<u>0.00</u>

<u>No.</u>	<u>Account</u>	<u>Original Cost</u>	<u>Reserve for Depreciation and Amortization</u>
108.5	Accumulated Nuclear Decommissioning Electric	0.00	999,116,107.65
	TOTAL ACCUMULATED NUCLEAR DECOMMISSIONING	0.00	999,116,107.65
101.1	ELECTRIC CAPITAL LEASES	837,939,281.00	154,695,369.00
118.1	COMMON CAPITAL LEASE	19,634,004.78	18,308,057.38
		857,573,285.78	173,003,426.38
120	NUCLEAR FUEL FABRICATION	62,963,775.37	40,861,208.00
120	SONGS PLANT CLOSURE-NUCLEAR FUEL	(62,963,775.37)	(40,861,208.00)
143	FAS 143 ASSETS - Legal Obligation	271,718,404.13	(933,420,294.69)
	SONGS Plant Closure - FAS 143 contra	(270,338,553.03)	(61,166,058.00)
	FIN 47 ASSETS - Non-Legal Obligation	69,819,775.07	28,560,831.60
143	FAS 143 ASSETS - Legal Obligation	0.00	(1,342,317,463.35)
	TOTAL FAS 143	71,199,626.17	(2,308,342,984.44)
	UTILITY PLANT TOTAL	15,669,149,611.85	3,903,112,139.58

# **Attachment E**

**SOUTHERN CALIFORNIA GAS COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED MARCH 31, 2015  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,046
2	Operating Expenses	<u>819</u>
3	Net Operating Income	<u>\$227</u>
4	Weighted Average Rate Base	\$4,092
5	Rate of Return*	8.02%

\*Authorized Cost of Capital

# **Attachment F**

**SAN DIEGO GAS & ELECTRIC COMPANY  
SUMMARY OF EARNINGS  
THREE MONTHS ENDED MARCH 31, 2015  
(DOLLARS IN MILLIONS)**

<u>Line No.</u>	<u>Item</u>	<u>Amount</u>
1	Operating Revenue	\$1,082
2	Operating Expenses	<u>908</u>
3	Net Operating Income	<u><u>\$174</u></u>
4	Weighted Average Rate Base	\$7,225
5	Rate of Return*	7.79%

\*Authorized Cost of Capital